SWALE COMMUNITY AND VOLUNTARY SERVICES

England & Wales · Charity number 1179734

Details

Other names	SCVS, SWALE CVS
Status	Registered
Legal form	CIO
Registered	2018-08-30
Register	View on the Charity Commission register

Contact

Address	Swale Cvs Central House Central Avenue Sittingbourne Kent ME10 4NU
Phone	01795473828
Email	office@swalecvs.co.uk
Website	www.swalecvs.org.uk

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Activities

Objects: A) TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN THE LOCAL GOVERNMENT DISTRICT OF SWALE AND NEIGHBOURING AREAS OF KENT AND MEDWAY, IN PARTICULAR, THE ADVANCEMENT OF EDUCATION, THE PROTECTION OF HEALTH AND THE RELIEF OF POVERTY, DISTRESS AND SICKNESS;B) THE PROMOTION OF THE VOLUNTARY SECTOR IN THE LOCAL GOVERNMENT DISTRICT OF SWALE AND NEIGHBOURING AREAS OF KENT AND MEDWAY (THE AREA OF BENEFIT) IN PARTICULAR BY BUILDING THE CAPACITY OF CHARITABLE AND VOLUNTARY ORGANISATIONS OPERATING WITHIN THE AREA OF BENEFIT AND PROVIDING THEM WITH THE NECESSARY ADVICE, SUPPORT, INFORMATION, TRAINING AND SERVICES TO ENABLE THEM TO PURSUE THEIR CHARITABLE PURPOSE AND IMPROVE THE EFFICIENCY AND MANAGEMENT OF THEIR RESOURCES.FOR THE PURPOSES OF THIS CLAUSE “THE VOLUNTARY SECTOR” MEANS CHARITIES AND VOLUNTARY ORGANISATIONS DEFINED AS FOLLOWS: “CHARITIES” ARE ORGANISATIONS, WHICH ARE ESTABLISHED FOR EXCLUSIVELY CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES. “VOLUNTARY ORGANISATIONS” ARE INDEPENDENT ORGANISATIONS, WHICH ARE ESTABLISHED FOR PURPOSES THAT ADD VALUE TO THE COMMUNITY AS A WHOLE, OR A SIGNIFICANT SECTION OF THE COMMUNITY, AND WHICH ARE NOT PERMITTED BY THEIR CONSTITUTION TO MAKE A PROFIT FOR PRIVATE DISTRIBUTION. VOLUNTARY ORGANISATIONS DO NOT INCLUDE LOCAL GOVERNMENT OR OTHER STATUTORY AUTHORITIES

Activities: SCVS is an umbrella organisation offering support including training to voluntary organisations in Swale and as an accredited volunteer centre offer a volunteer brokerage service. We operate a volunteer transport scheme providing transport for older people and those with disabilities who are unable to access public transport scheme and a befriending scheme for older socially isolated residents.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Kent

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£513,173	£556,741	£578,520	11
2024-03-31	£613,725	£564,769	£622,088	10
2023-03-31	£371,119	£359,797	-	-
2022-03-31	£372,154	£376,248	-	-
2021-03-31	£771,948	£723,179	£565,904	8

Trustees

Name	Role	Appointed
JAMES DUNCAN		2019-10-16
KENNETH HOLLINGWORTH PUGH		2024-09-01
LAURA JOBSON		2019-10-16
Lynda Marie Newton		2025-02-25
PAMELA CATHERINE PRESCOTT		2019-10-16
PAUL MURRAY		2019-10-16
ROSS EDWARD ROBERT GILL		2019-10-16
SAMUEL JOHN ITHELL		2019-10-16

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SWALE COMMUNITY AND VOLUNTARY SERVICES

England & Wales - Charity number 1179734

Accounts

Charity number: 1179734

Swale Community and Voluntary Services

Trustees' report and financial statements

for the year ended 31 March 2025

Swale Community and Voluntary Services

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Swale Community and Voluntary Services

Reference and administrative details of the Charity, its Trustees and Advisers for the year ended 31 March 2025

Trustees

Mr S Ithell, Chair (appointed to Chair 05 February 2025)[1]
Mr P Murray, Vice Chair[2]
Mr R Gill, Vice Chair[2]
Mr J Duncan[1]
Mrs L Jobson[1]
Ms L Newton (appointed 25 February 2025)[2]
Mrs P Prescott[1]
Mr B Pringle[2]
Mr K Pugh (appointed 1 September 2024)[2]
Cllr S Clarke[3]
Cllr P Stephen[3]
Cllr S Stephen[3]

[1] Organisation Representatives (elected en bloc)
[2] Individual Representativies
[3] Swale Borough Council Appointed Representatives

Charity registered number

1179734

Principal office

Central House, Central Avenue, Sittingbourne, Kent, ME10 4NU

Chief executive officer

Christine White

Accountants

Kreston Reeves LLP, Maritime Place, Quayside, Chatham Maritime, Chatham, Kent, ME4 4QZ

Bankers

Barclays Bank Plc, 81 High Street, Sittingbourne, Kent

Independent Examiner

Samantha Rouse FCCA DChA, Kreston Reeves LLP, Chartered Accountants, Maritime Place, Quayside, Chatham Maritime, Chatham, Kent, ME4 4QZ

Trustees' report
for the year ended 31 March 2025

The Trustees present their annual report together with the financial statements of Swale Community & Voluntary Services, for the year from 1 April 2024 to 31 March 2025.

The Charity also trades under the names Swale District Volunteer Bureau, Swale Volunteering and Community Development Centre, Swale Volunteer Bureau, Swale Volunteering Centre, SCVS and Swale CVS.

Objectives and activities

a. Policies and objectives

The Charity's objects are to promote any charitable purposes for the public benefit of the community in the district of Swale and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness.

Also to promote and organise co operation in the achievement of the aforementioned purposes and to that end bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit; provided that in carrying out these charitable purposes, the Centre will seek to challenge all forms of oppression and inequality and to give priority to working with people whose full participation in society is limited by economic, political and social disadvantage. To achieve that purpose it is to promote and organise co-operation by bringing together representatives of voluntary organisations and statutory authorities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Statement of public benefit

Given the policies and objectives of the Charity, as stated above, the Trustees report on the aspects of its activities which encapsulates 'public benefit'.

Education - In its volunteer placement activities the Charity is able to offer volunteers the opportunity to work within ''educational' areas on a voluntary basis.

Health - The Charity works closely with the local NHS in taking forward a number of initiatives based around research and development of various projects aimed at searching out areas of health and well- being which require greater emphasis within the community. During the year our Director Christine White has joined virtual meetings working towards a establishing an NHS Integrated Care system across Medway and Swale representing the Swale VCS. During the year we started a Community Catalyst Project in collaboration with Medway Voluntary Action (MVA) funded by the Medway & Swale Health & Care Partnership. The project will target geographic areas experiencing the greatest health inequalities and engaging with marginalised communities to listen to their concerns.

Poverty, Distress and Sickness - The Charity, through its Befriending Scheme offers vulnerable and isolated residents aged 55 plus one to one support through home visiting, telephone befriending and access to a whole variety of befriending clubs and activities. The service is offered only on the basis of need and at no charge and is open to all.

The Social Car Scheme - has undertaken many thousands of journeys for those who do not have access to, or cannot use, public or private transport to fulfil medical appointments, attendance at day centres, to visit relatives or simply get to shops. There is a £30 registration fee and then a mileage - based charge payable to the volunteer driver who uses their own vehicle. The driver usually waits for the client until their appointment is complete and then returns them to their home. An ongoing annual membership fee of £25 is charged on the anniversary of the client joining the scheme.

Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance

a. Key performance indicators

The Trustees monitor the financial performance of the Charity throughout the year. There is a Finance committee that meets on a quarterly basis and comprises the Chairman, Vice Chairman, Treasurer, one/two other Trustees, with the Director and the Deputy Director in attendance. The Finance committee takes on the formal scrutiny role and then reports back to the full Trustee Board. Targets are put in place for income generation to ensure the Charity is able to fulfil its core programme of services and activities.

Swale CVS offers a volunteer brokerage service to the Swale VCS as volunteering is a significant and key area of the charity's service to the community. We promote, support and develop volunteering and active citizenship. We encourage individuals wishing to volunteer and also offer support to organisations seeking to recruit volunteers. As a Volunteer Centre we encourage volunteering within the charity and we have over 150 volunteers that support us in addition to our volunteer trustees. Our volunteers are hugely significant to our success and help in many different areas of the charity including: reception duties; administration, volunteer telephone befrienders, befriending clubs and activities volunteers, one to one befriending, drivers and digital trainers.

Trustees – following an interview with the Chair of the Trustee Board all new volunteers interested in joining the Swale CVS board have an induction which includes a DBS check and going through in detail the Swale CVS Trustee Handbook with the CEO of the charity. Swale CVS has a whole raft of policies and these are brought to the board on a cyclical timetable for updating and approval by the trustees.

b. Review of activities

The results for the year are set out on page 11.

The Statement of Financial Activities shows a surplus on unrestricted funds for the year (before transfers between funds) of £18,837 (2024: surplus of £15,269), with a £62,405 deficit on restricted funds (2024: surplus of £33,687), resulting in an overall deficit for the year of £43,568 (2024: surplus of £48,956).

Income decreased in the year to £513,173 (2024: £613,725) and expenditure decreased to £556,741 (2024: £564,769).

At 31 March 2025, the Charity's general funds amounted to £76,541 (2024: £57,704), designated funds were £360,000 (2024: £360,000) and the restricted funds were £141,979 (2024: £204,384), totalling £578,520 (2024: £622,088).

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Charity's income and funds are divided between restricted, unrestricted, and designated funds.

Restricted Funds

The restricted funds of the charity represent specific donations and grants received upon the condition they may only be used in relation to a particular project.

Trustees' report (continued)
for the year ended 31 March 2025

1) Social Car Scheme Project
This long-running scheme continues to provide an essential transport service to residents of Swale who are unable to use public transport. Volunteers using their own vehicles provide transport for appointments such as doctors, hospitals, dentists and other healthcare facilities along with social trips. Funding is received from the Kent and Medway Integrated Care Board (ICB). Users are charged a one-off registration fee of £30.00 and an annual renewal membership fee of £30.00 per person for use of the service.

2) New Connections Befriending Scheme
This scheme, which started in 1993, promotes the involvement of volunteers in befriending isolated, vulnerable those suffering loneliness older people and those with physical disabilities living in the Swale area. The Scheme is funded through grants and donations. During the year funding was received from Sittingbourne Rotary towards the games club for befriending clients, and from Kent Community Foundation for befriending activities. Clubs including the lunch club, cinema club and days out are also provided for clients. An annual fee of £40 per person is charged for membership of the Scheme.

3) Big Local
Eastern Sheppey, (Leysdown, Warden and Eastchurch) is a Big Local area; this is an exciting opportunity for residents to use £1,000,000 awarded over a 10-year period to make a real and lasting difference to their communities. It aims to bring together local talent, ambition, skills and energy from individuals, groups and organisations who want to make their area even better in which to live and work. Swale Community & Voluntary Services (CIO) were appointed as the Local Trusted Organisation (LTO) by the Eastern Sheppey Big Local Partnership acting as the accountable body and also continued to support the resident led partnership during the year and employing the Big Local Manager on their behalf. In 2021 the former Leysdown police office was purchased and has now been restored into a community hub ensuring a lasting legacy from the Big Local funding. The Community Hub has now been transferred over to the newly set up Big Local Eastern Sheppey Hub CIO (Charitable Incorporated Organisation) from Swale CVS. The ten years of the programme has now ended with funding ceasing on 31st March 2025. This column has now been closed

4) Swale CVS Energy Saving Scheme
Swale Community & Voluntary Services (Swale CVS) received funding from SGN and the Centre for Sustainable Energy (CSE) to provide free help and support to existing Swale CVS older clients. Two part time workers share best practices and advise on saving money on energy bills. Free and impartial advice is given to help keep clients warm and safe in their own homes along with a reduction in energy consumption.

5) Swale Film Festival Project
This small project was set up to hold the funds of the Swale Film Festival in 2009. It has since been continued for the purpose of running subsequent Festivals and film shows which are held regularly at the Avenue Theatre. The Project has had a very quiet year with little funds being spent during the 2023/24 financial year. The project has now decided to look after their own finances and all remaining monies has been transferred over to them leaving a zero balance and therefore the column has been closed.

Trustees' report (continued)
for the year ended 31 March 2025

6) UK Shared Prosperity Fund (UKSPF)
The borough of Swale through Swale Borough Council was granted government funding from the UKSPF with £130,000 of it allocated to strengthen the Swale voluntary and community sector (VCS). Swale CVS joined with a group of 8 other Swale VCS to form an alliance called Swale Voluntary Alliance (SVA).
The SVA consortium submitted the winning tender to Swale Borough Council with Swale CVS as the Swale VCS umbrella organisation being asked to lead the tender and act in the accountable body role. Swale CVS undertake all accountable body tasks including recruitment and employment of the Project Manager, use of a hot desk, accounts and budgets for the project. The SVA Consortium meet on a monthly basis to oversee the UKSPF project with Swale CVS part of these meetings providing all accounting, budgeting, reporting and purchasing of goods to support the UKSPF project in all aspects of the needs of the project. The Director of Swale CVS, Christine White is the designated consortium member attending the meetings

7) Community Health Catalyst (CHC) Programme
The Community Health Catalyst programme has been running since September 2022, funded by the Medway and Swale Health & Care Partnership Health Inequalities grant. The programme aims to:
- Effectively engage and create trusted relationships with those within Health inclusion groups in the most deprived areas of Medway and Swale
- Undertake engagement and listening to understand Health inequalities experienced by these groups and develop initiatives based on this information.
- Support these groups with funding applications to a community chest pot to allow such initiatives to be developed to support community resilience

The Programme was extremely successful and reported on an amazing wealth of health inequalities, however due to the loss of funding the Swale part of the programme ceased at the end of February 2025

Unrestricted funds

SCVS's unrestricted funds represent the accumulated income of the charity, which may be used at the discretion of the Trustees.

Unrestricted funds are made up of donations from volunteers, clients and members of the public, and revenue earned directly by SCVS from other charitable and private sector organisations such as income from:
- room hire
- training
- consultancy services (bid writing, employment support etc)
- payroll services
- administrative support
- printing/photocopying.

Designated funds

The designated funds represent amounts allocated by the Trustees out of accumulated unrestricted funds for specific purposes.

Designated funds are made up as follows:

1) Capital Reserve
The Capital Reserve was set up voluntarily by the Trustees to provide for planned or unplanned repair, upgrade or replacement of expensive and/or business critical

The level of reserve is reviewed annually by the Trustees and it has been decided that the Capital Reserve should remain at £10,000.

2) Redundancy Reserve
The Redundancy Reserve was set up voluntarily by the Trustees to cover potential redundancy payments in the event of the termination of the employment of the charity's employees.

Trustees' report (continued)
for the year ended 31 March 2025

It is anticipated that should the need arise to incur substantial redundancy costs the charity would be unlikely to be able to fund these costs readily from within its operating accounts and therefore a suitable dedicated reserve should be set up to safeguard the charity's financial position and employees' financial well-being if necessary.
The level of reserve is reviewed annually by the Trustees and it has been decided that the Redundancy Reserve should remain at £40,000.

3) Staff Sickness Reserve
The Staff Sickness Reserve was set up voluntarily by the Trustees to cover the potential increase in staff costs to the charity in the event of the extended absence due to ill-health of one or more of its employees.

It is anticipated that should the need arise to incur significant additional staff costs as a result of the planned or unplanned long-term absence of employee(s) due to ill-health, depending upon the operating position of the charity at the time it may not be possible to fund any such costs readily from within the operating accounts. Therefore, a suitable dedicated reserve should be set up to safeguard the charity's financial position and employees' well-being if necessary.

The level of reserve is reviewed annually by the Trustees and it has been decided that the Staff Sickness Reserve should remain at £10,000.

4) General Reserve
In previous years the charity's surplus funds were simply been added to the balance of the accumulated funds. However, against the background of greater financial stringency within the voluntary sector as a whole, the Trustees voluntarily set up a General Reserve to safeguard against future shortfalls of income over expenditure. The General Reserve currently stands at £300,000.

The adequacy of the reserve is reviewed annually by the Trustees and the calculation of a prudent level of free reserves is an integral part of the charity's budget and forecast cycle as well as the periodic review of cashflow and operating accounts.

In particular this considers:
- Likelihood and impact of different income streams falling below, or associated expenditure exceeding, budget levels. (Note: there have been significant recent instances of long-standing grants being terminated such as Kent County Council funding of befriending services)
- Level of funds required to maintain service delivery in the event of a significant unanticipated loss of funding or shortfall in income, or other reasons of need (e.g. The unforeseen, far-reaching impact of Covid-19 including the implications of lockdown on funding and challenges presented to the charity in maintaining an acceptable level of service delivery)
- Planned activity levels and organisational commitments and level of operating funds needed to cover essential associated management, administration, fundraising and support costs (including immediate concerns about the extent and timing of utility cost increases and their potential impact on office rent; and the possible knock-on effect of cost-of-living increases on annual salary increases)

The Trustees consider that the level of free reserves should represent a minimum of at least six months revenue expenditure. Aside from redundancy costs (provided for in the separate Redundancy Reserve) in a worst-case scenario this would be sufficient to cover all aspects of winding up the charity and paying off any commitments or debts that may be outstanding, as well as providing an important ongoing financial buffer against the commercial and general economic challenges outlined above. As a result of these considerations by the Trustees it has been decided that the General Reserve should remain not less than £300,000.

Trustees' report (continued)
for the year ended 31 March 2025

Structure, governance and management

a. Constitution

The Charity was began and then registered as a Charity in June 1973 and then transferred into a Charitable Incorporated Organisation (CIO) on 30 August 2018. We were delighted to celebrate our 50th Anniversary in June 2023 at our annual networking event. We continue to run these large events each June to celebrate our own anniversary as well as UK Volunteers Week.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Charity Commission Scheme.

The Board of Trustees comprises ex-officio the Honorary Officers of the Centre, together with the Chair of the Finance Committee and of any special and/or other Standing Committee, and not less than six and no more than fifteen elected members of the Centre. The number of individual members must not exceed 25% of the elected members of the Board. Election to the Board of Trustees shall be for three years. One third of the elected members of the Board of Trustees shall retire annually but shall be eligible for re election.

The Honorary Officers of the Centre shall be elected from the members of the Centre at the Annual General Meeting and shall hold office from the end of that meeting.

The Board of Trustees has the power to co-opt persons whether or not being members of the Centre to serve on the Board, provided that the number of such co-opted members shall not exceed one fourth of the total number of elected members serving on the Board at any one time.

c. Organisational structure and decision-making policies

The Board of Trustees shall meet not less than four times a year, with the Finance Committee meeting between all board meetings. An Annual General Meeting is held on an annual basis.

d. Pay policy for key management personnel

The pay of the senior staff is reviewed annually and normally increased in line with average earnings. The remuneration is also bench marked with other charities of a similar size and activity to ensure the remuneration set is fair and not out of line with that paid for similar roles in local charities.

e. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, and put in place a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the Charity could face.
- The establishment of policies, systems and procedures to mitigate any risks identified in the annual review.
- The implementation of procedures designed to minimise or manage any potential impact on the Charity should the risks materialise.

This work has identified that the principal risks faced by the Charity in the future lie in the financial risks ineffective fundraising and ineffectual marketing of services leading to financial instability. To mitigate and minimise these risks Trustees and senior staff are working on a plan to diversify some of the services offered by the Charity building on the excellent reputation and standing we have in the local area and using our central premises for additional training, room hire and support services. Senior staff are currently building partnerships with colleagues across Kent to be ready for tendering and bidding for funds in the forthcoming years.

Trustees' report (continued)
for the year ended 31 March 2025

Plans for future periods

The organisation will continue to operate its core processes and projects and continue to offer its resources and expertise to the Swale Voluntary Sector as a whole. Part of our work is to undertake community development locally and across the county of Kent. This work will bring in opportunities for new projects and possible further employment of community workers. SCVS also wants to maximise income potential from hiring out of our many meeting and counselling rooms which has become extremely popular over the past couple of years. Each year we set targets for increasing the percentage of occupancy of our many rooms. Barclays Bank closed their High Street Bank in Sittingbourne and are now using one of our rooms and a waiting area three days per week as a Pop Up Community Bank, this fits well with our ethos and helps with room hire income.

We are confident in our previous record of good service and our tendering and bidding expertise and will do our best to win tenders to allow us to carry on our core work in the Swale area. We will actively seek out partners to work in a collaborative way and put funding bids together to fund projects that will benefit residents in Swale.

The current financial position of Swale Community and Voluntary Services (CIO) is extremely strong and our accumulated funds and good reserves will help in ensuring a viable and long- term future for the organisation.

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity Commission Scheme. They 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Mr Sam Ithell
Chair

Date: 15.9.25

Independent examiner's report for the year ended 31 March 2025

Independent examiner's report to the Trustees of Swale Community and Voluntary Services ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Independent examiner's report (continued)
for the year ended 31 March 2025

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: S M Rouse Dated: 15 September 2025

Samantha Rouse FCCA DChA

Kreston Reeves LLP
Chartered Accountants
Maritime Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QZ

Statement of financial activities for the year ended 31 March 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	**78,758**	**286,284**	**365,042**	395,665
Charitable activities	5	**25,455**	**2,900**	**28,355**	37,035
Other trading activities	6	**23,728**	**45,439**	**69,167**	126,020
Investments	7	**50,609**	**-**	**50,609**	55,005
Total income		**178,550**	**334,623**	**513,173**	613,725
Expenditure on:					
Charitable activities	9	**159,713**	**397,028**	**556,741**	564,769
Total expenditure		**159,713**	**397,028**	**556,741**	564,769
Net movement in funds		**18,837**	**(62,405)**	**(43,568)**	48,956
Reconciliation of funds:					
Total funds brought forward		**417,704**	**204,384**	**622,088**	573,132
Net movement in funds		**18,837**	**(62,405)**	**(43,568)**	48,956
Total funds carried forward		**436,541**	**141,979**	**578,520**	622,088

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 25 form part of these financial statements.

Balance sheet
as at 31 March 2025

	Note		2025 £		2024 £
Current assets					
Stocks	12	**-**		244,529	
Debtors	13	**16,710**		10,111	
Cash at bank and in hand		**571,987**		618,318	
		588,697		872,958	
Creditors: amounts falling due within one year	14	**(10,177)**		(250,870)	
Total net assets			**578,520**		622,088
Charity funds					
Restricted funds	15		**141,979**		204,384
Unrestricted funds	15		**436,541**		417,704
Total funds			**578,520**		622,088

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mr Sam Ithell
Chair
Date: 15.9.25

The notes on pages 14 to 25 form part of these financial statements.

Statement of cash flows
for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities (note 17)	**(46,331)**	50,285
Cash flows from investing activities		
Net cash provided by investing activities	**-**	**-**
Change in cash and cash equivalents in the year	**(46,331)**	**50,285**
Cash and cash equivalents at the beginning of the year	**618,318**	568,033
Cash and cash equivalents at the end of the year (see note 18)	**571,987**	618,318

The notes on pages 14 to 25 form part of these financial statements

Notes to the financial statements
for the year ended 31 March 2025

1. General information

Swale Community and Voluntary Services is a charitable incorporated organisation and an exempt charity incorporated in England and Wales, with charity number 1179734. The registered office is Central House, Central Avenue, Sittingbourne, Kent, ME10 4NU. The principal activities of the Charity are to promote any charitable purposes for the public benefit of the community in the district of Swale and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness. For more details please see page 2 of the Trustees Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Swale Community and Voluntary Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK Sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Notes to the financial statements
for the year ended 31 March 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Stocks

The Charity has acquired the Leysdown Police station on behalf of Big Local. This is being held in stock, at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks until the transfer is down. There is an equivalent amount in creditors.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.14 Capital expenditure

Capital expenditure is charged to the Statement of financial activities.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

Notes to the financial statements
for the year ended 31 March 2025

4. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	3,079	3,217	**6,296**	4,722
Grants	75,679	283,067	**358,746**	390,943
	78,758	286,284	**365,042**	395,665
Total 2024	72,454	323,211	395,665	

5. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Printing and stationery	3,555	-	**3,555**	1,670
Reimbursements of expenditure	11,038	-	**11,038**	13,960
Sundry income	10,862	2,900	**13,762**	21,405
	25,455	2,900	**28,355**	37,035
Total 2024	33,851	3,184	37,035	

Notes to the financial statements
for the year ended 31 March 2025

6. Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fees charged	23,728	14,000	**37,728**	94,344
Transport receipts	-	31,439	**31,439**	31,676
	23,728	45,439	**69,167**	126,020
Total 2024	81,905	44,115	126,020	

7. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Room hire	46,553	**46,553**	55,005
Deposit interest received	4,056	**4,056**	-
	50,609	**50,609**	55,005
Total 2024	55,005	55,005	

8. Analysis of grants

	Grants to Institutions 2025 £	Total funds 2025 £	Total funds 2024 £
Grants payable	24,085	**24,085**	17,990
Total 2024	17,990	17,990	

Notes to the financial statements
for the year ended 31 March 2025

9. Analysis of expenditure by activities

	Direct costs 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	527,581	24,085	5,075	**556,741**	564,769
Total 2024	539,937	17,990	6,842	564,769	

Please see appendices I and II for a detailed breakdown of the Charity's expenditure.

10. Staff costs

	2025 £	2024 £
Wages and salaries	**281,466**	247,007
Social security costs	**19,570**	20,716
Pension costs	**4,739**	5,777
	305,775	273,500

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Average number of employees	**11**	10

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration and benefits received by the Charity's key management personnel in the financial year, including employer's national insurance contributions, amounted to £104,898 (2024: £97,456).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

Notes to the financial statements
for the year ended 31 March 2025

12. Stocks

	2025 £	2024 £
Leysdown Police Station	**-**	244,529

In 2021 the former Leysdown police office was purchased and has now been restored into a community hub ensuring a lasting legacy from the Big Local funding. The Community Hub was transferred over to the newly set up Big Local Eastern Sheppey Hub CIO (Charitable Incorporated Organisation) from Swale CVS on 13 September 2024.

13. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	**16,710**	10,111

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	**5,503**	1,931
Other creditors	**-**	244,529
Accruals and deferred income	**4,674**	4,410
	10,177	250,870

Notes to the financial statements
for the year ended 31 March 2025

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
Designated funds				
Redundancy reserve	**40,000**	**-**	**-**	**40,000**
Staff sickness reserve	**10,000**	**-**	**-**	**10,000**
General reserve	**300,000**	**-**	**-**	**300,000**
Capital reserve	**10,000**	**-**	**-**	**10,000**
	360,000	**-**	**-**	**360,000**
General funds				
Accumulated fund	**57,704**	**178,550**	**(159,713)**	**76,541**
Total Unrestricted funds	**417,704**	**178,550**	**(159,713)**	**436,541**
Restricted funds				
Big Local	**53,092**	**76,071**	**(129,163)**	**-**
Social Car Scheme Project	**71,669**	**75,038**	**(50,919)**	**95,788**
New Connections Project	**19,461**	**52,119**	**(36,750)**	**34,830**
Swale Film	**1,219**	**-**	**(1,219)**	**-**
UK Shared Prosperity Fund	**17,618**	**74,660**	**(92,278)**	**-**
SGN	**8,546**	**40,972**	**(38,157)**	**11,361**
CHC	**32,779**	**15,763**	**(48,542)**	**-**
	204,384	**334,623**	**(397,028)**	**141,979**
Total of funds	**622,088**	**513,173**	**(556,741)**	**578,520**

The nature and purpose of both designated and restricted funds can be found in the Trustees report.

Notes to the financial statements
for the year ended 31 March 2025

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
Designated funds				
Redundancy reserve	40,000	-	-	40,000
Staff sickness reserve	10,000	-	-	10,000
General reserve	300,000	-	-	300,000
Capital reserve	10,000	-	-	10,000
	360,000	-	-	360,000
General funds				
Accumulated fund	42,435	243,215	(227,946)	57,704
Total Unrestricted funds	402,435	243,215	(227,946)	417,704
Restricted funds				
Big Local	56,891	133,401	(137,200)	53,092
Social Car Scheme Project	60,762	74,491	(63,584)	71,669
New Connections Project	25,455	21,984	(27,978)	19,461
Swale Film	849	750	(380)	1,219
UK Shared Prosperity Fund	-	61,600	(43,982)	17,618
SGN	-	39,370	(30,824)	8,546
BBO	1,660	-	(1,660)	-
CHC	25,080	38,914	(31,215)	32,779
	170,697	370,510	(336,823)	204,384
Total of funds	573,132	613,725	(564,769)	622,088

Notes to the financial statements
for the year ended 31 March 2025

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Designated funds	**360,000**	**-**	**-**	**360,000**
General funds	**57,704**	**178,550**	**(159,713)**	**76,541**
Restricted funds	**204,384**	**334,623**	**(397,028)**	**141,979**
	622,088	**513,173**	**(556,741)**	**578,520**

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Designated funds	360,000	-	-	360,000
General funds	42,435	243,215	(227,946)	57,704
Restricted funds	170,697	370,510	(336,823)	204,384
	573,132	613,725	(564,769)	622,088

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	446,718	141,979	**588,697**
Creditors due within one year	(10,177)	-	**(10,177)**
Total	436,541	141,979	**578,520**

Notes to the financial statements
for the year ended 31 March 2025

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	424,045	448,913	872,958
Creditors due within one year	(6,341)	(244,529)	(250,870)
Total	417,704	204,384	622,088

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	**(43,568)**	48,956
Adjustments for:		
Decrease/(increase) in stocks	**244,529**	(68,316)
Increase in debtors	**(240,693)**	(766)
Increase/(decrease) in creditors	**(6,599)**	70,411
Net cash provided by/(used in) operating activities	**(46,331)**	50,285

19. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	**571,987**	618,318
Total cash and cash equivalents	**571,987**	618,318

Notes to the financial statements
for the year ended 31 March 2025

20. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	618,318	(46,331)	571,987
	618,318	(46,331)	571,987

21. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £4,739 (2024: £5,784). No contributions were payable to the fund at the Balance sheet date (2024: £Nil).

22. Related party transactions

P Murray and K Pugh, Trustees, are also Trustees of Sheppey Matters. Meanwhile, C White, the Charity's Chief Executive Officer, is also a Trustee of Sheppey Matters. During the year, Swale CVS received £33,020 (2024: £70,445) from Sheppey Matters and paid them £690 (2024: £31,401). All transactions were undertaken at arm's length. At the Balance sheet date the Charity was owed £Nil by Sheppey Matters (2024: £Nil).

P Murray and S Ithell, Trustees, are also Trustees of Swale Community Leisure. During the year, Swale CVS received £Nil (2024: £Nil) from Swale Community Leisure and paid them £10,640 (2024: £9,850). All transactions were undertaken at arm's length. At the Balance sheet date the Charity was owed £Nil by Swale Community Leisure (2024: £Nil).

C White, the Charity's Chief Executive Officer, is a Trustee of Homestart Sittingbourne and Sheppey. During the year Swale CVS received £3,743 (2024: £6,481) from Homestart Sittingbourne and Sheppey and paid them £Nil (2024: £Nil). All transactions were undertaken at arm's length. At the Balance sheet date the Charity was owed £Nil by Homestart Sittingbourne and Sheppey (2024: £Nil).

J Duncan, Trustee, is also a Children & Families Ltd. Meanwhile, C White, the Charity's Chief Executive Officer, is also a Trustee of Children & Families Ltd. During the year Swale CVS received £Nil (2024: £1,000) from Children & Families. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2024: £Nil).

C White, the Charity's Chief Executive Officer attends Eastern Sheppey Community Hub CIO in an advisory capacity. During the year Swale CVS received £99,075 (2024: £140,071) from Big Local CIO and £1,360 was paid to Eastern Sheppey Community Hub CIO (2024: £Nil). All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2024: £Nil).

P Prescott, Trustee, is also a Trustee of Swale Youth Development. During the year, Swale CVS received £Nil (2024: £50) from Swale Youth Development. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2024: £Nil).

There were no other related party transactions in the current or prior year.

Notes to the financial statements
For the year ended 31 March 2025

Appendix I - Unrestricted and Designated funds

	Total 2025	Total 2024
	£	£
Income from		
Fees charged	**23,727**	81,843
Donations	**3,079**	2,468
Grants	**75,679**	69,986
Room Hire	**46,553**	55,005
Transport receipts	**-**	62
Sundry income	**21,900**	32,181
Printing and stationery	**3,555**	1,670
Interest received	**4,057**	-
Total income	**178,550**	243,215
Expenditure on		
Direct costs		
Rent and services	**-**	1,063
Office expenses	**3,459**	7,871
Telephone	**10**	10
Sundries	**11,447**	30,056
Staff training	**6,267**	11,925
Insurance	**1,865**	687
Travel expenses	**448**	984
Project running costs	**3,846**	1,540
Printing and stationery	**499**	1,050
Computer costs	**4,077**	9,205
Grants paid	**-**	-
Staff costs	**122,720**	159,553
Subtotal	**154,638**	223,944
Support costs		
Independent examiner's fees	**4,674**	2,258
Legal and professional	**401**	1,744
Total expenditure	**159,713**	227,946
Net movement in funds	**18,837**	15,269
Transfers	**-**	-
Balance b/f 01/04/24	**417,704**	402,435
Balance c/f 31/03/25	**436,541**	417,704

Appendix II - Restricted funds - breakdown by project

	Big Local	Car Scheme	CHC	New Connections	Swale Film Festival	Swale CVS Energy Saving Scheme	UK Shared Prosperity Fund	Total 2025	Total 2024
Income from									
Fees charged	-	-	-	-	-	-	-	-	-
Donations	-	874	-	2,344	-	-	-	3,218	2,254
Grants	76,072	32,280	15,763	43,321	-	40,972	74,660	283,068	320,957
Transport receipts	-	31,439	-	-	-	-	-	31,439	31,614
Sundry income	-	10,445	-	6,455	-	-	-	16,900	15,685
	76,072	75,038	15,763	52,120	-	40,972	74,660	334,625	370,510
Expenditure on									
Charitable activities (see analysis below)	129,164	50,920	48,542	36,750	1,219	38,157	92,278	397,030	336,823
	129,164	50,920	48,542	36,750	1,219	38,157	92,278	397,030	336,823
Net movement in funds	(53,092)	24,118	(32,779)	15,370	(1,219)	2,815	(17,618)	(62,405)	33,687
Transfers	-	-	-	-	-	-	-	-	-
Balance b/f 01/04/24	53,092	71,669	32,779	19,461	1,219	8,546	17,618	204,384	170,697
Balance c/f 31/03/25	-	95,787	-	34,831	-	11,361	-	141,979	204,384

Appendix II - Restricted funds - breakdown by project (continued)

	Big Local	Car Scheme	CHC	New Connections	Swale Film Festival	Swale CVS Energy Saving Scheme	UK Shared Prosperity Fund	Total 2025	Total 2024
Expenditure on									
Direct costs									
Rent and services	-	1,495	2,463	6,420	-	-	-	10,378	8,787
Office expenses	-	246	2,003	469	64	1,015	14,764	18,561	7,808
Telephone	-	110	-	-	-	-	931	1,041	994
Sundries	-	325	1,952	-	-	-	9,181	11,458	9,888
Staff training	-	-	-	-	-	-	3,125	3,125	-
Insurance	-	400	300	250	-	300	-	1,250	1,000
Travel expenses	-	1,406	167	2,614	-	1,721	640	6,548	5,015
Community events	5,990	-	-	-	-	-	-	5,990	12,728
Transport & management charges	-	9,574	-	1,151	-	-	-	10,725	13,884
Management fee	-	-	-	-	-	-	-	-	-
Project running costs	-	-	100	1,461	1,155	1,297	13,912	17,925	8,658
Printing and stationery	-	1,102	-	252	-	299	182	1,835	681
Health and Wellbeing	-	-	-	-	-	-	-	-	2,000
Infastructure	59,385	-	-	-	-	-	-	59,385	40,096
Employment and economy	855	-	-	-	-	-	-	855	6,560
Environment	10,000	-	-	-	-	-	-	10,000	10,000
Computer costs	-	3,032	301	2,178	-	-	16	5,527	5,672
Staff costs	27,646	33,230	37,481	21,955	-	33,525	29,217	183,054	113,946
Advertising and promotion	-	-	-	-	-	-	-	-	-
Leysdown Police Station	25,288	-	-	-	-	-	-	25,288	68,316
Grants paid	-	-	3,775	-	-		20,310	24,085	17,990
	129,164	50,920	48,542	36,750	1,219	38,157	92,278	397,030	334,023
Support costs									
Independent examiner's fees	-	-	-	-	-	-	-	-	2,800
Legal and professional	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	2,800

SWALE COMMUNITY AND VOLUNTARY SERVICES

England & Wales - Charity number 1179734

Accounts

Charity number: 1179734

Swale Community and Voluntary Services

Trustees' report and financial statements

for the year ended 31 March 2024

Swale Community and Voluntary Services

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Swale Community and Voluntary Services

Reference and administrative details of the Charity, its Trustees and Advisers for the year ended 31 March 2024

Trustees

Mr P Murray, Vice Chair[2]
Mr R Gill, Interim Chairman[2]
Mr S Ithell, Treasurer[1]
Mrs L Jobson[1]
Mrs P Prescott[1]
Mr B Pringle[2]
Mr J Duncan[1]
Cllr K Rowles (resigned 1 May 2023)[3]
Cllr S Stephen[3]
Cllr L McColl (resigned 1 May 2023)[3]
Cllr P Stephen (appointed 1 October 2023)[3]
Cllr S Clarke (appointed 1 October 2023)[3]

[1] Organisation Representatives (elected en bloc)
[2] Individual Representativies
[3] Swale Borough Council Appointed Representatives

Charity registered number

1179734

Principal office

Central House, Central Avenue, Sittingbourne, Kent, ME10 4NU

Chief executive officer

Christine White

Accountants

Kreston Reeves LLP, Montague Place, Quayside, Chatham Maritime, Chatham, Kent, ME4 4QU

Bankers

Barclays Bank Plc, 81 High Street, Sittingbourne, Kent

Independent Examiner

Samantha Rouse FCCA DChA, Kreston Reeves LLP, Chartered Accountants, Montague Place, Quayside, Chatham Maritime, Chatham, Kent, ME4 4QU

Trustees' report
for the year ended 31 March 2024

The Trustees present their annual report together with the financial statements of the Swale Council for Voluntary Services for the year from 1 April 2023 to 31 March 2024.

The Charity also trades under the names Swale District Volunteer Bureau, Swale Volunteering and Community Development Centre, Swale Volunteer Bureau, Swale Volunteering Centre, Swale Community and Voluntary Services, SCVS and Swale CVS.

Objectives and activities

a. Policies and objectives

The Charity's objects are to promote any charitable purposes for the public benefit of the community in the district of Swale and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness.

Also to promote and organise co operation in the achievement of the aforementioned purposes and to that end bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit; provided that in carrying out these charitable purposes, the Centre will seek to challenge all forms of oppression and inequality and to give priority to working with people whose full participation in society is limited by economic, political and social disadvantage. To achieve that purpose it is to promote and organise co-operation by bringing together representatives of voluntary organisations and statutory authorities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Statement of public benefit

Given the policies and objectives of the Charity, as stated above, the Trustees report on the aspects of its activities which encapsulates 'public benefit'.

Education - In its volunteer placement activities the Charity is able to offer volunteers the opportunity to work within "educational' areas on a voluntary basis.

Health - The Charity works closely with the local NHS in taking forward a number of initiatives based around research and development of various projects aimed at searching out areas of health and well- being which require greater emphasis within the community. During the year our Director Christine White has joined virtual meetings working towards a establishing an NHS Integrated Care system across Medway and Swale representing the Swale VCS. During the year we started a Community Catalyst Project in collaboration with Medway Voluntary Action (MVA) funded by the Medway & Swale Health & Care Partnership. The project will target geographic areas experiencing the greatest health inequalities and engaging with marginalised communities to listen to their concerns.

Poverty, Distress and Sickness - The Charity, through its Befriending Scheme offers vulnerable and isolated residents aged 55 plus one to one support through home visiting, telephone befriending and access to a whole variety of befriending clubs and activities. The service is offered only on the basis of need and at no charge and is open to all.

The Social Car Scheme - has undertaken many thousands of journeys for those who do not have access to, or cannot use, public or private transport to fulfil medical appointments, attendance at day centres, to visit relatives or simply get to shops. There is a £30 registration fee and then a mileage - based charge payable to the volunteer driver who uses their own vehicle. The driver usually waits for the client until their appointment is complete and then returns them to their home. An ongoing annual membership fee of £25 is charged on the anniversary of the client joining the scheme.

Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance

a. Key performance indicators

The Trustees monitor the financial performance of the Charity throughout the year. There is a Finance Sub Group that meets on a quarterly basis and comprises the Chairman, Vice Chairman, Treasurer, one/two other Trustees, with the Director and the Deputy Director in attendance. The Finance Sub- committee takes on the formal scrutiny role and then reports back to the full Trustee Board. Targets are put in place for income generation to ensure the Charity is able to fulfil its core programme of services and activities.

Swale CVS offers a volunteer brokerage service to the Swale VCS as volunteering is a significant and key area of the charity's service to the community. We promote, support and develop volunteering and active citizenship. We encourage individuals wishing to volunteer and also offer support to organisations seeking to recruit volunteers. As a volunteer centre we encourage volunteering within the charity and we have over 150 volunteers that support us in addition to our volunteer trustees. Our volunteers are hugely significant to our success and help in may different areas of the charity including: reception duties; administration, volunteer telephone befrienders, befriending clubs and activities volunteers, one to one befriending, drivers and digital trainers.

Trustees – following an interview with the Chair of the Trustee Board all new volunteers interested in joining the Swale CVS board have an induction which includes a DBS check and going through in detail the Swale CVS Trustee Handbook with the CEO of the charity. Swale CVS has a whole raft of policies and these are brought to the board on a cyclical timetable for updating and approval by the trustees.

b. Review of activities

The results for the year are set out on page 11.

The Statement of Financial Activities shows a surplus on unrestricted funds for the year (before transfers between funds) of £15,269 (2023: deficit of £19,377), with a £33,687 surplus on restricted funds (2023: £30,699), resulting in an overall surplus for the year of £48,956 (2023: £11,322).

Income increased in the year to £613,725 (2023: £371,119) and expenditure increased to £564,769 (2023: £359,797).

At 31 March 2024, the Charity's general funds amounted to £57,704 (2023: £42,435), designated funds were £360,000 (2023: £360,000) and the restricted funds were £204,384 (2023: £170,697), totalling £622,088 (2023: £573,132).

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Charity's income and funds are divided between restricted, unrestricted, and designated funds.

Restricted Funds

The restricted funds of the charity represent specific donations and grants received upon the condition they may only be used in relation to a particular project.

Trustees' report (continued)
for the year ended 31 March 2024

1) Social Car Scheme Project
This long-running scheme continues to provide an essential transport service to residents of Swale who are unable to use public transport. Volunteers using their own vehicles provide transport for appointments such as doctors, hospitals and dentists. Funding is received from the Swale Clinical Commissioning Group (CCG). Users are charged a one-off registration fee of £25.00 and an annual membership fee of £25.00 per person for use of the service.

2) New Connections Befriending Scheme
This scheme, which started in 1993, promotes the involvement of volunteers in befriending isolated and vulnerable older people and those with physical disabilities living in the Swale area. The Scheme is funded through grants and donations. During the year funding was received from Sittingbourne Rotary towards the games club for befriending clients, and from Kent Community Foundation for befriending activities. Clubs including the lunch club, cinema club and days out are also provided for clients. An annual fee of £15.00 per person is charged for membership of the Scheme.

3) Big Local
Eastern Sheppey, (Leysdown, Warden and Eastchurch) is a Big Local area; this is an exciting opportunity for residents to use £1,000,000 awarded over a 10 year period to make a real and lasting difference to their communities. It aims to bring together local talent, ambition, skills and energy from individuals, groups and organisations who want to make their area even better in which to live and work. Swale Community & Voluntary Services (CIO) were appointed as the Local Trusted Organisation (LTO) by the Eastern Sheppey Big Local Partnership acting as the accountable body and also continued to support the resident led partnership during the year and employing the Big Local Manager on their behalf. In 2021 the former Leysdown police office was purchased and has now been restored into a community hub ensuring a lasting legacy from the Big Local funding. Next steps are to transfer the community hub over to the newly set up Big Local Eastern Sheppey Hub CIO (Charitable Incorporated Organisation) and this is underway with both Swale CVS and Eastern Sheppey Community Hub engaging solicitors and working on the transfer of title. It is envisaged the transfer will take place by September 2024 at the latest. The ten years of the programme are coming towards the end and funding will cease on 31st March 2025.

4) Swale CVS Energy Saving Scheme
Swale Community & Voluntary Services (Swale CVS) received funding from SGN and the Centre for Sustainable Energy (CSE) to provide free help and support to existing Swale CVS older clients. Two part time workers share best practices and advise on saving money on energy bills. Free and impartial advice is given to help keep clients warm and safe in their own homes along with a reduction in energy consumption.

5) Swale Film Festival Project
This small project was set up to hold the funds of the Swale Film Festival in 2009. It has since been continued for the purpose of running subsequent Festivals and film shows which are held regularly at the Avenue Theatre. The Project has had a very quiet year with no funds being spent during the 2021/22 financial year. The project hopes to put on further events in the forthcoming 12 months and we will again support them by looking after the funds.

6) UK Shared Prosperity Fund (UKSPF)
The borough of Swale through Swale Borough Council was granted government funding from the UKSPF with £130,000 of it allocated to strengthen the Swale voluntary and community sector (VCS). Swale CVS joined with a group of 8 other Swale VCS to form an alliance called Swale Voluntary Alliance (SVA).
The SVA consortium submitted the winning tender to Swale Borough Council with Swale CVS as the Swale VCS umbrella organisation being asked to lead the tender and act in the accountable body role. Swale CVS undertake all accountable body tasks including recruitment and employment of the Project Manager, use of a hot desk, accounts and budgets for the project. The SVA Consortium meet on a monthly basis to oversee the UKSPF project with Swale CVS part of these meetings providing all accounting, budgeting, reporting and purchasing of goods to support the UKSPF project in all aspects of the needs of the project. The Director of Swale CVS, Christine White is the designated consortium member attending the meetings.

7) Community Health Catalyst (CHC) Programme
The Community Health Catalyst programme has been running since September 2022, funded by the Medway and Swale Health & Care Partnership Health Inequalities grant. The programme aims to:

- Effectively engage and create trusted relationships with those within Health inclusion groups in the most deprived areas of Medway and Swale
- Undertake engagement and listening to understand Health inequalities experienced by these groups and develop initiatives based on this information.
- Support these groups with funding applications to a community chest pot to allow such initiatives to be developed to support community resilience

8) BBO 'Lots More to Offer' Employability Project
This project started in January 2017 and is aimed at individuals aged 45+ who are either unemployed or economically inactive to assist them to return to the workplace. It offers CV writing, help with job searches, training, and is funded by the Lottery and European Social Fund. The project ceased in April 2023.

Unrestricted funds

SCVS's unrestricted funds represent the accumulated income of the charity, which may be used at the discretion of the Trustees.

Unrestricted funds are made up of donations from volunteers, clients and members of the public, and revenue earned directly by SCVS from other charitable and private sector organisations such as income from:

- room hire
- training
- consultancy services (bid writing, employment support etc)
- payroll services
- administrative support
- printing/photocopying.

Designated funds

The designated funds represent amounts allocated by the Trustees out of accumulated unrestricted funds for specific purposes.

Designated funds are made up as follows:

1) Capital Reserve
The Capital Reserve was set up voluntarily by the Trustees to provide for planned or unplanned repair, upgrade or replacement of expensive and/or business critical

The level of reserve is reviewed annually by the Trustees and it has been decided that the Capital Reserve should remain at £10,000.

2) Redundancy Reserve
The Redundancy Reserve was set up voluntarily by the Trustees to cover potential redundancy payments in the event of the termination of the employment of the charity's employees.

Trustees' report (continued)
for the year ended 31 March 2024

It is anticipated that should the need arise to incur substantial redundancy costs the charity would be unlikely to be able to fund these costs readily from within its operating accounts and therefore a suitable dedicated reserve should be set up to safeguard the charity's financial position and employees' financial well-being if necessary. The level of reserve is reviewed annually by the Trustees and it has been decided that the Redundancy Reserve should remain at £40,000.

3) Staff Sickness Reserve
The Staff Sickness Reserve was set up voluntarily by the Trustees to cover the potential increase in staff costs to the charity in the event of the extended absence due to ill-health of one or more of its employees.

It is anticipated that should the need arise to incur significant additional staff costs as a result of the planned or unplanned long-term absence of employee(s) due to ill-health, depending upon the operating position of the charity at the time it may not be possible to fund any such costs readily from within the operating accounts. Therefore, a suitable dedicated reserve should be set up to safeguard the charity's financial position and employees' well-being if necessary.

The level of reserve is reviewed annually by the Trustees and it has been decided that the Staff Sickness Reserve should remain at £10,000.

4) General Reserve
In previous years the charity's surplus funds were simply been added to the balance of the accumulated funds. However, against the background of greater financial stringency within the voluntary sector as a whole, the Trustees voluntarily set up a General Reserve to safeguard against future shortfalls of income over expenditure. The General Reserve currently stands at £300,000.

The adequacy of the reserve is reviewed annually by the Trustees and the calculation of a prudent level of free reserves is an integral part of the charity's budget and forecast cycle as well as the periodic review of cashflow and operating accounts.

In particular this considers:

- Likelihood and impact of different income streams falling below, or associated expenditure exceeding, budget levels. (Note: there have been significant recent instances of long-standing grants being terminated such as Kent County Council funding of befriending services)
- Level of funds required to maintain service delivery in the event of a significant unanticipated loss of funding or shortfall in income, or other reasons of need (e.g. The unforeseen, far-reaching impact of Covid-19 including the implications of lockdown on funding and challenges presented to the charity in maintaining an acceptable level of service delivery)
- Planned activity levels and organisational commitments and level of operating funds needed to cover essential associated management, administration, fundraising and support costs (including immediate concerns about the extent and timing of utility cost increases and their potential impact on office rent; and the possible knock-on effect of cost-of-living increases on annual salary increases)

The Trustees consider that the level of free reserves should represent a minimum of at least six months revenue expenditure. Aside from redundancy costs (provided for in the separate Redundancy Reserve) in a worst-case scenario this would be sufficient to cover all aspects of winding up the charity and paying off any commitments or debts that may be outstanding, as well as providing an important ongoing financial buffer against the commercial and general economic challenges outlined above. As a result of these considerations by the Trustees it has been decided that the General Reserve should remain not less than £300,000.

Trustees' report (continued)
for the year ended 31 March 2024

Structure, governance and management

a. Constitution

The Charity was began and then registered as a Charity in June 1973 and then transferred into a Charitable Incorporated Organisation (CIO) on 30 August 2018. We were delighted to celebrate our 50th Anniversary in June 2023 at our annual networking event. We continue to run these large events each June to celebrate our own anniversary as well as UK Volunteers Week.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Charity Commission Scheme.

The Board of Trustees comprises ex-officio the Honorary Officers of the Centre, together with the Chair of the Finance Committee and of any special and/or other Standing Committee, and not less than six and no more than fifteen elected members of the Centre. The number of individual members must not exceed 25% of the elected members of the Board. Election to the Board of Trustees shall be for three years. One third of the elected members of the Board of Trustees shall retire annually but shall be eligible for re election.

The Honorary Officers of the Centre shall be elected from the members of the Centre at the Annual General Meeting and shall hold office from the end of that meeting.

The Board of Trustees has the power to co-opt persons whether or not being members of the Centre to serve on the Board, provided that the number of such co-opted members shall not exceed one fourth of the total number of elected members serving on the Board at any one time.

c. Organisational structure and decision-making policies

The Board of Trustees shall meet not less than four times a year, with the Finance Committee meeting between all board meetings. An Annual General Meeting is held on an annual basis.

d. Pay policy for key management personnel

The pay of the senior staff is reviewed annually and normally increased in line with average earnings. The remuneration is also bench marked with other charities of a similar size and activity to ensure the remuneration set is fair and not out of line with that paid for similar roles in local charities.

e. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, and put in place a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the Charity could face.
- The establishment of policies, systems and procedures to mitigate any risks identified in the annual review.
- The implementation of procedures designed to minimise or manage any potential impact on the Charity should the risks materialise.

This work has identified that the principal risks faced by the Charity in the future lie in the financial risks ineffective fundraising and ineffectual marketing of services leading to financial instability. To mitigate and minimise these risks Trustees and senior staff are working on a plan to diversify some of the services offered by the Charity building on the excellent reputation and standing we have in the local area and using our central premises for additional training, room hire and support services. Senior staff are currently building partnerships with colleagues across Kent to be ready for tendering and bidding for funds in the forthcoming years.

Trustees' report (continued)
for the year ended 31 March 2024

Plans for future periods

The organisation will continue to operate its core processes and projects and continue to offer its resources and expertise to the Swale Voluntary Sector as a whole. Part of our work is to undertake community development locally and across the county of Kent. This work will bring in opportunities for new projects and possible further employment of community workers. SCVS also wants to maximise income potential from hiring out of our many meeting and counselling rooms which has become extremely popular over the past couple of years. Each year we set targets for increasing the percentage of occupancy of our many rooms. Barclays Bank closed their High Street Bank in Sittingbourne and are now using one of our rooms and a waiting area three days per week as a Pop Up Community Bank, this fits well with our ethos and helps with room hire income.

We are confident in our previous record of good service and our tendering and bidding expertise and will do our best to win tenders to allow us to carry on our core work in the Swale area. We will actively seek out partners to work in a collaborative way and put funding bids together to fund projects that will benefit residents in Swale.

The current financial position of Swale Community and Voluntary Services (CIO) is extremely strong and our accumulated funds and good reserves will help in ensuring a viable and long- term future for the organisation.

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity Commission Scheme. They 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Mr Ross Gill
Interim Chairman

Date: 1 / 08 / 2024

Statement of financial activities
for the year ended 31 March 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	**72,454**	**323,211**	**395,665**	189,385
Charitable activities	5	**33,851**	**3,184**	**37,035**	30,169
Other trading activities	6	**81,905**	**44,115**	**126,020**	120,379
Investments	7	**55,005**	**-**	**55,005**	31,186
Total income		**243,215**	**370,510**	**613,725**	371,119
Expenditure on:					
Charitable activities	9	**227,946**	**336,823**	**564,769**	359,797
Total expenditure		**227,946**	**336,823**	**564,769**	359,797
Net movement in funds		**15,269**	**33,687**	**48,956**	11,322
Reconciliation of funds:					
Total funds brought forward		**402,435**	**170,697**	**573,132**	561,810
Net movement in funds		**15,269**	**33,687**	**48,956**	11,322
Total funds carried forward		417,704	204,384	622,088	573,132

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 25 form part of these financial statements.

Balance sheet
as at 31 March 2024

	Note		2024 £		2023 £
Current assets					
Stocks	12	**244,529**		176,213	
Debtors	13	**10,111**		9,345	
Cash at bank and in hand		**618,318**		568,033	
		872,958		753,591	
Creditors: amounts falling due within one year	14	**(250,870)**		(180,459)	
Total net assets			**622,088**		573,132
Charity funds					
Restricted funds	15		**204,384**		170,697
Unrestricted funds	15		**417,704**		402,435
Total funds			**622,088**		573,132

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mr Ross Gill
Interim Chairman
Date: 01/08/2024

The notes on pages 14 to 25 form part of these financial statements.

Statement of cash flows
for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities (note 17)	**50,285**	10,428
Cash flows from investing activities		
Net cash provided by investing activities	**-**	**-**
Change in cash and cash equivalents in the year	**50,285**	**10,428**
Cash and cash equivalents at the beginning of the year	**568,033**	557,605
Cash and cash equivalents at the end of the year (see note 18)	**618,318**	568,033

The notes on pages 14 to 25 form part of these financial statements

Notes to the financial statements
for the year ended 31 March 2024

1. General information

Swale Community and Voluntary Services is a charitable incorporated organisation and an exempt charity incorporated in England and Wales, with charity number 1179734. The registered office is Central House, Central Avenue, Sittingbourne, Kent, ME10 4NU. The principal activities of the Charity are to promote any charitable purposes for the public benefit of the community in the district of Swale and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness. For more details please see page 2 of the Trustees Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Swale Community and Voluntary Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK Sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Stocks

The Charity has acquired the Leysdown Police station on behalf of Big Local. This is being held in stock, at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks until the transfer is down. There is an equivalent amount in creditors.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Notes to the financial statements
for the year ended 31 March 2024

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.13 Capital expenditure

Capital expenditure is charged to the Statement of financial activities.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

Notes to the financial statements for the year ended 31 March 2024

4. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	2,468	2,254	**4,722**	3,474
Grants	69,986	320,957	**390,943**	148,165
Government grants	-	-	**-**	37,746
	72,454	323,211	**395,665**	189,385
Total 2023	39,422	149,963	189,385	

5. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Printing and stationery	1,670	-	**1,670**	6,016
Reimbursements of expenditure	13,960	-	**13,960**	14,818
Sundry income	18,221	3,184	**21,405**	9,335
	33,851	3,184	**37,035**	30,169
Total 2023	29,544	625	30,169	

Notes to the financial statements
for the year ended 31 March 2024

6. Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Fees charged	81,843	12,501	**94,344**	89,735
Transport receipts	62	31,614	**31,676**	30,644
	81,905	44,115	**126,020**	120,379
Total 2023	51,069	69,310	120,379	

7. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Room hire	55,005	**55,005**	31,186
Total 2023	31,186	31,186	

8. Analysis of grants

	Grants to Institutions 2024 £	Total funds 2024 £	Total funds 2023 £
Grants payable	17,990	**17,990**	2,500
Total 2023	2,500	2,500	

Notes to the financial statements
for the year ended 31 March 2024

9. Analysis of expenditure by activities

	Direct costs 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	539,937	17,990	6,842	**564,769**	359,797
Total 2023	352,653	2,500	4,644	359,797	

Please see appendices I and II for a detailed breakdown of the Charity's expenditure.

10. Staff costs

	2024 £	2023 £
Wages and salaries	**247,007**	214,049
Social security costs	**20,716**	19,554
Pension costs	**5,777**	5,784
	273,500	239,387

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Average number of employees	**10**	9

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration and benefits received by the Charity's key management personnel in the financial year, including employer's national insurance contributions, amounted to £97,456 (2023: £87,201).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

Notes to the financial statements
for the year ended 31 March 2024

12. Stocks

	2024	2023
	£	£
Leysdown Police Station	**244,529**	176,213

13. Debtors

	2024	2023
	£	£
Due within one year		
Other debtors	**10,111**	9,345

14. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	**1,931**	46
Other creditors	**244,529**	176,213
Accruals and deferred income	**4,410**	4,200
	250,870	180,459

Notes to the financial statements
for the year ended 31 March 2024

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
Designated funds				
Redundancy reserve	40,000	-	-	40,000
Staff sickness reserve	10,000	-	-	10,000
General reserve	300,000	-	-	300,000
Capital reserve	10,000	-	-	10,000
	360,000	-	-	360,000
General funds				
Accumulated fund	42,435	243,215	(227,946)	57,704
Total Unrestricted funds	402,435	243,215	(227,946)	417,704
Restricted funds				
Big Local	56,891	133,401	(137,200)	53,092
Social Car Scheme Project	60,762	74,491	(63,584)	71,669
New Connections Project	25,455	21,984	(27,978)	19,461
Swale Film	849	750	(380)	1,219
UK Shared Prosperity Fund	-	61,600	(43,982)	17,618
SGN	-	39,370	(30,824)	8,546
BBO	1,660	-	(1,660)	-
CHC	25,080	38,914	(31,215)	32,779
	170,697	370,510	(336,823)	204,384
Total of funds	573,132	613,725	(564,769)	622,088

The nature and purpose of both designated and restricted funds can be found in the Trustees report.

Notes to the financial statements
for the year ended 31 March 2024

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Designated funds				
Redundancy reserve	40,000	-	-	40,000
Staff sickness reserve	10,000	-	-	10,000
General reserve	300,000	-	-	300,000
Capital reserve	10,000	-	-	10,000
	360,000	-	-	360,000
General funds				
Accumulated fund	61,812	151,221	(170,598)	42,435
Total Unrestricted funds	421,812	151,221	(170,598)	402,435
Restricted funds				
Big Local	56,067	78,975	(78,151)	56,891
Social Car Scheme Project	53,751	63,784	(56,773)	60,762
New Connections Project	28,544	24,384	(27,473)	25,455
Swale Film	-	1,509	(660)	849
BBO	1,636	26,166	(26,142)	1,660
CHC	-	25,080	-	25,080
	139,998	219,898	(189,199)	170,697
Total of funds	561,810	371,119	(359,797)	573,132

Notes to the financial statements
for the year ended 31 March 2024

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Designated funds	**360,000**	**-**	**-**	**360,000**
General funds	**42,435**	**243,215**	**(227,946)**	**57,704**
Restricted funds	**170,697**	**370,510**	**(336,823)**	**204,384**
	573,132	**613,725**	**(564,769)**	**622,088**

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Designated funds	360,000	-	-	360,000
General funds	61,812	151,221	(170,598)	42,435
Restricted funds	139,998	219,898	(189,199)	170,697
	561,810	371,119	(359,797)	573,132

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	424,045	448,913	**872,958**
Creditors due within one year	(6,341)	(244,529)	**(250,870)**
Total	417,704	204,384	**622,088**

Notes to the financial statements
for the year ended 31 March 2024

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	406,681	346,910	753,591
Creditors due within one year	(4,246)	(176,213)	(180,459)
Total	402,435	170,697	573,132

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	**48,956**	11,322
Adjustments for:		
Increase in stocks	**(68,316)**	(7,859)
Decrease/(increase) in debtors	**(766)**	3,215
Increase in creditors	**70,411**	3,750
Net cash provided by operating activities	**50,285**	10,428

19. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	**618,318**	568,033
Total cash and cash equivalents	**618,318**	568,033

20. Analysis of changes in net debt

	At 1 April 2023 £	**Cash flows £**	**At 31 March 2024 £**
Cash at bank and in hand	**568,033**	**50,285**	**618,318**
	568,033	**50,285**	**618,318**

Notes to the financial statements
for the year ended 31 March 2024

21. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £5,784 (2023: £5,784). No contributions were payable to the fund at the Balance sheet date (2023: £Nil).

22. Related party transactions

P Murray is a Trustee of Sheppey Matters. Meanwhile, C White, the Charity's Chief Executive Officer, is also a Trustee of Sheppey Matters. During the year, Swale CVS received £70,445 (2023: £18,148) from Sheppey Matters and paid them £31,401 (2023: £307). All transactions were undertaken at arm's length. At the Balance sheet date the Charity was owed £Nil by Sheppey Matters (2023: £Nil).

P Murray and S Ithell, Trustees, are also a Trustee of Swale Community Leisure. During the year, Swale CVS received £Nil (2023: £Nil) from Swale Community Leisure and paid them £9,850 (2023: £15,684). All transactions were undertaken at arm's length. At the Balance sheet date the Charity was owed £Nil by Swale Community Leisure (2023: £Nil).

C White, the Charity's Chief Executive Officer, is a Trustee of Homestart Sittingbourne and Sheppey. During the year Swale CVS received £6,481 (2023: £2,890) from Homestart Sittingbourne and Sheppey and paid them £Nil (2023: £212). All transactions were undertaken at arm's length. At the Balance sheet date the Charity was owed £Nil by Homestart Sittingbourne and Sheppey (2023: £Nil).

J Duncan, Trustee, is also a Children & Families Ltd. Meanwhile, C White, the Charity's Chief Executive Officer, is also a Trustee of Children & Families Ltd. During the year Swale CVS received £1,000 (2023: £5,000) from Children & Families. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2023: £Nil).

C White, the Charity's Chief Executive Officer attends Eastern Sheppey Community Hub CIO in an advisory capacity. During the year Swale CVS received £140,071 (2023: £101,624) from Big Local CIO. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2023: £Nil).

P Prescott, Trustee, is also a Trustee of Swale Youth Development. During the year, Swale CVS received £50 (2023: £30) from Swale Youth Development. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2023: £Nil).

Notes to the financial statements
For the year ended 31 March 2024

Appendix I - Unrestricted and Designated funds

	Total 2024	Total 2023
	£	£
Income from		
Fees charged	**81,843**	51,069
Donations	**2,468**	1,396
Grants	**69,986**	38,026
Room Hire	**55,005**	31,186
Transport receipts	**62**	-
Sundry income	**32,181**	23,528
Printing and stationery	**1,670**	6,016
Total income	**243,215**	151,221
Expenditure on		
Direct costs		
Rent and services	**1,063**	6,100
Office expenses	**7,871**	10,592
Telephone	**10**	-
Sundries	**30,056**	970
Staff training	**11,925**	4,577
Insurance	**687**	936
Travel expenses	**984**	759
Project running costs	**1,540**	1,231
Printing and stationery	**1,050**	-
Computer costs	**9,205**	5,039
Grants paid	**-**	2,500
Staff costs	**159,553**	135,290
Subtotal	**223,944**	167,994
Support costs		
Independent examiner's fees	**2,258**	2,604
Legal and professional	**1,744**	-
Total expenditure	**227,946**	170,598
Net movement in funds	**15,269**	(19,377)
Transfers	**-**	-
Balance b/f 01/04/23	**402,435**	421,812
Balance c/f 31/03/24	**417,704**	402,435

Appendix II - Restricted funds - breakdown by project

	BBO	Big Local	Car Scheme	CHC	New Connections	Swale Film Festival	Swale CVS Energy Saving Scheme	UK Shared Prosperity Fund	Total 2024	Total 2023
Income from										
Fees charged	-	-	-	-	-	-	-	-	-	-
Donations	-	-	970	-	1,284	-	-	-	2,254	2,078
Grants	-	133,401	31,906	38,915	15,015	750	39,370	61,600	320,957	147,885
Transport receipts	-	-	31,614	-	-	-	-	-	31,614	30,644
Sundry income	-	-	10,000	-	5,685	-	-	-	15,685	39,291
	-	133,401	74,490	38,915	21,984	750	39,370	61,600	370,510	219,898
Expenditure on										
Charitable activities (see analysis below)	1,660	137,200	63,583	31,216	27,978	380	30,824	43,982	336,823	189,199
	1,660	137,200	63,583	31,216	27,978	380	30,824	43,982	336,823	189,199
Net movement in funds	(1,660)	(3,799)	10,907	7,699	(5,994)	370	8,546	17,618	33,687	30,699
Transfers	-	-	-	-	-	-	-	-	-	-
Balance b/f 01/04/23	1,660	56,891	60,762	25,080	25,455	849	-	-	170,697	139,998
Balance c/f 31/03/24	-	53,092	71,669	32,779	19,461	1,219	8,546	17,618	204,384	170,697

Appendix II - Restricted funds - breakdown by project (continued)

	BBO	Big Local	Car Scheme	CHC	New Connections	Swale Film Festival	Swale CVS Energy Saving Scheme	UK Shared Prosperity Fund	Total 2024	Total 2023
Expenditure on										
Direct costs										
Rent and services	-	-	6,937	-	-	-	1,850	-	8,787	9,584
Office expenses	1,660	-	1,933	130	549	200	772	2,564	7,808	3,214
Telephone	-	-	783	-	-	-	-	211	994	298
Sundries	-	-	100	-	100	-	200	9,488	9,888	-
Staff training	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	300	300	100	-	300	-	1,000	550
Travel expenses	-	-	1,262	42	3,511	-	174	26	5,015	2,853
Community events	-	12,728	-	-	-	-	-	-	12,728	11,300
Transport & management charges	-	-	12,363	-	1,521	-	-	-	13,884	15,016
Management fee	-	-	-	-		-	-	-	-	-
Project running costs	-	-	453	26	1,781	180	1,703	4,515	8,658	1,581
Printing and stationery	-	-	380	-	104	-	94	103	681	-
Health and Wellbeing	-	2,000	-	-	-	-	-	-	2,000	1,000
Infastructure	-	40,096	-	-	-	-	-	-	40,096	9,368
Employment and economy	-	4,060	-	-	-	-	-	2,500	6,560	5,755
Environment	-	10,000	-	-	-	-	-	-	10,000	10,000
Computer costs	-	-	5,072	-	-	-	-	600	5,672	4,684
Staff costs	-	-	32,000	23,578	19,512	-	25,731	13,125	113,946	104,097
Advertising and promotion	-	-	-	-	-	-	-	-	-	-
Leysdown Police Station	-	68,316	-	-	-	-	-	-	68,316	7,859
Grants paid	-	-	-	7,140	-	-	-	10,850	17,990	-
	1,660	137,200	61,583	31,216	27,178	380	30,824	43,982	334,023	187,159
Support costs										
Independent examiner's fees	-	-	2,000	-	800	-	-	-	2,800	2,040
Legal and professional	-	-	-	-	-	-	-	-	-	-
	-	-	2,000	-	800	-	-	-	2,800	2,040

SWALE COMMUNITY AND VOLUNTARY SERVICES

England & Wales - Charity number 1179734

Accounts

Charity number: 1179734

Swale Community and Voluntary Services

Trustees' report and financial statements

for the year ended 31 March 2023

Swale Community and Voluntary Services

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Swale Community and Voluntary Services

Reference and administrative details of the Charity, its Trustees and Advisers for the year ended 31 March 2023

Trustees

Mr J Baker, Chair[1]
Mr P Murray, Vice Chair[2]
Mr R Gill, Vice Chair[2]
Mr S Ithell, Treasurer[1]
Mrs L Jobson[1]
Mrs P Prescott[1]
Mr B Pringle[2]
Mr J Duncan[1]
Mr K Pugh[2]
Cllr K Rowles[3]
Cllr S Stephen[3]
Cllr L McColl[3]

[1] Organisation Representatives (elected en bloc)
[2] Individual Representativies
[3] Swale Borough Council Appointed Representatives

Charity registered number

1179734

Principal office

Central House, Central Avenue, Sittingbourne, Kent, ME10 4NU

Chief executive officer

Christine White

Accountants

Kreston Reeves LLP, Montague Place, Quayside, Chatham Maritime, Chatham, Kent, ME4 4QU

Bankers

Barclays Bank Plc, 81 High Street, Sittingbourne, Kent

Independent Examiner

Susan Robinson BA FCA FCIE DChA, Kreston Reeves LLP, Chartered Accountants, Montague Place, Quayside, Chatham Maritime, Chatham, Kent, ME4 4QU

Trustees' report
for the year ended 31 March 2023

The Trustees present their annual report together with the financial statements of the Swale Council for Voluntary Services for the year from 1 April 2022 to 31 March 2023.

The Charity also trades under the names Swale District Volunteer Bureau, Swale Volunteering and Community Development Centre, Swale Volunteer Bureau, Swale Volunteering Centre, Swale Community and Voluntary Services, SCVS and Swale CVS.

Objectives and activities

a. Policies and objectives

The Charity's objects are to promote any charitable purposes for the public benefit of the community in the district of Swale and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness.

Also to promote and organise co operation in the achievement of the aforementioned purposes and to that end bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit; provided that in carrying out these charitable purposes, the Centre will seek to challenge all forms of oppression and inequality and to give priority to working with people whose full participation in society is limited by economic, political and social disadvantage. To achieve that purpose it is to promote and organise co-operation by bringing together representatives of voluntary organisations and statutory authorities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Statement of public benefit

Given the policies and objectives of the Charity, as stated above, the Trustees report on the aspects of its activities which encapsulates 'public benefit'.

Education - In its volunteer placement activities the Charity is able to offer volunteers the opportunity to work within "educational' areas on a voluntary basis.

Health - The Charity works closely with the local NHS in taking forward a number of initiatives based around research and development of various projects aimed at searching out areas of health and well- being which require greater emphasis within the community. During the year our Director Christine White has joined virtual meetings working towards a establishing an NHS Integrated Care system across Medway and Swale representing the Swale VCS. During the year we started a Community Catalyst Project in collaboration with Medway Voluntary Action (MVA) funded by the Medway & Swale Health & Care Partnership. The project will target geographic areas experiencing the greatest health inequalities and engaging with marginalised communities to listen to their concerns.

Poverty, Distress and Sickness - The Charity, through its Befriending Scheme offers vulnerable and isolated residents aged 55 plus one to one support through home visiting, telephone befriending and access to a whole variety of befriending clubs and activities. The service is offered only on the basis of need and at no charge and is open to all.

The Social Car Scheme - has undertaken many thousands of journeys for those who do not have access to, or cannot use, public or private transport to fulfil medical appointments, attendance at day centres, to visit relatives or simply get to shops. There is a £30 registration fee and then a mileage - based charge payable to the volunteer driver who uses their own vehicle. The driver usually waits for the client until their appointment is complete and then returns them to their home. An ongoing annual membership fee of £25 is charged on the anniversary of the client joining the scheme.

Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance

a. Key performance indicators

The Trustees monitor the financial performance of the Charity throughout the year. There is a Finance Sub Group that meets on a quarterly basis and comprises the Chairman, Vice Chairman, Treasurer, one/two other Trustees, with the Director and the Deputy Director in attendance. The Finance Sub committee takes on the formal scrutiny role and then reports back to the full Trustee Board. Targets are put in place for income generation to ensure the Charity is able to fulfil its core programme of services and activities.

b. Review of activities

The results for the year are set out on page 11.

The Statement of Financial Activities shows a deficit on unrestricted funds for the year (before transfers between funds) of £19,377 (2022: surplus of £7,416), with a £30,699 surplus on restricted funds (2022: deficit of £11,450), resulting in an overall surplus for the year of £11,322 (2022: overall deficit of £4,094).

Income remained very consistent, with just a small decrease in the year to £371,119 (2022: £372,154) and expenditure decreased to £359,797 (2022: £376,248).

At 31 March 2023, the Charity's general funds amounted to £42,435 (2022: £61,812), designated funds were £360,000 (2022: £360,000) and the restricted funds were £170,697 (2022: £139,998), totalling £573,132 (2022: £561,810).

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Charity's income and funds are divided between restricted, unrestricted, and designated funds.

Restricted Funds

The restricted funds of the Charity represent specific donations and grants received under strict terms to be used only in regard to a particular project.

1) Social Car Scheme Project
The scheme continues to provide an essential transport service to residents of Swale who are unable to use public transport. Volunteers using their own vehicles provide transport for essential appointments (doctors; hospital; dentist etc.) Funding has been received from the Swale Clinical Commissioning Group (CCG). Users are charged a one-off registration fee of £30 and then an annual membership fee of £25 per person for use of the service.

2) New Connections Befriending Scheme
The scheme started in 1993 to promote the involvement of volunteers in befriending isolated and vulnerable older people and those with physical disabilities living in the Swale area. The scheme is funded through fundraising and bid applications. During the year funding was received from Kent Community Foundation, MVA Test Bed Fund, Involving Medway & Swale and Sittingbourne Rotary. During the year clubs including lunch club, cinema club, armchair exercising, coffee mornings and trips out were introduced and offered to clients.

3) Swale Film Festival Project
This small project was set up to manage the finances of the Swale Film Festival from July 2009. It has since been continued for the purpose of running subsequent Festivals and film shows which are held regularly at the Avenue Theatre. The project has had a very quiet year with minimal funds being spent during the year. The Project hopes to put on events in the 2022/23 year and we will again support them by looking after the funds.

4) Big Local
Eastern Sheppey, Swale Kent {Leysdown, Warden and Eastchurch) is a Big Local area; this is an exciting opportunity for residents to use £1,000,000 awarded over a 10-year period to make a real and lasting difference to their communities. It aims to bring together local talent, ambition, skills and energy from individuals, groups and organisations who want to make their area even better in which to live and work. Swale Community & Voluntary Services (CIO) were appointed as the Local Trusted Organisation (LTO) by the Eastern Sheppey Big Local Partnership acting as the accountable body and also continued to support the resident led partnership during the year and employing the Big Local Manager on their behalf. Leysdown police office was purchased in 2020/21, and has now been restored into a community hub ensuring a lasting legacy from the Big Local funding. Next steps are to transfer the community hub over to the newly set up Big Local Eastern Sheppey Hub CIO (Charitable Incorporated Organisation)

5) BBO 'Lots More To Offer' Employability Project
This project started in January 2017 and is aimed at individuals aged 45+ who are either unemployed or economically inactive to assist them to return to the workplace. It offers CV writing, help with job searches and completing job applications, training and confidence building, and is funded by the Lottery Community Fund and European Social Fund.

6) Swale Migration Story
The Swale Migration Stories has been a rewarding yet complex heritage project working across a range of geographic areas and different cultural groups. A joint project between Sheppey Matters and Swale CVS expanded to include museums and partners across Swale working with Historic Swale (an umbrella organisation for 16 museums) this partnership and the subsequent bid to Heritage Lottery Foundation was successful and started in March 2020. The project started with group work and museum visits, we operated online, over social media and one to one when restrictions allowed for social interactions to take place between different households. We finally held events showcasing migration into Swale in all three towns; Sheppey, Sittingbourne and Faversham and invited the public in to see artefacts and information about the cultural heritage and how it has evolved in Swale.

7) Community Health Catalyst (CHC)
The CHC programme has been running since November 2022. Funded by the Medway and Swale Health & Care Partnership Heath Inequalities grant The programme aims to:
- Effectively engage and create trusted relationships with those within Health Inclusion groups in the most deprived areas of Medway and Swale.
- Undertake listening events to understand Health Inequalities experienced by these groups and develop initiatives based off this information.
- Support people with funding applications to a Community Chest pot to allow such initiatives to be developed to support community resilience.

Trustees' report (continued)
for the year ended 31 March 2023

Unrestricted funds

SCVS's unrestricted funds represent the accumulated income of the charity, which may be used at the discretion of the Trustees.

Unrestricted funds are made up of donations from volunteers, clients and members of the public, and revenue earned directly by SCVS from other charitable and private sector organisations such as income from:

- room hire
- training
- consultancy Services (bid writing, employment support etc)
- payroll services
- administrative support
- printing/photocopying.

Designated funds

The designated funds represent amounts allocated by the Trustees out of accumulated unrestricted funds for specific purposes.

Designated funds are made up as follows:

1) Capital Reserve
The Capital Reserve was set up voluntarily by the Trustees to provide for planned or unplanned repair, upgrade or replacement of expensive and/or business critical items of equipment, particularly IT hardware/software.

(Note: funds were used from this reserve to replace and upgrade office desktop computers in 2020/21. With the agreement of Trustees the reserve was subsequently restored to its previous level out of accumulated unrestricted funds.

Dependent upon the level of cost involved and the Charity's operating financial position, it is anticipated that funds from the Capital Reserve may be used again for the replacement/upgrading of the volunteer transport scheme database required in 2022/23).

The level of reserve is reviewed annually by the Trustees and it has been decided that the Capital Reserve should remain at £10,000.

2) Redundancy Reserve
The Redundancy Reserve was set up voluntarily by the Trustees to cover potential redundancy payments in the event of the termination of the employment of the charity's employees.

It is anticipated that should the need arise to incur substantial redundancy costs the charity would be unlikely to be able to fund these costs readily from within its operating accounts and therefore a suitable dedicated reserve should be set up to safeguard the charity's financial position and employees' financial well-being if necessary.

The level of reserve is reviewed annually by the Trustees and it has been decided that the Redundancy Reserve should remain at £40,000.

3) Staff Sickness Reserve
The Staff Sickness Reserve was set up voluntarily by the Trustees to cover the potential increase in staff costs to the charity in the event of the extended absence due to ill-health of one or more of its employees.

It is anticipated that should the need arise to incur significant additional staff costs as a result of the planned or unplanned long-term absence of employee(s) due to ill-health, depending upon the operating position of the charity at the time it may not be possible to fund any such costs readily from within the operating accounts. Therefore a suitable dedicated reserve should be set up to safeguard the charity's financial position and employees' well-being if necessary.

The level of reserve is reviewed annually by the Trustees and it has been decided that the Staff Sickness Reserve should remain at £10,000.

4) General Reserve
In previous years the charity's surplus funds were simply been added to the balance of the accumulated funds. However against the background of greater financial stringency within the voluntary sector as a whole, the Trustees voluntarily set up a General Reserve to safeguard against future shortfalls of income over expenditure. The General Reserve currently stands at £300,000.

The adequacy of the reserve is reviewed annually by the Trustees and the calculation of a prudent level of free reserves is an integral part of the charity's budget and forecast cycle as well as the periodic review of cashflow and operating accounts.

In particular this takes into account:

- Likelihood and impact of different income streams falling below, or associated expenditure exceeding, budget levels. (Note: there have been significant recent instances of long-standing grants being terminated such as Kent County Council funding of befriending services).
- Level of funds required to maintain service delivery in the event of a significant unanticipated loss of funding or shortfall in income, or other reasons of need (e.g. the unforeseen, far-reaching impact of Covid-19 including the implications of lockdown on funding and challenges presented to the charity in maintaining an acceptable level of service delivery).
- Planned activity levels and organisational commitments and level of operating funds needed to cover essential associated management, administration, fundraising and support costs (including immediate concerns about the extent and timing of utility cost increases and their potential impact on office rent; and the possible knock-on effect of cost-of-living increases on annual salary increases).

The Trustees consider that the level of free reserves should represent a minimum of at least six months revenue expenditure. Aside from redundancy costs (provided for in the separate Redundancy Reserve) in a worst-case scenario this would be sufficient to cover all aspects of winding up the charity and paying off any commitments or debts that may be outstanding, as well as providing an important ongoing financial buffer against the commercial and general economic challenges outlined above.

As a result of these considerations by the Trustees it has been decided that the General Reserve should remain not less than £300,000.

Structure, governance and management

a. Constitution

The Charity was began and then registered as a Charity in June 1973 and then transferred into a Charitable Incorporated Organisation (CIO) on 30 August 2018. We are very pleased to be celebrating our 50th Anniversary in June 2023.

Trustees' report (continued)
for the year ended 31 March 2023

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Charity Commission Scheme.

The Board of Trustees comprises ex-officio the Honorary Officers of the Centre, together with the Chair of the Finance Committee and of any special and/or other Standing Committee, and not less than six and no more than fifteen elected members of the Centre. The number of individual members must not exceed 25% of the elected members of the Board. Election to the Board of Trustees shall be for three years. One third of the elected members of the Board of Trustees shall retire annually but shall be eligible for re election.

The Honorary Officers of the Centre shall be elected from the members of the Centre at the Annual General Meeting and shall hold office from the end of that meeting.

The Board of Trustees has the power to co-opt persons whether or not being members of the Centre to serve on the Board, provided that the number of such co-opted members shall not exceed one fourth of the total number of elected members serving on the Board at any one time.

c. Organisational structure and decision-making policies

The Board of Trustees shall meet not less than four times a year, with the Finance Committee meeting between all board meetings. An Annual General Meeting is held on an annual basis.

d. Pay policy for key management personnel

The pay of the senior staff is reviewed annually and normally increased in line with average earnings. The remuneration is also bench marked with other charities of a similar size and activity to ensure the remuneration set is fair and not out of line with that paid for similar roles in local charities.

e. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, and put in place a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the Charity could face.
- The establishment of policies, systems and procedures to mitigate any risks identifled in the annual review.
- The implementation of procedures designed to minimise or manage any potential impact on the Charity should the risks materialise.

This work has identified that the principal risks faced by the Charity in the future lie in the financial risks ineffective fundraising and ineffectual marketing of services leading to financial instability. To mitigate and minimise these risks Trustees and senior staff are working on a plan to diversify some of the services offered by the Charity building on the excellent reputation and standing we have in the local area and using our central premises for additional training, room hire and support services. Senior staff are currently building partnerships with colieagues across Kent to be ready for tendering and bidding for funds in the forthcoming years.

Trustees' report (continued)
for the year ended 31 March 2023

Plans for future periods

The organisation will continue to operate its core processes and projects and continue to offer its resources and expertise to the Swale Voluntary Sector as a whole. Part of our work is to undertake community development locally and across the county of Kent. This work will bring in opportunities for new projects and possible further employment of community workers. SCVS also wants to maximise income potential from hiring out of our many meeting and counselling rooms which has become extremely popular over the past couple of years. Each year we set targets for increasing the percentage of occupancy of our many rooms. Barclays Bank closed their High Street Bank in Sittingbourne and are now using one of our rooms and a waiting area three days per week as a Pop Up Community Bank, this fits well with our ethos and helps with room hire income.

We are confident in our previous record of good service and our tendering and bidding expertise and will do our best to win tenders to allow us to carry on our core work in the Swale area. We will actively seek out partners to work in a collaborative way and put funding bids together to fund projects that will benefit residents in Swale.

The current financial position of Swale Community and Voluntary Services (CIO} is extremely strong and our accumulated funds and good reserves will help in ensuring a viable and long- term future for the organisation.

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity Commission Scheme. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and deteotion of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on 11 October 2023 and signed on their behalf by:

Mr J Baker
Chair

Mr S Ithell
Treasurer

Independent examiner's report for the year ended 31 March 2023

Independent examiner's report to the Trustees of Swale Community and Voluntary Services ('the Charity')

I report to the Charity Trustees on my examination of the financial statements of the Charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Independent examiner's report (continued)
for the year ended 31 March 2023

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 17 October 2023

Susan Robinson

BC FCA FCIE DChA

Kreston Reeves LLP
Chartered Accountants
Montague Place, Quayside
Chatham Maritime, Chatham
Kent, ME4 4QU

Statement of financial activities for the year ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	**39,422**	**149,963**	**189,385**	230,708
Charitable activities	5	**29,544**	**625**	**30,169**	34,098
Other trading activities	6	**51,069**	**69,310**	**120,379**	91,927
Investments	7	**31,186**	**-**	**31,186**	15,421
Total income		**151,221**	**219,898**	**371,119**	372,154
Expenditure on:					
Charitable activities	8,9	**170,598**	**189,199**	**359,797**	376,248
Total expenditure		**170,598**	**189,199**	**359,797**	376,248
Net movement in funds		**(19,377)**	**30,699**	**11,322**	(4,094)
Reconciliation of funds:					
Total funds brought forward		**421,812**	**139,998**	**561,810**	565,904
Net movement in funds		**(19,377)**	**30,699**	**11,322**	(4,094)
Total funds carried forward		**402,435**	**170,697**	**573,132**	561,810

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 24 form part of these financial statements.

Balance sheet
as at 31 March 2023

	Note		2023 £		2022 £
Current assets					
Stocks	12	**176,213**		168,354	
Debtors	13	**9,345**		12,560	
Cash at bank and in hand		**568,033**		557,605	
		753,591		738,519	
Creditors: amounts falling due within one year	14	**(180,459)**		(176,709)	
Total net assets			**573,132**		561,810
Charity funds					
Restricted funds	15		**170,697**		139,998
Unrestricted funds	15		**402,435**		421,812
Total funds			**573,132**		561,810

The financial statements were approved and authorised for issue by the Trustees on 11 October 2023 and signed on their behalf by:

Mr J Baker
Chair

The notes on pages 13 to 24 form part of these financial statements.

Notes to the financial statements
for the year ended 31 March 2023

1. General information

Swale Community and Voluntary Services is a charitable incorporated organisation and an exempt charity incorporated in England and Wales. The registered office is Central House, Central Avenue, Sittingbourne, Kent, ME10 4NU. The principal activities of the Charity are to promote any charitable purposes for the public benefit of the community in the district of Swale and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness. For more details please see page 2 of the Trustees Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Swale Community and Voluntary Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK Sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Notes to the financial statements
for the year ended 31 March 2023

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Stocks

The Charity has acquired the Leysdown Police station on behalf of Big Local. This is being held in stock, at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks until the transfer is down. There is an equivalent amount in creditors.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Notes to the financial statements
for the year ended 31 March 2023

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.13 Capital expenditure

Capital expenditure is charged to the Statement of financial activities.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

Notes to the financial statements
for the year ended 31 March 2023

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	1,396	2,078	**3,474**	2,353
Grants	280	147,885	**148,165**	161,818
Government grants	37,746	-	**37,746**	66,537
	39,422	149,963	**189,385**	230,708
Total 2022	67,367	163,341	230,708	

5. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Printing and stationery	6,016	-	**6,016**	3,045
Reimbursements of expenditure	14,818	-	**14,818**	13,175
Sundry income	8,710	625	**9,335**	14,378
Earned income	-	-	**-**	3,500
	29,544	625	**30,169**	34,098
Total 2022	29,763	4,335	34,098	

Notes to the financial statements
for the year ended 31 March 2023

6. Income from other trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fees charged	51,069	38,666	**89,735**	64,484
Transport receipts	-	30,644	**30,644**	27,443
	51,069	69,310	**120,379**	91,927
Total 2022	32,451	59,476	91,927	

7. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Room hire	31,186	**31,186**	15,421
Total 2022	15,421	15,421	

8. Analysis of grants

	Grants to institutions 2023 £	Total funds 2023 £	Total funds 2022 £
Grants payable	2,500	**2,500**	500
Total 2022	500	500	

Notes to the financial statements
for the year ended 31 March 2023

9. Analysis of expenditure by activities

	Direct costs 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	352,653	2,500	4,644	**359,797**	376,248
Total 2022	366,020	500	9,728	376,248	

Please see appendices I and II for a detailed breakdown of the Charity's expenditure.

10. Staff costs

	2023 £	As restated 2022 £
Wages and salaries	**214,049**	202,149
Social security costs	**19,554**	18,467
Pension costs	**5,784**	5,462
	239,387	226,078

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Average number of employees	**9**	8

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration and benefits received by the Charity's key management personnel in the financial year, including employer's national insurance contributions, amounted to £87,201 (2022: £84,454).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

Notes to the financial statements
for the year ended 31 March 2023

12. Stocks

	2023	2022
	£	£
Leysdown Police Station	**176,213**	168,354

13. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors	**9,345**	12,560

14. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	**46**	3,915
Other creditors	**176,213**	168,354
Accruals and deferred income	**4,200**	4,440
	180,459	176,709

Notes to the financial statements
for the year ended 31 March 2023

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
Designated funds				
Redundancy reserve	40,000	-	-	40,000
Staff sickness reserve	10,000	-	-	10,000
General reserve	300,000	-	-	300,000
Capital reserve	10,000	-	-	10,000
	360,000	-	-	360,000
General funds				
Accumulated fund	61,812	151,221	(170,598)	42,435
Total Unrestricted funds	421,812	151,221	(170,598)	402,435
Restricted funds				
Big Local	56,067	78,975	(78,151)	56,891
Social Car Scheme Project	53,751	63,784	(56,773)	60,762
New Connections Project	28,544	24,384	(27,473)	25,455
Swale Film	-	1,509	(660)	849
BBO	1,636	26,166	(26,142)	1,660
CHC	-	25,080	-	25,080
	139,998	219,898	(189,199)	170,697
Total of funds	561,810	371,119	(359,797)	573,132

Notes to the financial statements
for the year ended 31 March 2023

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Redundancy reserve	40,000	-	-	-	40,000
Staff sickness reserve	10,000	-	-	-	10,000
General reserve	300,000	-	-	-	300,000
Capital reserve	10,000	-	-	-	10,000
	360,000	-	-	-	360,000
General funds					
Accumulated fund	54,456	145,002	(137,586)	(60)	61,812
Total Unrestricted funds	414,456	145,002	(137,586)	(60)	421,812
Restricted funds					
Big Local	44,588	74,450	(62,971)	-	56,067
Social Car Scheme Project	60,474	45,991	(52,714)	-	53,751
CPP / Ideas Test	8,147	10,000	(18,150)	3	-
New Connections Project	30,955	35,339	(37,750)	-	28,544
Swale Film	55	-	(55)	-	-
BBO	1,667	21,733	(21,764)	-	1,636
Swale Migration Story	5,562	39,639	(45,258)	57	-
	151,448	227,152	(238,662)	60	139,998
Total of funds	565,904	372,154	(376,248)	-	561,810

Notes to the financial statements
for the year ended 31 March 2023

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Designated funds	**360,000**	**-**	**-**	**360,000**
General funds	**61,812**	**151,221**	**(170,598)**	**42,435**
Restricted funds	**139,998**	**219,898**	**(189,199)**	**170,697**
	561,810	**371,119**	**(359,797)**	**573,132**

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	360,000	-	-	-	360,000
General funds	54,456	145,002	(137,586)	(60)	61,812
Restricted funds	151,448	227,152	(238,662)	60	139,998
	565,904	372,154	(376,248)	-	561,810

Notes to the financial statements
for the year ended 31 March 2023

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	406,681	346,910	**753,591**
Creditors due within one year	(4,246)	(176,213)	**(180,459)**
Total	402,435	170,697	**573,132**

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	430,167	308,352	738,519
Creditors due within one year	(8,355)	(168,354)	(176,709)
Total	421,812	139,998	561,810

18. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £5,784 (2022 as restated: £5,462). No contributions were payable to the fund at the Balance sheet date (2022: £Nil).

Notes to the financial statements
for the year ended 31 March 2023

19. Related party transactions

P Murray and K Pugh, Trustees, are also Trustees of Sheppey Matters. Meanwhile, C White, the Charity's Chief Executive Officer, is also a Trustee of Sheppey Matters. During the year, Swale CVS received £18,148 (2022: £7,999) from Sheppey Matters and paid them £307 (2022: £7,465). All transactions were undertaken at arm's length. At the Balance sheet date the Charity was owed £Nil by Sheppey Matters (2022: £25).

P Murray and S Ithell, Trustees, are also a Trustee of Swale Community Leisure. During the year, Swale CVS received £Nil (2022: £53) from Swale Community Leisure and paid them £15,684 (2022: £12,394). All transactions were undertaken at arm's length. At the Balance sheet date the Charity was owed £Nil by Swale Community Leisure (2022: £29).

K Pugh, Trustee, is also a Trustee of Queenborough Fisheries Trust. During the year Swale CVS received £Nil (2022: £2,000) from Queenborough Fisheries Trust. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2022: £Nil).

K Pugh, Trustee, is also a Trustee of Work This Way. During the year Swale CVS received £Nil (2022: £626) from Work This Way. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2022: £Nil).

L Jobson, Trustee, is also a Trustee of Homestart Sittingbourne and Sheppey. Meanwhile, C White, the Charity's Chief Executive Officer, is also a Trustee of Homestart Sittingbourne and Sheppey. During the year Swale CVS received £2,890 (2022: £2,557) from Homestart Sittingbourne and Sheppey and paid them £212 (2022: £376). All transactions were undertaken at arm's length. At the Balance sheet date the Charity was owed £Nil by Homestart Sittingbourne and Sheppey (2022: £8).

J Duncan, Trustee, is also a Children & Families Ltd. Meanwhile, C White, the Charity's Chief Executive Officer, is also a Trustee of Children & Families Ltd. During the year Swale CVS received £5,000 (2022: £5,000) from Children & Families. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2021: £Nil).

C White, the Charity's Chief Executive Officer, is also a Trustee of Big Local CIO. During the year Swale CVS received £101,624 (2022: £96,596) from Big Local CIO. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2022: £Nil).

P Prescott, Trustee, is also a Trustee of Swale Youth Development. During the year, Swale CVS received £30 (2022: £Nil) from Swale Youth Development. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2022: £Nil).

P Murray, Vice Chair, is also a Trustee of Age UK Sheppey. During the year, Swale CVS paid them £500 (2022: £Nil). All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2022: £Nil).

Appendix I - Unrestricted and Designated funds

	Total 2023	Total 2022
	£	£
Income from		
Fees charged	**51,069**	32,251
Donations	**1,396**	750
Grants	**38,026**	66,617
Room Hire	**31,186**	15,421
Transport receipts	**-**	200
Sundry income	**23,528**	26,718
Printing and stationery	**6,016**	3,045
Total income	**151,221**	145,002
Expenditure on		
Direct costs		
Rent and services	**6,100**	2,463
Office expenses	**10,592**	6,309
Telephone	**-**	1,358
Sundries	**970**	3,317
Staff training	**4,577**	960
Insurance	**936**	1,021
Travel expenses	**759**	47
Project running costs	**1,231**	785
Printing and stationery	**-**	464
Computer costs	**5,039**	2,389
Grants paid	**2,500**	500
Staff costs	**135,290**	109,945
Subtotal	**167,994**	129,558
Support costs		
Independent examiner's fees	**2,604**	4,632
Legal and professional	**-**	3,396
Total expenditure	**170,598**	137,586
Net movement in funds	**(19,377)**	7,416
Transfers	**-**	(60)
Balance b/f 01/04/22	**421,812**	414,456
Balance c/f 31/03/23	**402,435**	421,812

Appendix II - Restricted funds - breakdown by project

	BBO	Big Local	Car Scheme	CHC	New Connections	Swale Film Festival	Total 2023	Total 2022
Income from								
Fees charged	-	-	-	-	-	-	-	3,500
Donations	-	-	1,229	-	849	-	2,078	1,603
Grants	-	78,975	21,911	25,080	20,410	1,509	147,885	161,738
Transport receipts	-	-	30,644	-	-	-	30,644	27,243
Sundry income	26,166		10,000	-	3,125	-	39,291	33,068
	26,166	78,975	63,784	25,080	24,384	1,509	219,898	227,152
Expenditure on								
Charitable activities (see analysis below)	26,142	78,151	56,773	-	27,473	660	189,199	238,662
	26,142	78,151	56,773	-	27,473	660	189,199	238,662
Net movement in funds	24	824	7,011	25,080	(3,089)	849	30,699	(11,510)
Transfers	-	-	-	-	-	-	-	60
Balance b/f 01/04/22	1,636	56,067	53,751	-	28,544	-	139,998	151,448
Balance c/f 31/03/23	1,660	56,891	60,762	25,080	25,455	849	170,697	139,998

Appendix II - Restricted funds - breakdown by project (continued)

	BBO	Big Local	Car Scheme	CHC	New Connections	Swale Film Festival	Total 2023	Total 2022
Expenditure on								
Direct costs								
Rent and services	-	-	5,595	-	3,989	-	9,584	13,594
Office expenses	381	-	1,951	-	882	-	3,214	13,340
Telephone	298	-	-	-	-	-	298	2,320
Sundries	-	-	-	-	-	-	-	7,096
Staff training	-	-	-	-	-	-	-	600
Insurance	-	-	300	-	250	-	550	1,000
Travel expenses	328	-	1,058	-	1,467	-	2,853	2,365
Community events	-	11,300	-	-	-	-	11,300	8,482
Transport and management charges	-	-	13,425	-	1,591	-	15,016	13,888
Management fee	-	-	-	-	-	-	-	2,648
Project running costs	5	-	63	-	853	660	1,581	12,207
Printing and stationery	-	-	-	-	-	-	-	694
Health and Wellbeing	-	1,000	-	-	-	-	1,000	-
Infastructure	-	9,368	-	-	-	-	9,368	-
Employment and economy	-	5,755	-	-	-	-	5,755	9,890
Environment	-	10,000	-	-	-	-	10,000	9,890
Computer costs	-	-	4,591	-	93	-	4,684	13,609
Staff costs	25,130	32,869	28,750	-	17,348	-	104,097	116,133
Advertising and promotion	-	-	-	-	-	-	-	378
Leysdown Police Station	-	7,859	-	-	-	-	7,859	4,619
	26,142	78,151	55,733	-	26,473	660	187,159	232,753
Support costs								
Independent examiner's fees	-	-	1,040	-	1,000	-	2,040	-
Legal and professional	-	-	-	-	-	-	-	1,700
	-	-	1,040	-	1,000	-	2,040	1,700

SWALE COMMUNITY AND VOLUNTARY SERVICES

England & Wales - Charity number 1179734

Accounts

Charity number: 1179734

Swale Community and Voluntary Services

Trustees' report and financial statements

for the year ended 31 March 2022

Swale Community and Voluntary Services

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Swale Community and Voluntary Services

Reference and administrative details of the Charity, its Trustees and Advisers for the year ended 31 March 2022

Trustees

Mr J Baker, Chair[1]
Mr P Murray, Vice Chair[2]
Mr R Gill, Vice Chair[2]
Mr S Ithell, Treasurer[1]
Mrs L Jobson[1]
Mrs P Prescott[1]
Mr B Pringle[2]
Mr J Duncan[1]
Mr K Pugh[2]
Cllr K Rowles[3]
Cllr S Steven[3]
Cllr H Perkin[3]

[1] Organisation Representatives (elected en bloc)
[2] Individual Representativies
[3] Swale Borough Council Appointed Representatives

Charity registered number

1179734

Principal office

Central House
Central Avenue
Sittingbourne
Kent
ME10 4NU

Chief executive officer

Christine White

Independent auditor

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers

Barclays Bank Plc
81 High Street
Sittingbourne
Kent

Swale Community and Voluntary Services

Trustees' report
for the year ended 31 March 2022

The Trustees present their annual report together with the audited financial statements of the Swale Council for Voluntary Services for the year from 1 April 2021 to 31 March 2022.

The Charity also trades under the names Swale District Volunteer Bureau, Swale Volunteering and Community Development Centre, Swale Volunteer Bureau, Swale Volunteering Centre, Swale Community and Voluntary Services, SCVS and Swale CVS.

Objectives and activities

a. Policies and objectives

The Charity's objects are to promote any charitable purposes for the public benefit of the community in the district of Swale and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness.

Also to promote and organise co operation In the achievement of the aforementioned purposes and to that end bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit; provided that in carrying out these charitable purposes, the Centre will seek to challenge all forms of oppression and inequality and to give priority to working with people whose full participation in society is limited by economic, political and social disadvantage. To achieve that purpose it is to promote and organise co-operation by bringing together representatives of voluntary organisations and statutory authorities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Statement of public benefit

Given the policies and objectives of the Charity, as stated above, the Trustees report on the aspects of its activities which encapsulates 'public benefit'.

Education. In its volunteer placement activities the Charity is able to offer volunteers the opportunity to work within "educational' areas on a voluntary basis.

Health. The Charity works closely with the local NHS in taking forward a number of initiatives based around research and development of various projects aimed at searching out areas of health and well- being which require greater emphasis within the community. During the year, our Director Christine White has joined virtual meetings working towards a establishing an NHS Integrated Care system across Medway and Swale representing the Swale VCS.

Poverty, Distress and Sickness. The Charity, through its Befriending Scheme offers those who require a regular companionship visit in their own home also telephone befriending and access to befriending clubs and activities. The service is offered only on the basis of need and at no charge and is open to all.

The Social Car Scheme has undertaken many thousands of journeys for those who do not have access to, or cannot use, public or private transport to fulfil medical appointments, attendance at day centres, to visit relatives or simply get to shops. There is a £25 registration fee and then a mileage-based charge payable to the volunteer driver who uses their own vehicle. The driver usually waits for the client until their appointment is complete and then returns them to their home. An ongoing annual membership fee of £25 is charged on the anniversary of the client joining the scheme.

Trustees' report (continued)
for the year ended 31 March 2022

Achievements and performance

a. Key performance indicators

The Trustees monitor the financial performance of the Charity throughout the year. There is a Finance Committee that meets on a quarterly basis and comprises the Chairman, Vice Chairman, Treasurer, one/two other Trustees, with the Director and the Head of Operations in attendance. The Finance Committee takes on the formal scrutiny role and then reports back to the full Trustee Board. Targets are put in place for income generation to ensure the Charity is able to fulfil its core programme of services and activities.

b. Review of activities

The results for the year are set out on page 11.

The Statement of Financial Activities shows a surplus on unrestricted funds for the year (before transfers between funds) of £7,416 (2021: £11,385). However, including restricted funds, this becomes an overall deficit for the year of £4,094 (2021: overall surplus of £48,769).

Income decreased in the year to £372,154 (2021: £771,948) and expenditure decreased to £376,248 (2021: £723,179).

At 31 March 2022, the Charity's general funds amounted to £61,812 (2021: £54,456), designated funds were £360,000 (2021: £360,000) and the restricted funds were £139,998 (2021: £151,448), totalling £561,810 (2021: £565,904).

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Charity's income and funds are divided between restricted, unrestricted, and designated funds.

RESTRICTED FUNDS

The restricted funds of the charity represent specific donations and grants received upon the condition they may only be used in relation to a particular project.

Restricted funds are made up of:

- Funds received from various outside sources specifically for projects run by Swale Community and Voluntary Services (SCVS).
- Funds held on behalf of other organisations.

SCVS's restricted funds are as follows:

1) Social Car Scheme
This long-running scheme continues to provide an essential transport service to residents of Swale who are unable to use public transport. Volunteers using their own vehicles provide transport for appointments such as doctors, hospitals and dentists. Funding is received from the Swale Clinical Commissioning Group (CCG). Users are charged a one-off registration fee of £25.00 and an annual membership fee of £25.00 per person for use of the service.

2) New Connections Befriending Scheme
This scheme, which started in 1993, promotes the involvement of volunteers in befriending isolated and vulnerable older people and those with physical disabilities living in the Swale area. The Scheme is funded through KCC Social Services. During the year funding was received from Sittingbourne Rotary towards the games club for befriending clients, and from Kent Community Foundation for befriending activities. Clubs including the lunch club, cinema club and days out are also provided for clients. An annual fee of £15.00 per person is charged for membership of the Scheme. Test Bed fund.

3) Big Local
Eastern Sheppey in Swale (Leysdown, Warden and Eastchurch) constitutes a Big Local area which provides the opportunity for residents to spend £1,000,000 over a 10-year period to improve and make a lasting difference to their communities. The scheme aims to bring together the talent, ambition and skills of local individuals, groups and organisations looking to enhance the area in which they live and work. SCVS are appointed as the Local Trusted Organisation (LTO) by the Eastern Sheppey Big Local Partnership, acting as the accountable body, and continue to support the resident-led partnership. SCVS also employ the Big Local Manager on behalf of the partnership.

4) BBO 'Lots More To Offer' Employability Project
This project started in January 2017 and is aimed at individuals aged 45+ who are either unemployed or economically inactive to assist them to return to the workplace. It offers CV writing, help with job searches and completing job applications, training and confidence building, and is funded by the Lottery Community Fund and European Social Fund.

5) Diversity House
The Diversity House programme aims to promote community integration, re-integration, social inclusion and cohesion within the Swale and Kent communities. The guiding principle of the programme is that individuals should be treated with dignity and respect with adequate opportunities to access services within the community regardless of their race, ethnicity, age, gender, disability, religion and beliefs, sexuality, sexual orientation, social class or other social factors.

6) Swale Film Festival Project
This small project was set up to hold the funds of the Swale Film Festival in 2009. It has since been continued for the purpose of running subsequent Festivals and film shows which are held regularly at the Avenue Theatre. The Project has had a very quiet year with no funds being spent during the 2021/22 financial year. The project hopes to put on further events in the forthcoming 12 months and we will again support them by looking after the funds.

7) Swale Migration Story
The Swale Migration Stories has been a rewarding yet complex heritage project working across a range of geographic areas and different cultural groups. A joint project between Sheppey Matters and Swale CVS expanded to include museums and partners across swale working with Historic Swale (an umbrella organisation for 16 museums) this partnership and the subsequent bid to Heritage Lottery Foundation was successful and started in March 2020. The project started with group work and museum visits, we operated online, over social media and one to one when restrictions allowed for social interactions to take place between different households. We finally held events showcasing migration into Swale in all three towns; Sheppey, Sittingbourne and Faversham and invited the public in to see artefacts and information about the cultural heritage and how it has evolved in Swale.

UNRESTRICTED FUNDS

SCVS's unrestricted funds represent the accumulated income of the charity, which may be used at the discretion of the Trustees.

Unrestricted funds are made up of donations from volunteers, clients and members of the public, and revenue earned directly by SCVS from other charitable and private sector organisations such as income from:

- room hire
- training
- consultancy Services (bid writing, employment support etc)
- payroll services

- administrative support
- printing/photocopying.

DESIGNATED FUNDS

The designated funds represent amounts allocated by the Trustees out of accumulated unrestricted funds for specific purposes.

Designated funds are made up as follows:

1) Capital Reserve
The Capital Reserve was set up voluntarily by the Trustees to provide for planned or unplanned repair, upgrade or replacement of expensive and/or business critical items of equipment, particularly IT hardware/software.

(Note: funds were used from this reserve to replace and upgrade office desktop computers in 2020/21. With the agreement of Trustees the reserve was subsequently restored to its previous level out of accumulated unrestricted funds.

Dependent upon the level of cost involved and the charity's operating financial position, it is anticipated that funds from the Capital Reserve may be used again for the replacement/upgrading of the volunteer transport scheme database required in 2022/23).

The level of reserve is reviewed annually by the Trustees and it has been decided that the Capital Reserve should remain at £10,000.

2) Redundancy Reserve
The Redundancy Reserve was set up voluntarily by the Trustees to cover potential redundancy payments in the event of the termination of the employment of the charity's employees.

It is anticipated that should the need arise to incur substantial redundancy costs the charity would be unlikely to be able to fund these costs readily from within its operating accounts and therefore a suitable dedicated reserve should be set up to safeguard the charity's financial position and employees' financial well-being if necessary.

The level of reserve is reviewed annually by the Trustees and it has been decided that the Redundancy Reserve should remain at £40,000.

3) Staff Sickness Reserve
The Staff Sickness Reserve was set up voluntarily by the Trustees to cover the potential increase in staff costs to the charity in the event of the extended absence due to ill-health of one or more of its employees.

It is anticipated that should the need arise to incur significant additional staff costs as a result of the planned or unplanned long-term absence of employee(s) due to ill-health, depending upon the operating position of the charity at the time it may not be possible to fund any such costs readily from within the operating accounts. Therefore a suitable dedicated reserve should be set up to safeguard the charity's financial position and employees' well-being if necessary.

The level of reserve is reviewed annually by the Trustees and it has been decided that the Staff Sickness Reserve should remain at £10,000.

4) General Reserve
In previous years the charity's surplus funds were simply been added to the balance of the accumulated funds. However against the background of greater financial stringency within the voluntary sector as a whole, the Trustees voluntarily set up a General Reserve to safeguard against future shortfalls of income over expenditure. The General Reserve currently stands at £300,000.

The adequacy of the reserve is reviewed annually by the Trustees and the calculation of a prudent level of free reserves is an integral part of the charity's budget and forecast cycle as well as the periodic review of cashflow and operating accounts.

Trustees' report (continued)
for the year ended 31 March 2022

In particular this takes into account:

- Likelihood and impact of different income streams falling below, or associated expenditure exceeding, budget levels. (Note: there have been significant recent instances of long-standing grants being terminated such as Kent County Council funding of befriending services).
- Level of funds required to maintain service delivery in the event of a significant unanticipated loss of funding or shortfall in income, or other reasons of need (eg. the unforeseen, far-reaching impact of Covid-19 including the implications of lockdown on funding and challenges presented to the charity in maintaining an acceptable level of service delivery).
- Planned activity levels and organisational commitments and level of operating funds needed to cover essential associated management, administration, fundraising and support costs (including immediate concerns about the extent and timing of utility cost increases and their potential impact on office rent; and the possible knock-on effect of cost-of-living increases on annual salary increases).

The Trustees consider that the level of free reserves should represent a minimum of at least six months revenue expenditure. Aside from redundancy costs (provided for in the separate Redundancy Reserve) in a worst-case scenario this would be sufficient to cover all aspects of winding up the charity and paying off any commitments or debts that may be outstanding, as well as providing an important ongoing financial buffer against the commercial and general economic challenges outlined above.

As a result of these considerations by the Trustees it has been decided that the General Reserve should remain not less than £300,000.

Structure, governance and management

a. Constitution

The Charity was registered as a CIO on 30 August 2018.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Charity Commission Scheme.

The Board of Trustees comprises ex-officio the Honorary Officers of the Centre, together with the Chair of the Finance Committee and of any special and/or other Standing Committee, and not less than six and no more than fifteen elected members of the Centre. The number of individual members must not exceed 25% of the elected members of the Board. Election to the Board of Trustees shall be for three years. One third of the elected members of the Board of Trustees shall retire annually but shall be eligible for re election.

The Honorary Officers of the Centre shall be elected from the members of the Centre at the Annual General Meeting and shall hold office from the end of that meeting.

The Board of Trustees has the power to co-opt persons whether or not being members of the Centre to serve on the Board, provided that the number of such co-opted members shall not exceed one fourth of the total number of elected members serving on the Board at any one time.

c. Organisational structure and decision-making policies

The Board of Trustees shall meet not less than four times a year, with the Finance Committee meeting between all board meetings. An Annual General Meeting is held on an annual basis.

Trustees' report (continued)
for the year ended 31 March 2022

Structure, governance and management (continued)

d. Pay policy for key management personnel

The pay of the senior staff is reviewed annually and normally increased in line with average earnings. The remuneration is also bench marked with other charities of a similar size and activity to ensure the remuneration set is fair and not out of line with that paid for similar roles in local charities.

e. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, and put in place a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the Charity could face.
- The establishment of policies, systems and procedures to mitigate any risks identified in the annual review.
- The implementation of procedures designed to minimise or manage any potential impact on the Charity should the risks materialise.

This work has identified that the principal risks faced by the Charity in the future lie in the financial risks ineffective fundraising and ineffectual marketing of services leading to financial instability. To mitigate and minimise these risks Trustees and senior staff are working on a plan to diversify some of the services offered by the Charity building on the excellent reputation and standing we have in the local area and using our central premises for additional training, room hire and support services. Senior staff are currently building partnerships with colleagues across Kent to be ready for tendering and bidding for funds in the forthcoming years.

Plans for future periods

The organisation will continue to operate its core processes and projects and continue to offer its resources and expertise to the Swale Voluntary Sector as a whole. Part of our work is to undertake community development locally and across the county of Kent. This work will bring in opportunities for new projects and possible further employment of community workers. SCVS also wants to maximise income potential from hiring out of our many meeting and counselling rooms which has become extremely popular over the past couple of years.

We are confident in our previous record of good service and our tendering and bidding expertise and will do our best to win tenders to allow us to carry on our core work in the Swale area. We will actively seek out partners to work in a collaborative way and put funding bids together to fund projects that will benefit residents in Swale.

The current financial position of Swale Community and Voluntary Services (CIO) is extremely strong and our accumulated funds and reserves will help in ensuring a viable and long- term future for the organisation.

Trustees' report (continued)
for the year ended 31 March 2022

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity Commission Scheme. They 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.

Approved by order of the members of the Board of Trustees on 30 November 2022 and signed on their behalf by:

Mr J Baker
Chair

Mr S Ithell
Treasurer

Independent auditor's report to the Members of Swale Community and Voluntary Services

Opinion

We have audited the financial statements of Swale Community and Voluntary Services (the 'Charity') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2022 and of its incoming resources and application of resources 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 Charities Act 2011.

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 Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent auditor's report to the Members of Swale Community and Voluntary Services (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006, taxation and pension legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.

- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity'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 Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Chatham Maritime

Date: 6 December 2022

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Statement of financial activities for the year ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	**67,367**	**163,341**	**230,708**	620,323
Charitable activities	5	**29,763**	**4,335**	**34,098**	59,276
Other trading activities	6	**32,451**	**59,476**	**91,927**	85,413
Investments	7	**15,421**	**-**	**15,421**	6,936
Total income		**145,002**	**227,152**	**372,154**	771,948
Expenditure on:					
Charitable activities	8,9	**137,586**	**238,662**	**376,248**	723,179
Total expenditure		**137,586**	**238,662**	**376,248**	723,179
Net income/(expenditure)		**7,416**	**(11,510)**	**(4,094)**	48,769
Transfers between funds	15	**(60)**	**60**	**-**	-
Net movement in funds		**7,356**	**(11,450)**	**(4,094)**	48,769
Reconciliation of funds:					
Total funds brought forward		**414,456**	**151,448**	**565,904**	517,135
Net movement in funds		**7,356**	**(11,450)**	**(4,094)**	48,769
Total funds carried forward		**421,812**	**139,998**	**561,810**	565,904

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 30 form part of these financial statements.

Balance sheet
as at 31 March 2022

	Note		2022 £		2021 £
Current assets					
Stocks	12	**168,354**		163,735	
Debtors	13	**12,560**		2,152	
Cash at bank and in hand		**557,605**		570,015	
		738,519		735,902	
Creditors: amounts falling due within one year	14	**(176,709)**		(169,998)	
Total net assets			**561,810**		565,904
Charity funds					
Restricted funds	15		**139,998**		151,448
Unrestricted funds	15		**421,812**		414,456
Total funds			**561,810**		565,904

The financial statements were approved and authorised for issue by the Trustees on 30 November 2022 and signed on their behalf by:

Mr J Baker
Chair

The notes on pages 16 to 30 form part of these financial statements.

Statement of cash flows
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities (note 17)	**(27,831)**	(2,053)
Cash flows from investing activities		
Dividends, interests and rents from investments	**15,421**	6,936
Net cash provided by investing activities	**15,421**	**6,936**
Change in cash and cash equivalents in the year	**(12,410)**	**4,883**
Cash and cash equivalents at the beginning of the year	**570,015**	565,132
Cash and cash equivalents at the end of the year (see note 18)	**557,605**	570,015

The notes on pages 16 to 30 form part of these financial statements

Notes to the financial statements
for the year ended 31 March 2022

1. General information

Swale Community and Voluntary Services is a charitable incorporated organisation and an exempt charity incorporated in England and Wales. The registered office is Central House, Central Avenue, Sittingbourne, Kent, ME10 4NU. The principal activities of the Charity are to promote any charitable purposes for the public benefit of the community in the district of Swale and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness. For more details please see page 2 of the Trustees Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Swale Community and Voluntary Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Stocks

The Charity has acquired the Leysdown Police station on behalf of Big Local. This is being held in stock, at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks until the transfer is down. There is an eqivalent amount in creditors.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.13 Capital expenditure

Capital expenditure is charged to the Statement of financial activities.

Notes to the financial statements
for the year ended 31 March 2022

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates or assumptions that are considered to pose a significant risk of causing a material adjustment to the carrying amounts of the Charity's assets and liabilities within the next financial year.

Critical areas of judgement:

Lease commitments

The Charity has entered into a range of lease commitments in respect of plant and equipment. The classification of these leases as either financial or operating leases requires the Trustees to consider whether the terms and conditions of each lease are such that the Charity has acquired the risks and rewards associated with the ownership of the underlying assets.

Notes to the financial statements
for the year ended 31 March 2022

4. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	750	1,603	**2,353**	2,825
Grants	80	161,738	**161,818**	566,805
Government grants	66,537	-	**66,537**	50,693
	67,367	163,341	**230,708**	620,323
Total 2021	52,790	567,533	620,323	

5. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Printing and stationery	3,045	-	**3,045**	1,574
Reimbursements of expenditure	13,175	-	**13,175**	32,783
Sundry income	13,543	835	**14,378**	24,869
Earned income	-	3,500	**3,500**	50
	29,763	4,335	**34,098**	59,276
Total 2021	59,186	90	59,276	

Notes to the financial statements
for the year ended 31 March 2022

6. Income from other trading activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fees charged	32,251	32,233	**64,484**	67,511
Transport receipts	200	27,243	**27,443**	17,902
	32,451	59,476	**91,927**	85,413
Total 2021	31,138	54,275	85,413	

7. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Room hire	15,421	**15,421**	6,936
Total 2021	6,936	6,936	

8. Analysis of grants

	Grants to Institutions 2022 £	Total funds 2022 £	Total funds 2021 £
Grants payable	500	**500**	6,065
Total 2021	6,065	6,065	

Notes to the financial statements
for the year ended 31 March 2022

9. Analysis of expenditure by activities

	Direct costs 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	366,020	500	9,728	**376,248**	723,179
Total 2021	712,932	6,065	4,182	723,179	

Analysis of direct costs

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Rent and services	2,463	13,594	**16,057**	11,170
Office expenses	6,773	14,034	**20,807**	45,762
Telephone	1,358	2,320	**3,678**	3,533
Sundries	3,317	7,096	**10,413**	16,405
Staff training	960	600	**1,560**	-
Insurance	1,021	1,000	**2,021**	891
Travel expenses	47	2,365	**2,412**	382
Community events	-	8,482	**8,482**	5,226
Transport and management charges	-	13,888	**13,888**	5,824
Management fee	-	2,648	**2,648**	8,000
Project running costs	785	12,207	**12,992**	18,469
Employment and economy	-	9,890	**9,890**	18,127
Computer costs	2,389	13,609	**15,998**	18,134
Wages and salaries	66,552	94,228	**160,780**	325,254
Social security costs	34,405	16,485	**50,890**	29,753
Pension costs	8,988	5,420	**14,408**	11,136
Advertising and promotion	-	378	**378**	227
Payments to Ideas Test	-	14,099	**14,099**	30,904
Leysdown Police Station	-	4,619	**4,619**	163,735
	129,058	236,962	**366,020**	712,932
Total 2021	128,418	584,514	712,932	

Notes to the financial statements
for the year ended 31 March 2022

Analysis of support costs

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Auditors' remuneration	4,632	-	**4,632**	4,182
Legal and professional	3,396	1,700	**5,096**	-
	8,028	1,700	**9,728**	4,182
Total 2021	4,182	-	4,182	

10. Staff costs

	2022 £	2021 £
Wages and salaries	**160,780**	325,254
Social security costs	**50,890**	29,753
Pension costs	**14,408**	11,136
	226,078	366,143

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Average number of employees	**8**	8

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration and benefits received by the Charity's key management personnel in the financial year, including employer's national insurance contributions, amounted to £84,454 (2021: £43,941).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

Notes to the financial statements
for the year ended 31 March 2022

12. Stocks

	2022	2021
	£	£
Leysdown Police Station	**168,354**	163,735

13. Debtors

	2022	2021
	£	£
Due within one year		
Other debtors	**12,560**	2,152

14. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	**3,915**	2,075
Other creditors	**168,354**	163,735
Accruals and deferred income	**4,440**	4,188
	176,709	169,998

	2022	2021
	£	£
Deferred income at 1 April 2021	**-**	51,854
Amounts released from previous periods	**-**	(51,854)
Deferred income at 31 March 2022	**-**	-

Notes to the financial statements
for the year ended 31 March 2022

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Redundancy reserve	40,000	-	-	-	40,000
Staff sickness reserve	10,000	-	-	-	10,000
General reserve	300,000	-	-	-	300,000
Capital reserve	10,000	-	-	-	10,000
	360,000	-	-	-	360,000
General funds					
Accumulated fund	54,456	145,002	(137,586)	(60)	61,812
Total Unrestricted funds	414,456	145,002	(137,586)	(60)	421,812
Restricted funds					
Big Local	44,588	74,450	(62,971)	-	56,067
Social Car Scheme Project	60,474	45,991	(52,714)	-	53,751
CPP / Ideas Test	8,147	10,000	(18,150)	3	-
New Connections Project	30,955	35,339	(37,750)	-	28,544
Swale Film	55	-	(55)	-	-
BBO	1,667	21,733	(21,764)	-	1,636
Swale Migration Story	5,562	39,639	(45,258)	57	-
	151,448	227,152	(238,662)	60	139,998
Total of funds	565,904	372,154	(376,248)	-	561,810

Notes to the financial statements
for the year ended 31 March 2022

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Redundancy reserve	40,000	-	-	-	40,000
Staff sickness reserve	10,000	-	-	-	10,000
General reserve	300,000	-	-	-	300,000
Capital reserve	-	-	-	10,000	10,000
	350,000	-	-	10,000	360,000
General funds					
Accumulated fund	53,071	150,050	(138,665)	(10,000)	54,456
Total Unrestricted funds	403,071	150,050	(138,665)	-	414,456
Restricted funds					
Big Local	-	271,547	(226,959)	-	44,588
Social Car Scheme Project	43,471	61,226	(44,223)	-	60,474
CPP / Ideas Test	56,898	153,013	(201,764)	-	8,147
New Connections Project	1,785	56,798	(27,628)	-	30,955
Swale Film	632	-	(577)	-	55
BBO	1,703	18,573	(18,609)	-	1,667
Sea Folk Sing	9,575	8,887	(18,462)	-	-
Swale Migration Story	-	51,854	(46,292)	-	5,562
	114,064	621,898	(584,514)	-	151,448
Total of funds	517,135	771,948	(723,179)	-	565,904

Notes to the financial statements
for the year ended 31 March 2022

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	**360,000**	**-**	**-**	**-**	**360,000**
General funds	**54,456**	**145,002**	**(137,586)**	**(60)**	**61,812**
Restricted funds	**151,448**	**227,152**	**(238,662)**	**60**	**139,998**
	565,904	**372,154**	**(376,248)**	**-**	**561,810**

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	350,000	-	-	10,000	360,000
General funds	53,071	150,050	(138,665)	(10,000)	54,456
Restricted funds	114,064	621,898	(584,514)	-	151,448
	517,135	771,948	(723,179)	-	565,904

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	430,167	308,352	**738,519**
Creditors due within one year	(8,355)	(168,354)	**(176,709)**
Total	421,812	139,998	**561,810**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	420,719	315,183	735,902
Creditors due within one year	(6,263)	(163,735)	(169,998)
Total	414,456	151,448	565,904

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	**(4,094)**	48,769
Adjustments for:		
Dividends, interests and rents from investments	**(15,421)**	(6,936)
Increase in stocks	**(4,619)**	(163,735)
Decrease/(increase) in debtors	**(10,408)**	6,360
Increase in creditors	**6,711**	113,489
Net cash used in operating activities	**(27,831)**	(2,053)

19. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	**557,605**	570,015
Total cash and cash equivalents	**557,605**	570,015

Notes to the financial statements
for the year ended 31 March 2022

20. Analysis of changes in net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	570,015	(12,410)	557,605
	570,015	(12,410)	557,605

21. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £14,408 (2021: £11,136). No contributions were payable to the fund at the Balance sheet date (2021: £Nil).

22. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	-	195

23. Related party transactions

P Murray and K Pugh, Trustees, are also Trustees of Sheppey Matters. Meanwhile, C White, the Charity's Chief Executive Officer, is also a Trustee of Sheppey Matters. During the year, Swale CVS received £7,999 (2021: £9,600) from Sheppey Matters and paid them £7,465 (2021: £17,426). All transactions were undertaken at arm's length. At the Balance sheet date the Charity was owed £25 by Sheppey Matters (2021: £Nil).

P Murray and S Ithell, Trustees, are also a Trustee of Swale Community Leisure. During the year, Swale CVS received £53 (2021: £465) from Swale Community Leisure and paid them £12,394 (2021: £8,926). All transactions were undertaken at arm's length. At the Balance sheet date the Charity was owed £29 by Swale Community Leisure (2021: £Nil).

K Pugh, Trustee, is also a Trustee of Queenborough Fisheries Trust. During the year Swale CVS received £2,000 (2021: £Nil) from Queenborough Fisheries Trust. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2021: £Nil).

K Pugh, Trustee, is also a Trustee of Work This Way. During the year Swale CVS received £626 (2021: £4,409) from Work This Way. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2021: £Nil).

L Jobson, Trustee, is also a Trustee of Homestart Sittingbourne and Sheppey. Meanwhile, C White, the Charity's Chief Executive Officer, is also a Trustee of Homestart Sittingbourne and Sheppey. During the year Swale CVS received £2,557 (2021: £7,660) from Homestart Sittingbourne and Sheppey and paid them £376 (2021: £Nil). All transactions were undertaken at arm's length. At the Balance sheet date the Charity was owed £8 by Homestart Sittingbourne and Sheppey (2021: £Nil).

J Duncan, Trustee, is also a Children & Families Ltd. Meanwhile, C White, the Charity's Chief Executive Officer, is also a Trustee of Children & Families Ltd. During the year Swale CVS received £5,000 (2021: £Nil) from Children & Families. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2021: £Nil).

C White, the Charity's Chief Executive Officer, is also a Trustee of Big Local CIO. During the year Swale CVS received £96,596 (2021: £304,650) from Big Local CIO. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2021: £Nil).

Notes to the financial statements
For the year ended 31 March 2022

Appendix I - Unrestricted funds - Centre funds

	Total 2022 £	Total 2021 £
Income from		
Fees charged	**32,251**	31,138
Donations	**750**	2,097
Grants	**66,617**	50,693
Room Hire	**15,421**	6,936
Transport receipts	**200**	
Sundry income	**26,718**	57,612
Printing and stationery	**3,045**	1,574
Total income	145,002	150,050
Expenditure on		
Direct costs		
Rent and services	**2,463**	4,155
Office expenses	**6,309**	5,535
Telephone	**1,358**	1,216
Sundries	**3,317**	-
Staff training	**960**	-
Insurance	**1,021**	491
Travel expenses	**47**	-
Community events	**-**	12
Project running costs	**785**	682
Printing and stationery	**464**	220
Employment and economy	**-**	219
Computer costs	**2,389**	6,579
Grants paid	**500**	6,065
Staff costs	**109,945**	109,309
Subtotal	129,558	134,483
Support costs		
Auditors' remuneration	**4,632**	4,182
Legal and professional	**3,396**	-
Total expenditure	137,586	138,665
Net movement in funds	7,416	11,385
Transfers	**(60)**	(10,000)
Balance b/f 01/04/21	54,456	53,071
Balance c/f 31/03/22	61,812	54,456

Appendix II - Restricted funds - breakdown by project

	BBO	Big Local	Car Scheme	Ideas Test / CPP	New Connections	Swale Film Festival	Swale Migration Story	Total 2022	Total 2021
Income from									
Fees charged	-	-	-	3,500	-	-	-	3,500	50
Donations	-	-	632	-	971	-	-	1,603	728
Grants	-	74,250	11,366	6,500	29,983	-	39,639	161,738	566,805
Transport receipts	-	-	27,243	-	-	-	-	27,243	17,902
Sundry income	21,733	200	6,750	-	4,385	-	-	33,068	36,413
	21,733	74,450	45,991	10,000	35,339	-	39,639	227,152	621,898
Expenditure on									
Charitable activities (see analysis below)	21,764	62,971	52,714	18,150	37,750	55	45,258	238,662	584,514
	21,764	62,971	52,714	18,150	37,750	55	45,258	238,662	584,514
Net movement in funds	(31)	11,479	(6,723)	(8,150)	(2,411)	(55)	(5,619)	(11,510)	37,384
Transfers	-	-	-	3	-	-	57	60	-
Balance b/f 01/04/21	1,667	44,588	60,474	8,147	30,955	55	5,562	151,448	114,064
Balance c/f 31/03/22	1,636	56,067	53,751	-	28,544	-	-	139,998	151,448

Appendix II - Restricted funds - breakdown by project (continued)

	BBO	Big Local	Car Scheme	Ideas Test / CPP	New Connections	Swale Film Festival	Swale Migration Story	Total 2022	Total 2021
Expenditure on									
Direct costs									
Rent and services	-	3,662	3,512	-	6,420	-	-	13,594	7,015
Office expenses	130	-	811	3,908	2,292	55	6,144	13,340	38,943
Telephone	276	-	1,944	-	100	-	-	2,320	2,317
Sundries	-	-	44	-	45	-	7,007	7,096	30,716
Staff training	-	-	-	-	-	-	600	600	-
Insurance	-	-	250	-	250	-	500	1,000	400
Travel expenses	256	-	269	-	549	-	1,291	2,365	382
Community events	-	8,482	-	-	-	-	-	8,482	5,214
Transport and management charges	-	-	13,067	-	821	-	-	13,888	5,824
Management fee	-	-	-	-	-	-	2,648	2,648	8,000
Project running costs	48	-	206	134	1,023	-	10,796	12,207	47,922
Printing and stationery	19	-	127	-	137	-	411	694	1,064
Health and Wellbeing	-	-	-	-	-	-	-	-	2,000
Employment and economy	-	9,890	-	-	-	-	-	9,890	17,908
Computer costs	-	4,177	7,075	9	2,348	-	-	13,609	11,555
Staff costs	21,035	32,141	25,409	-	23,765	-	13,783	116,133	210,388
Advertising and promotion	-	-	-	-	-	-	378	378	227
Payments to Ideas Test	-	-	-	14,099	-	-	-	14,099	30,904
Leysdown Police Station	-	4,619	-	-	-	-	-	4,619	163,735
	21,764	62,971	52,714	18,150	37,750	55	43,558	236,962	584,514
Direct costs									
Auditors' remuneration	-	-	-	-	-	-	-	-	-
Legal and professional	-	-	-	-	-	-	1,700	1,700	-
	-	-	-	-	-	-	1,700	1,700	-

SWALE COMMUNITY AND VOLUNTARY SERVICES

England & Wales - Charity number 1179734

Accounts

Charity number: 1179734

Swale Community and Voluntary Services

Trustees' report and financial statements

for the year ended 31 March 2021

Swale Community and Voluntary Services

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Swale Community and Voluntary Services

Reference and administrative details of the Charity, its Trustees and Advisers for the year ended 31 March 2021

Trustees

Mr J Baker, Chair[1]
Mr P Murray, Vice Chair[2]
Mr R Gill, Vice Chair[2]
Mr S Ithell, Treasurer[1]
Mrs L Jobson[1]
Mrs P Prescott[1]
Mr B Pringle[2]
Mr J Duncan[1]
Mr K Pugh[2]
Cllr G Bobbin (resigned 28 October 2020)[2]
Cllr K Rowles[3]
Cllr S Steven[3]
Cllr H Perkin[3]

[1] Organisation Representatives (elected en bloc)
[2] Individual Representativies
[3] Swale Borough Council Appointed Representatives

Charity registered number

1179734

Principal office

Central House
Central Avenue
Sittingbourne
Kent
ME10 4NU

Chief executive officer

Christine White

Independent auditor

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers

Barclays Bank Plc
81 High Street
Sittingbourne
Kent

Trustees' report
for the year ended 31 March 2021

The Trustees present their annual report together with the audited financial statements of the Swale Council for Voluntary Services for the year from 1 April 2020 to 31 March 2021.

The Charity also trades under the names Swale District Volunteer Bureau, Swale Volunteering and Community Development Centre, Swale Volunteer Bureau, Swale Volunteering Centre, Swale Community and Voluntary Services, SCVS and Swale CVS.

Objectives and activities

a. Policies and objectives

The Charity's objects are to promote any charitable purposes for the public benefit of the community in the district of Swale and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness.

Also to promote and organise co-operation in the achievement of the aforementioned purposes and to that end bring together in council representatives of the voluntary organisations and statutory authorities within the area of benefit; provided that in carrying out these charitable purposes, the Centre will seek to challenge all forms of oppression and inequality and to give priority to working with people whose full participation in society is limited by economic, political and social disadvantage. To achieve that purpose it is to promote and organise co-operation by bringing together representatives of voluntary organisations and statutory authorities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Statement of public benefit

Given the policies and objectives of the Charity, as stated above, the Trustees report on the aspects of its activities which encapsulates 'public benefit'.

Education. The Charity, having undertaken research and facilitated the establishment of a number of Children's Centres throughout the borough offering pre and after school activities which are generally available without charge to parents of children living within the borough, has continued to offer its support and services to the various centres where required. A great deal of work centres on activities arranged for young people including after school clubs and summer schemes.

In its volunteer placement activities the Charity is able to offer volunteers the opportunity to work within "educational' areas on a voluntary basis.

Health. The Charity works closely with the local NHS in taking forward a number of initiatives based around research and development of various projects aimed at searching out areas of health and well being which require greater emphasis within the community.

Poverty, Distress and Sickness. The Charity, through its Befriending Scheme offers those who require a regular companionship visit in their own home also telephone befriending and access to befriending clubs and activities. The service is offered only on the basis of need and at no charge and is open to all.

The Social Car Scheme has undertaken many thousands of journeys for those who do not have access to, or cannot use, public or private transport to fulfil medical appointments, attendance at day centres, to visit relatives or simply get to shops. There is a £25 registration fee and then a mileage based charge payable to the volunteer driver who uses their own vehicle. The driver usually waits for the client until their appointment is complete and then returns them to their home. An ongoing annual membership fee of £20 is charged on the anniversary of the client joining the scheme.

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance

a. Key performance indicators

The Trustees monitor the financial performance of the Charity throughout the year. There is a Finance Sub-Group that meets on a quarterly basis and comprises the Chairman, Vice Chairman, Treasurer, one/two other Trustees, with the Director and the Head of Operations in attendance. The Finance Sub-committee takes on the formal scrutiny role and then reports back to the full Trustee Board. Targets are put in place for income generation to ensure the Charity is able to fulfil its core programme of services and activities.

b. Review of activitles

The results for the year are set out on page 12.

The Statement of Financial Activities shows a surplus on unrestricted funds for the year (before transfers between funds) of £11,385 (2020: £1,935). However, including restricted funds, the overall surplus for the year is £48,769 (2020: deficit of £122,985).

Income increased in the year to £771,948 (2020: £601,131) and expenditure decreased to £723,179 (2020: £724,116).

At 31 March 2021, the Charity's general funds amounted to £64,456 (2020: £53,071), designated funds were £360,000 (2020: £350,000) and the restricted funds were £151,448 (2020: £114,064), totalling £565,904 (2020: £517,135).

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Charity's income funds are divided between restricted, designated and unrestricted funds:

Restricted Funds

The restricted funds of the Charity represent specific donations and grants received under strict terms to be used only in regard to a particular project.

1) Social Car Scheme Project
The scheme continues to provide an essential transport service to residents of Swale who are unable to use public transport. Volunteers using their own vehicles provide transport for essential appointments (doctors; hospital; dentist etc.) Funding has been received from the Swale Clinical Commissioning Group (CCG). Users are charged a one off registration fee of £25 and then an annual membership fee of £20.00 per person for use of the service.

2) New Connections Befriending Scheme
The scheme started in 1993 to promote the involvement of volunteers in befriending isolated and vulnerable older people and those with physical disabilities living in the Swale area. The scheme is funded through KCC Social Services. During the year funding was received from Sittingbourne Rotary towards the games club for befriending clients and from the Kent Community Foundation for befriending activities. During the year clubs including lunch club, cinema club and days out were introduced and offered to clients. An annual £10 membership fee is charged to help towards costs.

3) Swale Film Festival Project
This small project was set up to manage the finances of the Swale Film Festival from July 2009. It has since been continued for the purpose of running subsequent Festivals and film shows which are held regularly at the Avenue Theatre. The project has had a very quiet year with no funds being spent during the year. The Project hopes to put on events in the 20/21 year and we will again support them by looking after the funds.

4) Big Local
Eastern Sheppey, Swale Kent {Leysdown, Warden and Eastchurch) is a Big Local area; this is an exciting opportunity for residents to use £1,000,000 awarded over a 10 year period to make a real and lasting difference to their communities. It aims to bring together local talent, ambition, skills and energy from individuals, groups and organisations who want to make their area even better in which to live and work. Swale Community & Voluntary Services (CIO) were appointed as the Local Trusted Organisation (LTO) by the Eastern Sheppey Big Local Partnership acting as the accountable body and also continued to support the resident led partnership during the year and employing the Big Local Manager on their behalf. During the year Leysdown police office was purchased with the intention of turning this into a community hub following the restoration of the building and this would ensure a lasting legacy from the Big Local funding.

5) Creative People and Places (CPP) – Ideas Test
The Ideas Test is a programme which aims to increase arts participation for everyone in Swale and Medway, by supporting the growth of creativity, invention and imagination. The Project is funded by Arts Council England; Medway Council; Kent County Council; ROH Bridge. SCVS are the accountable body for Ideas Test and the Director of SCVS sits on the Ideas Test Consortium. Ideas Test having been based in Sittingbourne for a number of years moved their office base to Gillingham in Medway as the programme covers the whole of Medway and Swale. Following Ideas Test becoming a CIO during the year they have now novated from Swale CVS and will look after their own core grant from Arts Council England and Swale CVS will cease to be the accountable body from 31st March 2021. Swale CVS and Ideas Test will continue to support each other and work in partnership as and when required.

Structure, governance and management

a. Constitution

The Charity was registered as a CIO on 30 August 2018.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co opted under the terms of the Charity Commission Scheme.

The Board of Trustees comprises ex officio the Honorary Officers of the Centre, together with the Chair of the Finance Committee and of any special and/or other Standing Committee, and not less than six and no more than fifteen elected members of the Centre. The number of individual members must not exceed 25% of the elected members of the Board. Election to the Board of Trustees shall be for three years. One third of the elected members of the Board of Trustees shall retire annually but shall be eligible for re- election.

The Honorary Officers of the Centre shall be elected from the members of the Centre at the Annual General Meeting and shall hold office from the end of that meeting.

The Board of Trustees has the power to co opt persons whether or not being members of the Centre to serve on the Board, provided that the number of such co opted members shall not exceed one fourth of the total number of elected members serving on the Board at any one time.

c. Organisational structure and decision-making policies

The Board of Trustees shall meet not less than three times a year, with the Finance and General Purposes subgroup meeting between all board meetings. An Annual General Meeting is held on an annual basis.

Trustees' report (continued)
for the year ended 31 March 2021

Structure, governance and management (continued)

d. Pay policy for key management personnel

The pay of the senior staff is reviewed annually and normally increased in line with average earnings. The remuneration is also bench marked with other charities of a similar size and activity to ensure the remuneration set is fair and not out of line with that paid for similar roles in local charities.

e. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, and put in place a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the Charity could face.
- The establishment of policies, systems and procedures to mitigate any risks identified in the annual review.
- The implementation of procedures designed to minimise or manage any potential impact on the Charity should the risks materialise.

This work has identified that the principal risks faced by the Charity in the future lie in the financial risks ineffective fundraising and ineffectual marketing of services leading to financial instability. To mitigate and minimise these risks Trustees and senior staff are working on a plan to diversify some of the services offered by the Charity building on the excellent reputation and standing we have in the local area and using our central premises for additional training, room hire and support services. Senior staff are currently building partnerships with colleagues across Kent to be ready for tendering and bidding for funds in the forthcoming years.

Plans for future periods

The organisation will continue to operate its core processes and projects and continue to offer its resources and expertise to the Swale Voluntary Sector as a whole. Part of our work is to undertake community development locally and across the county of Kent. This work will bring in opportunities for new projects and possible further employment of community workers. SCVS also wants to maximise income potential from hiring out of our many meeting and counselling rooms which has become extremely popular over the past couple of years.

We are confident in our previous record of good service and our tendering and bidding expertise and will do our best to win tenders to allow us to carry on our core work in the Swale area. We will actively seek out partners to work in a collaborative way and put funding bids together to fund projects that will benefit residents in Swale.

The current financial position of Swale Community and Voluntary Services (CIO} is extremely strong and our accumulated funds and reserves will help in ensuring a viable and long term future for the organisation.

Trustees' report (continued)
for the year ended 31 March 2021

Covid-19

In April 2020, with the continued lockdown, all SCVS staff were asked to work from home to comply with government guidelines. We immediately ensured we had the right technology and equipment to do so and purchased two mobile phones, a printer and also Zoom software to allow our normal weekly team meeting which quickly turned into twice weekly meetings as a minimum.

Almost immediately our large and well used volunteer transport service, with approx. 1,800 vulnerable clients, was closed overnight, many of our drivers were aged over 70 years and unable to drive for us and also most health and hospital journeys were cancelled. Our clients pay an annual membership fee of £20 and this was closed with a resulting loss of income as each month went by. As we are known by the local authority as a support charity we were asked if we could help them with the Covid-19 crisis. We straight away sent a member of staff to help manage the Sittingbourne Community Hub ensuring parcels went to the shielded. With the help of our SCVS volunteers and most staff we undertook shopping, prescription collections and support phone calls to socially isolated residents. Senior staff put applications together and were successful in gaining some Covid 19 funding to help us help Swale residents.

From 6th July 2020, SCVS staff returned to the office following an extensive risk assessment, albeit in a phased manor with a rota system, to ensure social distancing and to keep staff safe. Our volunteer transport service has needed to be built up and new younger volunteer drivers recruited. We are sure it will take time to reach its former size but the Trustees and staff are determined that we will be able to offer this vital service to our vulnerable client base as soon as we are able. Funding applications are being worked on to help us with this vital work.

As shown in these financial statements, room hire of our premises has been one of our most successful unrestricted areas of income, with over £60,000 being brought in, equating to around £5,000 of income per month. With lockdown in place due to Covid-19 this immediately plummeted with no room bookings income during April, May and June 2020 and nothing at all in the pipeline for the foreseeable future. We need to be aware that although staff are now back in the office and available to take bookings organisations and workers have got very used to online and remote meetings and training, this could have a huge impact on the future room hire income for the Charity in the coming year.

All SCVS staff are continuing to work extremely hard during the Covid-19 crisis, ensuring we have done our best to support the many vulnerable, shielded and isolated clients in Swale going over and above their duties and taking many referrals from the Swale Borough Council Helpline and ensuring they had shopping and support as and when needed. Workers have put on virtual quizzes, coffee mornings, and just a friendly call if required as well as dropping off free DAB radios in conjunction with Swale FM Radio and sending interesting and friendly newsletters.

With the second lockdown in November 2020 all staff went back to working from home and new laptops were purchased for all staff and Microsoft 365 software was also invested in to allow us to continue with home working and storing our data in the cloud. The new hardware and software has helped tremendously in continuing our vital work in supporting elderly and vulnerable clients during the ongoing pandemic. We continued supporting the Swale Borough Council (SBC) helpline and took on referrals from SBC continuing support to the Swale CEV (Clinically Extremely Vulnerable) residents through telephone befriending, shopping and prescription delivery. An ongoing grant agreement between us and the local authority helped us with this crucial service. In January 2021 we started a part time staff presence in the office with a couple of members of staff with others coming in for vital work that could not be undertaken at home including franking post, photocopying and meeting volunteers to give them activity materials for them to delivery to client's homes. During the year we forged an excellent partnership with Sittingbourne and Milton Rotary Club with their members offering volunteer time and funding to help us carry out many of our befriending activities in a Covid friendly way.

Trustees' report (continued)
for the year ended 31 March 2021

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity Commission Scheme. They 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.

Approved by order of the members of the Board of Trustees on 23/08/2021 and signed on their behalf by:

Mr J Baker
Chair

Mr S Ithell
Treasurer

Independent auditor's report to the Members of Swale Community and Voluntary Services

Opinion

We have audited the financial statements of Swale Community and Voluntary Services (the 'Charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2021 and of its incoming resources and application of resources 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 Charities Act 2011.

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 Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent auditor's report to the Members of Swale Community and Voluntary Services (continued)

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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Independent auditor's report to the Members of Swale Community and Voluntary Services (continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

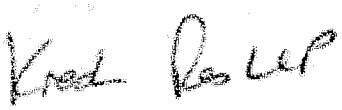
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Independent auditor's report to the Members of Swale Community and Voluntary Services (continued)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity'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 Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Chatham Maritime

Date: 6 September 2021

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Statement of financial activities for the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	**52,790**	**567,533**	**620,323**	379,662
Charitable activities	4	**59,186**	**90**	**59,276**	49,044
Other trading activities	5	**31,138**	**54,275**	**85,413**	110,484
Investments	6	**6,936**	**-**	**6,936**	61,941
Total income		**150,050**	**621,898**	**771,948**	601,131
Expenditure on:					
Charitable activities	8	**138,665**	**584,514**	**723,179**	724,116
Total expenditure		**138,665**	**584,514**	**723,179**	724,116
Net movement in funds		**11,385**	**37,384**	**48,769**	(122,985)
Reconciliation of funds:					
Total funds brought forward		**403,071**	**114,064**	**517,135**	640,120
Net movement in funds		**11,385**	**37,384**	**48,769**	(122,985)
Total funds carried forward		**414,456**	**151,448**	**565,904**	517,135

The notes on pages 15 to 28 form part of these financial statements.

Balance sheet
as at 31 March 2021

	Note		2021 £		2020 £
Current assets					
Stocks	11	**163,735**		-	
Debtors	12	**2,152**		8,512	
Cash at bank and in hand		**570,015**		565,132	
		735,902		573,644	
Creditors: amounts falling due within one year	13	**(169,998)**		(56,509)	
Net current assets			**565,904**		517,135
Total net assets			**565,904**		517,135
Charity funds					
Restricted funds	14		**151,448**		114,064
Unrestricted funds	14		**414,456**		403,071
Total funds			**565,904**		517,135

The financial statements were approved and authorised for issue by the Trustees on 23/08/2021 and signed on their behalf by:

Mr J Baker
Chair

The notes on pages 15 to 28 form part of these financial statements.

Statement of cash flows
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities (note 18)	**(2,053)**	(113,499)
Cash flows from investing activities		
Dividends, interests and rents from investments	**6,936**	61,941
Net cash provided by investing activities	**6,936**	**61,941**
Change in cash and cash equivalents in the year	**4,883**	**(51,558)**
Cash and cash equivalents at the beginning of the year	**565,132**	616,690
Cash and cash equivalents at the end of the year	**570,015**	565,132

The notes on pages 15 to 28 form part of these financial statements

Notes to the financial statements
for the year ended 31 March 2021

1. General information

Swale Community and Voluntary Services is a charitable incorporated organisation and an exempt charity incorporated in England and Wales. The registered office is Central House, Central Avenue, Sittingbourne, Kent, ME10 4NU. The principal activities of the Charity are to promote any charitable purposes for the public benefit of the community in the district of Swale and its neighbourhood and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness. For more details please see page 2 of the Trustees Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Swale Community and Voluntary Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Swale Community and Voluntary Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the Covid-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.14 Capital expenditure

Capital expenditure is charged to the Statement of financial activities.

Notes to the financial statements
for the year ended 31 March 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	2,097	728	**2,825**	4,118
Grants	-	566,805	**566,805**	360,544
Government grants	50,693	-	**50,693**	15,000
	52,790	567,533	**620,323**	379,662
Total 2020	18,042	361,620	379,662	

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Printing and stationery	1,574	-	**1,574**	2,610
Reimbursements of expenditure	32,783	-	**32,783**	26,281
Sundry income	24,829	40	**24,869**	2,974
Earned income	-	50	**50**	17,179
	59,186	90	**59,276**	49,044
Total 2020	31,479	17,565	49,044	

Notes to the financial statements
for the year ended 31 March 2021

5. Income from other trading activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fees charged	31,138	36,373	**67,511**	72,338
Transport receipts	-	17,902	**17,902**	38,146
	31,138	54,275	**85,413**	110,484
Total 2020	43,155	67,329	110,484	

6. Investment income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Room hire	6,936	-	**6,936**	61,549
Deposit interest received	-	-	**-**	392
	6,936	-	**6,936**	61,941
Total 2020	60,777	1,164	61,941	

7. Analysis of grants

	Grants to Institutions 2021 £	Total funds 2021 £	Total funds 2020 £
Grants payable	6,065	**6,065**	-

Notes to the financial statements
for the year ended 31 March 2021

8. Analysis of expenditure by activities

	Direct costs 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	712,932	6,065	4,182	**723,179**	724,116
Total 2020	720,120	-	3,996	724,116	

Analysis of direct costs

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Rent and services	4,155	7,015	**11,170**	15,633
Office expenses	5,755	40,007	**45,762**	28,860
Telephone	1,216	2,317	**3,533**	3,712
Sundries	-	16,405	**16,405**	11,363
Staff training	-	-	**-**	1,517
Insurance	491	400	**891**	911
Travel expenses	-	382	**382**	3,341
Community events	12	5,214	**5,226**	24,157
Transport and management charges	-	5,824	**5,824**	14,688
Management fee	-	8,000	**8,000**	10,000
Project running costs	682	17,787	**18,469**	192,828
Employment and economy	219	17,908	**18,127**	18,455
Computer costs	6,579	11,555	**18,134**	18,551
Wages and salaries	91,079	234,175	**325,254**	335,356
Social security costs	13,535	16,218	**29,753**	29,065
Pension costs	4,695	6,441	**11,136**	11,703
Advertising and promotion	-	227	**227**	-
Payments to Ideas Test	-	30,904	**30,904**	-
Leysdown Police Station	-	163,735	**163,735**	-
	128,418	584,514	**712,932**	720,140
Total 2020	148,332	571,788	720,120	

Notes to the financial statements
for the year ended 31 March 2021

Analysis of support costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Auditors' remuneration	4,182	**4,182**	3,996
Total 2020	3,810	3,810	

9. Staff costs

	2021 £	2020 £
Wages and salaries	**325,254**	335,356
Social security costs	**29,753**	29,065
Pension costs	**11,136**	11,703
	366,143	376,124

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Average number of employees	**8**	9

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration and benefits received by the Charity's key management personnel in the financial year, including employer's national insurance contributions, amounted to £43,941 (2020: £41,682).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

Notes to the financial statements
for the year ended 31 March 2021

11. Stocks

	2021 £	2020 £
Leysdown Police Station	**163,735**	-

12. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	**2,152**	8,512

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	**2,075**	659
Other creditors	**163,735**	-
Accruals and deferred income	**4,188**	55,850
	169,998	56,509

	2021 £	2020 £
Deferred income at 1 April 2020	**51,854**	-
Resources deferred during the year	**-**	51,854
Amounts released from previous periods	**(51,854)**	-
Deferred income at 31 March 2021	**-**	51,854

Notes to the financial statements
for the year ended 31 March 2021

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Redundancy reserve	40,000	-	-	-	40,000
Staff sickness reserve	10,000	-	-	-	10,000
General reserve	300,000	-	-	-	300,000
Capital reserve	-	-	-	10,000	10,000
	350,000	-	-	10,000	360,000
General funds					
Accumulated fund	53,071	150,050	(138,665)	(10,000)	54,456
Total Unrestricted funds	403,071	150,050	(138,665)	-	414,456
Restricted funds					
Big Local	-	271,547	(226,959)	-	44,588
Social Car Scheme Project	43,471	61,226	(44,223)	-	60,474
CPP / Ideas Test	56,898	153,013	(201,764)	-	8,147
New Connections Project	-	56,798	(27,628)	-	29,170
Swale Film	632	-	(577)	-	55
Restricted Fund 10	1,785	-	-	-	1,785
BBO	1,703	18,573	(18,609)	-	1,667
Sea Folk Sing	9,575	8,887	(18,462)	-	-
Swale Migration Story	-	51,854	(46,292)	-	5,562
	114,064	621,898	(584,514)	-	151,448
Total of funds	517,135	771,948	(723,179)	-	565,904

Notes to the financial statements
for the year ended 31 March 2021

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
Designated funds					
Capital reserve	10,000	-	(10,000)	-	-
Redundancy reserve	40,000	-	-	-	40,000
Staff sickness reserve	10,000	-	-	-	10,000
General reserve	300,000	-	-	-	300,000
	360,000	-	(10,000)	-	350,000
General funds					
Accumulated fund	42,589	153,453	(141,518)	(1,453)	53,071
Total Unrestricted funds	402,589	153,453	(151,518)	(1,453)	403,071
Restricted funds					
Big Local	28,323	78,885	(108,661)	1,453	-
Social Car Scheme Project	49,595	51,723	(57,847)	-	43,471
CPP / Ideas Test	141,416	235,872	(320,390)	-	56,898
New Connections Project	1,235	31,109	(30,559)	-	1,785
Swale Film	681	96	(145)	-	632
BBO	-	20,683	(18,980)	-	1,703
Sea Folk Sing	16,281	29,310	(36,016)	-	9,575
	237,531	447,678	(572,598)	1,453	114,064
Total of funds	640,120	601,131	(724,116)	-	517,135

Notes to the financial statements
for the year ended 31 March 2021

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	350,000	-	-	10,000	360,000
General funds	53,071	150,050	(138,665)	(10,000)	54,456
Restricted funds	114,064	621,898	(584,514)	-	151,448
	517,135	771,948	(723,179)	-	565,904

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	360,000	-	(10,000)	-	350,000
General funds	42,589	153,453	(141,518)	(1,453)	53,071
Restricted funds	237,531	447,678	(572,598)	1,453	114,064
	640,120	601,131	(724,116)	-	517,135

Notes to the financial statements
for the year ended 31 March 2021

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	420,719	315,183	**735,902**
Creditors due within one year	(6,263)	(163,735)	**(169,998)**
Total	414,456	151,448	**565,904**

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	As restated restricted funds 2020 £	Total funds 2020 £
Current assets	407,726	165,918	573,644
Creditors due within one year	(4,655)	(51,854)	(56,509)
Total	403,071	114,064	517,135

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	**48,76**	(122,98
Adjustments for:		
Dividends, interests and rents from investments	**(6,936)**	(61,941)
Decrease/(increase) in stocks	**(163,735)**	-
Decrease in debtors	**6,360**	32,591
Increase in creditors	**113,489**	38,836
Net cash used in operating activities	**(2,053)**	(113,499)

Notes to the financial statements
for the year ended 31 March 2021

18. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	**570,015**	565,132
Total cash and cash equivalents	**570,015**	565,132

19. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	**565,132**	**4,883**	**570,015**
	565,132	**4,883**	**570,015**

20. Capital commitments

	2021 £	2020 £
Contracted for but not provided in these financial statements		
Acquisition of tangible fixed assets	-	150,000

21. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £11,136 (2020 as restated: £11,703). Contributions amounting to £Nil (2020: £Nil) were payable to the fund at the Balance sheet date.

22. Operating lease commitments

At 31 March 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	**195**	404
Later than 1 year and not later than 5 years	-	468
	195	872

Notes to the financial statements
for the year ended 31 March 2021

23. Related party transactions

P Murray and K Pugh, Trustees, are also Trustees of Sheppey Matters. During the year, Swale CVS received £9,600 (2020: £20,091) from Sheppey Matters and paid them £17,426 (2020: £549). All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2020: £Nil).

P Murray, Trustee, is also a Trustee of Swale Community Leisure. During the year, Swale CVS received £465 (2020: £54) from Swale Community Leisure and paid them £8,926 (2020: £2,463). All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2020: £Nil).

K Pugh, Trustee, is also a Trustee of Queenborough Fisheries Trust. During the year Swale CVS received £Nil (2020: £58) from Queenborough Fisheries Trust. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2020: £Nil).

K Pugh, Trustee, is also a Trustee of Work This Way. During the year Swale CVS received £4,409 (2020: £27,510) from Work This Way. All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2020: £Nil).

L Jobson, Trustee, is also a Trustee of Homestart Sittingbourne and Sheppey. During the year Swale CVS received £7,660 (2020: £2,780) from Homestart Sittingbourne and Sheppey and paid them £Nil (2020: £448). All transactions were undertaken at arm's length. At the Balance sheet date there were no amounts outstanding (2020: £Nil).