GUILDFORD ACTION FOR COMMUNITY CARE

England & Wales · Charity number 1078721

Details

Other names	GUILDFORD ACTION
Status	Registered
Legal form	Charitable company
Company number	03767533
Registered	1999-12-22
Register	View on the Charity Commission register

Contact

Address	Beverley Hall Community Centre 71 Haydon Place Guildford Surrey GU1 4ND
Phone	01483 560003
Email	samdocherty@guildfordaction.org.uk
Website	www.guildfordaction.org.uk

Activities

Objects: FOR THE RELIEF OF PEOPLE ON LOW INCOME IN THE GUILDFORD AREA, WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS, BY THE PROVISION OF SERVICES FOR SUCH PEOPLE.

Activities: Guildford Action supports homeless Individuals as well as isolated families. Our mission is to ?Enhance the lives of all those we come into contact with?. The projects are The Guildford Action Day Service (homelessness) and The GAF (Guildford Action for Families) support service. We aim to meet basic needs, maximise potential through group work, individual casework, signposting and outreach.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Amateur Sport
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** GUILDFORD AREA.
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£577,134	£461,586	£487,769	12
2024-03-31	£392,125	£418,497	-	-
2023-03-31	£370,268	£325,741	-	-
2022-03-31	£319,949	£300,405	-	-
2021-03-31	£480,161	£272,441	-	-

Trustees

Name	Role	Appointed
Amanda Creese		2019-12-11
Emma Robinson		2013-11-27
Matthew Johnson		2014-02-25
Richard Nichol		2026-01-08

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GUILDFORD ACTION FOR COMMUNITY CARE

England & Wales - Charity number 1078721

Accounts

REGISTERED COMPANY NUMBER: 03767533 (England and Wales)
REGISTERED CHARITY NUMBER: 1078721

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2025

for

Guildford Action for Community Care

Bennewith 2018 Limited (Statutory Auditors)
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Guildford Action for Community Care

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Guildford Action for Community Care

Chair's Report
for the Year Ended 31 March 2025

The past twelve months have been an exciting time for us at Guildford Action as we cemented our growth and development.

A good example has been the success of the Bridge the Gap project which is now progressing to a more formal alliance with the partners we work with. Changing the way we work and interact with them not only demonstrates Guildford Action's flexibility and 'can-do' approach, but also shows our willingness to adapt the way we work as the charitable sector continues to evolve and adapt.

This year has seen a greater focus on our governance through the introduction of the Measuring the Good initiative as well as initiating a review of our governance documents. These initiatives are intended to ensure we don't lose focus on our charitable aims and to also ensure our ongoing development is measured and meaningful.
The highlight of the past year was the launch of the Impact report and I was super proud that so many people came to join our event and hear some amazing client stories. Those stories are always moving and hearing them directly from the people we have supported does them far more justice than putting them into written word.

Looking forward, the restructuring of local government services places some uncertainty on the support we will receive in the future and that's why the Board agreed it was important to strengthen our financial reserves. This means that if the worst does happen and our statutory grants are reduced, or removed all together, then we will have peace of mind that we will be able to continue to enhance the lives of our clients.

As always, I would like to express my gratitude to all the people and organisations who support us whether through donating money, items, time, advice or advocacy. It all makes a difference.

Thank you also to my fellow trustees for continued support and to Jo and the team for continuing to deliver such a wonderful service.

Matthew Johnson
Chair of Trustees

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our charity's Aim is set out in our objects contained in the Company's memorandum of association and is

'to help and assist people in Surrey and the adjoining areas, who are in conditions of need, hardship or distress, by providing them with appropriate services and support'.

To reach this aim our mission is:

'to enhance the lives of all we come into contact'

Our Objectives are to:

a) provide advice, friendship and appropriate services for such persons in order to help them maintain and develop their independence whilst living in their community;

b) provide educational and recreational activities and facilities to enhance social and self well-being, and to facilitate the establishment of mutually supportive friendship networks for such persons;

c) where and when appropriate help such persons prepare themselves for suitable work both paid and voluntary and to enable them to manage their lives more effectively;

d) facilitate the establishment of self-help groups, providing support and encouragement;

e) bring to the attention of the public and statutory and other relevant agencies the needs of such persons in order to stimulate and to maximise the practical response of the public to their plight;

f) support and promote the development of children growing up in low income families.

g) co-operate with other charities, voluntary bodies and statutory authorities operating in furtherance of the Objects or similar charitable purposes and to exchange information and advice with them;

Public benefit

The Trustees recognise the duty imposed upon them by the Charities Act 2011, Section 17 and also the requirement to have due regard to the general guidance provided by the Charity Commission in connection with Public Benefit.

Our main activities and who we try to help are described below. All our activities are charitable and in one form or other deliver public benefit. We focus on proactive and preventative intervention to help those who are disadvantaged and in need to re-start their lives and re-engage with their communities, friends, partners, families, supporting agencies as and when appropriate.

Report of the Trustees
for the Year Ended 31 March 2025

ACHIEVEMENTS AND PERFORMANCE

CEO Annual Report for the Year Ended 31 March 2025

It has been a truly productive year for us at Guildford Action. The re-organisation completed last year is now bearing fruit, freeing up more time for strategic development. As a result, this year has been particularly successful in terms of organisational growth and fundraising.

We have formed several new corporate partnerships, which have brought both valuable expertise and increased funding. I would like to extend our sincere thanks to Balfour Beatty, Ringway, NatWest Bank, Currys Business Hub, Oktra, Chaos Marketing, and Purple Photography for their generous support.

Our annual Sleep Out was another major highlight, generously supported by Activate Learning (Guildford College) and sponsored by Chapters Financial. The event raised over £10,000, surpassing all expectations.
As ever, community support has been invaluable. Our gratitude goes to Sallie Barker, who, as Guildford Mayor, championed our work throughout her term, and to the Guildford Lions, whose consistent generosity helps us provide essential items for those experiencing homelessness and funds much-needed day trips for local children and families.

This year, we also undertook a review of our governance and began the process of implementing Measuring the Good - a programme that will help us better evaluate and communicate our impact. In addition, we are grateful to the Community Foundation for Surrey for funding our upcoming Impact Report, which will be shared in summer 2025.

The data in this report is compelling:

- Over 4,000 lunches provided
- 175 groups delivered
- 115 people without accommodation supported
- 58 people helped through the Checkpoint scheme
- 317 individuals supported through GAF services
- 283 Big Brothers Big Sisters outings

Our partnership with the Bridge the Gap Alliance has continued to flourish, and we plan to formalise this collaboration further by forming a Community Interest Company (CIC). This step will strengthen our sector, expand our reach, and enhance the services we deliver.

Looking ahead, we are excited to launch our first Impact Report, deepen relationships with our commercial partners, and continue to reflect on our values, mission, and activities.

The past five years have been a period of significant growth. As we move forward, we remain committed to staying true to our values-consolidating our progress, reflecting on our journey, and strengthening our foundations.

Finally, we extend heartfelt thanks to Guildford Borough Council, Surrey County Council, West Sussex Council, Public Health, and the Office of the Police and Crime Commissioner for entrusting us to deliver services on their behalf.

And most importantly, thank you to our trustees, staff, and volunteers. Your commitment, consistency, and passion are the driving forces behind everything we achieve.

Jo Tester
CEO

Report of the Trustees
for the Year Ended 31 March 2025

FINANCIAL REVIEW

Thanks to the generosity of our funders, Guildford Action has a very strong balance sheet, allowing the team to take on new initiatives but also providing sufficient reserves to withstand a potential challenging economic period.

In this financial year, our income was significantly higher than budgeted with several key drivers. These include (i) a notable increase in corporate donations (ii) the success of fundraising events such as the SleepOut and the Mistletoe Ball and (iii) a new grant from Surrey County Council's Bridge the Gap programme. We are extremely grateful for the support and dedication shown from many in our community and the faith placed in the team by key partners such as Surrey County Council.

The improvement in our finances is significant, given that last financial year the charity showed a loss. We are cognisant that several multi year funding streams are due for renewal in the coming year so we cannot be complacent but we are confident that the charity is well positioned for the future.

Funding

Our funds come from the following sources:

1. statutory sources
2. grants for which we normally apply, eg the National Lottery and Public Health
3. community fundraising, eg donations received from individuals, local churches and businesses
4. income from leasing Beverley Hall, our base, to community groups

The management of Beverley Hall as a community asset meant the Charity was, and continues to be, responsible for the general upkeep of the Hall. The Charity is also responsible for marketing the Hall and managing lettings.

We recognise the importance of the statutory and grant funding and the collaboration with our partners at Guildford Borough Council and Surrey County Council.

The support of local businesses and individuals continues to be inspirational.

Reserves

We aim to hold a minimum of six months' expenditure in reserve to ensure financial stability of our Charity, with a focus on the staff termination costs. As per the comments above, Guildford Action currently has reserves significantly in excess of minimum but we expect that over time the reserves will trend back towards the target levels, as and when we have greater certainty on our future funding profile.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Guildford Action is a charitable company limited by guarantee registered with Companies House on 10th May 1999 and registered with the Charity Commission as a charity on 22nd December 1999. It is governed by a Memorandum of Association, which sets out objects and powers for the charity and the Articles of Association that define its governance procedures. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

The Directors of the Company are also the Trustees of the Charity and meet as a Board of Trustees. Directors are initially appointed for a period of three years without the need for re-appointment at each AGM.

Report of the Trustees
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Guildford Action is governed by a Board of Trustees of up to 12 who typically meet quarterly and are responsible for the strategic direction and policy of the charity as well as being custodians of the Constitution.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

Induction and training of new trustees

Induction of new Trustees consists of each being invited to observe a Board prior to appointment and visiting the Day Centre, to familiarise themselves with the charity and the context within which it operates. A set of papers is provided covering our constitution and ways of working as well as the relevant guidance notes ensuring that they were aware of:

- The obligations of Board of Trustees members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives

Related parties

In pursuing its aims and objectives the work of the charity is impacted by national and local policy. Much of our work relates to homelessness where national strategy seeks to eradicate rough sleeping and the local homelessness plan which are now working in a way that promotes and supports homeless people to reconnect with the area and authority which has a duty to them.

The charity works with multiple partners across the community to improve the services for our clients. These partnerships include the Surrey and Guildford councils and also entities such as Surrey Police.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03767533 (England and Wales)

Registered Charity number

1078721

Registered office

Beverley Hall
71 Haydon Place
Guildford
Surrey
GU1 4ND

Trustees

M Johnson	- Chair for the Board of Trustees
S Crouch	- Treasurer
E Robinson	
A Creese	
M Froggatt	
A Taylor	- Resigned 9 January 2025

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS
Company Secretary

Auditors
Bennewith 2018 Limited (Statutory Auditors)
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Bankers
Royal Bank of Scotland
1 Spinningfields Square
Manchester
M3 3AP

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Guildford Action for Community Care for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

In so far as the trustees are aware:

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

Guildford Action for Community Care

Report of the Trustees
for the Year Ended 31 March 2025

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19/12/2025 and signed on its behalf by:

S Crouch - Trustee

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Opinion

We have audited the financial statements of Guildford Action for Community Care (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Material uncertainty related 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 charitable company'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.

Other information

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

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

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

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 Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; 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.

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined the most significant.

We assessed the risks of material misstatement in respect of fraud as follows:
- Enquiries made of management and those charged with governance
- Analytical procedures were used to identify if there were any unusual or unexpected relationships
- Discussions with management to identify any fraud risk factors of related party relationships and transactions

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations.

Enquiries were made of management and those charged with governance. We corroborated our enquiries through review of the Board minutes and other papers provided. There was no contradictory evidence.
Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud. We incorporated an element of unpredictability in the selection of the nature, timing, and extent of audit procedures.

Where transactions meeting risk criteria were identified, we carried out further work such as additional testing to further investigate.

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

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Use of our report

This report is made solely to the charitable company'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 charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Bennewith 2018 Limited (Statutory Auditors)
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Date: .....

Guildford Action for Community Care

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	110,779	17,899	128,678	65,651
Charitable activities	4				
Day Service		430	358,317	358,747	274,928
GA for Families		229	69,238	69,467	30,000
Investment income	3	2,226	-	2,226	1,881
Other income		18,016	-	18,016	19,665
Total		131,680	445,454	577,134	392,125
EXPENDITURE ON					
Charitable activities	5				
Day Service		23,471	266,437	289,908	246,949
GA for Families		11,612	160,066	171,678	171,548
Total		35,083	426,503	461,586	418,497
NET INCOME/(EXPENDITURE)		96,597	18,951	115,548	(26,372)
Transfers between funds	15	(84,311)	84,311	-	-
Net movement in funds		12,286	103,262	115,548	(26,372)
RECONCILIATION OF FUNDS					
Total funds brought forward		149,803	222,418	372,221	398,593
TOTAL FUNDS CARRIED FORWARD		162,089	325,680	487,769	372,221

The notes form part of these financial statements

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	12	610	2,080	2,690	1,526
CURRENT ASSETS					
Debtors	13	49,867	-	49,867	33,142
Cash at bank		133,191	323,599	456,790	357,114
		183,058	323,599	506,657	390,256
CREDITORS					
Amounts falling due within one year	14	(21,578)	-	(21,578)	(19,561)
NET CURRENT ASSETS		161,480	323,599	485,079	370,695
TOTAL ASSETS LESS CURRENT LIABILITIES		162,090	325,679	487,769	372,221
NET ASSETS		162,090	325,679	487,769	372,221
FUNDS	15				
Unrestricted funds				162,090	149,803
Restricted funds				325,679	222,418
TOTAL FUNDS				487,769	372,221

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19/12/2025 and were signed on its behalf by:

S Crouch - Trustee

Guildford Action for Community Care

Cash Flow Statement for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	99,530	26,886
Net cash provided by operating activities		99,530	26,886
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,080)	(960)
Interest received		2,226	1,881
Net cash provided by investing activities		146	921
Change in cash and cash equivalents in the reporting period		99,676	27,807
Cash and cash equivalents at the beginning of the reporting period		357,114	329,307
Cash and cash equivalents at the end of the reporting period		456,790	357,114

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25	31.3.24
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	115,548	(26,372)
Adjustments for:		
Depreciation charges	916	537
Interest received	(2,226)	(1,881)
(Increase)/decrease in debtors	(16,725)	48,245
Increase in creditors	2,017	6,357
Net cash provided by operations	99,530	26,886

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank	357,114	99,676	456,790
	357,114	99,676	456,790
Total	357,114	99,676	456,790

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements have been prepared under the historical cost convention, the revised Statement of Recommended Practice: 'Accounting and Reporting by Charities' (SORP 2005), the Financial Reporting Standard for Smaller Entities (effective March 2000) and the Charities and Companies Acts.

Income

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

Expenditure

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

Allocation and apportionment of costs

Non-support costs are allocated directly to the activity they relate to. Costs related to more than one activity are allocated as follows:

- Staff Costs: Are allocated based on an estimate of the percentage of time the staff member spends on each activity.

- Premises costs: Are split between the Day Service, Guildford Action for Families, and Beverley Hall rental costs based on estimated usage of the office space. The Beverley Hall rental share is then split evenly between Day Service and Guildford Action for Families.

- Other: Non-support costs not falling into the categories above are split evenly between Day Service and Guildford Action for Families.

Support costs are allocated to the two primary activities based on the percentage of non-support costs related to that activity.

Tangible fixed assets

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

Treatment room	-	33% on reducing balance
Office Equipment	-	33% on reducing balance
Laundry equipment	-	33% on reducing balance
Computer equipment	-	25% on reducing balance

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern
The accounts have been prepared on a going concern basis. The Trustees do not believe there are any material uncertainties that cast doubt on whether the charity is a going concern.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations & gifts	113,680	43,285
Grants	14,998	22,366
	128,678	65,651

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	2,226	1,881

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25 £	31.3.24 £
Grants	Day Service	358,747	274,928
Grants	GA for Families	69,467	30,000
		428,214	304,928

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Day Service	259,163	30,745	289,908
GA for Families	160,624	11,054	171,678
	419,787	41,799	461,586

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Day Service	19,561	144	11,040	30,745
GA for Families	8,258	36	2,760	11,054
	27,819	180	13,800	41,799

7. NET INCOME/(EXPENDITURE)

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

	31.3.25 £	31.3.24 £
Auditors' remuneration	8,400	5,800
Other non-audit services	5,400	5,480
Depreciation - owned assets	916	537

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

The total remuneration paid to Key Management Personnel was £46,738 (2024: £44,962). Retirement benefits are accruing for one member of Key Management Personnel (2024: one).

Trustees' expenses

No trustees' expenses were paid in the year ended 31 March 2025 (2024: NIL).

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	325,052	296,805
Social security costs	24,753	22,452
Other pension costs	20,753	19,350
	370,558	338,607

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

	31.3.25	31.3.24
Management and administration	2	2
Direct charitable activities	10	9
	12	11

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	46,536	19,115	65,651
Charitable activities			
Day Service	-	274,928	274,928
GA for Families	-	30,000	30,000
Investment income	1,881	-	1,881
Other income	19,665	-	19,665
Total	68,082	324,043	392,125
EXPENDITURE ON			

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Day Service	18,080	228,869	246,949
GA for Families	63,432	108,116	171,548
Total	81,512	336,985	418,497
NET INCOME/(EXPENDITURE)	(13,430)	(12,942)	(26,372)
RECONCILIATION OF FUNDS			
Total funds brought forward	163,233	235,360	398,593
TOTAL FUNDS CARRIED FORWARD	149,803	222,418	372,221

11. LEGAL STATUS

The company is limited by guarantee. The maximum contribution required by members of the company is an amount not exceeding £10 in the event of the company being wound up. Under the Memorandum and Articles of Association, any surplus of assets over liabilities on winding-up cannot, under any circumstances, be distributed to the trustees, but shall be given or transferred to some other charity or charities with similar objects to those of Guildford Action.

The charity is registered as a company in the UK (company number: 3767533) and as a charity with The Charity Commission for England and Wales (charity number: 1078721).

The registered office address of the organisation is:
Beverley Hall, 71 Haydon Place, Guildford, Surrey, GU1 4NDJ

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

12. TANGIBLE FIXED ASSETS

	Treatment room	Office Equipment	Laundry equipment	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 April 2024	12,678	33,632	6,827	7,124	60,261
Additions	-	-	-	2,080	2,080
At 31 March 2025	12,678	33,632	6,827	9,204	62,341
DEPRECIATION					
At 1 April 2024	12,678	33,462	6,827	5,768	58,735
Charge for year	-	57	-	859	916
At 31 March 2025	12,678	33,519	6,827	6,627	59,651
NET BOOK VALUE					
At 31 March 2025	-	113	-	2,577	2,690
At 31 March 2024	-	170	-	1,356	1,526

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other debtors	48,400	31,680
Prepayments	1,467	1,462
	49,867	33,142

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Social security and other taxes	6,626	6,385
Other creditors	3,325	1,515
Disbursement creditor	827	2,061
Accrued expenses	10,800	9,600
	21,578	19,561

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	149,803	96,598	(84,311)	162,090
Restricted funds				
Day Service	181,086	87,333	(2,080)	266,339
Connextions	315	-	-	315
Guildford Action for Families (GAF)	10,698	(97,089)	86,391	-
Smaller grants less than £10K	-	13,136	-	13,136
SCC - Naloxone	25,462	(10,148)	-	15,314
Checkpoint	4,857	9,619	-	14,476
Big Brother Big Sister	-	16,099	-	16,099
	222,418	18,950	84,311	325,679
TOTAL FUNDS	372,221	115,548	-	487,769

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131,680	(35,082)	96,598
Restricted funds			
Day Service	281,691	(194,358)	87,333
Guildford Action for Families (GAF)	35,998	(133,087)	(97,089)
Catalyst - Welcome Project	42,240	(42,240)	-
Smaller grants less than £10K	18,650	(5,514)	13,136
SCC - Naloxone	4,097	(14,245)	(10,148)
Checkpoint	34,100	(24,481)	9,619
Big Brother Big Sister	28,678	(12,579)	16,099
	445,454	(426,504)	18,950
TOTAL FUNDS	577,134	(461,586)	115,548

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	163,233	(13,430)	149,803
Restricted funds			
Day Service	173,594	7,492	181,086
Connextions	315	-	315
Guildford Action for Families (GAF)	-	10,698	10,698
Big Lottery Fund - Reaching Communities	48,577	(48,577)	-
SCC - Naloxone	12,874	12,588	25,462
Checkpoint	-	4,857	4,857
	235,360	(12,942)	222,418
TOTAL FUNDS	398,593	(26,372)	372,221

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,082	(81,512)	(13,430)
Restricted funds			
Day Service	176,449	(168,957)	7,492
Guildford Action for Families (GAF)	42,147	(31,449)	10,698
Big Lottery Fund - Reaching Communities	-	(48,577)	(48,577)
Catalyst - Welcome Project	42,240	(42,240)	-
Smaller grants less than £10K	6,970	(6,970)	-
SCC - Naloxone	20,918	(8,330)	12,588
Checkpoint	35,319	(30,462)	4,857
	324,043	(336,985)	(12,942)
TOTAL FUNDS	392,125	(418,497)	(26,372)

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	163,233	83,168	(84,311)	162,090
Restricted funds				
Day Service	173,594	94,825	(2,080)	266,339
Connextions	315	-	-	315
Guildford Action for Families (GAF)	-	(86,391)	86,391	-
Big Lottery Fund - Reaching Communities	48,577	(48,577)	-	-
Smaller grants less than £10K	-	13,136	-	13,136
SCC - Naloxone	12,874	2,440	-	15,314
Checkpoint	-	14,476	-	14,476
Big Brother Big Sister	-	16,099	-	16,099
	235,360	6,008	84,311	325,679
TOTAL FUNDS	398,593	89,176	-	487,769

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	199,762	(116,594)	83,168
Restricted funds			
Day Service	458,140	(363,315)	94,825
Guildford Action for Families (GAF)	78,145	(164,536)	(86,391)
Big Lottery Fund - Reaching Communities	-	(48,577)	(48,577)
Catalyst - Welcome Project	84,480	(84,480)	-
Smaller grants less than £10K	25,620	(12,484)	13,136
SCC - Naloxone	25,015	(22,575)	2,440
Checkpoint	69,419	(54,943)	14,476
Big Brother Big Sister	28,678	(12,579)	16,099
	769,497	(763,489)	6,008
TOTAL FUNDS	969,259	(880,083)	89,176

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

Reserves held at the year-end relate to the need to provide at least 6 months of run-down if the charity should for any reason be unable to obtain sufficient funds to allow each service to continue. The aims of each of the services for which reserves are held and the main provider(s) of funding are as follows:

Day Service
To provide support for people over 18 years of age on low incomes who are resident in Guildford and are suffering need, hardship or distress. The service aims to provide a support network which is complementary to statutory service provisions. The Guildford Voluntary Grants Panel is the chief source of funds, with other statutory partners funding specific projects.

Guildford Action for Families (GAF)
To support families facing disadvantage or other difficulties as determined by the referring agency by providing community and outreach services. The Guildford Voluntary Grants Panel and the National Lottery both fund some of our work, while the rest is made up through fund raising.

The GAF funds provided by the National Lottery are separated out into their own restricted fund (Big Lottery Fund - Reaching Communities).

Catalyst - Welcome Project
Support provided by Catalyst for the charity's work with people throughout Surrey who are dealing with issues arising from drugs, alcohol and mental health.

SCC - Naloxone
Funds to support the dispensing of Naloxone. A medication used to reverse opioid overdose.

Checkpoint
Funds provided by Police and Crime Commissioner for Surrey to fund a Checkpoint worker to improve support for the homeless in Guildford.

Smaller Grants Less Than £10K
Various restricted grants less than £10,000, which don't fit within the other restricted funds and aren't material enough to warrant separate disclosure.

Big Brother Big Sister
Funds received from West Sussex County Council to fund the Big Brother Big Sister mentoring programme.

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & gifts	113,680	43,285
Grants	14,998	22,366
	128,678	65,651
Investment income		
Deposit account interest	2,226	1,881
Charitable activities		
Grants	428,214	304,928
Other income		
Beverley Hall income	18,016	18,285
Sundry income	-	1,380
	18,016	19,665
Total incoming resources	577,134	392,125
EXPENDITURE		
Charitable activities		
Wages	307,130	268,976
Social security	22,999	20,024
Pensions	19,545	17,606
Staff recruitment, training & agency fees	1,221	452
Telephone	7,338	5,586
Postage and stationery	712	701
Sundries	1,679	59
Catering costs	7,290	7,590
Materials & equipment	5,271	7,497
Special events	6,922	6,338
Transport, travel & subsistence	8,830	7,459
Premises	20,719	18,179
Professional fees	8,866	3,980
Volunteer expenses	349	558
Depn of office equipment	57	85
Depn of computer equipment	859	452
	419,787	365,542

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Support costs		
Management		
Wages	17,922	27,829
Social security	1,754	2,428
Pensions	1,208	1,744
Insurance	4,796	4,425
Telephone	-	1,198
Postage and stationery	-	274
Equipment	-	1,457
Professional fees	2,139	1,809
	27,819	41,164
Finance		
Bank charges	180	124
Other		
Sundries	-	387
Governance costs		
Auditors' remuneration	8,400	5,800
Auditors' remuneration for non audit work	5,400	5,480
	13,800	11,280
Total resources expended	461,586	418,497
Net income/(expenditure)	115,548	(26,372)

GUILDFORD ACTION FOR COMMUNITY CARE

England & Wales - Charity number 1078721

Accounts

REGISTERED COMPANY NUMBER: 3767533 (England and Wales)
REGISTERED CHARITY NUMBER: 1078721

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2024

for

Guildford Action for Community Care

Bennewith 2018 Limited (Statutory Auditors)
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Guildford Action for Community Care

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Guildford Action for Community Care

Chair's Report
for the Year Ended 31 March 2024

It has sadly become the norm to see news articles referencing child poverty and a continuing dependence for some on food banks and hardship funds. The government's position on the child benefit cap has recently brought this front of mind.

This is at the same time as the scaling back of the Winter Fuel Allowance for pensioners amid warnings that energy bills are set to increase as we head into winter.

Whilst we don't talk about the "cost of living crisis" anymore, it's clearly evident that a sizeable minority are still struggling to get by, demonstrating a continued need for Guildford Action's services.

Conversely, it's heartening to see that the new government has set up a cross-government taskforce to tackle homelessness and we hope to see positive momentum come from this.

The board continues to meet on a quarterly basis. Most recently we've been discussing the 'lived experience' concept. We're excited to continue to explore this topic further, ensuring a strong connection between the board and the community we serve as well as ensuring continued appropriateness of our services.

It's great to see the staff team at full complement and doing a great job in supporting new clients and projects. I'm particularly keen to see how the new allotment project develops! This is a great example of how our staff team continually evolve our service offering through the identification of new opportunities and initiatives to support our clients.

As always, I would like to express my gratitude to all the people and organisations who support us whether through donating money, items, time, advice or advocacy. It all makes a difference.

Thank you also to my fellow trustees for continued support and to Jo and the team for continuing to deliver such a wonderful service.

Matthew Johnson
Chair of Trustees

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our charity's Aim is set out in our objects contained in the Company's memorandum of association and is

'to help and assist people in Surrey and the adjoining areas, who are in conditions of need, hardship or distress, by providing them with appropriate services and support'.

To reach this aim our mission is:

'to enhance the lives of all we come into contact'

Our Objectives are to:

a) provide advice, friendship and appropriate services for such persons in order to help them maintain and develop their independence whilst living in their community;

b) provide educational and recreational activities and facilities to enhance social and self well-being, and to facilitate the establishment of mutually supportive friendship networks for such persons;

c) where and when appropriate help such persons prepare themselves for suitable work both paid and voluntary and to enable them to manage their lives more effectively;

d) facilitate the establishment of self-help groups, providing support and encouragement;

e) bring to the attention of the public and statutory and other relevant agencies the needs of such persons in order to stimulate and to maximise the practical response of the public to their plight;

f) support and promote the development of children growing up in low income families.

g) co-operate with other charities, voluntary bodies and statutory authorities operating in furtherance of the Objects or similar charitable purposes and to exchange information and advice with them;

Public benefit

The Trustees recognise the duty imposed upon them by the Charities Act 2011, Section 17 and also the requirement to have due regard to the general guidance provided by the Charity Commission in connection with Public Benefit.

Our main activities and who we try to help are described below. All our activities are charitable and in one form or other deliver public benefit. We focus on proactive and preventative intervention to help those who are disadvantaged and in need to re-start their lives and re-engage with their communities, friends, partners, families, supporting agencies as and when appropriate.

Report of the Trustees
for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

CEO Annual Report for the Year Ended 31 March 2024

In our 43rd year, we have seen an increase in the number of people needing our services. Families are particularly affected by the rising costs of food and fuel, with children missing out on extracurricular activities and schools reporting an increase in non-payment of lunch fees. With 4.3 million children living in relative poverty, there is a real risk of a generation of young people experiencing poorer educational attainment and an increased risk of poor physical and mental health.

Our main goal is to alleviate the impact of poverty. While we continue to meet basic needs, building and maintaining healthy, transparent, and equal relationships that are trauma-informed is extremely important. We believe that a relational model helps heal more effectively than any other. We always strive to maintain hope and belief, even when our service users may not.

A new staff structure has allowed the Senior Leadership Team to share some of the tasks previously undertaken by me. Internal changes were essential to respond to the ever-changing landscape of services and funding, especially during this time of increasing demands. The pressure on staff in the sector is greater than ever, and it has been wonderful to have the expertise of Dr. Jo Jennison, a Clinical Psychologist, to provide individual and group supervision. This support helps us focus on providing excellent trauma-informed support and allows our staff to reflect on their work and its impact on them.

This past year, we have worked on consolidating partnerships with other providers and forging new ones. We are thrilled to have been successful in a joint bid with Oakleaf to the National Lottery for the 'Path to Success', an exciting program that will focus on supporting people into employment and/or volunteering.

Additionally, we have secured three years of funding from The Office of Police Crime Commission to employ a Checkpoint worker focusing on reducing re-offending with individuals experiencing housing problems. This post will offer a 12-week program as a diversion from the criminal justice system, looking at offending behaviour and possible causes with each referred individual.

We also started a new partnership with West Sussex County Council to roll out Big Brothers Big Sisters across the county. This program focuses on matching children in kinship care to a 'Big Sibling' who will provide long-term mentoring. This cohort of children has a higher risk of family breakdown, and as they cannot live with their birth parents for various reasons, it will provide them with a consistent and stable adult.

In an unlikely partnership, we were approached by a local care home for people with dementia to establish an alliance. We have enjoyed spending time together, and this cooperation has shown that two very different worlds can come together and work together for the good of the people we support.

We have also started working with two large construction firms who are adding significant value to our work. Balfour Beatty will be supporting us in offering a 'Thinking about Employment' day, and Ringway has already started helping us with sourcing materials for our new allotment.

Together with our alliance partners from the Changing Futures program and a wonderful lived experienced group, we have played a part in producing Surrey's first Joint Strategic Needs Assessment for people with Multiple Disadvantage. The document will make important recommendations to influence and change services for the 3,000-plus people in the county who have diverse needs and often fall through the gap.

Overall, it's been a great year. Thank you to all our funders, donors, and friends for keeping us going so we can do what we do best. And a special thank you to the staff, volunteers, and board who all work so hard throughout the year to uphold our values and deliver brilliance with a smile and patience.

Jo Tester
CEO

Report of the Trustees
for the Year Ended 31 March 2024

FINANCIAL REVIEW

Guildford Action continues to have robust financial resources, allowing Jo and team to deliver their amazing service.

In this financial year, our income was lower than our expenses so we had to use some of our reserves to support the charity's work. This was expected and in line with our budget for the year. Reflecting the ongoing financial stresses within our communities, which mean that demand for our services remain high while fund raising is challenging. The balance sheet is still strong with our reserves above the minimum level agreed by the Board.

We have been particularly pleased by some of the new partnerships such as Checkpoint, a fully funded initiative which allowed us to expand the level of service but did not impact our financial position.

Funding

Our funds come from the following sources:

1. statutory sources
2. grants for which we normally apply, eg the National Lottery and Public Health
3. community fundraising, eg donations received from individuals, local churches and businesses
4. income from leasing Beverley Hall, our base, to community groups

The management of Beverley Hall as a community asset meant the Charity was, and continues to be, responsible for the general upkeep of the Hall. The Charity is also responsible for marketing the Hall and managing lettings.

We recognise the importance of the statutory and grant funding and the collaboration with our partners at Guildford Borough Council and Surrey County Council.

We are extremely grateful for all our funding partners. In the current environment, every donation or grant is critical.

Reserves

We aim to hold a minimum of six months' expenditure in reserve to ensure financial stability of our Charity, with a focus on the staff termination costs. Taking this approach means that we should be able to continue operating for a period of six months to ensure effective transition of clients to alternative services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Guildford Action is a charitable company limited by guarantee registered with Companies House on 10th May 1999 and registered with the Charity Commission as a charity on 22nd December 1999. It is governed by a Memorandum of Association, which sets out objects and powers for the charity and the Articles of Association that define its governance procedures. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

The Directors of the Company are also the Trustees of the Charity and meet as a Board of Trustees. Directors are initially appointed for a period of three years without the need for re-appointment at each AGM.

Report of the Trustees
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Guildford Action is governed by a Board of Trustees of up to 12 who typically meet quarterly and are responsible for the strategic direction and policy of the charity as well as being custodians of the Constitution.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

Induction and training of new trustees

Induction of new Trustees consists of each being invited to observe a Board prior to appointment and visiting the Day Centre, to familiarise themselves with the charity and the context within which it operates. A set of papers is provided covering our constitution and ways of working as well as the relevant guidance notes ensuring that they were aware of:

- The obligations of Board of Trustees members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives

Related parties

In pursuing its aims and objectives the work of the charity is impacted by national and local policy. Much of our work relates to homelessness where national strategy seeks to eradicate rough sleeping and the local homelessness plan which are now working in a way that promotes and supports homeless people to reconnect with the area and authority which has a duty to them.

The charity works with multiple partners across the community to improve the services for our clients. These partnerships include the Surrey and Guildford councils and also entities such as Surrey Police.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

3767533 (England and Wales)

Registered Charity number

1078721

Registered office

Beverley Hall
71 Haydon Place
Guildford
Surrey
GU1 4ND

Trustees

M Johnson	- Chair for the Board of Trustees
S Crouch	- Treasurer
E Robinson	
A Taylor	
M Froggatt	
A Creese	

Report of the Trustees
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
A Taylor

Auditors
Bennewith 2018 Limited (Statutory Auditors)
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Bankers
Royal Bank of Scotland
10 North Street
Guildford
Surrey
GU1 4AF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Guildford Action for Community Care for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the trustees are aware:

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

Guildford Action for Community Care

Report of the Trustees
for the Year Ended 31 March 2024

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29/11/24 and signed on its behalf by:

S Crouch - Trustee

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Opinion

We have audited the financial statements of Guildford Action for Community Care (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Material uncertainty related 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 charitable company'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.

Other information

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

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

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

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 Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; 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.

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined the most significant.

We assessed the risks of material misstatement in respect of fraud as follows:
- Enquiries made of management and those charged with governance
- Analytical procedures were used to identify if there were any unusual or unexpected relationships
- Discussions with management to identify any fraud risk factors of related party relationships and transactions

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations.

Enquiries were made of management and those charged with governance. We corroborated our enquiries through review of the Board minutes and other papers provided. There was no contradictory evidence.
Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud. We incorporated an element of unpredictability in the selection of the nature, timing, and extent of audit procedures.

Where transactions meeting risk criteria were identified, we carried out further work such as additional testing to further investigate.

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

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Use of our report

This report is made solely to the charitable company'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 charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Bennewith 2018 Limited (Statutory Auditors)
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Bennewith + Co.

Date: 10 December 2024

Guildford Action for Community Care

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	46,536	19,115	65,651	108,463
Charitable activities	4				
Day Service		-	274,928	274,928	220,064
GA for Families		-	30,000	30,000	40,560
Investment income	3	1,881	-	1,881	786
Other income		19,665	-	19,665	395
Total		68,082	324,043	392,125	370,268
EXPENDITURE ON					
Charitable activities	5				
Day Service		18,080	228,869	246,949	189,759
GA for Families		63,432	108,116	171,548	135,982
Total		81,512	336,985	418,497	325,741
NET INCOME/(EXPENDITURE)		(13,430)	(12,942)	(26,372)	44,527
RECONCILIATION OF FUNDS					
Total funds brought forward		163,233	235,360	398,593	354,066
TOTAL FUNDS CARRIED FORWARD		149,803	222,418	372,221	398,593

The notes form part of these financial statements

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	12	1,526	-	1,526	1,103
CURRENT ASSETS					
Debtors	13	33,142	-	33,142	81,387
Cash at bank		132,915	224,199	357,114	329,307
		166,057	224,199	390,256	410,694
CREDITORS					
Amounts falling due within one year	14	(17,780)	(1,781)	(19,561)	(13,204)
NET CURRENT ASSETS		148,277	222,418	370,695	397,490
TOTAL ASSETS LESS CURRENT LIABILITIES		149,803	222,418	372,221	398,593
NET ASSETS		149,803	222,418	372,221	398,593
FUNDS	15				
Unrestricted funds				149,803	163,233
Restricted funds				222,418	235,360
TOTAL FUNDS				372,221	398,593

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29/11/24 and were signed on its behalf by:

S Crouch - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements have been prepared under the historical cost convention, the revised Statement of Recommended Practice: 'Accounting and Reporting by Charities' (SORP 2005), the Financial Reporting Standard for Smaller Entities (effective March 2000) and the Charities and Companies Acts.

Income

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

Expenditure

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

Allocation and apportionment of costs

Non-support costs are allocated directly to the activity they relate to. Costs related to more than one activity are allocated as follows:

- Staff Costs: Are allocated based on an estimate of the percentage of time the staff member spends on each activity.

- Premises costs: Are split between the Day Service, Guildford Action for Families, and Beverley Hall rental costs based on estimated usage of the office space. The Beverley Hall rental share is then split evenly between Day Service and Guildford Action for Families.

- Other: Non-support costs not falling into the categories above are split evenly between Day Service and Guildford Action for Families.

Support costs are allocated to the two primary activities based on the percentage of non-support costs related to that activity.

Tangible fixed assets

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

Treatment room	-	33% on reducing balance
Office Equipment	-	33% on reducing balance
Laundry equipment	-	33% on reducing balance
Computer equipment	-	25% on reducing balance

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern
The accounts have been prepared on a going concern basis. The Trustees do not believe there are any material uncertainties that cast doubt on whether the charity is a going concern.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations & gifts	43,285	45,961
Grants	22,366	62,502
	65,651	108,463

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	1,881	786

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.24 £	31.3.23 £
Grants	Day Service	274,928	220,064
Grants	GA for Families	30,000	40,560
		304,928	260,624

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Day Service	215,895	31,054	246,949
GA for Families	149,647	21,901	171,548
	365,542	52,955	418,497

6. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Day Service	23,605	62	387	7,000	31,054
GA for Families	17,559	62	-	4,280	21,901
	41,164	124	387	11,280	52,955

7. NET INCOME/(EXPENDITURE)

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

	31.3.24 £	31.3.23 £
Auditors' remuneration	5,800	6,000
Other non-audit services	5,480	6,600
Depreciation - owned assets	537	161

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

The total remuneration paid to Key Management Personnel was £44,962 (2023: £42,468). Retirement benefits are accruing for one member of Key Management Personnel (2023: one).

Trustees' expenses

No trustees' expenses were paid in the year ended 31 March 2024 (2023: NIL).

9. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	296,805	229,019
Social security costs	22,452	15,509
Other pension costs	19,350	14,217
	338,607	258,745

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

	31.3.24	31.3.23
Management and administration	2	2
Direct charitable activities	9	8
	11	10

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	45,847	62,616	108,463
Charitable activities			
Day Service	-	220,064	220,064
GA for Families	-	40,560	40,560
Investment income	786	-	786
Other income	395	-	395
Total	47,028	323,240	370,268

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

EXPENDITURE ON

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Day Service	36,357	153,402	189,759
GA for Families	45,046	90,936	135,982
Total	81,403	244,338	325,741
NET INCOME/(EXPENDITURE)	(34,375)	78,902	44,527
RECONCILIATION OF FUNDS			
Total funds brought forward	197,608	156,458	354,066
TOTAL FUNDS CARRIED FORWARD	163,233	235,360	398,593

11. LEGAL STATUS

The company is limited by guarantee. The maximum contribution required by members of the company is an amount not exceeding £10 in the event of the company being wound up. Under the Memorandum and Articles of Association, any surplus of assets over liabilities on winding-up cannot, under any circumstances, be distributed to the trustees, but shall be given or transferred to some other charity or charities with similar objects to those of Guildford Action.

The charity is registered as a company in the UK (company number: 3767533) and as a charity with The Charity Commission for England and Wales (charity number: 1078721).

The registered office address of the organisation is:
Beverley Hall, 71 Haydon Place, Guildford, Surrey, GU1 4NDJ

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

12. TANGIBLE FIXED ASSETS

	Treatment room £	Office Equipment £	Laundry equipment £	Computer equipment £	Totals £
COST					
At 1 April 2023	12,678	33,632	6,827	6,164	59,301
Additions	-	-	-	960	960
At 31 March 2024	12,678	33,632	6,827	7,124	60,261
DEPRECIATION					
At 1 April 2023	12,678	33,377	6,827	5,316	58,198
Charge for year	-	85	-	452	537
At 31 March 2024	12,678	33,462	6,827	5,768	58,735
NET BOOK VALUE					
At 31 March 2024	-	170	-	1,356	1,526
At 31 March 2023	-	255	-	848	1,103

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Other debtors	31,680	80,000
Prepayments	1,462	1,387
	33,142	81,387

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Social security and other taxes	6,385	-
Other creditors	1,515	2,770
Disbursement creditor	2,061	114
Accrued expenses	9,600	10,320
	19,561	13,204

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

15. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	163,233	(13,430)	149,803
Restricted funds			
Day Service	173,594	7,492	181,086
Connextions	315	-	315
Guildford Action for Families (GAF)	-	10,698	10,698
Big Lottery Fund - Reaching Communities	48,577	(48,577)	-
SCC - Naloxone	12,874	12,588	25,462
Checkpoint	-	4,857	4,857
	235,360	(12,942)	222,418
TOTAL FUNDS	398,593	(26,372)	372,221

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,082	(81,512)	(13,430)
Restricted funds			
Day Service	176,449	(168,957)	7,492
Guildford Action for Families (GAF)	42,147	(31,449)	10,698
Big Lottery Fund - Reaching Communities	-	(48,577)	(48,577)
Catalyst - Welcome Project	42,240	(42,240)	-
Smaller grants less than £10K	6,970	(6,970)	-
SCC - Naloxone	20,918	(8,330)	12,588
Checkpoint	35,319	(30,462)	4,857
	324,043	(336,985)	(12,942)
TOTAL FUNDS	392,125	(418,497)	(26,372)

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	197,608	(34,375)	163,233
Restricted funds			
Day Service	108,090	65,504	173,594
Connextions	315	-	315
Big Lottery Fund - Reaching Communities	42,053	6,524	48,577
Smaller grants less than £10K	6,000	(6,000)	-
SCC - Naloxone	-	12,874	12,874
	156,458	78,902	235,360
TOTAL FUNDS	354,066	44,527	398,593

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,028	(81,403)	(34,375)
Restricted funds			
Day Service	174,499	(108,995)	65,504
Guildford Action for Families (GAF)	37,239	(37,239)	-
Big Lottery Fund - Reaching Communities	45,262	(38,738)	6,524
Catalyst - Welcome Project	42,240	(42,240)	-
Smaller grants less than £10K	4,000	(10,000)	(6,000)
SCC - Naloxone	20,000	(7,126)	12,874
	323,240	(244,338)	78,902
TOTAL FUNDS	370,268	(325,741)	44,527

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	197,608	(47,805)	149,803
Restricted funds			
Day Service	108,090	72,996	181,086
Connextions	315	-	315
Guildford Action for Families (GAF)	-	10,698	10,698
Big Lottery Fund - Reaching Communities	42,053	(42,053)	-
Smaller grants less than £10K	6,000	(6,000)	-
SCC - Naloxone	-	25,462	25,462
Checkpoint	-	4,857	4,857
	156,458	65,960	222,418
TOTAL FUNDS	354,066	18,155	372,221

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	115,110	(162,915)	(47,805)
Restricted funds			
Day Service	350,948	(277,952)	72,996
Guildford Action for Families (GAF)	79,386	(68,688)	10,698
Big Lottery Fund - Reaching Communities	45,262	(87,315)	(42,053)
Catalyst - Welcome Project	84,480	(84,480)	-
Smaller grants less than £10K	10,970	(16,970)	(6,000)
SCC - Naloxone	40,918	(15,456)	25,462
Checkpoint	35,319	(30,462)	4,857
	647,283	(581,323)	65,960
TOTAL FUNDS	762,393	(744,238)	18,155

Reserves held at the year-end relate to the need to provide at least 6 months of run-down if the charity should for any reason be unable to obtain sufficient funds to allow each service to continue. The aims of each of the services for which reserves are held and the main provider(s) of funding are as follows:

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

15. MOVEMENT IN FUNDS - continued

Day Service
To provide support for people over 18 years of age on low incomes who are resident in Guildford and are suffering need, hardship or distress. The service aims to provide a support network which is complementary to statutory service provisions. The Guildford Voluntary Grants Panel is the chief source of funds, with other statutory partners funding specific projects.

Guildford Action for Families (GAF)
To support families facing disadvantage or other difficulties as determined by the referring agency by providing community and outreach services. The Guildford Voluntary Grants Panel and the National Lottery both fund some of our work, while the rest is made up through fund raising.

The GAF funds provided by the National Lottery are separated out into their own restricted fund (Big Lottery Fund - Reaching Communities).

Catalyst - Welcome Project
Support provided by Catalyst for the charity's work with people throughout Surrey who are dealing with issues arising from drugs, alcohol and mental health.

SCC - Naloxone
Funds to support the dispensing of Naloxone. A medication used to reverse opioid overdose.

Checkpoint
Funds provided by Police and Crime Commissioner for Surrey to fund a Checkpoint worker to improve support for the homeless in Guildford.

Smaller Grants Less Than £10K
Various restricted grants less than £10,000, which don't fit within the other restricted funds and aren't material enough to warrant separate disclosure.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & gifts	43,285	45,961
Grants	22,366	62,502
	65,651	108,463
Investment income		
Deposit account interest	1,881	786
Charitable activities		
Grants	304,928	260,624
Other income		
Beverley Hall income	18,285	-
Sundry income	1,380	395
	19,665	395
Total incoming resources	392,125	370,268
EXPENDITURE		
Charitable activities		
Wages	268,976	201,757
Social security	20,024	13,469
Pensions	17,606	12,532
Staff recruitment, training & agency fees	452	-
Telephone	5,586	2,849
Postage and stationery	701	469
Sundries	59	78
Catering costs	7,590	6,171
Materials & equipment	7,497	4,542
Special events	6,338	8,097
Transport, travel & subsistence	7,459	3,660
Premises	18,179	12,003
Professional fees	3,980	7,386
Volunteer expenses	558	34
Depn of Treatment room	-	13
Depn of office equipment	85	127
Depn of laundry equipment	-	21
Carried forward	365,090	273,208

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
Charitable activities		
Brought forward	365,090	273,208
Depn of computer equipment	452	284
	365,542	273,492
Support costs		
Management		
Wages	27,829	27,262
Social security	2,428	2,040
Pensions	1,744	1,685
Insurance	4,425	3,320
Telephone	1,198	662
Postage and stationery	274	285
Staff training	-	540
Equipment	1,457	1,416
Professional fees	1,809	2,273
	41,164	39,483
Finance		
Bank charges	124	102
Other		
Sundries	387	64
Governance costs		
Auditors' remuneration	5,800	6,000
Auditors' remuneration for non audit work	5,480	6,600
	11,280	12,600
Total resources expended	418,497	325,741
Net (expenditure)/income	(26,372)	44,527

GUILDFORD ACTION FOR COMMUNITY CARE

England & Wales - Charity number 1078721

Accounts

REGISTERED COMPANY NUMBER: 3767533 (England and Wales)
REGISTERED CHARITY NUMBER: 1078721

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2023

for

Guildford Action for Community Care

Bennewith 2018 Limited (Statutory Auditors)
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Guildford Action for Community Care

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Guildford Action for Community Care

Chair's Report
for the Year Ended 31 March 2023

The cost of living crisis has probably become the single defining issue of the past eighteen months for our charity. Twelve months on from my last report what this has come to mean has become even wider than we first understood.

Of course, increasing costs continue to represent a challenge for our operations and for our staff and clients. But it also poses a challenge to our fundraising efforts. Simply put, as people and organisations face increasing financial challenges then there is less money available for them to donate to charities such as ours. We've recently lost our Community Fundraiser because our previous fundraising avenues aren't as fruitful as they once were.

It's clear we need to re-think our fundraising approach and for now the Board reluctantly accept that we will likely return an operating loss for the next couple of years, at least. We're fortunate to have built up a strong reserves position that will afford us some comfort and flexibility during these challenging times. How long tis can sustain us will remain to be seen.

A considerable portion of our funding comes from statutory sources. One of the risks we must now contend with is the uncertainty surrounding the financial resilience of those public sector organisations on whom we are reliant. Stories of local authority bankruptcy and the imposition of special measures is something we could never have anticipated and yet now its something to which we must give especial attention.

The board continues to meet on a quarterly basis. The topics we discuss are largely driven by these environmental factors. Another area we have been focussed on over recent months includes considering and supporting the expansion of our services. We believe this is important because of the need to ensure we maximise the positive impact we have on the lives of as many people as possible. We're therefore delighted to see the success of various initiatives which Jo, our CEO, describes in her report.

A topic of board discussion has been whether to expand beyond the immediate area of Guildford and North East Surrey which has always been the principle focus of our activities. Thid is something that has been on our radar for a few years and I'm delighted that West Sussex County Council asked us to partner with them to build on the success of the Big Brother Big Sister initiative we already deliver in partnership with Surrey County Council.

The resourcing of our staff team has been the other major topic we have reviewed. Although not new, I am delighted we've been able to finally make demonstrable progress in this area, strengthening the team through the (re-)introduction of team leaders for our key projects. We have expanded the numbers of employees, also. The positive impact is immediately apparent and I wish Jo Caesar, Sonya Sewell and Gus Robertson every success in their new roles.

Finally, I wanted to express my gratitude to all the people and organisations who support us whether through donating money, items, time, advice or advocacy. It all makes a difference.

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our charity's Aim is set out in our objects contained in the Company's memorandum of association and is

'to help and assist people in Surrey and the adjoining areas, who are in conditions of need, hardship or distress, by providing them with appropriate services and support'.

To reach this aim our mission is

'to enhance the lives of all we come into contact'

Our Objectives are to:

a) provide advice, friendship and appropriate services for such persons in order to help them maintain and develop their independence whilst living in their community;

b) provide educational and recreational activities and facilities to enhance social and self well-being, and to facilitate the establishment of mutually supportive friendship networks for such persons;

c) where and when appropriate help such persons prepare themselves for suitable work both paid and voluntary and to enable them to manage their lives more effectively;

d) facilitate the establishment of self-help groups, providing support and encouragement;

e) bring to the attention of the public and statutory and other relevant agencies the needs of such persons in order to stimulate and to maximise the practical response of the public to their plight;

f) support and promote the development of children growing up in low income families.

g) co-operate with other charities, voluntary bodies and statutory authorities operating in furtherance of the Objects or similar charitable purposes and to exchange information and advice with them;

Public benefit

The Trustees recognise the duty imposed upon them by the Charities Act 2011, Section 17 and also the requirement to have due regard to the general guidance provided by the Charity Commission in connection with Public Benefit.

Our main activities and who we try to help are described below. All our activities are charitable and in one form or other deliver public benefit. We focus on proactive and preventative intervention to help those who are disadvantaged and in need to re-start their lives and re-engage with their communities, friends, partners, families, supporting agencies as and when appropriate

Report of the Trustees
for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

CEO Annual Report for the Year Ended 31 March 2023

The months seem to pass quicker than ever and here we are at the end of Guildford Actions 44nd year supporting those most in need in our community.

Last year, I touched on the cost-of-living crisis and a year on it is fair to say that staff, service users and our donors are all being impacted. Despite the Trustees undertaking a thorough review of our pay scales and ensuring we are in line with other providers, it is still the case that many people in the sector take on second jobs. When this becomes a way of life, there are usually no winners. Physical and mental health get stretched and the term 'work life balance' seems to be desolate.

Those who care and support for a living, give above and beyond every day of the year, and the staff at Guildford Action are no exception. Whilst our support grows to more and more people, I often wonder at what point we say we are at capacity.

In January 2023, we restructured the team and introduced Team Leaders into both our core projects. With us developing and growing and juggling so many programmes now, it was time to start putting into place a structure that is stronger and enables us to meet the needs of all our funders and decrease the burdens on front line workers.

Our donations have decreased and this is an indication of suffering across the board. Small and medium sized businesses who have helped keep us afloat are now struggling themselves as are the individuals who have remained loyal to us over many years.

We are in the process of developing our 'Friends of Guildford Action' and hope that by working with our army of donors we can encourage people to give a small amount on a regular basis rather than larger amounts as a one off. We also want a forum which is face to face where we can share our achievements, listen to feedback, and thank our supporters for all they do for us.

Despite the struggles, we have, as always, developed what we do and have some exciting times ahead. We will be partnering with Surrey Police by recruiting a Rough Sleeper Navigator who will work within their Checkpoint Team. This worker will offer a divisionary route away from criminal proceedings are work with those with housing needs who have found themselves offending. We see many people who pose no risk to society incarcerated because they have developed behaviours to cope and live, this is something we want to change.

Our Bridge the Gap work has seen us take on more people across Surrey. Working in a Trauma Informed way, we work long-term with those with multiple disadvantage, many of whom are stuck in systems that are not conducive to positive move on. We have seen some of the biggest changes in individuals who had a fragmented start to their lives, but now have their person to walk alongside them. Relationships are the best healer to hurt and trauma, it is often what was neglected during childhood and we are in a privileged position at Guildford Action to be part of people's growth. It really is a life changing programme.

Big Brother Big Sister was launched in October 2022 and we are now seeing the fruition of all the time and work that has gone in. We have made our initial matches of a 'Big Sibling' with a 'Little Sibling' who needs that consistent and positive adult in their life. Next year will see us roll this out further into West Sussex.

The Day Service and The GAF have both seen a rise in referrals and also an increase in the complexity of those we support. When the country struggles, it is always the poorest who are harder hit.

Life was made easier when in October we went live with Inform. Inform is a well-respected programme used in many charitable settings, that helps us keep all our records in one place. It also makes reporting so much easier. Gone are the days of counting spreadsheets!!

Report of the Trustees
for the Year Ended 31 March 2023

The staff and volunteers are what keeps Guildford Action special. Each and everyone of them offers something unique. They stretch themselves to the limit to always do the best they can. Behind the scenes, the board of Trustees stay committed and focussed on keeping the charity going. We are fortunate at Guildford Action for such a passionate and committed team of people.

Joanne Tester
CEO

FINANCIAL REVIEW

The financial position of the charity remains strong but is being impacted by the cost-of-living crisis. The crisis means demand for our services is high, while there is also pressure on our ability to raise funding and on the need to ensure our staff are paid appropriately. The trustees are incredibly proud of the fantastic work done by Jo and the team and we need to ensure those staff are paid in line with other providers. Those pressures mean expenditures are rising faster than income and in the last few months the charity has needed to utilise some reserves. We ended the financial year with a strong level of reserves but we are cognisant of the need to focus on fund raising opportunities.

Funding

Our funds come from the following sources:

1. statutory sources
2. grants for which we normally apply, eg the National Lottery and Public Health
3. community fundraising, eg donations received from individuals, local churches and businesses
4. income from leasing Beverley Hall, our base, to community groups

The management of Beverley Hall as a community asset meant the Charity was, and continues to be, responsible for the general upkeep of the Hall. The Charity is also responsible for marketing the Hall and managing lettings.

Community fundraising is challenging, and it is apparent that both our individual donors and our small business donors are under greater financial pressure. As highlighted in the CEO's letter, we have new initiatives to hopefully increase donations but we wanted to highlight our gratitude for all of our current donors, their support in the current financial environment is invaluable.

We recognise the importance of the statutory and grant funding and the collaboration with our partners at Guildford Borough Council and Surrey County Council. The charity also continues to attract grant funding to grow existing projects and to launch new initiatives such as Big Brother Big Sister.

Reserves

We aim to hold a minimum of six months' expenditure in reserve to ensure financial stability of our Charity, with a focus on the staff termination costs. Taking this approach means that we should be able to continue operating for a period of six months to ensure effective transition of clients to alternative services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Guildford Action is a charitable company limited by guarantee registered with Companies House on 10th May 1999 and registered with the Charity Commission as a charity on 22nd December 1999. It is governed by a Memorandum of Association, which sets out objects and powers for the charity and the Articles of Association that define its governance procedures. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

"The Directors of the Company are also the Trustees of the Charity and meet as a Board of Trustees. Directors are appointed for a period of three years without the need for re-appointment at each AGM. Directors can stand for two blocks of three years, following which they will be required to stand down from the board, unless the other directors agree it would be beneficial to the Board and wider charity for the Director to be re-appointed.

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Guildford Action is governed by a Board of Trustees of up to 12 who typically meet quarterly and are responsible for the strategic direction and policy of the charity as well as being custodians of the Constitution.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

Induction and training of new trustees

Induction of new Trustees consists of each being invited to observe a Board prior to appointment and visiting the Day Centre, to familiarise themselves with the charity and the context within which it operates. A set of papers is provided covering our constitution and ways of working as well as the relevant guidance notes ensuring that they were aware of:

- The obligations of Board of Trustees members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives

Related parties

In pursuing its aims and objectives the work of the charity is impacted by national and local policy. Much of our work relates to homelessness where national strategy seeks to eradicate rough sleeping and the local homelessness plan which are now working in a way that promotes and supports homeless people to reconnect with the area and authority which has a duty to them.

The charity works with multiple partners across the community to improve the services for our clients. These partnerships include the Surrey and Guildford councils and also entities such as Surrey Police.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

3767533 (England and Wales)

Registered Charity number

1078721

Registered office

Beverley Hall
71 Haydon Place
Guildford
Surrey
GU1 4ND

Trustees

M Johnson	- Chair for the Board of Trustees
S Crouch	- Treasurer
E Robinson	
A Taylor	
M Froggatt	
A Creese	
V Nkwocha	- Resigned 19 January 2023

Company Secretary

A Taylor

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Bennewith 2018 Limited (Statutory Auditors)
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Bankers

Royal Bank of Scotland
10 North Street
Guildford
Surrey
GU1 4AF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Guildford Action for Community Care for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the trustees are aware:

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....15/12/2023..... and signed on its behalf by:

.....Stuart Crouch.....
S Crouch - Trustee

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Opinion

We have audited the financial statements of Guildford Action for Community Care (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Material uncertainty related 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 charitable company'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.

Other information

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

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

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

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 Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; 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 Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

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

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined the most significant.

We assessed the risks of material misstatement in respect of fraud as follows:
- Enquiries made of management and those charged with governance
- Analytical procedures were used to identify if there were any unusual or unexpected relationships
- Discussions with management to identify any fraud risk factors of related party relationships and transactions

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations.

Enquiries were made of management and those charged with governance. We corroborated our enquiries through the review of the Board minutes and other papers provided. There was no contradictory evidence.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud. We incorporated an element of unpredictability in the selection of the nature, timing, and extent of audit procedures

Where transactions meeting risk criteria were identified, we carried out further work such as additional testing to further investigate.

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

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Use of our report

This report is made solely to the charitable company'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 charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Bennewith 2018 Limited (Statutory Auditors)
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Bennewith 2018 Limited

Date: 15 December 2023.

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	45,847	62,616	108,463	119,667
Charitable activities	4				
Day Service		-	220,064	220,064	140,788
GA for Families		-	40,560	40,560	42,500
Investment income	3	786	-	786	8
Other income		395	-	395	16,986
Total		47,028	323,240	370,268	319,949
EXPENDITURE ON					
Charitable activities	5				
Day Service		36,357	153,402	189,759	167,748
GA for Families		45,046	90,936	135,982	132,657
Total		81,403	244,338	325,741	300,405
NET INCOME/(EXPENDITURE)		(34,375)	78,902	44,527	19,544
RECONCILIATION OF FUNDS					
Total funds brought forward		197,608	156,458	354,066	334,522
TOTAL FUNDS CARRIED FORWARD		163,233	235,360	398,593	354,066

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	12	1,103	-	1,103	1,170
CURRENT ASSETS					
Debtors	13	8,513	72,874	81,387	34,700
Cash at bank		166,821	162,486	329,307	329,959
		175,334	235,360	410,694	364,659
CREDITORS					
Amounts falling due within one year	14	(13,204)	-	(13,204)	(11,763)
NET CURRENT ASSETS		162,130	235,360	397,490	352,896
TOTAL ASSETS LESS CURRENT LIABILITIES		163,233	235,360	398,593	354,066
NET ASSETS		163,233	235,360	398,593	354,066
FUNDS	15				
Unrestricted funds				163,233	197,608
Restricted funds				235,360	156,458
TOTAL FUNDS				398,593	354,066

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15/12/2023 and were signed on its behalf by:

S Crouch - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements have been prepared under the historical cost convention, the revised Statement of Recommended Practice: 'Accounting and Reporting by Charities' (SORP 2005), the Financial Reporting Standard for Smaller Entities (effective March 2000) and the Charities and Companies Acts.

Income

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

Expenditure

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

Tangible fixed assets

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

Treatment room	-	33% on reducing balance
Office Equipment	-	33% on reducing balance
Laundry equipment	-	33% on reducing balance
Computer equipment	-	25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations & gifts	45,961	62,747
Grants	62,502	56,920
	108,463	119,667

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	786	8

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23	31.3.22
		£	£
Grants	Day Service	220,064	140,788
Grants	GA for Families	40,560	42,500
		260,624	183,288

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Day Service	161,519	28,240	189,759
GA for Families	111,973	24,009	135,982
	273,492	52,249	325,741

6. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Day Service	21,810	51	64	6,315	28,240
GA for Families	17,673	51	-	6,285	24,009
	39,483	102	64	12,600	52,249

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Auditors' remuneration	6,000	5,000
Auditors' remuneration for non audit work	6,600	7,048
Depreciation - owned assets	161	397

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

The total remuneration paid to Key Management Personnel was £42,468 (2022: £44,607). Retirement benefits are accruing for one member of Key Management Personnel (2022: one).

Trustees' expenses

No trustees' expenses were paid in the year ended 31 March 2023 (2022: NIL).

9. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	244,528	235,062
Other pension costs	14,217	13,186
	258,745	248,248

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

	31.3.23	31.3.22
Management and administration	2	2
Direct charitable activities	8	8
	10	10

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

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	56,428	63,239	119,667
Charitable activities			
Day Service	3,288	137,500	140,788
GA for Families	2,500	40,000	42,500
Investment income	8	-	8
Other income	16,986	-	16,986
Total	79,210	240,739	319,949
EXPENDITURE ON			
Charitable activities			
Day Service	45,273	122,475	167,748
GA for Families	35,677	96,980	132,657
Total	80,950	219,455	300,405
NET INCOME/(EXPENDITURE)	(1,740)	21,284	19,544
Transfers between funds	(6,919)	6,919	-
Net movement in funds	(8,659)	28,203	19,544
RECONCILIATION OF FUNDS			
Total funds brought forward	206,267	128,255	334,522
TOTAL FUNDS CARRIED FORWARD	197,608	156,458	354,066

11. LEGAL STATUS

The company is limited by guarantee. The maximum contribution required by members of the company is an amount not exceeding £10 in the event of the company being wound up. Under the Memorandum and Articles of Association, any surplus of assets over liabilities on winding-up cannot, under any circumstances, be distributed to the trustees, but shall be given or transferred to some other charity or charities with similar objects to those of Guildford Action.

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

12. TANGIBLE FIXED ASSETS

	Treatment room	Office Equipment	Laundry equipment	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 April 2022	12,678	33,255	6,827	6,164	58,924
Additions	-	377	-	-	377
At 31 March 2023	12,678	33,632	6,827	6,164	59,301
DEPRECIATION					
At 1 April 2022	12,665	33,250	6,806	5,033	57,754
Charge for year	13	127	21	-	161
Eliminated on disposal	-	-	-	283	283
At 31 March 2023	12,678	33,377	6,827	5,316	58,198
NET BOOK VALUE					
At 31 March 2023	-	255	-	848	1,103
At 31 March 2022	13	5	21	1,131	1,170

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	80,000	34,700
Prepayments	1,387	-
	81,387	34,700

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	2,770	1,179
Disbursement creditor	114	264
Accrued expenses	10,320	10,320
	13,204	11,763

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	197,608	(34,375)	163,233
Restricted funds			
Day Service	108,090	65,504	173,594
Connextions	315	-	315
Big Lottery Fund - Reaching Communities	42,053	6,524	48,577
Smaller grants less than £10K	6,000	(6,000)	-
SCC - Naloxone	-	12,874	12,874
	156,458	78,902	235,360
TOTAL FUNDS	354,066	44,527	398,593

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,028	(81,403)	(34,375)
Restricted funds			
Day Service	174,499	(108,995)	65,504
Guildford Action for Families (GAF)	37,239	(37,239)	-
Big Lottery Fund - Reaching Communities	45,262	(38,738)	6,524
Catalyst - Welcome Project	42,240	(42,240)	-
Smaller grants less than £10K	4,000	(10,000)	(6,000)
SCC - Naloxone	20,000	(7,126)	12,874
	323,240	(244,338)	78,902
TOTAL FUNDS	370,268	(325,741)	44,527

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	206,267	(1,740)	(6,919)	197,608
Restricted funds				
Day Service	91,737	16,353	-	108,090
Connextions	315	-	-	315
Guildford Action for Families (GAF)	-	(6,919)	6,919	-
Big Lottery Fund - Reaching Communities	36,203	5,850	-	42,053
Smaller grants less than £10K	-	6,000	-	6,000
	128,255	21,284	6,919	156,458
TOTAL FUNDS	334,522	19,544	-	354,066

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,210	(80,950)	(1,740)
Restricted funds			
Day Service	99,578	(83,225)	16,353
Guildford Action for Families (GAF)	33,068	(39,987)	(6,919)
Big Lottery Fund - Reaching Communities	43,593	(37,743)	5,850
Catalyst - Welcome Project	40,000	(40,000)	-
Smaller grants less than £10K	24,500	(18,500)	6,000
	240,739	(219,455)	21,284
TOTAL FUNDS	319,949	(300,405)	19,544

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	206,267	(36,115)	(6,919)	163,233
Restricted funds				
Day Service	91,737	81,857	-	173,594
Connextions	315	-	-	315
Guildford Action for Families (GAF)	-	(6,919)	6,919	-
Big Lottery Fund - Reaching Communities	36,203	12,374	-	48,577
SCC - Naloxone	-	12,874	-	12,874
	128,255	100,186	6,919	235,360
TOTAL FUNDS	334,522	64,071	-	398,593

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	126,238	(162,353)	(36,115)
Restricted funds			
Day Service	274,077	(192,220)	81,857
Guildford Action for Families (GAF)	70,307	(77,226)	(6,919)
Big Lottery Fund - Reaching Communities	88,855	(76,481)	12,374
Catalyst - Welcome Project	82,240	(82,240)	-
Smaller grants less than £10K	28,500	(28,500)	-
SCC - Naloxone	20,000	(7,126)	12,874
	563,979	(463,793)	100,186
TOTAL FUNDS	690,217	(626,146)	64,071

Reserves held at the year-end relate to the need to provide at least 6 months of run-down if the charity should for any reason be unable to obtain sufficient funds to allow each service to continue. The aims of each of the services for which reserves are held and the main provider(s) of funding are as follows:

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

Day Service
To provide support for people over 18 years of age on low incomes who are resident in Guildford and are suffering need, hardship or distress. The service aims to provide a support network which is complementary to statutory service provisions. The Guildford Voluntary Grants Panel is the chief source of funds, with other statutory partners funding specific projects.

Guildford Action for Families (GAF)
To support families facing disadvantage or other difficulties as determined by the referring agency by providing community and outreach services. The Guildford Voluntary Grants Panel and the National Lottery both fund some of our work, while the rest is made up through fund raising.

The GAF funds provided by the National Lottery are separated out into their own restricted fund (Big Lottery Fund - Reaching Communities).

Catalyst - Welcome Project
Support provided by Catalyst for the charity's work with people throughout Surrey who are dealing with issues arising from drugs, alcohol and mental health.

SCC - Naloxone
Funds to support the dispensing of Naloxone. A medication used to reverse opioid overdose.

Smaller Grants Less Than £10K
Various restricted grants less than £10,000, which don't fit within the other restricted funds and aren't material enough to warrant separate disclosure.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & gifts	45,961	62,747
Grants	62,502	56,920
	108,463	119,667
Investment income		
Deposit account interest	786	8
Charitable activities		
Grants	260,624	183,288
Other income		
Beverley Hall income	-	16,296
Sundry income	395	690
	395	16,986
Total incoming resources	370,268	319,949
EXPENDITURE		
Charitable activities		
Wages	215,226	217,534
Pensions	12,532	12,610
Staff recruitment, training & agency fees	-	1,451
Telephone	2,849	2,707
Postage and stationery	469	468
Sundries	78	-
Catering costs	6,171	3,707
Materials & equipment	4,542	4,364
Special events	8,097	7,699
Transport, travel & subsistence	3,660	2,184
Premises	12,003	9,420
Professional fees	7,386	-
Volunteer expenses	34	194
Depn of Treatment room	13	7
Depn of office equipment	127	3
Depn of laundry equipment	21	10
Depn of computer equipment	284	378
	273,492	262,736
Support costs		
Management		
Wages	29,302	17,528
Carried forward	29,302	17,528

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
Management		
Brought forward	29,302	17,528
Pensions	1,685	576
Insurance	3,320	3,559
Telephone	662	587
Postage and stationery	285	154
Staff training	540	-
Equipment	1,416	1,722
Professional fees	2,273	1,391
	39,483	25,517
Finance		
Bank charges	102	104
Other		
Sundries	64	-
Governance costs		
Auditors' remuneration	6,000	5,000
Auditors' remuneration for non audit work	6,600	7,048
	12,600	12,048
Total resources expended	325,741	300,405
Net income	44,527	19,544

GUILDFORD ACTION FOR COMMUNITY CARE

England & Wales - Charity number 1078721

Accounts

REGISTERED COMPANY NUMBER: 3767533 (England and Wales)
REGISTERED CHARITY NUMBER: 1078721

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2022

for

Guildford Action for Community Care

Bennewith 2018 Limited (Statutory Auditors)
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Guildford Action for Community Care

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Guildford Action for Community Care

Chairman's Report
for the Year Ended 31 March 2022

I don't think I can ever remember a period of such volatility as the past few years have been. The economy sprang back into life having largely closed the door on the COVID pandemic. But as a consequence, inflation became rampant. And if that wasn't enough, the war in Ukraine has had a significant impact on global energy supply and food chains which puts even more pressure on already escalating prices.

The consequence is that too many people are forced to make difficult choices concerning heating their homes and putting food on the table for themselves and their children. I am writing this in December 2022 in the middle of an extreme cold snap which gives pause to reflect on the fact that those choices become even more difficult.

This of course has a material impact on people's health, both mental (stress and anxiety caused by financial hardship) and physical (caused by the impacts of poor diet and poor heating). But we have a struggling health system with a waiting list of over 6m people waiting for treatment and so our concerns turn to whether the support people needed will be received.

The impact this has on the most vulnerable in our society is significant and it's why the work of Guildford Action is so important and why we continue to be as relevant today as we were forty years ago.

Fundraising in these difficult economic times continues to be challenging and I would like to thank all of our donors for their support. Every pound donated really does make a difference. I'd also like to thank the people who give their time so generously in providing voluntary assistance to aid in the effective operation of our charity. I'd also like to express gratitude for the many people who've donated clothes and other items which are much needed by our client group.

Out staff team continue to offer unparalleled commitment and a fantastic service. I'd like to thank them for everything they do and make possible. And finally I'd like to thank Jo Tester for her continued inspirational leadership of our charity.

Matthew Johnson
Chair of the Board of Trustees

Report of the Trustees
for the Year Ended 31 March 2022

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our charity's Aim is set out in our objects contained in the Company's memorandum of association and is

'to help and assist people in Surrey and the adjoining areas, who are in conditions of need, hardship or distress, by providing them with appropriate services and support'.

To reach this aim our mission is

'to enhance the lives of all we come into contact'

Our Objectives are to:

a) provide advice, friendship and appropriate services for such persons in order to help them maintain and develop their independence whilst living in their community;

b) provide educational and recreational activities and facilities to enhance social and self well-being, and to facilitate the establishment of mutually supportive friendship networks for such persons;

c) where and when appropriate help such persons prepare themselves for suitable work both paid and voluntary and to enable them to manage their lives more effectively;

d) facilitate the establishment of self-help groups, providing support and encouragement;

e) bring to the attention of the public and statutory and other relevant agencies the needs of such persons in order to stimulate and to maximise the practical response of the public to their plight;

f) support and promote the development of children growing up in low income families.

g) co-operate with other charities, voluntary bodies and statutory authorities operating in furtherance of the Objects or similar charitable purposes and to exchange information and advice with them;

Ensuring we work to meet our aim, mission and objectives

We review our aims, objectives and activities throughout the year by measuring performance against our business development plan. The plan is updated and monitored regularly by our Chief Executive and Trustees.

The board operates various sub-groups; each with a particular focus area. Each group meets outside of the regular board meetings reporting back, and making recommendations, to the Board for approval.

Report of the Trustees
for the Year Ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees recognise the duty imposed upon them by the Charities Act 2011, Section 17 and also the requirement to have due regard to the general guidance provided by the Charity Commission in connection with Public Benefit.

Our main activities and who we try to help are described below. All our activities are charitable and in one form or other deliver public benefit. We focus on proactive and preventative intervention to help those who are disadvantaged and in need to re-start their lives and re-engage with their communities, friends, partners, families, supporting agencies as and when appropriate

Report of the Trustees
for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

CEO Annual Report for the Year Ended 31 March 2022

After what has been a strange few years, we have now returned to a 'new normal'.

The start of the year saw many of our long-term rough sleepers still in bed and breakfast. From those offered this emergency intervention through covid, many went on to more secure accommodation and have taken the next steps into their journey of recovery. Guildford Borough Council took a swift and responsible approach to keeping our most vulnerable safe, as did Surrey County Council who introduced covid pods which we could refer into.

The families we support have adjusted after having their children at home, but embraced schools and clubs re-opening with some relief!

We have continued to run our core projects and to develop some of what we were already doing. The Day Service has seen a slight decrease in numbers but The GAF has stayed fairly static. People working at home, the homeless community being moved into hostels has all played a big part.

This year has seen Tommy deliver hepatitis services in partnership with The Royal Surrey County Hospital across Surrey and Jo Caesar extend the delivery of our Naloxone training and Needle Exchange provision.

Vicky has done an amazing job of setting up our new Big Brother Big Sister programme and the return of Charlotte from maternity leave has meant we can offer a full range of groups for families in need again. These groups are always well attended and group support outside of the home is often more beneficial.

The Bridge the Gap pilot was made permanent by Surrey County Council after successfully securing Changing Futures money and we are proud to be part of an Alliance with 12 other providers to deliver Trauma Informed Outreach across Surrey.

We have fully embedded Trauma Informed Care into our work and now all staff are trained in delivering services in the most effective way to promote recovery and well-being.

Our plans for fundraising have been scuppered by the pandemic due to lots of local businesses themselves facing huge financial hardship. This means we need to be more focussed than ever to raise funds in other ways.

We now find ourselves in a cost-of-living crisis which have hugely detrimental consequences for our services users and for us. Our utility bills are set to rise dramatically and each day we are having service users come to us with huge bills that they simply cannot pay. Whilst there has been some help available, it really is not far enough for those in need to keep their heads above water. The effect of poverty is well documented but the hidden impact such as children unable to attend clubs, stress in homes and a decline in mental health are all too familiar at Guildford Action and we stay focussed on raising awareness and alleviating the pressures as best we can.

The coming year will see us introduce a recording system called Inform which is a portal used by many charities in the UK. This will assist us in reporting to funders, collect more robust data to influence our work and will save much time.

We will also be launching Big Brother Big Sister on September 1st 2022 which will match adults with children who need a long-term friend to walk their walk with them. There will be a slight change in the Needle Exchange Services which will widen our scope to work with other drug users and those with addictions.

As always, huge thanks to our many donors who support us year on year. They really are the bloodline for us and we could not continue without them.

Jo Tester
CEO

Report of the Trustees
for the Year Ended 31 March 2022

FINANCIAL REVIEW

The financial position of the charity remains robust. In line with the comments from our CEO, the finances reverted to the 'new normal'. Demand for our services remains high with several new initiatives, while the availability of special COVID grants was significantly reduced.

Funding

Our funds come from the following sources:

1. statutory sources
2. grants for which we normally apply, eg the National Lottery and Public Health
3. community fundraising, eg donations received from individuals, local churches and businesses
4. income from leasing Beverley Hall, our base, to community groups
5. COVID related hardship funds

The COVID related hardship funds significantly boosted our income in the prior financial year but these have since been reduced and our funding composition returned to a more normal profile.

The management of Beverley Hall as a community asset meant the Charity was, and continues to be, responsible for the general upkeep of the Hall. The Charity is also responsible for marketing the Hall and managing lettings. In the prior financial year, COVID reduced Beverley Hall bookings to a minimal level but this year we were pleased to see a return of some groups and an increase in lettings.

Community fundraising is challenging and that is expected to continue in the face of higher inflation which puts pressure on everyone's financial resources. We are extremely grateful for the efforts of our fund raiser and to all our donors.

Our funding is becoming more focused on grants, especially for the funding of the new initiatives and projects. The charity works extremely well with our partners at Guildford Borough Council and Surrey County Council. There is a clear recognition of the invaluable work done by the Charity and we expect that the new grants will allow us to increase staffing levels to meet the increased workload associated with the new projects.

Reserves

We aim to hold a minimum of six months' expenditure in reserve to ensure financial stability of our Charity. We also aspire to additionally hold reserves sufficient to fund the costs of staff termination packages should the Charity enter a wind-up position. Taking this approach means that we should be able to continue operating for a period of six months to ensure effective transition of clients to alternative services.

We closed the year with a strong reserves position, maintained from the prior year. However, we note the significant challenges in the current economic environment and fund raising will need to remain a key focus for the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Guildford Action is a charitable company limited by guarantee registered with Companies House on 10th May 1999 and registered with the Charity Commission as a charity on 22nd December 1999. It is governed by a Memorandum of Association, which sets out objects and powers for the charity and the Articles of Association that define its governance procedures. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Report of the Trustees
for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Directors of the Company are also the Trustees of the Charity and meet as a Board of Trustees. Directors are appointed for a period of three years without the need for re-appointment at each AGM. Directors can stand for two blocks of three years, following which they will be required to stand down from the board, thereby ensuring the rotation of the board's composition.

Organisational structure

Guildford Action is governed by a Board of Trustees of up to 12 who typically meet quarterly and are responsible for the strategic direction and policy of the charity as well as being custodians of the Constitution.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

Induction and training of new trustees

Induction of new Trustees consists of each being invited to observe a Board prior to appointment and visiting the Day Centre, to familiarise themselves with the charity and the context within which it operates. A set of papers is provided covering our constitution and ways of working as well as the relevant guidance notes ensuring that they were aware of:

- The obligations of Board of Trustees members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives

Each new Trustee is appointed a 'buddy' from the existing Board to help them get up to speed with our work. All Trustees are expected to visit the projects at least once each year, to refresh their understanding of the front-line work and the challenges experienced by our staff.

Related parties

We work within and alongside national and local frameworks aimed at improving the lives of our service user groups. We play an integral role in many forums to highlight emerging needs and gaps in provision. As a champion of the not-for-profit sector, we support and co-work with other voluntary sector groups across the county.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

3767533 (England and Wales)

Registered Charity number

1078721

Registered office

Beverley Hall
71 Haydon Place
Guildford
Surrey
GU1 4ND

Report of the Trustees
for the Year Ended 31 March 2022

Trustees

M Johnson	- Chair for the Board of Trustees
E Robinson	
A Taylor	
M Froggatt	
V Nkwocha	
A Creese	
S Crouch	- Appointed 5 January 2022, Treasurer
N Wilkinson	- Resigned 5 January 2022

Company Secretary
A Taylor

Auditors
Bennewith 2018 Limited (Statutory Auditors)
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Bankers
Royal Bank of Scotland
10 North Street
Guildford
Surrey
GU1 4AF

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Guildford Action for Community Care for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Report of the Trustees
for the Year Ended 31 March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19th January 2023 and signed on its behalf by:

S Crouch

S Crouch - Trustee

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Material uncertainty related 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 charitable company'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.

Other information

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

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

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

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 Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; 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.

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Responsibilities of trustees

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

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

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Our responsibilities for the audit of the financial statements

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

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

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined the most significant are those that relate to FRS 102 Section 1A, pension laws and regulations and tax regulations.
We assessed the risks of material misstatement in respect of fraud as follows:

- Enquiries made of management and those charged with governance as well as the service organisation in relation to payroll services
- Analytical procedures were used to identify if there were any unusual or unexpected relationships
- Discussions with management to identify any fraud risk factors of related party relationships and transactions

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

Enquiries were made of management and those charged with governance. We corroborated our enquiries through the review of Board minutes and other papers provided. There was no contradictory evidence.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach. We tested year end journals as well as journal entries throughout the year. There were no transactions identified outside the normal course of business.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud. We incorporated an element of unpredictability in the selection of the nature, timing, and extent of audit procedures.

Where transaction meeting risk criteria were identified, we carried out further work such as additional testing to source information.

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

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Use of our report

This report is made solely to the charitable company'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 charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Bennewith 2018 Limited (Statutory Auditors)
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Bennewith & Co.

Date: 23 January 2023

Statement of Financial Activities for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	56,428	63,239	119,667	286,703
Charitable activities	4				
Day Service		3,288	137,500	140,788	151,262
GA for Families		2,500	40,000	42,500	42,152
Investment income	3	8	-	8	44
Other income		16,986	-	16,986	-
Total		79,210	240,739	319,949	480,161
EXPENDITURE ON					
Charitable activities	5				
Day Service		45,273	122,475	167,748	141,557
GA for Families		35,677	96,980	132,657	130,884
Total		80,950	219,455	300,405	272,441
NET INCOME/(EXPENDITURE)		(1,740)	21,284	19,544	207,720
Transfers between funds	15	(6,919)	6,919	-	-
Net movement in funds		(8,659)	28,203	19,544	207,720
RECONCILIATION OF FUNDS					
Total funds brought forward		206,267	128,255	334,522	126,802
TOTAL FUNDS CARRIED FORWARD		197,608	156,458	354,066	334,522

The notes form part of these financial statements

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	12	1,170	-	1,170	1,125
CURRENT ASSETS					
Debtors	13	34,700	-	34,700	11,152
Cash at bank		173,501	156,458	329,959	340,323
		208,201	156,458	364,659	351,475
CREDITORS					
Amounts falling due within one year	14	(11,763)	-	(11,763)	(18,078)
NET CURRENT ASSETS		196,438	156,458	352,896	333,397
TOTAL ASSETS LESS CURRENT LIABILITIES		197,608	156,458	354,066	334,522
NET ASSETS		197,608	156,458	354,066	334,522
FUNDS	15				
Unrestricted funds				197,608	206,267
Restricted funds				156,458	128,255
TOTAL FUNDS				354,066	334,522

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19th January 2023 and were signed on its behalf by:

.....
S Crouch - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements have been prepared under the historical cost convention, the revised Statement of Recommended Practice: 'Accounting and Reporting by Charities' (SORP 2005), the Financial Reporting Standard for Smaller Entities (effective March 2000) and the Charities and Companies Acts.

Income

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

Expenditure

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

Tangible fixed assets

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

Treatment room	-	33% on reducing balance
Office Equipment	-	33% on reducing balance
Laundry equipment	-	33% on reducing balance
Computer equipment	-	25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations & gifts	62,747	111,220
Grants	56,920	175,483
	119,667	286,703

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	8	44

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Catering	Day Service	-	58
Grants	Day Service	140,788	151,204
Grants	GA for Families	42,500	42,152
		183,288	193,414

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Day Service	146,650	21,098	167,748
GA for Families	116,086	16,571	132,657
	262,736	37,669	300,405

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

6. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Day Service	14,292	58	6,748	21,098
GA for Families	11,225	46	5,300	16,571
	25,517	104	12,048	37,669

7. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Auditors' remuneration	5,000	5,000
Auditors' remuneration for non audit work	7,048	7,560
Depreciation - owned assets	397	384

8. TRUSTEES' REMUNERATION AND BENEFITS

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

The total remuneration paid to Key Management Personnel, including Employer's National Insurance, was £49,477 (2021: £40,224). Retirement benefits are accruing for one member of Key Management Personnel (2021: one).

Trustees' expenses

No trustees' expenses were paid in the year ended 31 March 2022 (2021: NIL).

9. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	235,062	211,793
Other pension costs	13,186	11,509
	248,248	223,302

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

	31.3.22	31.3.21
Management and administration	2	2
Direct charitable activities	8	8
	10	10

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

9. STAFF COSTS - continued

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	150,665	136,038	286,703
Charitable activities			
Day Service	56,444	94,818	151,262
GA for Families	12,152	30,000	42,152
Investment income	44	-	44
Total	219,305	260,856	480,161
EXPENDITURE ON			
Charitable activities			
Day Service	37,869	103,688	141,557
GA for Families	66,441	64,443	130,884
Total	104,310	168,131	272,441
NET INCOME	114,995	92,725	207,720
RECONCILIATION OF FUNDS			
Total funds brought forward	91,271	35,531	126,802
TOTAL FUNDS CARRIED FORWARD	206,266	128,256	334,522

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

11. LEGAL STATUS

The company is limited by guarantee. The maximum contribution required by members of the company is an amount not exceeding £10 in the event of the company being wound up. Under the Memorandum and Articles of Association, any surplus of assets over liabilities on winding-up cannot, under any circumstances, be distributed to the trustees, but shall be given or transferred to some other charity or charities with similar objects to those of Guildford Action.

12. TANGIBLE FIXED ASSETS

	Treatment room	Office Equipment	Laundry equipment	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 April 2021	12,678	33,255	6,827	5,722	58,482
Additions	-	-	-	442	442
At 31 March 2022	12,678	33,255	6,827	6,164	58,924
DEPRECIATION					
At 1 April 2021	12,658	33,247	6,796	4,656	57,357
Charge for year	7	3	10	377	397
At 31 March 2022	12,665	33,250	6,806	5,033	57,754
NET BOOK VALUE					
At 31 March 2022	13	5	21	1,131	1,170
At 31 March 2021	20	8	31	1,066	1,125

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other debtors	34,700	10,000
Prepayments	-	1,152
	34,700	11,152

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	1,179	920
Disbursement creditor	264	364
Deferred income	-	5,000
Accrued expenses	10,320	11,794
	11,763	18,078

15. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	206,267	(1,740)	(6,919)	197,608
Restricted funds				
Day Service	91,737	16,353	-	108,090
Connextions	315	-	-	315
Guildford Action for Families (GAF)	-	(6,919)	6,919	-
Big Lottery Fund - Reaching Communities	36,203	5,850	-	42,053
Smaller grant less than £10K	-	6,000	-	6,000
	128,255	21,284	6,919	156,458
TOTAL FUNDS	334,522	19,544	-	354,066

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	79,210	(80,950)	(1,740)
Restricted funds			
Day Service	99,578	(83,225)	16,353
Guildford Action for Families (GAF)	33,068	(39,987)	(6,919)
Big Lottery Fund - Reaching Communities	43,593	(37,743)	5,850
Catalyst - Welcome Project	40,000	(40,000)	-
Smaller grant less than £10K	24,500	(18,500)	6,000
	240,739	(219,455)	21,284
TOTAL FUNDS	319,949	(300,405)	19,544

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	91,271	114,996	206,267
Restricted funds			
Day Service	16,874	74,863	91,737
Connextions	315	-	315
Big Lottery Fund - Reaching Communities	18,342	17,861	36,203
	35,531	92,724	128,255
TOTAL FUNDS	126,802	207,720	334,522

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,305	(104,309)	114,996
Restricted funds			
Day Service	178,920	(104,057)	74,863
Guildford Action for Families (GAF)	31,826	(31,826)	-
Big Lottery Fund - Reaching Communities	50,110	(32,249)	17,861
	260,856	(168,132)	92,724
TOTAL FUNDS	480,161	(272,441)	207,720

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	91,271	113,256	(6,919)	197,608
Restricted funds				
Day Service	16,874	91,216	-	108,090
Connextions	315	-	-	315
Guildford Action for Families (GAF)	-	(6,919)	6,919	-
Big Lottery Fund - Reaching Communities	18,342	23,711	-	42,053
Smaller grant less than £10K	-	6,000	-	6,000
	35,531	114,008	6,919	156,458
TOTAL FUNDS	126,802	227,264	-	354,066

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	298,515	(185,259)	113,256
Restricted funds			
Day Service	278,498	(187,282)	91,216
Guildford Action for Families (GAF)	64,894	(71,813)	(6,919)
Big Lottery Fund - Reaching Communities	93,703	(69,992)	23,711
Catalyst - Welcome Project	40,000	(40,000)	-
Smaller grant less than £10K	24,500	(18,500)	6,000
	501,595	(387,587)	114,008
TOTAL FUNDS	800,110	(572,846)	227,264

Reserves held at the year-end relate to the need to provide at least 6 months of run-down if the charity should for any reason be unable to obtain sufficient funds to allow each service to continue. The aims of each of the services for which reserves are held and the main provider(s) of funding are as follows:

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

15. MOVEMENT IN FUNDS - continued

Day Service
To provide support for people over 18 years of age on low incomes who are resident in Guildford and are suffering need, hardship or distress. The service aims to provide a support network which is complementary to statutory service provisions. The Guildford Voluntary Grants Panel is the chief source of funds, with other statutory partners funding specific projects.

Guildford Action for Families (GAF)
To support families facing disadvantage or other difficulties as determined by the referring agency by providing community and outreach services. The Guildford Voluntary Grants Panel and the National Lottery both fund some of our work, while the rest is made up through fund raising.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & gifts	62,747	111,220
Grants	56,920	175,483
	119,667	286,703
Investment income		
Deposit account interest	8	44
Charitable activities		
Catering	-	58
Grants	183,288	193,356
	183,288	193,414
Other income		
Beverley Hall income	16,296	-
Sundry income	690	-
	16,986	-
Total incoming resources	319,949	480,161
EXPENDITURE		
Charitable activities		
Wages	217,534	184,915
Pensions	12,610	10,151
Staff recruitment, training & agency fees	1,451	192
Telephone	2,707	2,948
Postage and stationery	468	526
Sundries	-	2,251
Catering costs	3,707	1,266
Materials & equipment	4,364	2,767
Special events	7,699	2,713
Transport, travel & subsistence	2,184	3,327
Premises	9,420	9,767
Volunteer expenses	194	261
Depn of Treatment room	7	10
Depn of office equipment	3	4
Carried forward	262,348	221,098

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
Charitable activities		
Brought forward	262,348	221,098
Depn of laundry equipment	10	15
Depn of computer equipment	378	355
	262,736	221,468
Support costs		
Management		
Wages	17,528	26,878
Pensions	576	1,358
Insurance	3,559	3,936
Telephone	587	470
Postage and stationery	154	560
Equipment	1,722	3,113
Professional fees	1,391	1,906
	25,517	38,221
Finance		
Bank charges	104	192
Governance costs		
Auditors' remuneration	5,000	5,000
Auditors' remuneration for non audit work	7,048	7,560
	12,048	12,560
Total resources expended	300,405	272,441
Net income	19,544	207,720

GUILDFORD ACTION FOR COMMUNITY CARE

England & Wales - Charity number 1078721

Accounts

REGISTERED COMPANY NUMBER: 3767533 (England and Wales)
REGISTERED CHARITY NUMBER: 1078721

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2021

for

Guildford Action for Community Care

Bennewith 2018 Limited (Statutory Auditors)
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Guildford Action for Community Care

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Guildford Action for Community Care

Chairman's Report 2020/21
for the Year Ended 31 March 2021

Like for so many, this year has been unexpected, unplanned and totally unforgettable. It tested us in ways that perhaps we would never have expected and has created opportunities for the future. Jo Tester, our CEO, and the staff team worked tirelessly to support our clients during the uncertainties of lockdown and increasingly high COVID contamination, hospitalisations and deaths. They ensured, without complaint, the continued delivery of an exceptional service. I thank them enormously for their continued commitment through challenging times that exposed their vulnerability and placed them at great personal risk.

In her report, Jo Tester explains the way in which our service has evolved to ensure not only that we continued to service our clients. But also so that we continue to deliver appropriate and relevant services as the society we operate within evolves. I am particularly proud not just how this demonstrates our organisational resilience but also how we continue to be at the forefront of what we do.

In last year's report, Carol Dunnett, our former Chair, expressed her intention to stand down from the board. Due to particularly challenging personal circumstances she decided to step down from the board in December 2020; earlier than anticipated. The circumstances of her departure meant that we didn't properly get to thank her for the commitment she had shown to Guildford Action. So on behalf of the Board and the Charity, I'd like to express our gratitude for all she had done for us and to wish her every happiness in her retirement.

2021 is Guildford Action's fortieth anniversary. Such a milestone gives pause to reflect on the societal challenges without which we would have no reason to exist. I recall, with a wry smile, how Bob Crooks (our founding father) once told me that when we first established Guildford Action we did so on the expectation that we would address the issues within our remit following which we could pat ourselves on the back with satisfaction of a job 'well done'. Sadly, forty years later, the challenges within our society continue and appear to be greater than ever. I believe Guildford Action plays an enormously important role within our local community and I am extremely proud to play a continuing part of our journey.

Again, I'd like to express my thanks to Jo Tester and all the staff team for their tireless and selfless dedication. Thanks also to my fellow trustees and directors for their continued support and commitment.

Matthew Johnson

Chair of the Board of Trustees

Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our charity's Aim is set out in our objects contained in the Company's memorandum of association and is

'to help and assist people in Surrey and the adjoining areas, who are in conditions of need, hardship or distress, by providing them with appropriate services and support'.

To reach this aim our mission is

'to enhance the lives of all we come into contact'

Our Objectives are to:

a) provide advice, friendship and appropriate services for such persons in order to help them maintain and develop their independence whilst living in their community;

b) provide educational and recreational activities and facilities to enhance social and self well-being, and to facilitate the establishment of mutually supportive friendship networks for such persons;

c) where and when appropriate help such persons prepare themselves for suitable work both paid and voluntary and to enable them to manage their lives more effectively;

d) facilitate the establishment of self-help groups, providing support and encouragement;

e) bring to the attention of the public and statutory and other relevant agencies the needs of such persons in order to stimulate and to maximise the practical response of the public to their plight;

f) support and promote the development of children growing up in low income families.

g) co-operate with other charities, voluntary bodies and statutory authorities operating in furtherance of the Objects or similar charitable purposes and to exchange information and advice with them;

Ensuring we work to meet our aim, mission and objectives

We review our aims, objectives and activities throughout the year by measuring performance against our business development plan. The plan is updated and monitored regularly by our Chief Executive and Trustees.

The board operates various sub-groups; each with a particular focus area. Each group meets outside of the regular board meetings reporting back, and making recommendations, to the Board for approval.

Public benefit

The Trustees recognise the duty imposed upon them by the Charities Act 2011, Section 17 and also the requirement to have due regard to the general guidance provided by the Charity Commission in connection with Public Benefit.

Our main activities and who we try to help are described below. All our activities are charitable and in one form or other deliver public benefit. We focus on proactive and preventative intervention to help those who are disadvantaged and in need to re-start their lives and re-engage with their communities, friends, partners, families, supporting agencies as and when appropriate

Report of the Trustees
for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

CEO Annual Report April 2020 - March 2021

Like for many, this year has seen changes and challenges that none of us expected or could have planned for. Covid and restrictions became part of our daily life and we had to adapt quickly and readjust our working practices. We carried on delivering services throughout, albeit reduced access to The Day Service, but all those who needed support got it. We also took the opportunity to decorate our premises ready for opening up more fully again.

Guildford Borough Council responded well to the pandemic and set up the wellbeing Hub which provided thousands of meals and food parcels. Local groups did the same and we at Guildford Action worked in partnership with many statutory and community partners to ensure no one was left hungry. The council did an admirable job and provided accommodation to every rough sleeper before the government guidance. We took on the duty of visiting those placed in Croydon many of whom had high and complex needs. We decided to operate our support services over 7 days instead of 5 as this was an opportunity to give intensive support to those with the greater needs and to build upon the fact they had a safe place to stay. On the whole, those who went into temporary accommodation did much better than we expected and many moved on to more permanent accommodation. On the family side, they too surprised us. They had to do much more for themselves, and again, showed real strength and resilience. We took lots of learning from this time and have re-shaped our services so we can focus on increasing people's independence.

We moved some of our support to online and have continued with this as it has shown to be a great medium to communicate and to encourage peer support. One frustration has been where other services moved to home working it seems to take longer and longer to make things happen. Health appointments have been particularly challenging and the reduction in community groups has really impacted those who are most vulnerable in our society.

We finished the year in a strong financial position it is important to remember that whilst we received some generous donations from individuals and businesses, we were unable to undertake any community fundraising activities and we put a freeze on recruitment. We also lost all income from the hiring of Beverley Hall. We know the real pinch will be felt over the coming years.

Amongst the change and chaos, we also have managed to develop our core services. The GAF team are now running evening groups and more community activities. They try where possible to only undertake home visits where there is an exceptional need or no other alternative is available. We have been keen not to default to our usual services after seeing that people coped really well so it is important that we truly empower and give hope and trust.

The Day Service has expanded the NSP (Needle & Syringe Programme) and we are very proud to be the only non-clinical organisation to be able to dispense the lifesaving Naloxone which is an antidote to an opiate overdose. During the course of the year we have trained around 90 people including organisations from across Surrey. Our next step is to design and implement a Peer to Peer programme that will be a great opportunity for some of our service users to use their lived experience to help others.

We are partnering with Surrey County Council and Public Health on a new project called Bridge The Gap. This involves providing intensive support to those with multiple disadvantage across Surrey, many of whom have difficulties with accessing mainstream services. The principles of the project are very much aligned with ours at Guildford Action and the whole approach is focussed around trauma informed care. We are thrilled that this programme will be funded for a further 3 years.

The next few years are filled with uncertainty but we can confidently predict that there will be an increased need for our services. The uplift in Universal Credit is due to end in October 2021 and this will mean lots of people lose around £80 a month which will of course have a devastating impact. This coupled with a 50% increase in people privately renting and 300,000 finding themselves with rent arrears could lead to a very bleak future for many.

Each year I give thanks to my amazing staff team, but this year, more than ever they deserve recognition for their constant hard work. Whilst the world around us shut down or worked from home, they worked 7 days a week to make sure our most vulnerable people were cared for. They never complained, they compromised their own well-being and health and I am in awe at their passion, resilience and dedication.

Joanne Tester - CEO

Report of the Trustees
for the Year Ended 31 March 2021

FINANCIAL REVIEW

Funding

Our funds come from three separate sources;

1. statutory sources
2. grants for which we normally apply, eg the National Lottery and Public Health
3. community fundraising, eg donations received from individuals, local churches and businesses
4. income from leasing Beverley Hall, our base, to community groups
5. COVID related hardship funds

The imposition of Lockdown in March 2020 introduced significant uncertainty with regards to our ability to fundraise during the year. Restrictions on social contact, closures of business, increasing numbers of people placed on enforced 'furlough' all played a part in our assessment of the challenges we might have faced. Fortunately, we identified several grants that were made available to help organisations deal with the uncertainties presented by the COVID pandemic. They helped to ensure we were able to confirm that we would not enforce the use of Furlough for any staff members at an early stage during the pandemic.

Despite our pessimistic projections with regards to fundraising, I was delighted that our Community fundraising income doubled year on year. Thanks to all the individuals who supported us during the most uncertain of times and to Stuart Alexander, our fundraiser, for his continued efforts to keep promoting the work we do.

Beverley Hall

The management of Beverley Hall as a community asset meant the Charity was, and continues to be, responsible for the general upkeep of the Hall. The Charity is also responsible for marketing the Hall and managing lettings.

The impact of COVID meant we were unable to secure the normal level of bookings we would normally achieve. In fact, bookings were minimal. The result was that we achieved no income from lettings.

Fundraising

I am pleased to note that we secured a third year of funding that enabled the ongoing employment of an assistant to support the Day Service's project workers. This is an incredibly important role; freeing up the project workers to provide the care, focus and support that our clients require.

It was especially pleasing to note that the income from community fundraising increased significantly as noted above. It is hard work, and often time consuming, to generate these funds but this goes to show what we can achieve with added focus. I think it is especially noteworthy given the continued absence of a fundraisier.

Reserves policy

During 2021 the Board took the opportunity to review our reserves policy. We resolved to hold six months' (previously three months) expenditure in reserve to ensure financial stability of our Charity. We also resolved to aspired to additionally hold reserves sufficient to fund the costs of staff termination packages should the Charity enter a wind-up position. Taking this approach means that we should be able to continue operating for a period of six months to ensure effective transition of clients to alternative services.

Whilst we closed the year with a strong reserves position, there is still great uncertainty with regards to our longer term fundraising ability. This is because the longer term economic impact of the COVID pandemic are yet to be seen.

Matthew Johnson - Treasurer

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Guildford Action is a charitable company limited by guarantee registered with Companies House on 10th May 1999 and registered with the Charity Commission as a charity on 22nd December 1999. It is governed by a Memorandum of Association, which sets out objects and powers for the charity and the Articles of Association that define its governance procedures. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Report of the Trustees
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Directors of the Company are also the Trustees of the Charity and meet as a Board of Trustees. In meeting the requirements of the Memorandum of Association, prior to the AGM the Directors reviewed their roles; each Director provided a report of their work for the Charity over the previous year. All existing directors were retired at the AGM and all were re-appointed.

At the AGM a new approach to the appointments of directors was adopted. Moving forwards, directors will be appointed for a period of three years without the need for re-appointment at each AGM. Directors will be able to stand for two blocks of three years following which they will be required to stand down from the board, thereby ensuring the rotation of the board's composition.

Organisational structure

Guildford Action is governed by a Board of Trustees of up to 12 who typically meet bi- monthly and are responsible for the strategic direction and policy of the charity as well as being custodians of the Constitution.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

Induction and training of new trustees

Induction of new Trustees consists of each being invited to observe a Board prior to appointment and visiting the Day Centre, to familiarise themselves with the charity and the context within which it operates. A set of papers is provided covering our constitution and ways of working as well as the relevant CC guidance notes ensuring that they were aware of :

- The obligations of Board of Trustees members
- The main documents which set out the operational framework for the charity including the Memorandum and Articles
- Resourcing and the current financial position as set out in the latest published accounts
- The Business Plan' covering future plans and objectives

Each new Trustee is appointed a 'buddy' from the existing Board to help them get up to speed with our work All Trustees are expected to visit the projects at least once each year, to refresh their understanding of the front-line work and the challenges experienced by our staff. In addition to the Office roles each Trustee has been appointed to lead / co-ordinate our work in a specific operational area including Health and Safety, Marketing, HR, Communications and Contracts.

Report of the Trustees
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

In pursuing its aims and objectives the work of the charity is impacted by national and local policy. Much of our work relates to homelessness where National Strategy seeks to eradicate rough sleeping and the local homelessness plan which are now working in a way that promotes and supports homeless people to reconnect with the area and authority which has a duty to them.

With the introduction of the Clinical Commissioning Group (CCG) we are working alongside and building partnerships with other agencies to influence and feed in to the set priorities which in turn will hopefully provide improved health equality for our clients.

The Surrey Police Crime Commissioner (PCC) has set out clear aims, which present us with a number of challenges for which we will need to have further engagements with him and the local constabulary to ensure we share our experiences and expertise of dealing with a client group that may often be complex to authorities.
Surrey County Council's Children and Young People Plan sets out a clear vision on safety, well-being and directions of travel for local agencies. We continue to assist in evaluating its impact as well as delivering services in line with its goals.

Guildford Action is well placed across the boroughs in which we work to highlight need and identify gaps in provision. We sit on partnership groups in each of the boroughs and as a key partner we are able to share resources, assist smaller voluntary organisations and join together to develop a voluntary sector response to the issues faced by disadvantaged and vulnerable people.

We are represented on local homelessness groups and provide information that other services may not have regarding individuals with due regard to Data Protection requirements. We are often asked to lead as key speakers for community meetings and have developed a solid reputation which emphasises the good standing we have within the communities we work.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

3767533 (England and Wales)

Registered Charity number

1078721

Registered office

Beverley Hall
71 Haydon Place
Guildford
Surrey
GU1 4ND

Trustees

M Johnson	- Chair for the Board of Trustees
E Robinson	
A Taylor	
N Wilkinson	
V Nkwocha	
A Creese	
M Froggatt	- Appointed 3 December 2020
C Dunnett	- Resigned 3 December 2020
F Everist	- Resigned 23 January 2020
E Fry	- Resigned 3 December 2020
Cllr C Reeves	- Resigned 3 December 2020

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
A Taylor

Auditors
Bennewith 2018 Limited (Statutory Auditors)
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Bankers
Royal Bank of Scotland
10 North Street
Guildford
Surrey
GU1 4AF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Guildford Action for Community Care for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the trustees are aware:

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

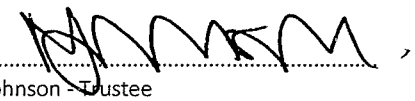
AUDITORS

The auditors, Bennewith 2018 Limited (Statutory Auditors), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the Trustees
for the Year Ended 31 March 2021

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 22/12/21 and signed on its behalf by:



M Johnson - Trustee

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Opinion

We have audited the financial statements of Guildford Action for Community Care (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Material uncertainty related 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 charitable company'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.

Other information

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

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

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

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 Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; 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.

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined the most significant are those that relate to FRS 102 Section 1A, pension laws and regulations and tax regulations.
We assessed the risks of material misstatement in respect of fraud as follows:

- Enquiries made of management and those charged with governance as well as the service organisation in relation to payroll services
- Analytical procedures were used to identify if there were any unusual or unexpected relationships
- Discussions with management to identify any fraud risk factors of related party relationships and transactions

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

Enquiries were made of management and those charged with governance. We corroborated our enquiries through the review of Board minutes and other papers provided. There was no contradictory evidence.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach. We tested year end journals as well as journal entries throughout the year. There were no transactions identified outside the normal course of business.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud. We incorporated an element of unpredictability in the selection of the nature, timing, and extent of audit procedures.

Where transaction meeting risk criteria were identified, we carried out further work such as additional testing to source information.

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

Report of the Independent Auditors to the Trustees of Guildford Action for Community Care

Use of our report

This report is made solely to the charitable company'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 charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Bennewith 2018 Limited (Statutory Auditors)
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Bennewith & Co.

Date: 22 December 2021

Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	150,665	136,038	286,703	119,419
Charitable activities					
Day Service		56,444	94,818	151,262	90,944
GA for Families		12,152	30,000	42,152	70,000
Investment income	3	44	-	44	250
Other income		-	-	-	23,995
Total		219,305	260,856	480,161	304,608
EXPENDITURE ON					
Charitable activities					
Day Service		37,869	103,688	141,557	191,840
GA for Families		66,441	64,443	130,884	120,268
Total		104,310	168,131	272,441	312,108
NET INCOME/(EXPENDITURE)		114,995	92,725	207,720	(7,500)
RECONCILIATION OF FUNDS					
Total funds brought forward		91,271	35,531	126,802	134,302
TOTAL FUNDS CARRIED FORWARD		206,266	128,256	334,522	126,802

The notes form part of these financial statements

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	9	899	226	1,125	1,509
CURRENT ASSETS					
Debtors	10	11,152	-	11,152	7,245
Cash at bank		211,461	128,862	340,323	197,399
		222,613	128,862	351,475	204,644
CREDITORS					
Amounts falling due within one year	11	(17,245)	(833)	(18,078)	(79,351)
NET CURRENT ASSETS		205,368	128,029	333,397	125,293
TOTAL ASSETS LESS CURRENT LIABILITIES		206,267	128,255	334,522	126,802
NET ASSETS		206,267	128,255	334,522	126,802
FUNDS	12				
Unrestricted funds				206,267	91,271
Restricted funds				128,255	35,531
TOTAL FUNDS				334,522	126,802

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22.12.21 and were signed on its behalf by:

.....
M Johnson - Trustee

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements have been prepared under the historical cost convention, the revised Statement of Recommended Practice: 'Accounting and Reporting by Charities' (SORP 2005), the Financial Reporting Standard for Smaller Entities (effective March 2000) and the Charities and Companies Acts.

Income

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

Expenditure

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

Tangible fixed assets

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

Treatment room	-	33% on reducing balance
Office Equipment	-	33% on reducing balance
Laundry equipment	-	33% on reducing balance
Computer equipment	-	25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations & gifts	111,220	58,523
Grants & contracts	175,483	60,896
	286,703	119,419

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	44	250

4. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
	£	£
Auditors' remuneration	5,000	5,400
Auditors' remuneration for non audit work	7,560	7,680
Depreciation - owned assets	384	521

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

No trustees' expenses were paid in the year ended 31 March 2021 (2020: NIL).

6. STAFF COSTS

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

	31.3.21	31.3.20
Management and administration	2	2
Direct charitable activities	8	9
	10	11

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

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	53,999	65,420	119,419
Charitable activities			
Day Service	-	90,944	90,944
GA for Families	-	70,000	70,000
Investment income	250	-	250
Other income	23,995	-	23,995
Total	78,244	226,364	304,608
EXPENDITURE ON			
Charitable activities			
Day Service	51,231	140,609	191,840
GA for Families	14,676	105,592	120,268
Total	65,907	246,201	312,108
NET INCOME/(EXPENDITURE)	12,337	(19,837)	(7,500)
Transfers between funds	(13,804)	13,804	-
Net movement in funds	(1,467)	(6,033)	(7,500)
RECONCILIATION OF FUNDS			
Total funds brought forward	92,737	41,565	134,302
TOTAL FUNDS CARRIED FORWARD	91,270	35,532	126,802

8. LEGAL STATUS

The company is limited by guarantee. The maximum contribution required by members of the company is an amount not exceeding £10 in the event of the company being wound up. Under the Memorandum and Articles of Association, any surplus of assets over liabilities on winding-up cannot, under any circumstances, be distributed to the trustees, but shall be given or transferred to some other charity or charities with similar objects to those of Guildford Action.

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

9. TANGIBLE FIXED ASSETS

	Treatment room £	Office Equipment £	Laundry equipment £	Computer equipment £	Totals £
COST					
At 1 April 2020 and 31 March 2021	12,678	33,255	6,827	5,722	58,482
DEPRECIATION					
At 1 April 2020	12,648	33,243	6,781	4,301	56,973
Charge for year	10	4	15	355	384
At 31 March 2021	12,658	33,247	6,796	4,656	57,357
NET BOOK VALUE					
At 31 March 2021	20	8	31	1,066	1,125
At 31 March 2020	30	12	46	1,421	1,509

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other debtors	10,000	6,093
Prepayments	1,152	1,152
	11,152	7,245

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Social security and other taxes	-	5,296
Other creditors	920	14,387
Disbursement creditor	364	-
Deferred income	5,000	48,723
Accrued expenses	11,794	10,945
	18,078	79,351

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

12. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	91,271	114,996	206,267
Restricted funds			
Day Service	16,874	74,863	91,737
Connextions	315	-	315
Big Lottery Fund - Reaching Communities	18,342	17,861	36,203
	35,531	92,724	128,255
TOTAL FUNDS	126,802	207,720	334,522

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	219,305	(104,309)	114,996
Restricted funds			
Day Service	178,920	(104,057)	74,863
GAF Family Centre	31,826	(31,826)	-
Big Lottery Fund - Reaching Communities	50,110	(32,249)	17,861
	260,856	(168,132)	92,724
TOTAL FUNDS	480,161	(272,441)	207,720

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	92,737	12,338	(13,804)	91,271
Restricted funds				
Day Service	41,250	(24,376)	-	16,874
Connextions	315	-	-	315
GAF Family Centre	-	(13,804)	13,804	-
Big Lottery Fund - Reaching Communities	-	18,342	-	18,342
	41,565	(19,838)	13,804	35,531
TOTAL FUNDS	134,302	(7,500)	-	126,802

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,244	(65,906)	12,338
Restricted funds			
Day Service	116,202	(140,578)	(24,376)
GAF Family Centre	74,114	(87,918)	(13,804)
Big Lottery Fund - Reaching Communities	36,048	(17,706)	18,342
	226,364	(246,202)	(19,838)
TOTAL FUNDS	304,608	(312,108)	(7,500)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	92,737	127,334	(13,804)	206,267
Restricted funds				
Day Service	41,250	50,487	-	91,737
Connextions	315	-	-	315
GAF Family Centre	-	(13,804)	13,804	-
Big Lottery Fund - Reaching Communities	-	36,203	-	36,203
	41,565	72,886	13,804	128,255
TOTAL FUNDS	134,302	200,220	-	334,522

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,549	(170,215)	127,334
Restricted funds			
Day Service	295,122	(244,635)	50,487
GAF Family Centre	105,940	(119,744)	(13,804)
Big Lottery Fund - Reaching Communities	86,158	(49,955)	36,203
	487,220	(414,334)	72,886
TOTAL FUNDS	784,769	(584,549)	200,220

Reserves held at the year-end relate to the need to provide at least 3 months of run-down if the charity should for any reason be unable to obtain sufficient funds to allow each service to continue. The aims of each of the services for which reserves are held and the main provider(s) of funding are as follows:

Day Service
To provide support for people over 16 years of age on low incomes who are resident in Guildford and are suffering need, hardship or distress. The service aims to provide a support network which is complementary to statutory service provisions. The Guildford Voluntary Grants Panel is the chief source of funds, with Surrey County Council Mental Health Services providing additional funds to assist in our work with clients who have mental health issues.

GAF Family Centre
To support families facing disadvantage or other difficulties as determined by the referring agency by providing day centre and outreach services. The Guildford Voluntary Grants Panel is the chief source of funds, with Surrey CC Mental Health Services providing additional funds to assist in our work with clients who have mental health issues.

Big Lottery Community Outreach
Grant received from Big Lottery Fund to fund a new project reaching out to vulnerable families with complex and entrenched needs. Through home visits, support and advice will be provided in whatever aspect is needed, commonly around care orders, evictions, benefits, debt management, court summons and general support to help better quip families who are struggling to cope. To complement current outreach/home-visit services, this 4 year project will deliver "pop-up" groups/events in two communities in the Guildford area to provide spaces that bring families together to reduce isolation and build relationships in shared activities and learning.

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & gifts	111,220	58,523
Grants & contracts	175,483	60,896
	286,703	119,419
Investment income		
Deposit account interest	44	250
Charitable activities		
Catering	58	944
Grants	193,356	160,000
	193,414	160,944
Other income		
Beverley Hall income	-	23,995
Total incoming resources	480,161	304,608
EXPENDITURE		
Charitable activities		
Wages	184,915	212,148
Pensions	10,151	11,204
Staff recruitment, training & agency fees	192	90
Telephone	2,948	3,476
Postage and stationery	526	482
Sundries	2,251	395
Catering costs	1,266	5,658
Materials & equipment	2,767	6,934
Special events	2,713	7,438
Transport, travel & subsistence	3,327	3,391
Premises	9,767	11,459
Volunteer expenses	261	2,077
Depn of Treatment room	10	10
Depn of office equipment	4	13
Depn of laundry equipment	15	24
Depn of computer equipment	355	474
	221,468	265,273
Support costs		
Management		
Wages	26,878	23,176
Carried forward	26,878	23,176

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
Management		
Brought forward	26,878	23,176
Pensions	1,358	1,065
Insurance	3,936	3,908
Telephone	470	227
Postage and stationery	560	183
Staff training	-	145
Equipment	3,113	1,430
Professional fees	1,906	3,135
	38,221	33,269
Finance		
Bank charges	192	190
Other		
Sundries	-	296
Governance costs		
Auditors' remuneration	5,000	5,400
Auditors' remuneration for non audit work	7,560	7,680
	12,560	13,080
Total resources expended	272,441	312,108
Net income/(expenditure)	207,720	(7,500)