

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

Contents of the Financial Statements  
for the Year Ended 31 March 2022

	Page
Chairman's Report	1
Report of the Trustees	2 to 8
Report of the Independent Auditors	9 to 12
Statement of Financial Activities	13
Balance Sheet	14 to 15
Notes to the Financial Statements	16 to 24
Detailed Statement of Financial Activities	25 to 26

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.

Our 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

## Guildford Action for Community Care

### 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

**Guildford Action for Community Care**

**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 - 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](http://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

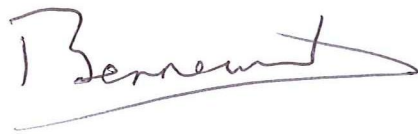
3 Wey Court

Mary Road

Guildford

Surrey

GU1 4QU

 & 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	56,428	63,239	119,667	286,703
<b>Charitable activities</b>	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	-
<b>Total</b>		<u>79,210</u>	<u>240,739</u>	<u>319,949</u>	<u>480,161</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Day Service		45,273	122,475	167,748	141,557
GA for Families		35,677	96,980	132,657	130,884
<b>Total</b>		<u>80,950</u>	<u>219,455</u>	<u>300,405</u>	<u>272,441</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,740)	21,284	19,544	207,720
Transfers between funds	15	<u>(6,919)</u>	<u>6,919</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(8,659)</u>	<u>28,203</u>	<u>19,544</u>	<u>207,720</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		206,267	128,255	334,522	126,802
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>197,608</u></u>	<u><u>156,458</u></u>	<u><u>354,066</u></u>	<u><u>334,522</u></u>

The notes form part of these financial statements

**Guildford Action for Community Care**

**Balance Sheet**  
**31 March 2022**

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

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

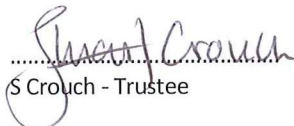
The notes form part of these financial statements

Guildford Action for Community Care

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.



**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
	<u>119,667</u>	<u>286,703</u>

**3. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Deposit account interest	8	44
	<u>8</u>	<u>44</u>

**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
		<u>183,288</u>	<u>193,414</u>

**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
	<u>262,736</u>	<u>37,669</u>	<u>300,405</u>

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
	<u>25,517</u>	<u>104</u>	<u>12,048</u>	<u>37,669</u>

**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	<u>397</u>	<u>384</u>

**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	<u>13,186</u>	<u>11,509</u>
	<u>248,248</u>	<u>223,302</u>

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	<u>8</u>	<u>8</u>
	<u>10</u>	<u>10</u>

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

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

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Other debtors	34,700	10,000
Prepayments	-	1,152
	<hr/>	<hr/>
	34,700	11,152
	<hr/>	<hr/>

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
	<u>11,763</u>	<u>18,078</u>

15. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	206,267	(1,740)	(6,919)	197,608
<b>Restricted funds</b>				
Day Service	91,737	16,353	-	108,090
Connexions	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
	<u>128,255</u>	<u>21,284</u>	<u>6,919</u>	<u>156,458</u>
<b>TOTAL FUNDS</b>	<u>334,522</u>	<u>19,544</u>	<u>-</u>	<u>354,066</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	79,210	(80,950)	(1,740)
<b>Restricted funds</b>			
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
	<u>240,739</u>	<u>(219,455)</u>	<u>21,284</u>
<b>TOTAL FUNDS</b>	<u>319,949</u>	<u>(300,405)</u>	<u>19,544</u>

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 £
<b>Unrestricted funds</b>			
General fund	91,271	114,996	206,267
<b>Restricted funds</b>			
Day Service	16,874	74,863	91,737
Connexions	315	-	315
Big Lottery Fund - Reaching Communities	18,342	17,861	36,203
	<u>35,531</u>	<u>92,724</u>	<u>128,255</u>
<b>TOTAL FUNDS</b>	<u>126,802</u>	<u>207,720</u>	<u>334,522</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	219,305	(104,309)	114,996
<b>Restricted funds</b>			
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
	<u>260,856</u>	<u>(168,132)</u>	<u>92,724</u>
<b>TOTAL FUNDS</b>	<u>480,161</u>	<u>(272,441)</u>	<u>207,720</u>

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 £
<b>Unrestricted funds</b>				
General fund	91,271	113,256	(6,919)	197,608
<b>Restricted funds</b>				
Day Service	16,874	91,216	-	108,090
Connexions	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
	<u>35,531</u>	<u>114,008</u>	<u>6,919</u>	<u>156,458</u>
<b>TOTAL FUNDS</b>	<u>126,802</u>	<u>227,264</u>	<u>-</u>	<u>354,066</u>

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 £
<b>Unrestricted funds</b>			
General fund	298,515	(185,259)	113,256
<b>Restricted funds</b>			
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
	<u>501,595</u>	<u>(387,587)</u>	<u>114,008</u>
<b>TOTAL FUNDS</b>	<u>800,110</u>	<u>(572,846)</u>	<u>227,264</u>

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:



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.

Guildford Action for Community Care

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

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations & gifts	62,747	111,220
Grants	56,920	175,483
	<hr/>	<hr/>
	119,667	286,703
<b>Investment income</b>		
Deposit account interest	8	44
<b>Charitable activities</b>		
Catering	-	58
Grants	183,288	193,356
	<hr/>	<hr/>
	183,288	193,414
<b>Other income</b>		
Beverley Hall income	16,296	-
Sundry income	690	-
	<hr/>	<hr/>
	16,986	-
<b>Total incoming resources</b>	<hr/>	<hr/>
	319,949	480,161
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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

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Guildford Action for Community Care

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

	31.3.22	31.3.21
	£	£
<b>Charitable activities</b>		
Brought forward	262,348	221,098
Depn of laundry equipment	10	15
Depn of computer equipment	378	355
	<hr/>	<hr/>
	262,736	221,468
 <b>Support costs</b>		
<b>Management</b>		
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
	<hr/>	<hr/>
	25,517	38,221
 <b>Finance</b>		
Bank charges	104	192
 <b>Governance costs</b>		
Auditors' remuneration	5,000	5,000
Auditors' remuneration for non audit work	7,048	7,560
	<hr/>	<hr/>
	12,048	12,560
 Total resources expended	<hr/>	<hr/>
	300,405	272,441
 <b>Net income</b>	<hr/>	<hr/>
	19,544	207,720

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