

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

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for the Year Ended 31 March 2023

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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 this 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 it's 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. This 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 44th 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 diversionary route away from criminal proceedings and 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:


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.

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 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

 T Bennewith & Co.

Date: 15 December 2023

Statement of Financial Activities
for the Year Ended 31 March 2023

		Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
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		<u>47,028</u>	<u>323,240</u>	<u>370,268</u>	<u>319,949</u>
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		<u>81,403</u>	<u>244,338</u>	<u>325,741</u>	<u>300,405</u>
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		<u>163,233</u>	<u>235,360</u>	<u>398,593</u>	<u>354,066</u>

The notes form part of these financial statements

Guildford Action for Community Care

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
		<u>175,334</u>	<u>235,360</u>	<u>410,694</u>	<u>364,659</u>
CREDITORS					
Amounts falling due within one year	14	(13,204)	-	(13,204)	(11,763)
NET CURRENT ASSETS		<u>162,130</u>	<u>235,360</u>	<u>397,490</u>	<u>352,896</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>163,233</u>	<u>235,360</u>	<u>398,593</u>	<u>354,066</u>
NET ASSETS		<u>163,233</u>	<u>235,360</u>	<u>398,593</u>	<u>354,066</u>
FUNDS	15				
Unrestricted funds				163,233	197,608
Restricted funds				235,360	156,458
TOTAL FUNDS				<u>398,593</u>	<u>354,066</u>

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

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

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.

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
	<u>108,463</u>	<u>119,667</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	786	8
	<u>786</u>	<u>8</u>

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
		<u>260,624</u>	<u>183,288</u>

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
	<u>273,492</u>	<u>52,249</u>	<u>325,741</u>

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
	<u>39,483</u>	<u>102</u>	<u>64</u>	<u>12,600</u>	<u>52,249</u>

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
	<u>12,761</u>	<u>12,445</u>

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
	<u>258,745</u>	<u>248,248</u>

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

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

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	<u>79,210</u>	<u>240,739</u>	<u>319,949</u>
EXPENDITURE ON			
Charitable activities			
Day Service	45,273	122,475	167,748
GA for Families	35,677	96,980	132,657
Total	<u>80,950</u>	<u>219,455</u>	<u>300,405</u>
NET INCOME/(EXPENDITURE)	(1,740)	21,284	19,544
Transfers between funds	(6,919)	6,919	-
Net movement in funds	<u>(8,659)</u>	<u>28,203</u>	<u>19,544</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	206,267	128,255	334,522
TOTAL FUNDS CARRIED FORWARD	<u>197,608</u>	<u>156,458</u>	<u>354,066</u>

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.

**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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	12,678	33,632	6,827	6,164	59,301
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	12,678	33,377	6,827	5,316	58,198
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 March 2023	-	255	-	848	1,103
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	13	5	21	1,131	1,170
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other debtors	80,000	34,700
Prepayments	1,387	-
	<hr/>	<hr/>
	81,387	34,700
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	13,204	11,763
	<hr/>	<hr/>

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
Connexions	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
	<u>156,458</u>	<u>78,902</u>	<u>235,360</u>
TOTAL FUNDS	<u>354,066</u>	<u>44,527</u>	<u>398,593</u>

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
	<u>323,240</u>	<u>(244,338)</u>	<u>78,902</u>
TOTAL FUNDS	<u>370,268</u>	<u>(325,741)</u>	<u>44,527</u>

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
Connexions	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
	<u>128,255</u>	<u>21,284</u>	<u>6,919</u>	<u>156,458</u>
TOTAL FUNDS	<u>334,522</u>	<u>19,544</u>	<u>-</u>	<u>354,066</u>

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
	<u>240,739</u>	<u>(219,455)</u>	<u>21,284</u>
TOTAL FUNDS	<u>319,949</u>	<u>(300,405)</u>	<u>19,544</u>

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
Connexions	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
	<u>128,255</u>	<u>100,186</u>	<u>6,919</u>	<u>235,360</u>
TOTAL FUNDS	<u>334,522</u>	<u>64,071</u>	<u>-</u>	<u>398,593</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 £
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
	<u>563,979</u>	<u>(463,793)</u>	<u>100,186</u>
TOTAL FUNDS	<u>690,217</u>	<u>(626,146)</u>	<u>64,071</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 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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	395	16,986
Total incoming resources	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	273,492	262,736
Support costs		
Management		
Wages	29,302	17,528
Carried forward	29,302	17,528

This page does not form part of the statutory financial statements

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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	12,600	12,048
 Total resources expended	<hr/>	<hr/>
	325,741	300,405
 Net income	<hr/>	<hr/>
	44,527	19,544