

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

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2024
for
Guildford Action for Community Care

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

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for the Year Ended 31 March 2024

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Guildford Action for Community Care

Chair's Report for the Year Ended 31 March 2024

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

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

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

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

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

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

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

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

Matthew Johnson
Chair of Trustees

Guildford Action for Community Care

Report of the Trustees **for the Year Ended 31 March 2024**

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

To reach this aim our mission is:

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

Our Objectives are to:

- a) provide advice, friendship and appropriate services for such persons in order to help them maintain and develop their independence whilst living in their community;
- b) provide educational and recreational activities and facilities to enhance social and self well-being, and to facilitate the establishment of mutually supportive friendship networks for such persons;
- c) where and when appropriate help such persons prepare themselves for suitable work both paid and voluntary and to enable them to manage their lives more effectively;
- d) facilitate the establishment of self-help groups, providing support and encouragement;
- e) bring to the attention of the public and statutory and other relevant agencies the needs of such persons in order to stimulate and to maximise the practical response of the public to their plight;
- f) support and promote the development of children growing up in low income families.
- g) co-operate with other charities, voluntary bodies and statutory authorities operating in furtherance of the Objects or similar charitable purposes and to exchange information and advice with them;

Public benefit

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

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

Report of the Trustees
for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

CEO Annual Report for the Year Ended 31 March 2024

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

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

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

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

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

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

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

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

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

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

Jo Tester
CEO

Report of the Trustees
for the Year Ended 31 March 2024

FINANCIAL REVIEW

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

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

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

Funding

Our funds come from the following sources:

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

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

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

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

Reserves

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

Report of the Trustees
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

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

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

Induction and training of new trustees

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

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

Related parties

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

3767533 (England and Wales)

Registered Charity number

1078721

Registered office

Beverley Hall
71 Haydon Place
Guildford
Surrey
GU1 4ND

Trustees

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

Report of the Trustees
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

A Taylor

Auditors

Bennewith 2018 Limited (Statutory Auditors)

Upper Ground Floor

18 Farnham Road

Guildford

Surrey

GU1 4XA

Bankers

Royal Bank of Scotland

10 North Street

Guildford

Surrey

GU1 4AF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

In so far as the trustees are aware:

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

Guildford Action for Community Care

Report of the Trustees
for the Year Ended 31 March 2024

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

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

S Crouch
S Crouch - Trustee

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Material uncertainty related to going concern

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

We assessed the risks of material misstatement in respect of fraud as follows:

- Enquiries made of management and those charged with governance
- Analytical procedures were used to identify if there were any unusual or unexpected relationships
- Discussions with management to identify any fraud risk factors of related party relationships and transactions

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

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Bennewith 2018 Limited (Statutory Auditors)

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Upper Ground Floor

18 Farnham Road

Guildford

Surrey

GU1 4XA

 & Co.

Date: 10 December 2024

Guildford Action for Community Care

Statement of Financial Activities
for the Year Ended 31 March 2024

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

The notes form part of these financial statements

Guildford Action for Community Care

Balance Sheet
31 March 2024

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

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

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

The trustees acknowledge their responsibilities for

- 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 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on29/11/24.....
and were signed on its behalf by:


S Crouch - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Income

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

Expenditure

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

Allocation and apportionment of costs

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

- Staff Costs: Are allocated based on an estimate of the percentage of time the staff member spends on each activity.
- Premises costs: Are split between the Day Service, Guildford Action for Families, and Beverley Hall rental costs based on estimated usage of the office space. The Beverley Hall rental share is then split evenly between Day Service and Guildford Action for Families.
- Other: Non-support costs not falling into the categories above are split evenly between Day Service and Guildford Action for Families.

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

Tangible fixed assets

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

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

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

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Going concern

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>1,881</u>	<u>786</u>

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. CHARITABLE ACTIVITIES COSTS

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

6. SUPPORT COSTS

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

7. NET INCOME/(EXPENDITURE)

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

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

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

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

Trustees' expenses

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

9. STAFF COSTS

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

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

	31.3.24	31.3.23
Management and administration	2	2
Direct charitable activities	<u>9</u>	<u>8</u>
	<u>11</u>	<u>10</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

EXPENDITURE ON

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

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

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

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

12. TANGIBLE FIXED ASSETS

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

15. MOVEMENT IN FUNDS

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

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

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

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

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	197,608	(34,375)	163,233
Restricted funds			
Day Service	108,090	65,504	173,594
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>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,028	(81,403)	(34,375)
Restricted funds			
Day Service	174,499	(108,995)	65,504
Guildford Action for Families (GAF)	37,239	(37,239)	-
Big Lottery Fund - Reaching Communities	45,262	(38,738)	6,524
Catalyst - Welcome Project	42,240	(42,240)	-
Smaller grants less than £10K	4,000	(10,000)	(6,000)
SCC - Naloxone	20,000	(7,126)	12,874
	<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 2024

15. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	197,608	(47,805)	149,803
Restricted funds			
Day Service	108,090	72,996	181,086
Connexions	315	-	315
Guildford Action for Families (GAF)	-	10,698	10,698
Big Lottery Fund - Reaching Communities	42,053	(42,053)	-
Smaller grants less than £10K	6,000	(6,000)	-
SCC - Naloxone	-	25,462	25,462
Checkpoint	-	4,857	4,857
	<u>156,458</u>	<u>65,960</u>	<u>222,418</u>
TOTAL FUNDS	<u>354,066</u>	<u>18,155</u>	<u>372,221</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	115,110	(162,915)	(47,805)
Restricted funds			
Day Service	350,948	(277,952)	72,996
Guildford Action for Families (GAF)	79,386	(68,688)	10,698
Big Lottery Fund - Reaching Communities	45,262	(87,315)	(42,053)
Catalyst - Welcome Project	84,480	(84,480)	-
Smaller grants less than £10K	10,970	(16,970)	(6,000)
SCC - Naloxone	40,918	(15,456)	25,462
Checkpoint	<u>35,319</u>	<u>(30,462)</u>	<u>4,857</u>
	<u>647,283</u>	<u>(581,323)</u>	<u>65,960</u>
TOTAL FUNDS	<u>762,393</u>	<u>(744,238)</u>	<u>18,155</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 2024

15. MOVEMENT IN FUNDS - continued

Day Service

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

Guildford Action for Families (GAF)

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

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

Catalyst - Welcome Project

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

SCC - Naloxone

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

Checkpoint

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

Smaller Grants Less Than £10K

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

16. RELATED PARTY DISCLOSURES

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

Guildford Action for Community Care**Detailed Statement of Financial Activities**
for the Year Ended 31 March 2024

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

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Guildford Action for Community Care**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

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

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