

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

**Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31 March 2025**  
**for**  
**Guildford Action for Community Care**

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

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**for the Year Ended 31 March 2025**

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## **Guildford Action for Community Care**

### **Chair's Report** **for the Year Ended 31 March 2025**

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

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

This year has seen a greater focus on our governance through the introduction of the Measuring the Good initiative as well as initiating a review of our governance documents. These initiatives are intended to ensure we don't lose focus on our charitable aims and to also ensure our ongoing development is measured and meaningful.

The highlight of the past year was the launch of the Impact report and I was super proud that so many people came to join our event and hear some amazing client stories. Those stories are always moving and hearing them directly from the people we have supported does them far more justice than putting them into written word.

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

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

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

Matthew Johnson  
Chair of Trustees

## **Guildford Action for Community Care**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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

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

To reach this aim our mission is:

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

Our Objectives are to:

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

##### **Public benefit**

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

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

## **Guildford Action for Community Care**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **CEO Annual Report for the Year Ended 31 March 2025**

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

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

Our annual Sleep Out was another major highlight, generously supported by Activate Learning (Guildford College) and sponsored by Chapters Financial. The event raised over £10,000, surpassing all expectations.

As ever, community support has been invaluable. Our gratitude goes to Sallie Barker, who, as Guildford Mayor, championed our work throughout her term, and to the Guildford Lions, whose consistent generosity helps us provide essential items for those experiencing homelessness and funds much-needed day trips for local children and families.

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

The data in this report is compelling:

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

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

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

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

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

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

Jo Tester  
CEO

## **Guildford Action for Community Care**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

#### **FINANCIAL REVIEW**

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

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

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

#### **Funding**

Our funds come from the following sources:

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

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

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

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

#### **Reserves**

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

##### **Recruitment and appointment of new trustees**

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

## **Guildford Action for Community Care**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

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

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

##### **Induction and training of new trustees**

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

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

##### **Related parties**

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

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03767533 (England and Wales)

##### **Registered Charity number**

1078721

##### **Registered office**

Beverley Hall  
71 Haydon Place  
Guildford  
Surrey  
GU1 4ND

##### **Trustees**

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

## **Guildford Action for Community Care**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Company Secretary**

##### **Auditors**

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

##### **Bankers**

Royal Bank of Scotland  
1 Spinningfields Square  
Manchester  
M3 3AP

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

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

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

In so far as the trustees are aware:

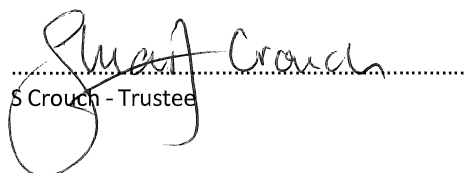
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Guildford Action for Community Care**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

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

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

  
.....  
S Crouch - Trustee

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

**Opinion**

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Material uncertainty related to going concern**

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

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

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

**Other information**

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

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

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

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

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

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

**Our responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](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  
Upper Ground Floor  
18 Farnham Road  
Guildford  
Surrey  
GU1 4XA

Date: .....

**Guildford Action for Community Care**

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

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

The notes form part of these financial statements

**Guildford Action for Community Care**

**Balance Sheet**  
**31 March 2025**

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

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

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The notes form part of these financial statements

**Guildford Action for Community Care**

**Balance Sheet - continued**

**31 March 2025**

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

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

  
.....  
S Crouch - Trustee

The notes form part of these financial statements

**Guildford Action for Community Care**

**Cash Flow Statement**  
**for the Year Ended 31 March 2025**

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

The notes form part of these financial statements

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

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

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

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
<b>Net cash</b>			
Cash at bank	357,114	99,676	456,790
	<u>357,114</u>	<u>99,676</u>	<u>456,790</u>
<b>Total</b>	<u>357,114</u>	<u>99,676</u>	<u>456,790</u>

The notes form part of these financial statements

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

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

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

**Income**

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

**Expenditure**

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

**Allocation and apportionment of costs**

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

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

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

**Tangible fixed assets**

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

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

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

**1. ACCOUNTING POLICIES - continued**

**Taxation**

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

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

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

**Going concern**

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

**2. DONATIONS AND LEGACIES**

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

**3. INVESTMENT INCOME**

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>2,226</u>	<u>1,881</u>

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

**4. INCOME FROM CHARITABLE ACTIVITIES**

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

**5. CHARITABLE ACTIVITIES COSTS**

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

**6. SUPPORT COSTS**

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

**7. NET INCOME/(EXPENDITURE)**

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

	31.3.25	31.3.24
	£	£
Auditors' remuneration	8,400	5,800
Other non-audit services	5,400	5,480
Depreciation - owned assets	916	537
	<u>14,716</u>	<u>11,817</u>

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

**8. TRUSTEES' REMUNERATION AND BENEFITS**

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

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

**Trustees' expenses**

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

**9. STAFF COSTS**

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

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

	31.3.25	31.3.24
Management and administration	2	2
Direct charitable activities	10	9
	<u>12</u>	<u>11</u>

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	46,536	19,115	65,651
<b>Charitable activities</b>			
Day Service	-	274,928	274,928
GA for Families	-	30,000	30,000
Investment income	1,881	-	1,881
Other income	19,665	-	19,665
<b>Total</b>	<u>68,082</u>	<u>324,043</u>	<u>392,125</u>

**EXPENDITURE ON**

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

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Day Service	18,080	228,869	246,949
GA for Families	63,432	108,116	171,548
<b>Total</b>	<u>81,512</u>	<u>336,985</u>	<u>418,497</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 (13,430)	 (12,942)	 (26,372)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	163,233	235,360	398,593
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>149,803</u>	 <u>222,418</u>	 <u>372,221</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 2025**

**12. TANGIBLE FIXED ASSETS**

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

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

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

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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

**15. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	149,803	96,598	(84,311)	162,090
<b>Restricted funds</b>				
Day Service	181,086	87,333	(2,080)	266,339
Connexions	315	-	-	315
Guildford Action for Families (GAF)	10,698	(97,089)	86,391	-
Smaller grants less than £10K	-	13,136	-	13,136
SCC - Naloxone	25,462	(10,148)	-	15,314
Checkpoint	4,857	9,619	-	14,476
Big Brother Big Sister	-	16,099	-	16,099
	<u>222,418</u>	<u>18,950</u>	<u>84,311</u>	<u>325,679</u>
<b>TOTAL FUNDS</b>	<u>372,221</u>	<u>115,548</u>	<u>-</u>	<u>487,769</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	131,680	(35,082)	96,598
<b>Restricted funds</b>			
Day Service	281,691	(194,358)	87,333
Guildford Action for Families (GAF)	35,998	(133,087)	(97,089)
Catalyst - Welcome Project	42,240	(42,240)	-
Smaller grants less than £10K	18,650	(5,514)	13,136
SCC - Naloxone	4,097	(14,245)	(10,148)
Checkpoint	34,100	(24,481)	9,619
Big Brother Big Sister	28,678	(12,579)	16,099
	<u>445,454</u>	<u>(426,504)</u>	<u>18,950</u>
<b>TOTAL FUNDS</b>	<u>577,134</u>	<u>(461,586)</u>	<u>115,548</u>

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

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	163,233	(13,430)	149,803
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>398,593</u>	<u>(26,372)</u>	<u>372,221</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	68,082	(81,512)	(13,430)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>392,125</u>	<u>(418,497)</u>	<u>(26,372)</u>

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

**15. MOVEMENT IN FUNDS - continued**

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	163,233	83,168	(84,311)	162,090
<b>Restricted funds</b>				
Day Service	173,594	94,825	(2,080)	266,339
Connexions	315	-	-	315
Guildford Action for Families (GAF)	-	(86,391)	86,391	-
Big Lottery Fund - Reaching Communities	48,577	(48,577)	-	-
Smaller grants less than £10K	-	13,136	-	13,136
SCC - Naloxone	12,874	2,440	-	15,314
Checkpoint	-	14,476	-	14,476
Big Brother Big Sister	-	16,099	-	16,099
	<u>235,360</u>	<u>6,008</u>	<u>84,311</u>	<u>325,679</u>
<b>TOTAL FUNDS</b>	<u>398,593</u>	<u>89,176</u>	<u>-</u>	<u>487,769</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	199,762	(116,594)	83,168
<b>Restricted funds</b>			
Day Service	458,140	(363,315)	94,825
Guildford Action for Families (GAF)	78,145	(164,536)	(86,391)
Big Lottery Fund - Reaching Communities	-	(48,577)	(48,577)
Catalyst - Welcome Project	84,480	(84,480)	-
Smaller grants less than £10K	25,620	(12,484)	13,136
SCC - Naloxone	25,015	(22,575)	2,440
Checkpoint	69,419	(54,943)	14,476
Big Brother Big Sister	28,678	(12,579)	16,099
	<u>769,497</u>	<u>(763,489)</u>	<u>6,008</u>
<b>TOTAL FUNDS</b>	<u>969,259</u>	<u>(880,083)</u>	<u>89,176</u>

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

**15. MOVEMENT IN FUNDS - continued**

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

**Day Service**

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

**Guildford Action for Families (GAF)**

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

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

**Catalyst - Welcome Project**

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

**SCC - Naloxone**

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

**Checkpoint**

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

**Smaller Grants Less Than £10K**

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

**Big Brother Big Sister**

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

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

**16. RELATED PARTY DISCLOSURES**

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

**Guildford Action for Community Care**

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

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

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**Guildford Action for Community Care**

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

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

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