



**Guideposts Trust Limited**

**Company Number: 01282361**

**Charity Number: 272619**

**Accounts**

**for the year ended**

**31st March 2025**

**Wenn Townsend**

**Chartered Accountants**

**Oxford**



Guideposts Trust Limited

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**Guideposts Trust Limited**

**Reference and Administrative Information**

**31st March 2025**

<b>Charity number</b>	272619
<b>Company number</b>	01282361
<b>Address</b>	Unit E Two Rivers Industrial Estate Station Lane Witney Oxon OX28 4BH
<b>Bankers</b>	HSBC Bank plc Witney Branch 24 Market Square Witney Oxfordshire OX28 6BG
<b>Auditors</b>	Wenn Townsend Chartered Accountants 30 St Giles' Oxford OX1 3LE
<b>Company Secretary</b>	Nicole Rolston (resigned 08/05/2024)
<b>Directors/Trustees</b>	Diana Billingham James Bradshaw Alex Curtis Jane Pritchard (appointed 05/05/2025) Andrew Morris (appointed 01/01/2025) Deborah Cohen Mariam Ahmed Melissa Noton
<b>Senior Management Team</b>	Kathryn Courtenay-Evans (Chief Executive Officer) Hala Daraz (Head of Finance) Marie-Eva James (Fundraising and Development Lead) Karen Patio (Head of People and Wellbeing) Audrey Irons (Head of Services)

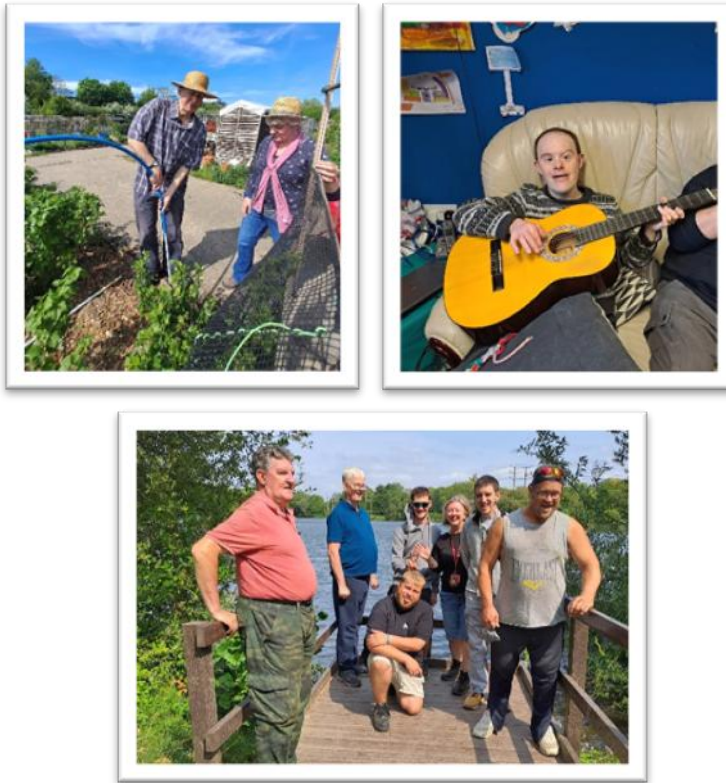


## Guideposts Trust Limited

### Trustees' Report for the year ended 31st March 2025

#### Introduction

Guideposts Trust ('Guideposts') is a UK based charity working with people in local communities for over 50 years to help them access the support, opportunities and skills they need to overcome social inequalities, improve their wellbeing and change their lives.



"At Guideposts Trust, we support people with enduring mental health conditions, learning disabilities, and dementia to overcome social barriers and inequalities to lead a more independent, fulfilling life. Sadly, we know that the people we support all too often fall between the cracks; their needs are not seen as so critical to qualify for support from health or social services, and yet, without this, they can fall into crisis. Accessibility, stigma, anxiety, care requirements, and finances heighten this and make many aspects of 'normal' life inaccessible to the people we support. For more than fifty years, we have been working hard to support our community to overcome these obstacles. Over that time, we have adapted and evolved to both the needs of our beneficiaries and changes in society, but our ethos has stayed the same – to help those in need make sense of their situation, maintain their independence, achieve their aspirations, and develop connections to avoid isolation. Now, it's time for us as a charity to look ahead to the future, taking Guideposts Trust to the next level and delivering the absolute maximum impact for the people that we support."



*Kathryn Courtenay-Evans,  
Chief Executive Officer*



**Guideposts Trust Limited**

## **Trustees' Report for the year ended 31st March 2025**

### **An overview of our history and heritage**

In 1965, Raymond Cripps, a journalist and publisher in Witney, Oxfordshire, introduced the UK to Guideposts, a US magazine. Partnering with local printer Cliff Upex, the magazine quickly gained a strong readership and highlighted a pressing need: community housing and care for people unnecessarily confined to psychiatric hospitals, and hospitals for those with learning disabilities. Cliff found that hundreds of people could be discharged if suitable accommodations existed. Despite the 1959 Care Act advocating care in the community, no support provisions were in place in the UK at the time. To address this, Guideposts Trust was formed in 1972. The charity believed that those who had spent much of their lives in hospitals needed training to adjust to living independently. Once training and appropriate accommodation were secured, volunteers were recruited to provide ongoing support and friendship, enabling many to transition safely into community life. In response to a decision made by the Housing Corporation to separate the Trust's charitable work from its housing association, Guideposts established community hubs to provide support to those in need. The first hub, launched in 1992, supported individuals with complex mental health issues. A second hub opened in 1993 for people with learning disabilities. These hubs are still in existence today, offering support services tailored to local needs, and maintaining the charity's core mission. Beyond mental health and learning disabilities specifically, Guideposts also recognised the need for improved dementia care and launched the ground-breaking Teaching Nursing Home. This facility, developed after a successful appeal, featured a 30-bedroom home designed to be a National Centre of Excellence. It conducted research into care practices and provided specialised training for doctors, nurses, and care staff on dementia. The associated Care Research Centre developed a replicable care model, funded by the Department of Health, leading to the creation of the Guideposts Dementia Care Development Pack – the first ever comprehensive audit, training, and consultancy tool for care providers in the country. Today, we build on our extensive expertise and heritage in supporting those with dementia, learning difficulties and longstanding mental health challenges through activities such as community support groups and clubs for carers and those that they care for, and specialised projects like the Forest School for children with disabilities and special educational needs, promoting outdoor activities and interaction with nature. As we look ahead to the next 50 years and what it could hold for our charity, we remain committed to the belief that no one in society should be left behind, regardless of their needs.

### **Our Impact**

We have circa 90 staff working across 20+ locations. These employees deliver 360 sessions a month for the community that we serve, reaching 1000+ people through 10,900+ hours of support per month. This is only the beginning of what we hope to achieve.

We run a range of services that are focused on helping people to achieve their potential regardless of their circumstances. We connect people together so that they can experience the joy that comes from friendship, activity, learning, purpose and occupation. We love what we do, and we love seeing people flourish.

Many of the people we support come from the most disadvantaged groups in our society, including children and adults with additional needs and disabilities, people with mental health problems, older people with dementia and other neuro-degenerative conditions, and the families or carers of all these groups. We believe that all people should be equally valued and have an equal chance to live the best life possible, that is why we do what we do.

Together we are the Guideposts community, helping each other to achieve better wellbeing.



Guideposts Trust Limited

### Trustees' Report for the year ended 31st March 2025

Our **mission** is to provide services that enable people living with mental health challenges, learning disabilities or dementia to live a happy, connected and emotionally fulfilling life, ensuring that no one is left behind. We seek to achieve excellence in our work and lead the way in the research and delivery of best practice here.

In terms of our **impact**, we have 95 staff working across 12 locations. These employees deliver 200 sessions a month for the community that we serve, reaching 840 people through 8,500 hours of support per month. This is only the beginning of what we hope to achieve.

Our **vision** for the future is to help build a society where everyone has an equal chance to live the best life possible, regardless of their circumstances and the challenges that they might have across mental health, learning difficulties or dementia. We want to banish stigma across these areas and democratise access to support and services for those who are in need.

#### Our work – now and in the future:

The charitable funding we receive helps us to run crucial services, such as:

**CONNECT Groups:** - Friendships groups and specialist sessions

#### CONNECT Groups:

We run local group sessions which help people connect with their communities. These sessions bring people together into a fun and friendly environment that leaves them feeling supported, part of their community and less isolated.

**Now:** We run local group sessions which help people connect with their communities, in addition to a rapidly growing number of online sessions. These sessions bring people together into a fun and friendly environment that leaves them feeling supported, part of their community and less isolated.

**Future:** With additional funding, we will expand these hubs into other parts of the country and create educational centres to develop citizens for their life in the community.



Guideposts Trust Limited

## Trustees' Report for the year ended 31st March 2025

**Guideposts Hubs** - Activity Day opportunities for those with additional needs.

### Guideposts Hubs:

Our Hubs work with people with complex needs on a weekly basis, over a long time period. We currently operate 6 different hubs focused on supporting those with learning disabilities, mental health problems and dementia.

**Now:** These Hubs work with people with complex needs on a weekly basis, over a long time period. We currently operate 6 different hubs focused on supporting those with learning disabilities, mental health problems and dementia.

**Future:** By securing further finances, we will create a CONNECT offering in every village and town in the countries that we serve.

### 1:1 and Coaching:

Our 1:1 befriending and coaching services support people at home and over the phone with complex emotional needs and isolation.

**Guideposts Complex Needs service** – tele-mental health service, providing coaching for people with complex needs. Our 1:1 befriending and coaching services support people at home and over the phone with complex emotional needs and isolation.

**Now** - We support 100 people with enduring mental ill health in Gloucestershire and over 200 in Hertfordshire. Our complex needs services are phone-based support for people with complex mental ill health. Our trained coaches help them to keep well – reduce incidents of crisis and accelerate recovery. Running this service takes pressure off the NHS and holds people safely in the community.





## Guideposts Trust Limited

### Trustees' Report for the year ended 31st March 2025

**Future** - By growing our donor income and commissioning and private networks, we will expand into more adjacent NHS areas, and offer a coaching service across England NHS areas.

**Our values** At Guideposts Trust, we are...

**People-centred:** We care passionately about our community and put people at the heart of everything we do.  
**Inclusive:** We believe everyone should have an equal chance to live the best life possible, regardless of their circumstances.

**Collaborative:** We work in partnership with others to achieve shared goals and maximum impact.  
**Innovative:** We are nimble, embrace change and seek new ways to improve our services to meet the needs of our beneficiaries.

**Accountable:** We are transparent and responsible for our actions and decisions, always striving to deliver high-quality services that make a difference.

We have been serving our communities for over fifty years, and in that time, we have adapted to the needs of our communities and the changes in our society. Some of our services are paid for from local authorities, but many of the programmes we run are funded from grants or donations from the public.

As a Charity we rely on these donations to keep helping people. We really appreciate every donation made and ensure that it is spent very wisely to provide our community with the help they need.

We are working towards a future where our whole community has an equal chance to find acceptance, a sense of belonging, positive relationships, meaningful occupation, good education, enriching work and a safe home, but until that happens, we are there to help.

### What our users say:



“ I wasn't going out and meeting people before joining Friendship 4 All. I am so much more confident when out and about now. I do more things on my own. ”  
 (Friendship4 All member, 2025)

**99%**

User satisfaction in 24/25



“ I enjoy being busy, meeting new people, learning new things. I always laugh here and feel happy. [I have] So many friends now. And everyone is really lovely here and have a kind heart. ”  
 (Hub member, 2025)

**98%**

User satisfaction in 24/25







## Guideposts Trust Limited

### Trustees' Report for the year ended 31st March 2025

The Trustees are pleased to present their report with the audited accounts for the year to 31st March 2025.

#### 1 Reference and Administrative Detail

Guideposts Trust Limited is a registered charity and company limited by guarantee incorporated in England and Wales.

The Trustees who served during the year and up to the date of signing are listed below:

- Diana Billingham
- Melissa Noton
- James Bradshaw
- Deborah Cohen
- Mariam Ahmed
- Alex Curtis
- Andy Morris
- Jane Pritchard

The company's Articles of Association require the Trustees to retire by rotation after a three-year term. Kathryn Courtenay-Evans, CEO, has been delegated responsibility for the day-to-day management of The Trust.

#### 2 Structure, Governance and Management

Guideposts Trust is constituted under its Memorandum and Articles of Association dated 19 October 1976. The Articles of Association provide that Guideposts Trust may have up to 25 Trustees. At 31 March 2025, there were eight members of the board.

No member of the Board of Trustees has received any remuneration in respect of his or her services to the Trust except for reimbursement of expenses incurred in providing such services.

During 2024/25 the board met 9 times, in person and online including interim meetings and the AGM.

A number of sub-committees of the board have been reviewed to strengthen the overall governance of the charity. At least two members of the board sit on each sub-committee. The sub-committees meet as follows: Finance and Remuneration – at least twice per year; Safeguarding on an as need basis and a quarterly review, Strategy by service – on a quarterly basis.

#### Public Benefit

The Trustees have regard of the Charity Commission public benefit guidance. Guideposts Trust demonstrates its public benefit through the provision of community-based services that are operated by its staff. We adopt a collaborative and complementary approach to ensure that vulnerable individuals – often with a range of complex needs and expectations - do not fall through gaps in geographic or specialisation boundaries. We are tackling the causes of loneliness and social isolation, by providing community connectivity, information and advice, group activities, therapies and work-based opportunities.



## Guideposts Trust Limited

### Trustees' Report for the year ended 31st March 2025

#### Reserves Policy

The Trustees have set a Minimum Level of unrestricted reserves (defined as unrestricted net current assets plus net realisable value of land and buildings) that will be sufficient to cover the costs of up to 12 months management and administration, statutory redundancy and other winding-up costs in the event of Guideposts ceasing to exist. The Minimum Level is £300,000 to review which was updated at the 2024 AGM.

The Trustees will maintain this Minimum Level at all times and will not take any decision or carry out any development that might impinge upon the Minimum Level without due consideration.

The priority for 2025/26 will be to maintain and monitor liquid reserves, especially in consideration of inflationary cost pressure implications.

Unrestricted net current assets were £2,231,950 (2024: £2,071,695 restated) at the balance sheet date. The Trustees have considered carefully going concern; most particularly meeting short term cash flow needs.

Retained services performed at a surplus of £210,746 in the current year compared to £157,261 (restated) in the prior year.

The charity is continually reviewing its cost base and reducing costs where possible. The support of the charity's bank in renewing existing facilities and to secure a bounce back loan has enabled it to meet all operational liabilities without the need to liquidate or make additional borrowings against fixed assets.

The Trustees feel that it is appropriate to prepare the accounts on a going concern basis.

#### 3 Objectives and Activities

The objects of the Charity are to provide a range of welfare services in the community for people with a learning disability, people with or recovering from mental health problems, for people with dementia and those who care for them.

#### Our Challenge

People living with disability or long-term conditions (and their loved ones), have the same needs as everyone else but their circumstances often mean they don't not have the chance to meet those emotional, social, spiritual and physical needs. Unfortunately, our clients' complex health conditions can conspire to isolate them and their families from their communities and from the information and support which could change their circumstances. They often fall between the gaps of statutory provision and the limited support that "single-issue" charities can offer. This can place them at risk of isolation and the medical and social effects of loneliness. Guideposts wants to be there for people who need support to achieve their innate human needs and realise their potential. We do this by providing access to support, training and community opportunities.

#### Our Services

Guideposts' physical services are provided in three counties in England (Oxfordshire, Hertfordshire & Gloucestershire) and focus on improving people's health and wellbeing as follows:



## Guideposts Trust Limited

### Trustees' Report for the year ended 31st March 2025

Mental Health services	Learning disabilities and Autism services
<ul style="list-style-type: none"> <li>• Recovery planning</li> <li>• Therapeutic activities</li> <li>• Emotional wellbeing coaching</li> <li>• Complex emotional needs coaching</li> <li>• Leisure &amp; Friendship</li> <li>• Peer support</li> <li>• Carer support</li> </ul>	<ul style="list-style-type: none"> <li>• Meaningful day activities</li> <li>• Therapeutic activities</li> <li>• Training and skills with a new qualification route via ASDAN</li> <li>• Leisure</li> <li>• Friendship and relationships</li> <li>• Assisted day trips and new experiences</li> </ul>
Children and Adolescent Services	Older people and dementia services
<ul style="list-style-type: none"> <li>• Forest School for children with Special Educational needs, or from troubled family environments linked to a CBT approach</li> <li>• Bushcraft skills for young adults and transition from primary to secondary</li> </ul>	<ul style="list-style-type: none"> <li>• Day activity opportunities</li> <li>• Therapeutic activities</li> <li>• Social opportunities &amp; Friendship</li> <li>• Information and advice</li> </ul>
Carers services	
<ul style="list-style-type: none"> <li>• Help and advice</li> <li>• Short break and respite</li> <li>• Friendship &amp; Peer support opportunities</li> <li>• Community outings and leisure opportunities</li> </ul>	

Around 150 volunteers usually support Guideposts' work, and we are grateful to them. Our volunteers would assist with delivering thousands of hours of support across 3 Counties providing support to individuals to participate in our friendship schemes, community opportunities, or the provision of support groups, providing back-office support, or serving on the board of Trustees.

***We are also enormously grateful to all those individuals, organisations, groups and Trusts who have given so generously over the year or provided practical support.***

### STRATEGIC REPORT – the following items form the Strategic Report

#### 4 Achievements and Performance for 2024/25

In 2024/25 we continued to develop our support services for people with mental health, learning disabilities, dementia and their carers'.

- In Hertfordshire, our Community Mental Health Service launched a new platform to support smooth transition for new referrals and facilitate engagement with available services. It also provides a temporary holding space for individuals awaiting access, reducing the risk of disengagement and isolation. Service users, along with carers, support staff, and referring organisations, have praised this initiative as essential for sustaining service users' recovery and reablement, benefitting everyone involved.
- With sustained NHS funding, our Complex Emotional Needs Coaching Service in Gloucestershire has expanded, offering group support alongside 1:1 coaching. Positive feedback remains strong, with 96% of participants feeling supported, listened to, safe, and respected, and equally engaged in the process.
- The year also marked the development of our learning disabilities support with the rollout of Guideposts Academy in Gloucestershire. This innovative modular training programme offers adults with learning disabilities and mental health challenges access to skills development, which in time will culminate in ASDAN GCSE-equivalent certificates, a significant addition to our day service provision.
- Our Forest School Service piloted a new CBT-informed initiative in North Oxfordshire, focusing on building children's social and emotional resilience. The programme has shown excellent early results; enhancing children's emotional well-being and equipping them with life skills to thrive.



## Guideposts Trust Limited

### Trustees' Report for the year ended 31st March 2025

- Our dementia-friendly support groups continued to expand, with a 30% increase in attendance at our Connect groups across Gloucestershire and Oxfordshire. Since July 24, a new outreach strategy has strengthened collaboration with health, social care and community partners including churches. This work directly supported the relocation of one of our clubs in Gloucestershire, resulting in increased attendance and a greater outreach impact.
- The renewal of key contracts last year was essential in sustaining our vital work for people with learning disabilities in Oxfordshire and Hertfordshire. Additionally, securing a place on the Hertfordshire Talking Therapies Framework was a pivotal achievement, enabling the charity to expand its mental health support for people living in Hertfordshire.
- We have continued campaigning to make inspiring experiences possible for disadvantaged people, many of whom may otherwise never access opportunities most take for granted, such as visiting the seaside or attending a play. Through our "Never Seen Never Been" initiative, funds raised in 2024/25 supported a range of outings and trips, including a day at Weston-Super-Mare, a steam railway experience, a trip to Chessington World of Adventures, and evening visits to Christmas lights events. These activities provided memorable experiences for more than 190 members of our services.
- We secured multiple grants including multiple year grants to support of the establishment of our Guideposts Academy in Gloucestershire, the continuation and development of our CONNECT groups provision in Gloucestershire and Oxfordshire, of our Friendship4All provision in Hertfordshire and Oxfordshire and of our Therapeutic Coaching provision for people with complex Emotional needs in Gloucestershire.
- Our work continued deliver positive outcomes, helping people navigate challenges, move away from crisis, and build inclusive, purposeful lives. The 2024/25 Service Users Survey showed that 98% reported improved health and wellbeing; 82% accessed meaningful activities and developed valuable skills with our support; and 86% felt more connected and less isolated.
- The year 2024/25 also marked an exciting milestone for us - our rebrand. It was time for our brand to better reflect the energy, passion, and innovative spirit of the organisation we are today. More modern and aligned with our mission, the new brand strengthens our charity's role as navigators in people's lives, bringing us back to the name 'Guideposts Trust' and the optimism our support inspires.

#### How we strengthened the Charity:

- We reviewed all our IT hardware and software, stripping out unnecessary costs, bringing in a new telecoms platform and renegotiating our telecom contracts
- We have continued to invest in our staff through the implementation of a career progression framework that recognises experience and seniority. In addition, we have launched a comprehensive Staff Wellbeing Programme to support the health, resilience, and engagement of our workforce.
- We have invested in health and safety software and strengthened the safety of our built environment, progressing through an extensive programme of improvements to safeguard service provision in these areas.
- We have continued to keep expenditure on the property estate to a minimal level. The Charity either owns its premises or has negotiated highly preferential lease rates, and we have maintained the rental of our underused office in Gloucestershire, generating much-needed income.
- We have re-engaged in statutory contract tendering, securing a new contract that will strengthen our financial position in the coming years and expand our reach and profile within the mental health support field.



## Guideposts Trust Limited

### Trustees' Report for the year ended 31st March 2025

#### Challenges

The Charity has remained resilient despite working within a challenging macro-economic environment.

#### Attracting and retaining staff

Like many charities we struggle to recruit and retain staff in some role due to the nature of the roles, the complex and enduring nature of our users' needs and the level of remuneration. However, the Charity strives to secure enough resources to be able to pay staff a fair wage they can live on, and this is under pressure from restrictions in the public sector funding and changes to the way people donate. We are also looking at their wellbeing and additional benefits to attract and retain.

#### Cost of Living

Inflationary pressures, rising mortgage rates, cost of basic food and essentials, have affected our staff and the income of those we support. This is particularly challenging in the Oxford area where one of our hubs is located. This has led to some staff leaving for more pay to make ends meet or taking on additional part time work. It has also led to some people we support reducing the number of days they are with us.

#### Changes to the way people view and support Charities

Our regular donors are getting older and therefore the challenge is how to reach out and make donors of the younger generation. We are actively exploring different approaches to engage supporters and highlight the impact of our work. Our *Never Seen Never Been* campaign which provides disadvantaged people with opportunities to experience activities they may otherwise never access seem to hit a cord with existing and new donors, while our focus on showcasing what our members can achieve through artistic work offers a powerful lens into their creativity and resilience. Together, these initiatives demonstrate the breadth of our efforts, from opening doors to new experiences to celebrating the talents of those we support and help us build stronger connections with donors and partners.

#### Remuneration of Key Management Personnel

Remuneration of Key Management Personnel is set by the Nomination and Remuneration Committee, consisting of the Chair and two co-opted trustees. Pay levels are benchmarked against sector averages and taking into account the requirements of the role. These are reviewed annually.

#### 5 Financial Review

Guideposts entered the 2024/25 financial year with a healthy cash balance and reported an operating surplus of £210,746 for the year compared to a net cash break-even target. This was due to a combination of favourable revenue from legacy as well as a strong cost control culture.

All our local authority contracts and grants were extended through to the end of the financial year and into the 2025/26 financial year, helping us to continue to fund those services and maintaining income levels. The Learning Disabilities Friendship grant in Hertfordshire has also been extended into the 2025/26 financial year.

The grant from the Gloucestershire NHS transformation fund to develop a mental health complex emotional needs service pilot has been increased and extended into the 2025/26 financial year.

As expected, as services resumed to normal levels our operating costs increased accordingly, with additional inflationary cost pressures being passed on by suppliers, as well as the material increase in the minimum wage rate and national insurance. Our strong financial position at the end of the financial year will enable us to enter the 2025/26 financial year with confidence, with the ability to navigate through tough economic expectations, balance the gap between the inflationary of operating cost and revenue, and to invest in innovation, build our staffing teams, continue to fund developing services and secure new grants.



## Guideposts Trust Limited

### Trustees' Report for the year ended 31st March 2025

Our ad hoc and regular donor base remains loyal and supportive, with steady contributions through both regular giving and campaign gifts. We also received healthy legacy receipts of £391,666 (2024 restated: £254,351). Income from individual giving fundraising (net of direct costs) totalled £580,820 (2024: £598,835). Although the average donation continues to increase year on year, our overall donor base continued to steadily decline. To address this, new initiatives have been introduced to engage fresh supporters and attract new donors, particularly through digital marketing and fundraising. The fundraising and development have been trialling new campaign approaches to strengthen our communication with donors and enhance our capacity to grow digitally fundraised income. In parallel, we have developed a wider programme of grant applications, targeting small, medium, and large grant makers, as well as multi-year opportunities to continue sustain our existing services, and lay the foundation for future project and service development. Sustained success in this area is key to our ability to attract and increase grant funding. To complement these efforts, we have implemented a refreshed branding and brand message. This update is designed to modernise our profile, strengthen our visibility, and ensure our communications resonate more effectively with both existing supporters and new audiences. By presenting a clearer, more engaging identity, we aim to reinforce donor confidence and broaden our reach.

Guideposts monitor cash closely and reforecast on a rolling monthly basis and are satisfied that there are sufficient known incoming resources to meet our obligations soon. Additional unknown future impacts of the pressures on the economy, increasing minimum wage levels and inflationary cost pressures on operations remains a risk. Cash flow management remains a critical focus.

Fixed Assets include land, valued at £98,000 and buildings carried at £348,875 at the Balance Sheet date. The buildings were revalued in the 2022/23 year to reflect fair value.

## 6 Plans for Future Periods

The charity will continue to develop services that meet a wide range of community needs, both in person and online. These services will be accessible throughout the week, including evenings and weekends, ensuring support is available when other provision is not. This commitment is fully in line with the impact statement shared earlier.

It will continue to develop its partnership work with NHS and Council partners to provide support for people when public sector support has run out, become too hard to get, or the pathway of support stops. Guideposts will develop its mental wellbeing services and its sub-clinical expertise to support people when they fall off the public sector conveyor belt and work to prevent them relapsing back into primary or secondary care services.

## 7 Principal Risks and Uncertainties

Guideposts Risk Management Strategy involves a regular review of the key risks faced by the charity, the establishment of systems and procedures to address those potential risks and mitigate any impact on the charity if they materialise. Guideposts is committed to ensuring that risk in our operations is managed and mitigated by using an integrated risk management system and instigating a proactive culture in managing risk.

Risks that concern the long-term strategic objectives of Guideposts Trust and the actions taken to manage them are as follows:

**Financial:** the risks to Guideposts financial position, including internal and external factors that may have an effect.

What we do:

- An annual budget is reviewed and approved by Trustees, which forms the basis for financial monitoring for the year.
- Monthly Management Accounts for operational managers are produced and reporting to the board takes place monthly at present with a more formal review at the bi-monthly board and Finance and Risk sub-committee meetings.
- Cash flow and the ability of the charity to meet its monthly obligations is seen as a specific risk at the present time. For that reason, cash flow is checked and updated daily looking ahead in detail on a 90-day





## Guideposts Trust Limited

### Trustees' Report for the year ended 31st March 2025

rolling basis to identify and mitigate pinch points. Mitigation is carried out by a continual focus on credit control, a rolling programme of fundraising asks, phasing planned expenditure with expected income and cost control.

- An adaptive budgeting process encourages managers to continually look ahead, reviewing activities and the likely financial consequences. Internal financial training and support is delivered by the finance team for our new managers and budget holders.
- This is supported by internal audit processes and an annual external audit.

**Growth:** the risks to Guideposts' strategy for growth and development.

What we do:

- Research and implement a rolling five-year business development plan to fit in with the strategic direction for the charity as agreed by the management team and Trustees, including budgets which provide income generation targets.
- Regular meetings of the Strategy & Digital and the finance/risk sub-committees to review the growth strategy and development of services.
- Have a purposeful plan to diversify income streams so that Guideposts Trust is not dependent upon a single source of income.
- Implement a Service Delivery Strategy which forms the basis of our service delivery and the management of risk to ensure responsiveness/effectiveness in the development and implementation of projects
- Ensure effective use of staffing and resources to ensure users of our services get the best possible help and support and we deliver value for money.
- Support this by robust internal systems – Quality, Management Information & Financial – to facilitate reporting of outcomes and sound Market Intelligence to enable us to align our activities to stakeholder priorities.

**Knowledge management:** the risks to knowledge resources, and the production and communication of these.

What we do:

- We have implemented a knowledge management strategy which through organisational learning and enabling the sharing of knowledge will deliver improved individual performance, competitive advantage, innovation, the sharing of lessons learned, integration and continuous improvement.

**Succession planning and talent management:** the risks to management infrastructure and staffing framework.

What we do:

- We have implemented a Framework which will enable us to recruit, retain and develop the skill and talent needed to take us forward. This is supported by clear processes around recruitment and selection, training and development and performance management.
- Have an organisation-wide approach to the documentation, sharing and dissemination of knowledge to avoid the risk of all intellectual capital being embedded in one person and to allow opportunities for learning.
- At least an annual review of pay rates by the Nomination and Remuneration sub-committee.

**Compliance:** the risks associated with non-compliance of relevant legislation (for example Health and Safety, data protection, employment practices) and regulation (for example Charities Commission, working towards the Care Quality Commission).

What we do:

- Underpin all aspects of organisational activity through our Quality Management System and work towards external quality accreditations.
- Outcome monitor all activities & ensure all projects both consistently monitor performance and publicise findings to services users, key workers and other professionals and members of the public.
- Take account of the views of users of our Services and other stakeholders via our 'Tell us your views' Policy and annual service user feedback surveys.



## Trustees' Report for the year ended 31st March 2025

- Implement a programme of internal audit and actively participate in external monitoring.
- Review and implement recommendations arising.

**Fundraising:** The risks associated with poor fundraising practice and the consequential effect on the reputation and sustainability of the charity.

What we do:

- The Charity is reliant on income given voluntarily by supporters. Supporters are at the heart of everything that we do and achieve. And, because of this, we strive to give our supporters and the people we help the best experience.
- Guideposts are signed up to the Fundraising Regulators Code of Practice in the UK and it works closely with the Fundraising Regulator and the Institute of Fundraising to help improve sector standards and ensure activity meets the expectations of supporters and the wider public.
- As a charity, talking to the public in person and communicating with existing supporters are both key in engaging people and raising vital funds for our work.
- Guideposts fundraising and marketing activities are undertaken directly by charity staff, and it doesn't use professional fundraisers or involve commercial organisations in any of fundraising work.
- All communication with supporters is conducted in such way to ensure that they and any members of the public willing to support the Charity gives what they can afford, taking particular care to ensure nobody feels under pressure to contribute.
- Supporter's personal details are stored securely. Supporter's communication preferences are recorded in their personal file, and the Charity only communicates with them in ways they have agreed to. All our marketing materials contain clear details of how to unsubscribe to any future communications. When notified (e.g. by family) of a donor receiving a cognitive impairment diagnosis, going into care, or becoming too infirm to respond to us - then we mark their file on our Donor Database as "Do Not Approach".
- The Charity is careful not to contact supporters too often. There is a limit on mailings to 4 per year to all active donors on our database (approx. 6000) and Guideposts are working hard to ensure that supporters feel even more in control of how it communicates to them. Guideposts reminds its audiences of the difference their donations are making to people's lives, all the vital services it provides and the good it does in society.
- Guideposts is constantly working on developing new ways of raising income to continue its life changing work. Although the main reason for doing this is to diversify income, it is also a belief that being more visible in communities will help to raise awareness about Guideposts and the needs of people we support. Local staff and managers regularly organise local engagement and fundraising events in communities where services are delivered.
- Although the information being distributed during events may include donation forms, the Charity never aims to recruit donors face to face on the day, letting people take the information home and decide whether they wish to make a donation. This helps minimise the risk of inadvertent pressure being placed on potentially vulnerable donors.
- A complaints log is maintained and monitored, and the Charity keeps a close eye on the pattern of complaints so improvements to services can be made. Guideposts received no complaints about its fundraising activities this year. As a social care, mental health and disability charity – all staff are highly experienced in working with vulnerable people (e.g., those with learning disability or dementia) and are attuned to the risks.



## Guideposts Trust Limited

### Trustees' Report for the year ended 31st March 2025

#### Trustees' responsibilities

The Trustees (who are also directors of Guideposts Trust Limited for the purposes of company law) are responsible for preparing the Trustees' 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 the year. In preparing these 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.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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 auditor is 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 auditor is aware of that information.

#### Auditors

A resolution to re-appoint Wenn Townsend will be proposed at the forthcoming Annual General Meeting.

#### Small company exemptions

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

This report was approved by the Trustees on 28<sup>th</sup> November 2025.

*Diana Billingham*

**On behalf of the Trustees of the Trust**

**Diana Billingham Chair**



## Guideposts Trust Limited

### Independent Auditor's Report to the Members of Guideposts Trust Limited

#### Opinion

We have audited the financial statements of Guideposts Trust Limited (the 'charitable company') for the year ended 31st 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, (including Financial Reporting Standard 102 applicable in the United Kingdom and Republic of Ireland (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 31st March 2025, and of the charitable company's 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 these standards are further described in the Auditor's 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.

#### Conclusions relating 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 trustees' report, other than the financial statements and our auditors report 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 connections 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 there is a material misstatement of this other information. 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.

#### Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- The strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not detected material misstatements in the strategic report and the directors report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or



## Guideposts Trust Limited

### Independent Auditor's Report to the Members of Guideposts Trust Limited

- we have not received all the information and explanations we require for our audit.

#### Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 15, 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 in 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 all 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.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurances about whether the financial statements as whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of these financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditors/responsibilities](http://www.frc.org.uk/auditors/responsibilities). This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

*A Rodzynski*

**Andrew Rodzynski FCA (Senior Statutory Auditor)**  
**For and on behalf of Wenn Townsend**  
**Chartered Accountants and Statutory Auditor**  
**30 St Giles**  
**Oxford**  
**OX1 3LE**

...19 December... 2025

## Guideposts Trust Limited

**Statement of Financial Activities**  
**(Including income and expenditure) for the year ended 31st March 2025**

	Note	2025 Unrestricted £	2025 Restricted £	2025 Total £	Restated 2024 Unrestricted £	2024 Restricted £	Restated 2024 Total £
<b>Income from:</b>							
<b><i>Donations and Legacies:</i></b>							
Donations, legacies and other grants	2 & 23	767,158	-	767,158	663,841	-	663,841
Raffle Income		1,274	-	1,274	523	-	523
<b><i>Charitable Activities:</i></b>							
Grants and contracts for provision of services	3	527,771	660,372	1,188,143	513,033	510,070	1,023,103
Client Fees		864,826	-	864,826	748,518	-	748,518
<b><i>Other Income</i></b>	4	66,651	-	66,651	53,327	-	53,327
<b>Total income</b>		<u>2,227,680</u>	<u>660,372</u>	<u>2,888,052</u>	<u>1,979,242</u>	<u>510,070</u>	<u>2,489,312</u>
<b>Expenditure on:</b>							
<b><i>Raising funds:</i></b>							
Raising funds – general		187,612	-	187,612	210,707	-	210,707
<b><i>Charitable activities:</i></b>							
Community Services & Projects		1,780,406	709,288	2,489,694	1,615,185	506,159	2,121,344
<b>Total expenditure</b>	8	<u>1,968,018</u>	<u>709,288</u>	<u>2,677,306</u>	<u>1,825,892</u>	<u>506,159</u>	<u>2,332,051</u>
<b>Net income/(expenditure)</b>	5 & 23	259,662	(48,916)	210,746	153,350	3,911	157,261
<b>Transfers between funds</b>		(86,201)	86,201	-	-	-	-
<b>Net movement in funds</b>		<u>173,461</u>	<u>37,285</u>	<u>210,746</u>	<u>153,350</u>	<u>3,911</u>	<u>157,261</u>
<b>Total funds brought forward</b>	23	2,461,451	5,308	2,466,759	2,308,101	1,397	2,309,498
<b>Total funds carried forward</b>		<u>2,634,912</u>	<u>42,593</u>	<u>2,677,505</u>	<u>2,461,451</u>	<u>5,308</u>	<u>2,466,759</u>

There are no gains or losses other than those recognised through the statement of financial activities.  
The results above have all derived from continuing activities.

The notes on pages 21 to 35 form part of these accounts





# Guideposts Trust Limited

## Balance Sheet as at 31st March 2025

Company Number: 1282361

	Note	2025 £	Restated 2024 £
<b>Fixed Assets</b>			
Tangible Assets	10	465,294	467,250
		<u>465,294</u>	<u>467,250</u>
<b>Current Assets</b>			
Debtors	11 & 23	726,218	502,400
Cash at bank and in hand	12	1,918,604	2,022,900
		<u>2,644,822</u>	<u>2,525,300</u>
<b>Creditors: Amounts falling due within one year</b>	13	(370,279)	(448,297)
<b>Net Current Assets</b>		<u>2,274,543</u>	<u>2,077,003</u>
<b>Total assets less current liabilities</b>		2,739,837	2,544,253
<b>Creditors: Amounts falling due after one year</b>	14	(62,332)	(77,494)
<b>Net Assets</b>		<u><u>2,677,505</u></u>	<u><u>2,466,759</u></u>
<b>Reserves</b>			
<b>Unrestricted Funds:</b>	21 & 23		
General Funds		2,471,121	2,297,660
Revaluation Reserve		163,791	163,791
<b>Total Unrestricted Funds</b>		<b>2,634,912</b>	<b>2,461,451</b>
Restricted Funds	22	42,593	5,308
<b>Total charity funds</b>		<u><u>2,677,505</u></u>	<u><u>2,466,759</u></u>

These accounts were approved by the Board of Trustees on 28 November 2025.

Diana Billingham (Trustee)

*Diana Billingham*

The notes on pages 21 to 35 form part of these accounts.



## Guideposts Trust Limited

### Cash Flow Statement for the year ended 31st March 2025

	2025 £	Restated 2024 £
<b>Reconciliation of operating result to net cash outflow from operating activities</b>		
Surplus for the year	210,746	157,261
Interest paid/(received)	(31,311)	(36,427)
Depreciation and amortisation	7,526	12,700
Increase in debtors	(223,818)	(55,362)
Increase/(decrease) in creditors	(77,369)	184,463
<b>Net cash inflow from operating activities</b>	<b>(114,226)</b>	<b>262,635</b>
<b>Cash flow from investing activities</b>		
Interest received	47,080	36,427
Fixed asset additions	(5,570)	(29,950)
<b>Net cash flow from investing activities</b>	<b>41,510</b>	<b>6,477</b>
<b>Cash flow from financing activities</b>		
Interest paid	(15,769)	-
Repayment of capital	(15,811)	(12,885)
<b>Net cash flow from financing activities</b>	<b>(31,580)</b>	<b>(12,885)</b>
Net increase in cash and cash equivalents	(104,296)	256,227
Cash and cash equivalents at 1st April 2024	2,022,900	1,766,673
Cash and cash equivalents at 31st March 2025	1,918,604	2,022,900
<b>Cash and cash equivalents</b>		
Cash at bank and in hand	1,918,604	2,022,900
	1,918,604	2,022,900



## Guideposts Trust Limited

### Notes to the Accounts for the year ended 31st March 2025

#### 1. Summary of significant accounting policies

##### a) General information and basis of preparation

(i) Guideposts Trust Limited is a registered charity and company limited by guarantee incorporated in England and Wales. In the event of the charity being wound up its liability in respect of the guarantee is limited to £1 per member of the charity. The registered address of the charity is that given on page 1 of these financial statements. Guideposts Trust Limited is a multi-disciplinary social care and mental health charity.

(ii) The accounts are prepared under this historical cost convention modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis and are presented in sterling, which is the functional currency of the charity, and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### b) Tangible fixed assets and depreciation

Tangible fixed assets are stated at historical cost less depreciation, other than Freehold Land and Freehold buildings which were revalued in 2023. This represented a change in accounting policy; the charity believing that this change provides a more reliable, appropriate and accurate information about assets held by the charity. Valuations will be carried out on a regular basis to make sure that the carrying amount does not differ materially from the fair value of the asset at the end of the reporting period.

Depreciation rate values are as follows:

Freehold land	-	Nil
Freehold buildings	-	2% - 10% straight line
Fixtures and fittings	-	20% straight line
Equipment	-	15% straight line
Computer Software	-	15% straight line
Computer Hardware	-	25% straight line
Motor vehicles	-	25% straight line

Capital expenditure in excess of £1,000 is capitalised.



## Guideposts Trust Limited

### Notes to the Accounts (continued) for the year ended 31st March 2025

#### 1. Accounting policies (continued)

##### c) **Restricted funds**

The restricted funds include unspent income which has been received in response to specific appeals and grants towards services. Surplus funds at the completion of a project, if the funding body approves, or if the contract terms permit retention, are transferred to unrestricted funds, when it is clear they will not be utilised.

##### d) **Pension costs**

The Charity operates a group personal pension scheme. The assets of the schemes are held separately from those of the Charity in an independently administered fund. The pension cost represents contributions by the Charity to the fund, which are recognised when they become payable.

##### e) **Income**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised when earned (as the related goods or services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when:

- Grants are received in advance for the accounting period to which they relate.
- If there is a performance obligation from the charity to provide services and transfer control to the customer.
- If it is probable that the charity will collect the payment for the services provided.

Where they are recognised in the accounts, gifts in kind or donated services are included at market value on the date of receipt.

##### f) **Leasing**

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.



**Guideposts Trust Limited**

**Notes to the Accounts (continued)  
for the year ended 31st March 2025**

**1 Accounting policies (continued)**

**g) Expenditure**

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

- Costs of raising funds are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with the provisions of services and include both the direct costs, support costs and governance costs relating to these activities.
- Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita staff costs by the time spent and other costs by their usage.

**h) Cash at bank and in hand**

Cash at bank and in hand comprises cash balances held in current accounts, deposit accounts accessible on demand, and physical cash held by the charity.

**i) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

**j) Creditors**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**k) Going concern**

The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. Based on this, the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern and therefore the accounts have been prepared on a going concern basis.

**l) Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees consider the property valuation to be an area of uncertainty. More information is provided in note 10.



## Guideposts Trust Limited

### Notes to the Accounts (continued) for the year ended 31st March 2025

2	Donations, legacies and other grants	Unrestricted	Restricted	Total 2025	Restated Total 2024
		£	£	£	£
	General donations	375,492	-	375,492	409,490
	Legacies	391,666	-	391,666	254,351
		<u>767,158</u>	<u>-</u>	<u>767,158</u>	<u>663,841</u>

Restricted income for donations, legacies and other grants income in the current year was £Nil compared to £Nil in 2024.

### 3 Contracted Services & Grants received

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Local Authorities & Other	527,771	-	527,771	513,033
BBC Children in Need	-	-	-	29,219
Hertfordshire Community Foundation	-	157,749	157,749	148,111
Adrian Swire Charitable Trust	-	11,000	11,000	-
Burford Garden Centre	-	-	-	5,000
Gloucestershire CCG	-	360,006	360,006	279,581
Dementia Connections	-	4,980	4,980	3,034
Barnwood Trust	-	48,263	48,263	18,000
The Langtree Trust	-	-	-	500
Mayfield Home Trust	-	1,013	1,013	1,646
Meech Centenary Fund	-	-	-	1,500
Mr & Mrs J. A. Pye's Charitable Settlement	-	-	-	1,500
The Doris Field Charitable Trust	-	-	-	1,000
Gloucestershire Community Foundation	-	-	-	2,500
The Benefact Trust	-	16,000	16,000	6,000
David Solomon Trust	-	-	-	500
W.G. Edwards Charitable Foundation	-	-	-	1,500
MJC Stone Charitable Trust	-	-	-	1,689
The Albion Trust	-	-	-	1,000
The Pharsalia Charitable Trust	-	-	-	5,000
PF Charitable Trust	-	2,000	2,000	2,000
GCC	-	7,500	7,500	-
Cumber Family Trust	-	2,000	2,000	-
OCF OCVA Well Together program	-	8,000	8,000	-
Tewkesbury Town	-	300	300	-
Income Released from previous financial year	-	39,217	39,217	-
Other	-	2,340	2,344	790
	<u>527,771</u>	<u>660,372</u>	<u>1,188,143</u>	<u>1,023,103</u>

Restricted income for contracted services and grants in the current year was £660,372 compared to £513,033 in 2024.





## Guideposts Trust Limited

### Notes to the Accounts (continued) for the year ended 31st March 2025

#### 4 Other income

	2025 £	2024 £
Miscellaneous income	8,900	5,750
Rental income	10,671	11,150
Interest received	47,080	36,427
	<u>66,651</u>	<u>53,327</u>

Restricted income for other income in the current year was £Nil compared to £Nil in 2024.

#### 5 Net income/expenditure

	2025 £	2024 £
This is stated after charging:		
Auditors' Remuneration - audit of these financial statements	7,560	7,000
- other services	1,940	1,800
Depreciation and amortisation	12,220	12,700
Operating leases - land and buildings	37,784	36,460
Operating leases - other	5,853	6,740
Interest payable - bank loan interest	4,198	5,019
	<u></u>	<u></u>



## Guideposts Trust Limited

### Notes to the Accounts (continued) for the year ended 31st March 2025

#### 6 Employees

	2025 Number	2024 Number
The average number of employees during the year was:		
Project staff	72	74
Fundraising	4	5
Administration	9	9
	<u>85</u>	<u>88</u>
	£	£
Their total remuneration was:		
Wages and salaries	1,806,665	1,524,741
Social security costs	146,409	107,212
Other pensions costs	95,236	80,162
	<u>2,048,310</u>	<u>1,712,115</u>

The charity operates a group personal pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost represents contributions by the charity to the funds, which are recognised when they become payable. Contributions owing amounted to £34,837 at 31st March 2025 (2024: £23,843) respectively.

None of the Trustees received any remuneration for their office and Trustees' expenses totalled £2,291 for the year (2024: £77), paid to two Trustees (2024: one) for travel and subsistence and home office expenses. Indemnity insurance of £100 (2024 £580) was paid in respect of the Trustees.

There was one employee with emoluments between £70,000 and £80,000 in the year (2024: one). The total paid to key management personnel in the year was £314,753 (2024: £134,148).

Termination payments totalled £30,845 (2024: £nil) for one employee during the year. There was no outstanding liability for the termination payments at the balance sheet date.

#### 7 Taxation

The trust is a registered charity in accordance with Section 505 of the Income and Corporation Taxes Act 1988. As such it is not liable to pay corporation tax on any surplus applied for charitable purposes.



## Guideposts Trust Limited

### Notes to the Accounts (continued) for the year ended 31st March 2025

#### 8 Analysis of Expenditure

	Staff Costs £	Support Costs £	Depreciation/ amortisation £	Other £	Total 2025 £	Total 2024 £
Charitable activities	1,884,357	286,401	7,526	311,410	2,489,694	2,121,344
Raising funds	168,694	18,918	-	-	187,612	210,707
	<u>2,035,051</u>	<u>305,319</u>	<u>7,526</u>	<u>311,410</u>	<u>2,677,306</u>	<u>2,332,051</u>

The allocation of Support Costs is shown in note 22. Other charitable activity costs represent other costs of delivering services and contracts such as, client activities, travel, training and premises costs. Other costs of raising funds include the cost of direct mail activity.

Included within charitable activities is restricted expenditure of £709,288 (2024: £506,159).

#### 9 Allocation of support costs

The Trust allocates its support costs as shown in the table below. Support costs are allocated on the basis consistent with the use of resources.

##### Allocated to

	Charitable Activities £	Costs of Raising Funds £	2025 Total £	2024 Total £
General office	150,529	13,857	164,386	148,558
Information technology	83,146	5,061	88,207	66,743
Governance costs	11,805	-	11,805	10,687
Legal and other professional costs	40,921	-	40,921	19,399
	<u>286,401</u>	<u>18,918</u>	<u>305,319</u>	<u>245,387</u>

##### Analysis of charitable activities support costs

Community Care Services & Projects	100%
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## Guideposts Trust Limited

### Notes to the Accounts (continued) for the year ended 31st March 2025

#### 10 Tangible Fixed Assets

	Freehold Buildings £	Freehold Land £	Fixtures, Fittings and Equipment £	Motor Vehicles £	Total £
<b>Cost / valuation</b>					
At 1st April 2024	358,750	98,000	137,552	47,454	641,756
Additions	-	-	5,570	-	5,570
At 31st March 2025	358,750	98,000	143,122	47,454	647,326
<b>Depreciation</b>					
At 1st April 2024	9,200	-	135,352	29,954	174,506
Charge for year	675	-	1,601	5,250	7,526
At 31st March 2025	9,875	-	137,628	35,204	182,032
<b>Net book value</b>					
At 31st March 2025	348,875	98,000	6,169	12,250	465,294
At 31st March 2024	349,550	98,000	2,200	17,500	467,250

All assets are held for charitable purposes.

Two freehold buildings owned by the charity were revalued in October 2023. At 31 March 2025, the trustees do not consider the value to be materially different.

The basis for the 2023 revaluation was an external survey carried out by an independent valuer, Ash Chartered Surveyors, and his estimate of their value should they be placed on the open market.

The carrying amount for freehold buildings that would have been recognised at the end of the reporting period, had the assets be carried under the historical cost model is £179,010 (2024: £179,010). The gain on revaluation of £163,791 is shown within the funds analysis on the balance sheet as the revaluation reserve.

The carrying amounts of tangible fixed assets with a restricted title or pledged as security for liabilities is £446,875 (2024: £447,550)



## Guideposts Trust Limited

### Notes to the Accounts (continued) for the year ended 31st March 2025

#### 11 Debtors

	2025 £	Restated 2024 £
Income debtors	81,693	121,700
Prepayments and accrued income	648,647	434,985
Due from Be Free Young Carers (note 18)	26,397	31,397
Provision for bad debts	(30,519)	(85,682)
	<u>726,218</u>	<u>502,400</u>

#### 12 Cash at bank and in hand

Cash and current accounts	<u>1,918,604</u>	<u>2,022,900</u>
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#### 13 Creditors: amounts falling due within one year

Bank loans	15,535	16,185
Trade creditors	62,746	20,815
Taxes and social security costs	78,021	72,537
Accruals and deferred income	213,977	338,760
	<u>370,279</u>	<u>448,297</u>

A loan from Triodos Bank is secured on two freehold properties at a current interest rate of 7%. Falling due within one year there is a balance of £10,094.

The Bounce Back loan from HSBC is unsecured at a fixed interest rate of 2.5%, with repayments due from December 2021. Falling due within one year is a balance of £5,441.

Deferred income consists of grants received in advance of the period in which expenditure can occur as per the grant funding arrangements.



## Guideposts Trust Limited

### Notes to the Accounts (continued) for the year ended 31st March 2025

#### 14 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loans	62,332	77,494
	<u>62,332</u>	<u>77,494</u>
Maturity of bank loan		
- between one and two years	16,287	14,347
- between two and five years	41,474	52,239
- in five years or more	4,571	10,908
	<u>62,332</u>	<u>77,494</u>

A loan from Triodos Bank is secured on two freehold properties at a current interest rate of 7%. Falling due after one year is a balance of £34,548.

The Bounce Back loan from HSBC is unsecured at a fixed interest rate of 2.5%, with repayments due from December 2021. Falling due after one year is a balance of £27,784.

#### 15 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases were:

	2025 £	2024 £
Land and buildings:		
Operating leases which expire:		
- within one year	27,962	16,772
- in the second to fifth years inclusive	4,583	33,250
	<u>32,545</u>	<u>50,022</u>
Equipment:		
Operating leases which expire:		
- within one year	-	5,791
- within the second to fifth years inclusive	-	-
	<u>-</u>	<u>5,791</u>





Guideposts Trust Limited

Notes to the Accounts (continued)  
for the year ended 31st March 2025

**16 Repayment of capital**

	2025 £	2024 £
<b>Decrease in borrowings</b>		
Debt due within one year:		
Secured loans	(784)	2,050
Bounceback Loan	134	130
Debt due after one year:		
Secured loans	(9,721)	(9,762)
Bounceback Loan	(5,441)	(5,303)
	<u>(15,812)</u>	<u>(12,885)</u>

**17 Analysis of net debt**

	At 1st April 2024	Cash Flow	At 31st March 2025
Cash and cash equivalents	2,022,900	(104,296)	1,918,604
Bank loans due within one year	(16,185)	650	(15,535)
Bank loans due after one year	(77,494)	12,162	(62,332)
<b>Net (debt) / cash</b>	<u>1,932,221</u>	<u>(91,484)</u>	<u>1,840,737</u>

	At 1st April 2023	Cash Flow	At 31st March 2024
Cash and cash equivalents	1,766,673	256,227	2,022,900
Bank loans due within one year	(14,005)	(2,180)	(16,185)
Bank loans due after one year	(92,559)	15,065	(77,494)
<b>Net (debt) / cash</b>	<u>1,660,109</u>	<u>269,112</u>	<u>1,929,221</u>



**Notes to the Accounts (continued)  
for the year ended 31st March 2025**

**18 Associated charitable company**

**Be Free Young Carers**

A partnership agreement was signed on 21st February 2014 which enabled the Charity to enter into a Constitutional and Service Level Agreement with Be Free Young Carers which enables the Be Free Young Carers to share the resources of the Charity. At the date of the agreement, Guideposts provided financial support to enable Be Free Young Carers to maintain services whilst a long-term strategic plan to develop and grow sustainable services to carers in the region for both organisations was researched and developed. To date the Charity has outstanding financial support totalling £26,397 to Be Free Young Carers by way of an intercompany loan. In the year ended 31st March 2020, the decision was made to provide against this loan as the extent of recoverability remains uncertain. A repayment of £5,000 was received during the year (2024: £5,000) and the provision adjusted accordingly. At 31st March 2025 the total provision against the loan was £26,397.

**19 Ultimate Controlling Party**

The Charity is controlled by a board of Trustees with no one person having overall control.

**20 Related Parties**

There were no related party transactions during the year that require disclosure other than those noted in note 6.



## Guideposts Trust Limited

### Notes to the Accounts (continued) for the year ended 31st March 2025

#### 21 Reserves

##### 2025

	Restricted Funds Projects £	Revaluation Reserve £	Restated Unrestricted General Funds £	Total Funds £
<b>Balance brought forward</b>	5,308	163,791	2,297,660	2,466,759
Income for the year	660,372	-	2,227,680	2,888,052
Expenditure for the year	(709,288)	-	(1,968,018)	(2,677,306)
Transfers between funds	86,201	-	(86,201)	-
<b>(Deficit)/surplus for the year</b>	37,285	-	173,461	210,746
<b>Balance carried forward</b>	42,593	163,791	2,471,121	2,677,505
<b>Analysis of net assets between funds</b>				
Tangible fixed assets	-	163,791	301,503	465,294
Net current assets	42,593	-	2,231,950	2,274,543
Creditors falling due after one year	-	-	(62,332)	(62,332)
<b>Total</b>	42,593	163,791	2,471,121	2,677,505

##### 2024

	Restricted Funds Projects £	Revaluation Reserve £	Restated Unrestricted General Funds £	Restated Total Funds £
<b>Balance brought forward</b>	1,397	163,791	2,144,310	2,309,498
Income for the year	510,070	-	1,979,242	2,489,312
Expenditure for the year	(506,159)	-	(1,825,892)	(2,332,051)
<b>(Deficit)/surplus for the year</b>	3,911	-	153,350	157,261
<b>Balance carried forward</b>	5,308	163,791	2,297,660	2,466,759
<b>Analysis of net assets between funds</b>				
Tangible fixed assets	-	163,791	303,459	467,250
Net current assets	5,308	-	2,071,695	2,077,003
Creditors falling due after one year	-	-	(77,494)	(77,494)
<b>Total</b>	5,308	163,791	2,297,660	2,466,759



**Guideposts Trust Limited**

**Notes to the Accounts (continued)  
for the year ended 31st March 2025**

**21 Reserves (continued)**

**Unrestricted Funds**

**a) General Funds**

These represent the reserves which are not designated for a specific purpose.

**b) Revaluation Reserve**

This represents the surplus on open market revaluation on two freehold office buildings owned by the Charity.

**Restricted Funds**

**Projects**

These funds represent the restricted unspent balances from several projects, which will be expended in subsequent accounting periods. Where the terms of the funding permit, unspent restricted funds are released to General Funds either when it is clear that all commitments relating to the project have been met for the period under review, for on-going projects, or at the end of the project life.

Where a project is forecast to have insufficient funding streams to fully cover its costs and if it is felt that the support of that activity would further the aims of the charity, the Trustees will decide to under pin that project from General Funds. Projects supported in this manner in the current year numbered 8, with a total value of £132,672 (9 in the previous year, with a total value of £90,736).



## Guideposts Trust Limited

### Notes to the Accounts (continued) for the year ended 31st March 2025

#### 22 Restricted funds

<b>2025</b>	<b>At 1st April 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 31st March 2025 £</b>
Friendship4All Service	1,318	171,591	(153,169)	-	19,740
Complex Emotional Needs Pilot	(6,157)	408,883	(379,873)	-	22,853
Other care service projects	10,147	79,898	(176,246)	86,201	-
<b>Total restricted funds</b>	<b>5,308</b>	<b>660,372</b>	<b>(709,288)</b>	<b>86,201</b>	<b>42,593</b>

<b>2024</b>	<b>At 1st April 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 31st March 2024 £</b>
Friendship4All Service	525	149,929	(149,136)	-	1,318
Complex Emotional Needs Pilot	(4,661)	279,581	(281,077)	-	(6,157)
Other care service projects	5,533	80,560	(75,946)	-	10,147
<b>Total restricted funds</b>	<b>1,397</b>	<b>510,070</b>	<b>(506,159)</b>	<b>-</b>	<b>5,308</b>

The Friendship4All Service fund is for the support of learning disability community support and befriending services.

The Complex Emotional Needs Pilot is for coaching and mental health services for clients with complex emotional needs.

The other care service projects are for the provision of support and care services for client groups related to disadvantaged children, mental health, learning disability, dementia and carer support services.

A transfer of £86,201 (2024: £nil) from unrestricted general funds to other care service projects represents the deficit in the restricted fund for the year being covered by general reserves.

#### 23 Prior period restatement

The prior year figures for accrued income have been restated to recognise legacy income in the relevant period. In addition, the opening balances as at 1 April 2023 (i.e. the start of the comparative period) have been restated to reflect adjustments required in relation to the same matter for periods prior to 2024.

The effects of the prior year adjustment are summarised below:

Increase in legacy income recognised for the year ended 31<sup>st</sup> March 2024: £39,374

Increase in accrued income as at 31<sup>st</sup> March 2024: £39,374

Net increase in opening fund balances as at 1<sup>st</sup> April 2023: £344,186