

Company number: 4151312

Charity number: 1089987

# Groundswell Network Support UK

(Operating as Groundswell)

Report and financial statements  
For the year ended 31 March 2020

Contents

For the year ended 31 March 2020

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## Groundswell Network Support UK

### Reference and administrative information

For the year ended 31 March 2020

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**Company number** 4151312

**Charity number** 1089987

**Registered office and operational address** 6th Floor St Matthews  
Brixton Hill, London  
London, England  
SW2 1JF

**Country of registration** England & Wales, Scotland or Northern Ireland

**Country of incorporation** United Kingdom

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Terry Hitchcock	Chair (resigned 1 <sup>st</sup> Sept 2020)
Jenny Yates	Chair (appointed to Chair 1 <sup>st</sup> Sept 2020)
Steve Wyler OBE	Treasurer
Laura Austin Croft	
Matthew Harrison	
Dr Alistair Story	
Louisa McDonald	(appointed 31 <sup>st</sup> July 2019)
Gerry Rolfe	(appointed 30 <sup>th</sup> January 2020)
Lynn Young	(resigned 8 <sup>th</sup> Aug 2019)
Josie Mavromatis	(resigned 8 <sup>th</sup> Jan 2020)
Ian Lazarus	(appointed 30 <sup>th</sup> Jul 2019, resigned 23 <sup>rd</sup> Dec 2019)
Susan Harrison	(resigned 22 <sup>nd</sup> Jul 2019)

<b>Key management personnel</b>	Steven Platts	Chief Executive
	Kate Bowgett	Director of Advocacy
	Martin Burrows	Director of Research & Campaigns
	Becky Evans	Fundraising & Communications Manager
	Jenny McAteer	#HealthNow Director

**Bankers** Unity Trust Bank  
4 Oozells Square  
Birmingham B1 2HB

CAF Bank Ltd.  
25 Kings Hill Avenue  
West Malling  
Kent ME19 4JQ

## Groundswell Network Support UK

### Reference and administrative information

For the year ended 31 March 2020

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<b>Solicitors</b>	Bates Wells & Braithwaite Cheapside House 138 Cheapside London EC2V 6BB
<b>Auditor</b>	Sayer Vincent LLP Chartered Accountants and Statutory Auditor Invicta House 108-114 Golden Lane LONDON EC1Y 0TL

## Trustees' annual report

For the year ended 31 March 2020

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The trustees present their report and the audited financial statements for the year ended 31 March 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives and activities

### Our vision

Our vision is of an equal and inclusive society, where the solutions to homelessness come from the people with experience of homelessness.

### Our mission

Groundswell exists to enable people who have experience of homelessness to create solutions and move themselves out of homelessness – to the benefit of our whole society.

### Our core beliefs

1. The whole community benefits when we effectively tackle homelessness and social exclusion.
2. We believe in people. People are society's most valuable resource, and everyone has the capacity to make a contribution.
3. There is no "them" and "us" – only us. Groundswell brings everyone together to create genuine solutions to homelessness.
4. Participation works. Supporting people to participate creates more effective services and policy – and crucially enables people to move out of homelessness.

## Our activities and achievements

**Homeless Health Peer Advocacy (HHPA):** Our award-winning advocacy service trains volunteers with experience of homelessness to support people who are homeless to attend health appointments and deliver group health promotion sessions. We are dedicated to supporting people to access the healthcare they need when they are homeless, because everyone has the right to good health and a right to access healthcare.

Over the past year 42 volunteers and 11 staff members (Case Workers and Care Navigators) delivered HHPA, carrying out over 3,600 one-to-one appointments and nearly 800 health promotion sessions. In 2020 HHPA celebrated its 10<sup>th</sup> anniversary in London. Groundswell now holds 15 contracts and grants to deliver HHPA in 10 London boroughs.

This year also saw the expansion of HHPA outside of London. We partnered with DePaul in Dublin and Cornwall Housing; supporting and training them to set up their own local HHPA services. Last

## Trustees' annual report

For the year ended 31 March 2020

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year across London, Dublin and Cornwall we trained 30 individuals with experience of homelessness to become volunteer Peer Advocates.

**Insight & Action (I&A):** Our I&A work brings together insight from people with experience of homelessness, and we use this insight to tackle issues through changing practice and challenging policy. Last year 24 volunteers were trained as peer researchers, taking the lead on our frontline research which included 1,300 participants (made up of people who are homeless, people with experience of homelessness, support staff and professionals).

Over the past year our social enterprise activities have become successful at generating income. We have been commissioned by various charities, academic bodies, local authorities and Government bodies to deliver peer research. These include work for national charity Crisis on their evaluation of the Homelessness Reduction Act and funding from Newcastle City Council to help improve their involvement of people who are homeless in their service delivery.

We were awarded a grant by the Greater London Authority (GLA) to carry out research to understand the health conditions of women who are homeless and how homelessness affected their health. The key findings of the research exposed that:

- 74% of women who are homeless have a physical health issue and 64% were experiencing mental health issues.
- Participants had long histories of homelessness in which physical and mental health were contributing factors to their situation.
- Most participants were living with several health conditions that were aggravated by living conditions and the stresses of being homeless.

**#HealthNow:** During the year we launched our national #HealthNow partnership with national charities Shelter and Crisis. Funded by the National Lottery Community Fund, the four-year campaign aims to work towards an inclusive health system, where everyone has access to the health care they need, ultimately moving people out of homelessness.

#HealthNow is delivered in Birmingham and Newcastle (led by Crisis) and Greater Manchester (led by Shelter). Local alliances have been formed in each area, consisting of people with experience of homelessness and other health and homelessness stakeholders. Peer research is underway to identify local barriers to healthcare. These local insights will inform a national alliance where solutions will be coproduced to campaign for national change. Each area will also have its own local Homeless Health Peer Advocacy (HHPA) service, although this is currently on hold due to COVID-19.

**Progression Programme:** We are committed to developing and supporting a workforce of people with experience of homelessness to participate in designing and delivering solutions to homelessness whilst progressing in their own lives. Through our training and volunteering people are given opportunities to gain practical experience. In addition to this our Progression Programme ensures everyone who volunteers or works with Groundswell has the support to tackle

Trustees' annual report

For the year ended 31 March 2020

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the problems that may be preventing them from progressing. Last year the team supported 64 individuals around employment, training, benefits, mental health and more. Seven former volunteers began full time work at Groundswell during 2019/20.

**Impacts of COVID-19**

The impacts of the COVID-19 pandemic really started to affect Groundswell when the office was closed in mid-March 2020. Office-based staff began working from home and the majority of face to face work was cancelled. Where HHPA appointments did happen we were able to either send a staff member to support, or arrange transport and telephone support. It is a testament to the commitment of the team that we turned down very few bookings during lockdown. Some of our frontline staff have been heavily involved in the COVID-19 response in London throughout the period.

In order to provide support remotely, we set up a regular welfare check phone service. We put the policies, procedures, infrastructure and training in place to make that happen, and rolled out the service by the end of March. The team carried out regular calls throughout lockdown, and where necessary carried out welfare visits, food and medication drop-offs and referred into other services. Over 700 welfare calls were successfully completed through April to June 2020 with London HHPA clients.

By early August 2020, outpatient services were gradually opening up again and referrals for support to attend appointments were picking up. We were also able to re-introduce some health promotion sessions, and assist with flu jabs and Coronavirus testing in hostels.

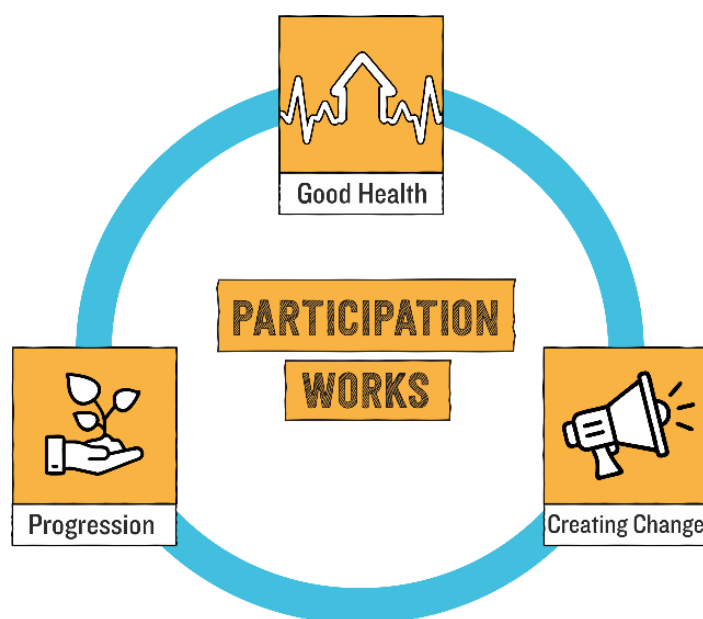
Some of our research fieldwork was not able to go ahead as scheduled or had to be delivered remotely. However, with funding from NHS England and the National Lottery Community Fund we were able to carry out national research into the impacts of COVID-19 on people experiencing homelessness.

We want to pay tribute to our volunteers and staff for their exceptionally hard work, commitment, and adaptability during the emergency. All our volunteers and the majority of our staff themselves have experience of homelessness, and while this means they are especially well-placed to deliver Groundswell's work, it also means that they were at higher risk during COVID-19. We were however able to offer personalised support to all our volunteers and staff, thanks to the dedicated work of our Progression team.

Financially we ended the year in a stronger position and we are extremely grateful to our supporters, funders and commissioners for their support and flexibility, particularly during the pandemic, for the time being at least, has provided financial stability to Groundswell.

## Future Plans

We launched our new strategy “Participation Works” in May 2020. Participation is at our core because the experience of homelessness is crucial in making decisions that affect lives and ultimately help people to move out of homelessness. The strategy with three key strategic themes with goals for us to work towards over the next three years.



### Good Health

We believe good health creates a foundation to move out of homelessness. Groundswell's people-focused health work and innovative services enable people who are homeless to access the health care they need – because everyone has a right to good health.

### Homeless health services

Support people experiencing homelessness to access the health care they need through personalised Homeless Health Peer Advocacy (HHPA) services across the UK.

### Health promotion

Give people experiencing homelessness the tools to understand and take control of their situation; recognising how to make safer informed choices about their own lives.

### Healthy Groundswell

Ensure that Groundswell is a leader in the Health and Social Care sector with regards to providing a healthy and satisfying place to work and volunteer.



## Trustees' annual report

For the year ended 31 March 2020

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### Progression

We are committed to developing and supporting a workforce of people with experience of homelessness to participate in designing and delivering solutions to homelessness whilst progressing in their own lives.

### Peer engagement

Develop a national network of volunteers with experience of homelessness to support delivery of all three strands of this strategy.

### Employment

Create opportunities for Groundswell staff and volunteers to progress into fulfilling careers.

### Participatory practice

Have the right participatory structures across the organisation to guide good governance and our learning as an organisation.



### Creating Change

Groundswell brings together insight from people with experience of homelessness. We use this insight to tackle issues through changing practice and challenging policy. We believe that the experience of homelessness brings insight that can help tackle the issues of homelessness and create change.

### Challenging policy

Use the views and experiences of the people we work with to create action locally and nationally that challenges policy and breaks down barriers to good support and healthcare.

### Changes in practice

Use our knowledge base to provide the tools to change systems and improve services at a local and national level.

### Increasing awareness

Keep the issue of homelessness in the forefront of people's minds by communicating the experiences of people who are homeless. Raise awareness and understanding of barriers to accessing health and other homelessness services.

## Financial review

### Income

Groundswell's income was £1,731,795 during the year, our largest ever income and a 61% increase on the previous year (£1,073,005).

### Trustees' annual report

#### For the year ended 31 March 2020

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Expenditure, at £1,326,018, was 32% up on the previous year (£1,004,026). This resulted in a surplus of £405,777 for the year (2019: £68,981). £130,327 of the surplus related to restricted funds, where the unspent funds will be expended in the future on the purposes for which they were given. The operating surplus is reflected in the unrestricted surplus of £275,450 (2019: £62,535).

#### Reserves

The Trustees, after a careful assessment of the Charity's risks, including those related to COVID-19, have determined that the reserves policy should be to hold a contingency for unexpected expenditure and to allow time in the event of a sudden cessation of key funding to source alternatives. In the light of this, Groundswell's reserve target has been adjusted to unrestricted funds in a range equivalent to four to six months running costs, i.e. £442,000 to £663,000.

At 31 March 2020, the total reserves carried forward were £678,505 (2019: £272,730) of which £528,178 were unrestricted reserves and £150,327 were restricted reserves. The figure of £528,180 is within our target reserves range.

#### Going concern

The trustees consider Groundswell to have sufficient free reserves and cashflow to enable the organisation to continue operating for the foreseeable future, looking at least twelve months from when this report is approved. There are no material uncertainties relating to going concern.

### Thanks to our supporters, commissioners and partners

The Access Group, Advent of Change, The Albert Hunt Trust, The Alchemy Foundation, Bupa UK Foundation, Camden Giving Fund, Cornwall Housing, City Bridge Trust, Crisis, DePaul Ireland, East London Foundation Trust, Fore Trust, Fulfilling Lives Lambeth, Lewisham and Southwark, Garfield Weston Foundation, Gilead Sciences Limited, Greater London Authority, Grosvenor Chapel, Hackney and City Fund, Halcrow Foundation, Healthy London Partnership, The Henry Smith Charity, Hyde Park Place Estate Charity, London Borough Hammersmith & Fulham, London School of Hygiene and Tropical Medicine, Leslie Aldridge Trust, Merchant Taylors' Company, Mrs Maud Van Norden Charitable Foundation, Moelis, Ministry of Housing, Communities and Local Government (MHCLG), National Institute of Health Research, The National Lottery Community Fund, Newcastle City Council, NHS Camden CCG, NHS Central London (Westminster) CCG, NHS Greenwich CCG, NHS Hammersmith & Fulham CCG, NHS Islington CCG, NHS West London CCG, Pilgrim Trust, Public Health England (Lambeth and Westminster), The Quadrio-Curzio Family Charitable Trust, RSI Westminster, School for Social Entrepreneurs, Shelter, Souter Charitable Trust, Stavros Niarchos Foundation, St Mungos, Strand Parishes Trust, Streets of London, StreetSmart, Thames Reach, Trust for London, Tudor Trust, University College London, Vitol Foundation, Wates Foundation, Wellcome Trust, Westminster Amalgamated Charity, Westminster City Council, Westminster Foundation.

## Principal risks and uncertainties

Groundswell operates a robust risk management and control framework, including the preparation of a detailed annual risk register. Key ongoing and emerging risks are reviewed quarterly by both the Finance Committee and the Senior Management Team. Additionally, the Charity operates a thorough system of incident reporting, which is managed by the Senior Management Team and overseen by the People Committee.

The Groundswell Trustees fully acknowledge the risk that is inherent in the Charity's work. We take these risks consciously and conscientiously, applying our thorough risk framework to our work – as we believe that empowering people experiencing homelessness to be at the heart of delivering solutions to homelessness is the most effective way to address the growing societal concern of homelessness.

The principal risks identified by the Board and Senior Management Team are: loss of contract income leading to insufficient operating income and reserves; negative impacts on the charity's participatory ethos as we continue to grow and culture changes; and also a need to focus on continually improving our impact measurement systems.

## Fundraising policy

Our original fundraising target for the reporting period was £1,648,183 across all income streams with a balance of statutory income, restricted grants and unrestricted donations. The final figure raised of £1,731,795 represents 105% of this target, a very satisfactory outcome with a healthy split across all income streams.

To raise £1,731,795, Groundswell spent £111,208, which includes the salary of one full time fundraiser, 50% of the Chief Executive's time and other associated costs. As a percentage of overall spend, the figure of £111,208 represents 6.2% which is below the lower end of the 10–15% target range we have set ourselves. We aim to keep our fundraising spend within a range because we recognise that some years we need to invest more than others to produce results in the future.

Groundswell does all fundraising in-house, never using third party commercial fundraisers. We are registered with the Fundraising Regulator and comply with the code of fundraising practice. During the period we did not have any non-compliance issues nor receive any fundraising complaints.

## Structure, governance and management

### Governance

The management of the Company is the responsibility of the Board Members who are appointed under the terms of the Articles of Association which state that:

## Trustees' annual report

For the year ended 31 March 2020

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*"Any person who is willing to act as a Trustee, and who would not be disqualified from acting under the provisions of Article 27, may be appointed to be a Trustee by a decision of the Trustees."*

The Board Members perform the role of Directors in company law and of Trustees in charity law. The minimum number of Trustees is four, with a maximum of 12. Those who served during the period are listed on page one.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Board Meetings are held quarterly to ensure that the charity is operating effectively and within its aims. Additionally, the Board operates two standing sub-committees: a Finance Committee, which maintains a consistent framework for financial and risk control in Groundswell, and a People Committee, which supports Groundswell to be a healthy, safe and enabling organisation for its staff and Volunteers.

Groundswell commits to having two or more Board members with lived experience of homelessness, which is the case now following trustee appointments over the past year. The charity has formed a nominations working group to oversee the recruitment of new trustees as necessary. On 1 September 2020, Terry Hitchcock stood down as Chair after eight and a half years' service. Following a carefully planned year-long succession process, Jenny Yates, previously the Treasurer, became the new Chair, and Steve Wyler took over as Treasurer.

### **Related Parties and Relationships with other organisations**

In order to deliver its services and research & campaign work Groundswell cooperates with statutory bodies and voluntary sector organisations across the UK. The charity is in partnerships with Crisis and Shelter through the #HealthNow programme funded by the Lottery. The partnerships are defined by formal Collaboration Agreements. During the period no trustees declared any related party interests.

### **Remuneration Policy**

Groundswell's Finance & People Committees oversee remuneration, with responsibility for external benchmarking, salary recommendations, recruitment processes and cost of living increases. Groundswell aims to ensure that all staff are appropriately remunerated for their work. We achieve a fair balance which takes into account: the aim of attracting suitably qualified and dedicated staff, the external environment, the organisation's financial position and considerations of our beneficiaries.

### **Management**

Groundswell operates a Senior Management Team to oversee the successful delivery of activities. The members of that team who served during the year are listed on page 1. The total amount of

salary costs associated with this group in 2019–20 was £207,978 (previous year: £154,280), of which £19,950 were Employer National Insurance Contributions.

### **Achievements and Performance in the Delivery of Public Benefit**

The Groundswell Trustees have taken account of Section 17 (5) of the Charities Act and the Charities (Accounts and Reports) Regulations 2008, which require us to have regard to the guidance on public benefit issued by the Charity Commission when exercising their duties. We state that the activities delivered by Groundswell during 2019–20, described in this report, directly further Groundswell's charitable objects and that these activities have been undertaken for the public benefit.

### **Statement of Responsibilities of Trustees**

The Trustees (who are also directors of Groundswell Network Support UK for the purposes of company law) are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate 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
- 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

**Trustees' annual report**

**For the year ended 31 March 2020**

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The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. The Trustees have no beneficial interest in the charity.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2020 was 12 (2019:11). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## **Auditor**

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 17 November 2020 and signed on their behalf by

Steve Wyler  
**Treasurer**

Jenny Yates  
**Chair**

## Independent auditor's report

To the members of

Groundswell Network Support UK

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### Opinion

We have audited the financial statements of Groundswell (the 'charitable company') for the year ended 31 March 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows 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 *The Financial Reporting Standard applicable in the UK 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 31 March 2020 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
- 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 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for

## Independent auditor's report

### To the members of

#### Groundswell Network Support UK

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the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the 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.

## Opinions 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 trustees' annual report has been prepared in accordance with applicable legal requirements

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual 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
- We have not received all the information and explanations we require for our audit; or

## Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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.



## Independent auditor's report

### To the members of

#### Groundswell Network Support UK

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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.

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

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 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Independent auditor's report

To the members of

Groundswell Network Support UK

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### 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior statutory auditor)

24 November 2020

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

# Groundswell Network Support UK

## Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2020

				2020			2019
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
<b>Income from:</b>							
Donations and legacies	2	283,503	975	<b>284,478</b>	237,759	–	237,759
Charitable activities	3						
#HealthNow		6,186	227,929	<b>234,115</b>	–	–	–
Homeless Health Peer Advocacy		558,677	291,728	<b>850,405</b>	357,340	276,713	634,054
Insight & Action		123,054	159,434	<b>282,488</b>	54,966	54,230	109,196
Volunteer Progression		–	76,800	<b>76,800</b>	5,000	85,800	90,800
Other trading activities		3,432	–	<b>3,432</b>	1,188	–	1,188
Investments		77	–	<b>77</b>	9	–	9
<b>Total income</b>		<b>974,929</b>	<b>756,866</b>	<b>1,731,795</b>	<b>656,262</b>	<b>416,743</b>	<b>1,073,005</b>
<b>Expenditure on:</b>							
Raising funds	4a	111,208	–	<b>111,208</b>	101,881	–	101,881
Charitable activities	4a						
#HealthNow		332	166,076	<b>166,408</b>	–	–	–
Homeless Health Peer Advocacy		478,705	284,229	<b>762,934</b>	356,499	281,316	637,815
Insight & Action		104,295	99,434	<b>203,729</b>	126,551	34,230	160,781
Volunteer Progression		4,939	76,800	<b>81,739</b>	8,796	94,752	103,549
<b>Total expenditure</b>		<b>699,479</b>	<b>626,539</b>	<b>1,326,018</b>	<b>593,727</b>	<b>410,298</b>	<b>1,004,025</b>
<b>Net income for the year and net movement in funds</b>	5	<b>275,450</b>	<b>130,327</b>	<b>405,777</b>	<b>62,535</b>	<b>6,445</b>	<b>68,981</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		252,728	20,000	<b>272,728</b>	190,193	13,555	203,748
<b>Total funds carried forward</b>		<b>528,178</b>	<b>150,327</b>	<b>678,505</b>	<b>252,728</b>	<b>20,000</b>	<b>272,730</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

# Groundswell Network Support UK

## Balance sheet

Company no. 4151312

**As at 31 March 2020**

	Note	£	2020 £	£	2019 £
<b>Fixed assets:</b>					
Tangible assets	10		<u>14,461</u>		<u>7,361</u>
			<b>14,461</b>		<b>7,361</b>
<b>Current assets:</b>					
Debtors	11	<b>71,028</b>		53,956	
Cash at bank and in hand		<u>765,257</u>		<u>374,719</u>	
		<b>836,285</b>		<b>428,675</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	<u>(172,241)</u>		<u>(163,308)</u>	
<b>Net current assets</b>			<u><b>664,044</b></u>		<u><b>265,367</b></u>
<b>Total net assets</b>			<u><b>678,505</b></u>		<u><b>272,728</b></u>
<b>The funds of the charity:</b>	15				
Restricted income funds			<b>150,327</b>		<b>20,000</b>
Unrestricted income funds:					
General funds		<u><b>528,178</b></u>		<u>252,728</u>	
Total unrestricted funds			<u><b>528,178</b></u>		<u><b>252,728</b></u>
<b>Total charity funds</b>			<u><b>678,505</b></u>		<u><b>272,728</b></u>

Approved by the trustees on 17 November 2020 and signed on their behalf by

Jenny Yates  
Chair

Steve Wyler  
Treasurer

Statement of cash flows

For the year ended 31 March 2020

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2020 £	2019 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>405,777</b>	<b>68,981</b>
Depreciation charges	7,502	6,176
Dividends, interest and rent from investments	(77)	(9)
(Profit)/loss on the disposal of fixed assets	150	–
(Increase)/decrease in debtors	(17,072)	14,286
Increase/(decrease) in creditors	8,932	10,303
<b>Net cash provided by / (used in) operating activities</b>	<b>405,212</b>	<b>99,737</b>

	Note	2020 £	£	2019 £	£
<b>Cash flows from operating activities</b>					
<b>Net cash provided by / (used in) operating activities</b>			<b>405,212</b>		<b>99,737</b>
<b>Cash flows from investing activities:</b>					
Dividends, interest and rents from investments		77		9	
Purchase of fixed assets		(14,752)		(3,648)	
<b>Net cash provided by / (used in) investing activities</b>			<b>(14,675)</b>		<b>(3,639)</b>
<b>Change in cash and cash equivalents in the year</b>			<b>390,537</b>		<b>96,098</b>
Cash and cash equivalents at the beginning of the year			<b>374,719</b>		<b>278,621</b>
<b>Cash and cash equivalents at the end of the year</b>			<b>765,257</b>		<b>374,719</b>

**1 Accounting policies**

**a) Statutory information**

Groundswell Network Support UK is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is Level 6, St Matthew's Church, Brixton, London, SW2 1JF.

**b) Basis of preparation**

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**g) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**1 Accounting policies (continued)**

**h) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**i) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services and conducting research undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**j) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

• HHPA Contracts	50%
• #HealthNow	10%
• Insight & Action	20%
• Progression	10%
• Fundraising	10%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

• Computer Equipment	4 years
• Furniture, fixtures and fittings	4 years

**m) Debtors**

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

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

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**o) Creditors and provisions**

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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1 Accounting policies (continued)****p) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**q) Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2 Income from donations and legacies**

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Gift aid	21,076	–	<b>21,076</b>	30,476	–	30,476
Personal donations	255,778	975	<b>256,753</b>	135,839	–	135,839
Donations from foundations, trusts and other corporate bodies	6,649	–	<b>6,649</b>	71,444	–	71,444
	<u>283,503</u>	<u>975</u>	<u><b>284,478</b></u>	<u>237,759</u>	<u>–</u>	<u>237,759</u>



## 3 Income from charitable activities

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
<b>Homeless Health Peer Advocacy:</b>						
Bupa UK Foundation	-	40,327	40,327	-	25,663	25,663
Camden Giving	-	38,834	38,834	-	-	-
City of London – City Bridge Trust	-	48,250	48,250	-	50,000	50,000
City of Westminster	76,341	-	76,341	-	-	-
Greater London Authority	-	49,681	49,681	-	67,190	67,190
Guy's & St Thomas' NHS Foundation Trust	42,896	-	42,896	37,500	-	37,500
Hyde Park Place Estate Charity	-	5,000	5,000	-	5,000	5,000
The Pilgrim Trust	-	9,750	9,750	-	9,750	9,750
London Borough of Lambeth	18,333	-	18,333	-	-	-
London Borough of Hackney	-	48,970	48,970	-	-	-
London Borough of Hammersmith and Fulham	40,000	-	40,000	40,000	-	40,000
London Borough of Islington	69,774	-	69,774	8,945	-	8,945
London Clinical Commissioning Groups	301,475	-	301,475	268,750	-	268,750
St Mungo's	5,408	-	5,408	2,145	-	2,145
Stavros Niarchos	-	-	-	-	30,000	30,000
Tudor Trust	-	-	-	-	33,000	33,000
University College London	4,450	-	4,450	-	-	-
Gilead Sciences Ltd	-	47,916	47,916	-	53,111	53,111
Merchant Taylors' Company	-	3,000	3,000	-	3,000	3,000
<b>Sub-total for Homeless Health Peer Advocacy</b>	<b>558,677</b>	<b>291,728</b>	<b>850,405</b>	<b>357,340</b>	<b>276,713</b>	<b>634,054</b>
<b>Insight &amp; Action:</b>						
Comic Relief	-	3,803	3,803	-	34,230	34,230
Crisis	20,713	-	20,713	17,379	-	17,379
Geoff Frew	300	-	300	-	-	-
Fulfilling Lives – LSL	4,499	-	4,499	-	-	-
MHCLG	-	9,740	9,740	-	-	-
London Clinical Commissioning Groups	-	-	-	5,580	-	5,580
London School of Hygiene & TM	26,800	-	26,800	-	-	-
University College London	2,000	-	2,000	2,000	-	2,000
Trust for London	-	40,000	40,000	-	-	-
University of Manchester	25,000	-	25,000	-	-	-
NHS England	-	7,382	7,382	-	-	-
Thames Reach Homeless Charity	14,824	-	14,824	14,824	-	14,824
Access – The Foundation for Social Investment	-	10,000	10,000	-	20,000	20,000
Cardboard Citizens	-	-	-	4,288	-	4,288
Newcastle City Council	11,500	-	11,500	7,395	-	7,395
Museum of Homelessness	-	-	-	3,500	-	3,500
Shelter	17,418	-	17,418	-	-	-
WellcomeTrust	-	88,509	88,509	-	-	-
<b>Sub-total for Insight &amp; Action</b>	<b>123,054</b>	<b>159,434</b>	<b>282,488</b>	<b>54,966</b>	<b>54,230</b>	<b>109,196</b>
<b>#HealthNow:</b>						
Cornwall Housing	6,186	-	6,186	-	-	-
De Paul, Dublin	-	9,742	9,742	-	-	-
National Lottery Community Fund	-	178,187	178,187	-	-	-
Stavros Niarchos	-	30,000	30,000	-	-	-
The Tudor Trust	-	10,000	10,000	-	-	-
<b>Sub-total for #HealthNow:</b>	<b>6,186</b>	<b>227,929</b>	<b>234,115</b>			
<b>Progression Programme:</b>						
StreetSmart	-	25,000	25,000	-	20,000	20,000
Wates Foundation	-	10,000	10,000	-	-	-
Halcrow Foundation Ltd	-	31,800	31,800	-	31,800	31,800
Legal Aid Foundation	-	-	-	-	24,000	24,000
Streets of London	-	10,000	10,000	-	10,000	10,000
Bay Tree Charitable Trust	-	-	-	5,000	-	5,000
<b>Sub-total for Volunteer Progression</b>	<b>-</b>	<b>76,800</b>	<b>76,800</b>	<b>5,000</b>	<b>85,800</b>	<b>90,800</b>
<b>Total income from charitable activities</b>	<b>687,917</b>	<b>755,891</b>	<b>1,443,808</b>	<b>417,306</b>	<b>416,743</b>	<b>834,050</b>

Groundswell Network Support UK

Notes to the financial statements

For the year ended 31 March 2020

4a Analysis of expenditure (current year)

	Charitable activities								
	Raising funds £	#Health Now	Homeless Health Peer Advocacy £	Insight and Action £	Progression Programme £	Governance costs £	Support costs £	2020 Total £	2019 Total £
Staff costs (Note 6)	79,882	61,693	482,284	107,433	46,380	–	143,016	920,688	728,533
Project costs	90	70,178	128,914	24,238	6,317	–	4,857	234,594	161,642
Accommodation expenses	–	–	–	–	–	–	62,327	62,327	59,246
Office expenses	454	124	1,238	618	9	–	18,765	21,208	19,480
IT and system expenses	800	–	500	324	–	–	15,623	17,247	15,204
External professional expenses	1181	5,550	6,000	13,473	233	–	2,600	29,037	4,399
Depreciation and loss on disposal	–	–	–	–	–	–	7,652	7,652	6,176
Finance charges	–	–	–	44	–	–	602	646	512
Trustee expenses (incl. insurance)	–	–	–	–	–	–	–	–	925
Audit & professional fees	–	–	–	–	–	32,142	–	32,142	6,764
Bad debts written off	–	63	–	–	–	–	414	477	1,144
	82,407	137,608	618,936	146,130	52,939	32,142	255,856	1,326,018	1,004,025
Support costs	25,586	25,586	127,928	51,171	25,586	–	(255,856)		–
Governance costs	3214	3,214	16,071	6,428	3,214	(32,142)	–		–
<b>Total expenditure 2020</b>	<b>111,208</b>	<b>166,408</b>	<b>762,934</b>	<b>203,729</b>	<b>81,739</b>	<b>–</b>	<b>–</b>	<b>1,326,018</b>	<b>1,004,025</b>
Total expenditure 2019	101,881	–	637,815	160,781	103,549	–	–	1,004,026	

Groundswell Network Support UK

Notes to the financial statements

For the year ended 31 March 2020

4b Analysis of expenditure (prior year)

	Charitable activities						
	Raising funds £	Homeless Health Peer Advocacy £	Insight and Action £	Volunteer Progression £	Governance costs £	Support costs £	2019 Total £
Staff costs (Note 6)	75,624	377,162	88,195	67,369	103	120,080	728,533
Project costs	1,247	107,783	35,332	8,476	2,160	6,644	161,642
Accommodation expenses	–	–	–	–	–	59,246	59,246
Office expenses	56	778	2,068	20	–	16,558	19,480
IT and system expenses	1,900	2,240	603	–	–	10,462	15,204
External professional expenses	–	–	–	4,386	13	–	4,399
Depreciation and loss on disposal	–	–	–	–	–	6,176	6,176
Finance charges	–	–	–	–	–	512	512
Trustee expenses (incl. insurance)	–	–	–	–	925	–	925
Audit & professional fees	–	–	–	–	6,764	–	6,764
Bad debts written off	–	–	–	244	–	900	1,144
	78,826	487,962	126,199	80,494	9,965	220,578	1,004,025
Support costs	22,058	143,375	33,087	22,058	–	(220,578)	
Governance costs	996	6,477	1,495	996	(9,965)	–	
<b>Total expenditure 2019</b>	<b>101,881</b>	<b>637,815</b>	<b>160,781</b>	<b>103,549</b>	<b>–</b>	<b>–</b>	<b>1,004,025</b>

**5 Net income for the year**

This is stated after charging / (crediting):

	2020 £	2019 £
Depreciation	7,502	6,176
Loss on disposal of fixed assets	150	–
Operating lease rentals:		
Property	62,327	59,246
Equipment	1,939	1,939
Auditor's remuneration (excluding VAT):		
Audit	7,100	6,900
VAT Advice	5,160	–
	<u>78,178</u>	<u>74,260</u>

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	786,533	630,559
Social security costs	71,639	55,489
Employer's contribution to defined contribution pension schemes	34,332	28,622
Redundancy etc	2,895	–
Staff welfare	9,816	6,746
Recruitment costs	1,764	699
Other (including training)	13,709	6,418
	<u>920,688</u>	<u>728,533</u>

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

£60,000 – £69,999	1	–
	<u>1</u>	<u>–</u>

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £207,979 (2019: £154,280).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £Nil (2019: £nil) incurred by Nil (2019: nil) members relating to attendance at meetings of the trustees.

**7 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 30.25 (2019: 25.3).

Staff are split across the activities of the charitable company as follows (head count basis):

	2020 No.	2019 No.
Homeless Health Peer Advocacy	16.3	13.4
Insight & Action	5.0	3.8
Progression Programme	1.2	1.8
Fundraising	1.0	1.0
#HealthNow	1.3	–
Support	5.5	5.4
	<b>30.3</b>	<b>25.3</b>

**8 Related party transactions**

There are no related party transactions to disclose for 2020 (2019: none).

Aggregate donations from related parties were £30,000 (2019: £60,000).

**9 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**10 Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At the start of the year	1,140	29,552	30,692
Additions in year	–	14,752	14,752
Disposals in year	–	(5,642)	(5,642)
At the end of the year	1,140	38,662	39,802
<b>Depreciation</b>			
At the start of the year	285	23,046	23,331
Charge for the year	285	7,217	7,502
Eliminated on disposal	–	(5,492)	(5,492)
At the end of the year	570	24,771	25,341
<b>Net book value</b>			
At the end of the year	570	13,891	14,461
At the start of the year	855	6,506	7,361

All of the above assets are used for charitable purposes.

**11 Debtors**

	2020 £	2019 £
Trade debtors	60,871	37,755
Other debtors	490	1,164
Prepayments	–	5,370
Accrued income	9,667	9,667
	<u>71,028</u>	<u>53,956</u>

All of the charity's financial instruments, both assets and liabilities, are measured at amortised cost. The carrying values of these are shown above and also in note 12 below.

**12 Creditors: amounts falling due within one year**

	2020 £	2019 £
Trade creditors	5,671	5,764
Taxation and social security	38,608	15,899
Other creditors	5,777	3,415
Accruals	8,809	7,295
Deferred income (note 13)	113,376	130,935
	<u>172,241</u>	<u>163,308</u>

**13 Deferred income**

Deferred income comprises income received before the period to which it relates.

	2020 £	2019 £
Balance at the beginning of the year	130,935	122,350
Amount released to income in the year	(130,935)	(122,350)
Amount deferred in the year	113,376	130,935
Balance at the end of the year	<u>113,376</u>	<u>130,935</u>

**14a Analysis of net assets between funds (current year)**

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	14,461	–	14,461
Net current assets	513,717	150,327	664,044
<b>Net assets at 31 March 2020</b>	<u>528,178</u>	<u>150,327</u>	<u>678,505</u>

## 14b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	7,361	–	7,361
Net current assets	245,367	20,000	265,367
<b>Net assets at 1 April 2019</b>	<b>252,726</b>	<b>20,000</b>	<b>272,727</b>

## 15a Movements in funds (current year)

	At 1 April 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2020 £
<b>Restricted funds:</b>					
Donations and legacies		975			975
Homeless Health Peer Advocacy	–	291,728	(284,229)	–	7,499
Insight & Action	20,000	159,434	(99,434)	–	80,000
HealthNow		227,929	(166,076)	–	61,853
Volunteer Progression	–	76,800	(76,800)	–	–
<b>Total restricted funds</b>	<b>20,000</b>	<b>756,866</b>	<b>(626,539)</b>	<b>–</b>	<b>150,327</b>
<b>Unrestricted funds:</b>					
General funds	252,728	974,929	(699,479)	–	528,178
<b>Total unrestricted funds</b>	<b>252,728</b>	<b>974,929</b>	<b>(699,479)</b>	<b>–</b>	<b>528,178</b>
<b>Total funds</b>	<b>272,728</b>	<b>1,731,795</b>	<b>(1,326,018)</b>	<b>–</b>	<b>678,505</b>

The narrative to explain the purpose of each fund is given at the foot of the note below.

## 15b Movements in funds (prior year)

	At 1 April 2018 £	Income & gains £	Expenditure & losses £	Transfers £	At 1 April 2019 £
<b>Restricted funds:</b>					
Homeless Health Peer Advocacy	4,602	276,713	(281,316)	–	–
Insight & Action	–	54,230	(34,230)	–	20,000
Volunteer Progression	8,952	85,800	(94,752)	–	–
<b>Total restricted funds</b>	<b>13,555</b>	<b>416,743</b>	<b>(410,298)</b>	<b>–</b>	<b>20,000</b>
<b>Unrestricted funds:</b>					
General funds	190,193	641,679	(579,143)	–	252,728
<b>Total unrestricted funds</b>	<b>190,193</b>	<b>641,679</b>	<b>(579,143)</b>	<b>–</b>	<b>252,728</b>
<b>Total funds</b>	<b>203,747</b>	<b>1,058,422</b>	<b>(989,441)</b>	<b>–</b>	<b>272,728</b>

**Movements in funds (continued)**

**Purposes of restricted funds**

Homeless Health Peer Advocacy: This service provides practical support for homeless people to access healthcare.

Insight and Action: Groundswell's participatory action research work investigating and providing insight into health related issues which affect people experiencing homelessness.

Progression Programme: This programme provides support and coaching to Groundswell staff and volunteers to enable them to progress – with a focus on securing paid employment and providing assistance once employment has been secured.

#HealthNow is a UK wide campaign, working towards an inclusive health system where everyone has access to the health care they need; ultimately moving people out of homelessness.

**16 Operating lease commitments**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2020	2019	2020	2019
	£	£	£	£
Less than one year	60,000	60,000	1,939	1,939
One to five years	120,000	180,000	970	2,909
	<u>180,000</u>	<u>240,000</u>	<u>2,909</u>	<u>4,848</u>

**17 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.