

Guernsey Bereavement Service LBG

Directors' Report and Unaudited Financial Statements

For the year ended 30 September 2017

Guernsey Bereavement Service LBG

Directors: Advocate Sarah Wallis (resigned 22 January 2018)
Alex Ogier (appointed 19 June 2017)
Callum Beaton
Carol Culshaw (appointed 7 March 2018)
Charlotte Denton (resigned 19 June 2017)
Davina De Le Haye (appointed 22 January 2018)
Dr Graham Reilly (resigned 28 June 2017)
John Moses (appointed 29 March 2018)
Linda Norman (appointed 28 March 2018)
Sarah Bamford MBE (resigned 1 December 2016)

Secretary: Claire McSwiggan

Accountant: KPMG Channel Islands Limited
Glategny Court, Glategny Esplanade
St Peter Port
Guernsey
GY1 1WR

Registered office: Kingsland House
Basses Capelles
St Sampson
Guernsey
GY2 4WE

Guernsey Bereavement Service LBG

Directors' Report

The Directors present their report and the unaudited financial statements of Guernsey Bereavement Service LBG (the "Company" or "GBS") for the year ended 30 September 2017.

Activities

The principal activity of the Company is to provide a counselling service for bereaved persons.

Results

The results for the year are shown in the profit and loss account on page 8.

Review of the last financial year – 1 October 2016 to 30 September 2017

There can be no escaping from the fact that 2017 has been a testing year for the Guernsey Bereavement Service. While the services provided by our dedicated volunteers continue to go from strength to strength the financial situation has caused some concern. In response to this, the Board has had to take some hard decisions and, at the time of writing this report, these are showing positive signs of addressing our key concerns. Those decisions have involved some change and change is not always welcomed. This has been reflected even at board level. However, as we enter 2018, while continuing to look to recruit new, dedicated and enthusiastic members throughout the Service, I am pleased to report that our present financial footing is secure.

The charity was conditionally granted the sum of £15,000 by the Guernsey Community Foundation and has also received a significant and entirely unexpected donation. Not only has this given the Service breathing space to reformulate its funding plan but it has also focussed attention as to the sustainability of an entirely free service delivery.

During 2017 the Guernsey Bereavement Service (GBS) continued to develop. The charity recruited several new volunteers, bringing it up to full strength. The new format training has proved very successful and means volunteers are better equipped to deal with the more complex cases.

Finance

For the past few years the Guernsey Bereavement Service has failed to raise sufficient funds to cover each year's operating expenses and has been reliant on money held in reserve. Reserve funds reached a level where the board considered the sustainability of the Service.

It was necessary to reduce the Service Manager's hours to be reduced from an initial 35 hours per week to the present 23 hours per week. It is an immense credit to the dedicated work of Linda Norman that this reduction could be achieved; it certainly would have been impossible to operate on such reduced hours even two years ago. In turn, this allowed savings to be made while a restructuring plan was put in place alongside the testing of funding initiatives. This was achieved with the help of the Guernsey Community Foundation who agreed a grant of £15,000 on the understanding that certain conditions were met. All conditions have been satisfied. In addition, the charity received a significant and totally unexpected anonymous donation.

Imminently the Board look to confirm the appointment of a director with sole responsibility for coordinating fundraising efforts. Nevertheless, the focus must remain very much on funding; the Service requires £42,000 per annum to operate. Some of this will be raised by the introduction of a minimal charge (£10 per session) for clients. The introduction of the charge proved a matter of significant debate within the board leading to resignation of one director. It is due to firm opposition, that this was not introduced at the beginning of 2017 as around £11,000 would have been raised. However, charging will commence at the beginning of 2018 and will raise an estimated £10,000 – 25% of our annual operating costs.

Guernsey Bereavement Service LBG

Directors' Report (continued)

Finance (continued)

A second part of the funding strategy is to approach Health and Social Care, in the first instance to facilitate closer working relationships as the charity receives many referrals, both informal and formal from this source. It is hoped that this States department may be persuaded to provide some financial support since it is the directors' belief that the charity provides a back-up and well-used service to that Department and, were the Service no longer to exist, there would be a considerable financial cost to public services. Lastly, the new funding strategy also provides a contingency plan, to be triggered when reserves fall to five months operating costs.

Training

The new two-module certificate in counselling with awareness in bereavement care course, which was very successful in 2016, could not run in 2017 due to a lack of applicants. Cost and regular weekday attendance appeared to be the barriers. As a result, in collaboration with Kathy Raffles Counselling Services, the course has been transformed to part online and part attendance. This has proved popular and will be evaluated when it ends early in 2018.

The Guernsey Bereavement Service still only has two qualified supervisors. This places significant pressure on and the charity is extremely grateful for their continuing support. In recognition that these individuals are taking on much more work than would ordinarily be expected of a volunteer, each receives an honorarium. To date each supervisor has taken on three supervisees at no cost to the Service, the honorarium being payment for the extra people. However, this is under review and, to help retain their skills, they will be paid for all supervisees during 2018.

Community support

The Guernsey Bereavement Service is fortunate to have a dedicated team of volunteers who provide listening support. The skill and commitment required for this work should not be underestimated. There are also opportunities for others to volunteer their energy and skills in different areas such as fundraising and promotion, building maintenance, gardening and advocacy.

Appreciation should also go to the fundraising teams who have supported the charity over the years. 2017 saw the final May Madness clothes sale organised by Mary Collins and her team. This has taken place for ten years and raised well over £30,000.

The Service continues to benefit from a number of businesses in the Bailiwick, receiving funds as a result of their corporate social responsibility activities and we are grateful to States of Guernsey Corporate HQ, Waitrose, the Guernsey Lottery Fund and especially the anonymous donor of almost £17,000. There are many others who have helped with "dress down days" and in publicising the charity's activities; we are grateful to all as each and every donation assists in maintaining delivery of this vital service to the Bailiwick.

Appreciation of our volunteers

In closing, I can think of no better remarks than to repeat, with complete sincerity, the closing remarks to my statement every year: The Service would not exist without its volunteers each of whom gives freely of their time to support those coming to terms with bereavement. To all our volunteers; to Linda Norman, our Service Manager and to my fellow directors I extend my heartfelt thanks. However I wish, particularly, to pay tribute to the unstinting service of three individuals who have provided unquantifiable amounts of time and dedication to the Service over many years.

Guernsey Bereavement Service LBG

Directors' Report (continued)

Appreciation of our volunteers (continued)

Angela Guilbert, Pam Le Tissier and Sarah Wallis have determined to step aside from day to day involvement and to each we extend our immense thanks and appreciation for many years of service. Without all the collective activities of our volunteers and fundraisers, there would be no Guernsey Bereavement Service and our Bailiwick community would be the poorer for it.

Directors

The Directors who served during the year and up to the date of the unaudited financial statements being signed are shown on page 1.

Statement of Directors' responsibilities

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards, including Section 1A of FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* and applicable law.

The financial statements are required by law to give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 Company will continue in business;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies (Guernsey) Law, 2008. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

Guernsey Bereavement Service LBG

Directors' Report (continued)

Audit exemption

It is the Directors' opinion that the Company's accounts are exempt from the requirement to be audited and as such have not been audited.

Callum Beaton
Chairman, Guernsey Bereavement Service LBG



KPMG Channel Islands Limited
Gategny Court
Gategny Esplanade
St Peter Port
GUERNSEY
GY1 1WR

Telephone +44 1481 721000
Telefax +44 1481 722373
Internet www.kpmg.com/channelislands

Chartered Accountants' report to the members on compilation of the unaudited financial statements of Guernsey Bereavement Service LBG

We have compiled the accompanying financial statements of Guernsey Bereavement Service LBG ("the Company") based on information provided by the management of the Company ("management"). These financial statements comprise the balance sheet as at 30 September 2017, the profit and loss account for the year then ended, and the related notes.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), *Compilation Engagements*. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

We have applied our expertise in accounting and financial reporting to assist management in the preparation and presentation of these financial statements on the basis of accounting described in Note 1 to the financial statements.

These financial statements and the accuracy and completeness of the information used to compile them are management's responsibility. Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the basis of accounting described in Note 1.

This report is made solely to the members, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile, for the members' approval, the unaudited financial statements of the Company that we have been engaged to compile, report to the members, as a body, that we have done so, and state those matters that we have agreed to state to the members in this 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 members, as a body, for our work, or for this report.

KPMG Channel Islands Limited
Chartered Accountants, Guernsey

Guernsey Bereavement Service LBG

Unaudited balance sheet as at 30 September 2017

| | | 2017 | | 2016 | |
|--------------------------------|-------|--------------|------------------------|----------|------------------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Land | 2 | | 1 | | 1 |
| Building | 3 | | <u>87,078</u> | | <u>89,311</u> |
| | | | <u>87,079</u> | | <u>89,312</u> |
| Current assets | | | | | |
| Cash | | 40,758 | | 61,388 | |
| Current liabilities | | | | | |
| Creditors | | <u>4,395</u> | | <u>-</u> | |
| Net current assets | | | <u>36,363</u> | | <u>61,388</u> |
| Net assets | | | <u>£123,442</u> | | <u>£150,700</u> |
| Reserves | | | | | |
| Brought forward | | | 150,700 | | 156,975 |
| (Deficit)/surplus for the year | | | <u>(27,258)</u> | | <u>(6,275)</u> |
| | | | <u>£123,442</u> | | <u>£150,700</u> |

The accounts were approved by the Board of Directors on

2018 and signed on its behalf by:

Callum Beaton
Chairman

The notes on pages 9 and 10 form part of these unaudited financial statements.

Guernsey Bereavement Service LBG

Unaudited profit and loss account for the year ended 30 September 2017

| | <i>Notes</i> | 2017 | 2016 |
|---------------------------------------|--------------|------------------------|-----------------------|
| | | £ | £ |
| Income | 1 | | |
| Donations | | 28,622 | 27,445 |
| Refunds | | 669 | - |
| Fund raising | | 16,706 | 28,538 |
| Room hire | | 120 | - |
| Training course fees | | 1,050 | 8,250 |
| Bank interest | | 4 | 26 |
| Miscellaneous | | - | <u>36</u> |
| | | <u>47,171</u> | <u>64,296</u> |
| Expenses | 1 | | |
| Co-ordinator and secretary fees | | 27,345 | 34,059 |
| Supervisor fee | | 9,190 | 500 |
| Training | | 22,855 | 22,259 |
| Memberships and insurances | | 1,555 | 1,636 |
| Office costs | | 5,314 | 4,881 |
| Other expenses | | 2,514 | 4,387 |
| Advertising | | 3,423 | 616 |
| Depreciation | 3 | <u>2,233</u> | <u>2,233</u> |
| | | <u>74,429</u> | <u>70,571</u> |
| (Deficit)/surplus for the year | | <u>(27,258)</u> | <u>(6,275)</u> |

There were no other recognised gains or losses during the financial year.

The notes on pages 9 and 10 form part of these unaudited financial statements.

Guernsey Bereavement Service LBG

Notes to the unaudited financial statements

1. Principal accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the unaudited financial statements:

Basis of preparation

These financial statements give a true and fair view, comply with the Companies (Guernsey) Law, 2008 and were prepared in accordance with United Kingdom Accounting Standards, including Section 1A of FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (“FRS 102A”). The financial statements are prepared under the historical cost convention. The presentation and functional currency is Sterling.

The Company qualifies as a small entity and has therefore applied the small entities regime under Section 1A of FRS 102 which allows certain disclosure exemptions.

Going concern

The financial statements have been prepared on a going concern basis.

Fixed assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is calculated as follows so as to write off the cost of fixed assets over their anticipated useful lives:

| | |
|----------|------------------------|
| Building | 50 years straight line |
|----------|------------------------|

Income and expenses

Income and expenses are accounted for on an accruals basis.

Donations

Donations are recognised on receipt. Donations that do impose specified future performance-related conditions on the recipient are recognised in income only when the performance-related conditions are met. Where resources are received before the revenue recognition criteria are satisfied, a liability is recognised. The vast majority of donations are in the form of cheques paid to the Company. A small amount of cash donations are also received.

Cash flow statement

The Directors have determined that the Company qualifies as a small entity. The Company has therefore applied the exemption from certain disclosures as permitted by FRS 102A, including, but not limited to, a cash flow statement.

Guernsey Bereavement Service LBG

Notes to the unaudited financial statements (continued)

2. Land

The land was acquired on 25 May 2006 by the Company at a nominal cost of £1. The land is carried based on the original capitalised cost, and this value reflects its assessed service potential in supporting the ongoing activities of the Company. However, as a quid-pro-quo the Company entered into covenants with the vendors which prohibit the Company from conveying the property to another organisation, except one with exclusively charitable purposes and only at a consideration of £1. Should the Company wish to transfer the land to another charity, the restricted transfer value of the land would result in the Company realising a sale consideration of £1 only.

3. Fixed assets

| Building | 2017 | 2016 |
|------------------------|-----------------------|-----------------------|
| | £ | £ |
| <i>Cost</i> | | |
| At 1 October | 111,641 | 111,641 |
| Additions | — | — |
| At 30 September | <u>111,641</u> | <u>111,641</u> |
| <i>Depreciation</i> | | |
| At 1 October | 22,330 | 20,097 |
| Charge for year | <u>2,233</u> | <u>2,233</u> |
| At 30 September | <u>24,563</u> | <u>22,330</u> |
| <i>Net book value</i> | | |
| At 1 October | 89,311 | 91,544 |
| At 30 September | <u>87,078</u> | <u>89,311</u> |

4. Taxation

There is no taxation liability under Section 40(k) of the Income Tax (Guernsey) Law, 1975 as all the profits are used for charitable purposes.