

Guernsey Samaritans LBG

Financial statements

For the year ended 31 March 2023

Guernsey Samaritans LBG**Contents**

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Guernsey Samaritans LBG**General Information**

Directors

Jacqueline Mauger
Mary Carré
Joanne Cottell (appointed 9 February 2023)
Catherine Stott (appointed 15 June 2023)
Mary Lacey (resigned 15 June 2023)
Graham Hall (retired 30 June 2022)

Principal Address

2 Forest Lane
St Peter Port
Guernsey
Channel Islands
GY1 1WJ

Bankers

Lloyds Bank Plc
Smith Street
St Peter Port
Guernsey

Independent Accountant

Clive McMinn
Greendale
Bunker Hill
Vale
GY3 5JU

Guernsey Samaritans LBG**Report of the directors**

The directors present their report, with the independently reviewed financial statements of the company, for the year ended 31 March 2023.

Principal activity

The principal activity of the company is providing confidential emotional support for people who are experiencing feelings of distress or despair, including those which may lead to suicide.

Statement of directors' responsibilities

The directors are responsible for preparing their report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare the financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with the historical cost accounting convention. 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

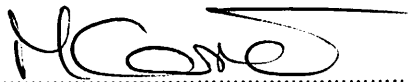
The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy, at any time, the financial position of the company and enable them to ensure that the financial statements comply with The Companies (Guernsey) Law, 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Preparation of financial statements

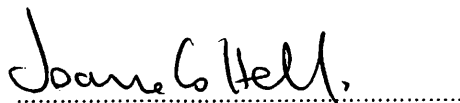
The company's financial statements:

- i) give a true and fair view;
- ii) are in agreement with United Kingdom accounting standards; and
- iii) comply with any relevant enactment for the time being in force.

By order of the Board



Director



Director

Date: 14/03/24

Independent Practitioner's Review Report to Guernsey Samaritans LBG

Conclusion

I have been engaged by Guernsey Samaritans LBG (the "Charity") to review the financial statements of the Charity, which comprise the Balance Sheet and the Profit and Loss Account for the year ended 31 March 2023, and accompanying explanatory information.

Based on my review, nothing has come to my attention that causes me to believe that the financial statements are not prepared, in all material respects, in accordance with the historical cost accounting convention.

Committee's responsibilities

The Charity's Directors are responsible for preparing the financial statements in accordance with the historical cost accounting convention, and for such internal control as the board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The purpose of our review report and to whom we owe our responsibilities

This report is made solely to the Charity in accordance with the terms of my engagement. My review has been undertaken so that I might state to the Charity those matters are required to state to it in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity for my review work, for this report, or for the conclusions I have reached.



Clive Mc Minn FCA

Chartered accountant

Guernsey Samaritans LBG

Profit and Loss Account for the period 1 April 2022 to 31 March 2023

	Notes	2023	2023	2022	2022
				£	£
Income	1				
Donations		1,422		1,430	
Bank interest		12		59	
States of Guernsey Grants		4,930		4,109	
Total income		6,364		5,598	
Expenditure	1				
Printing, stationery and advertising			4,281		191
Conference expenses			1,659		170
Centre expenses			6,935		6,204
National Levy			11,350		3,850
Insurance			1,486		1,296
Building refurbishment			30		-
Total expenditure			(25,741)		(11,711)
Excess expenditure	4		(19,377)		(6,113)
Restricted Premises Fund			42,767		38,580

There are no recognised gains or losses other than that stated above.

The notes on pages 8 and 9 form part of these financial statements.

Guernsey Samaritans LBG

Balance Sheet as at 31 March 2023

	Notes	31-Mar 2023 £	31-Mar 2023 £	31-Mar 2022 £	31-Mar 2022 £
Fixed Assets					
Property	1 & 2		46,663		46,663
Current Assets					
Current account		58,152		46,803	
Savings account		74,757		61,520	
Debtors		1,757		-	
			<u>134,666</u>		<u>108,324</u>
			181,329		154,987
Current Liabilities					
Creditors	3		2,952		-
			<u>178,377</u>		<u>154,987</u>
Net Current Assets					
Reserves	4		84,339		103,716
Restricted Reserves			94,038		51,271
			<u>178,377</u>		<u>154,987</u>

The financial statements on pages 6 to 7 were approved by the Committee board on its behalf by:

and signed on

Director H. Core Treasurer J. M. Cooper
 Date 14/03/24 Date 14/3/24

The notes on pages 8 and 9 form part of these financial statements.

Guernsey Samaritans LBG

Notes to the 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 financial statements:

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the accounting policies below.

Fixed assets

Freehold property is stated at cost. A provision for depreciation is not considered necessary as the property is maintained in good condition and it is considered that the value of the property is not lower than cost. Costs of repairs and maintenance are charged to income and expenditure account in the year in which they are incurred.

Income (unrestricted)

Proceeds from fund raising and social events are included net of expenses directly attributable to them.

Income (restricted)

Proceeds from fundraising to be used specifically as attributable towards premises.

Bank interest is included on an accrual basis. All other sources of income are included on a cash received basis.

Expenses

Expenses are included on an accruals basis.

Cash flow statement

The charity is exempt from the requirement to prepare a cash flow statement on

Going concern

In the opinion of the directors, the company is an ongoing concern.

2. Fixed assets	31-Mar 2023 £	31-Mar 2022 £
<i>Freehold property</i>	<u>46,663</u>	<u>46,663</u>

The property was transferred to Guernsey Samaritans LBG for nil consideration on 7th December 2017 as part of the Branch reorganisation.

3. Creditors	31-Mar 2023 £	31-Mar 2022 £
<i>Sundry creditors</i>	<u>2,952</u>	<u>-</u>

Guernsey Samaritans LBG**Notes to the Financial Statements - continued**

	General fund	Restricted Premises fund	Total Reserves
4. Reserves			
	£	£	£
Opening balance	103,716	51,271	154,987
Excess income for the year	(19,377)	42,767	23,390
Total Reserves	<u>84,339</u>	<u>94,038</u>	<u>178,377</u>

5. Date of formation

Guernsey Samaritans LBG was incorporated on the 15th September 2017. Its registered number is 64025 and its registered address is 2 Forest Lane, St Peter Port, Guernsey.

6. Risk management and assessment

The Committee acknowledges their responsibility to assess and manage the risks that face the organisation and will continue to operate within and manage and monitor a formal risk management process.

A Management decision was made on the 9th July 2019 to raise funds in respect of the premises. During the year we have added £42,767 to our premises fund .

The directors resolved that these funds are restricted, and are to be used solely for the purpose of the premises.
