

**BAILIWICK OF GUERNSEY VICTIM SUPPORT
AND WITNESS SERVICE LBG
(A company limited by guarantee and not having
a share capital)**

**DIRECTORS REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

31 December 2023

UNAUDITED FINANCIAL STATEMENTS

COMPANY INFORMATION

Directors

Anna Guilbert

Peter Andrew Harwood

Brian Richings (Left August 2023)

Philip John Taylor

Jason Morgan (Joined August 2023)

Registered Number

52751

Registered Office

Royal Court

St Peter Port

Guernsey

GY1 2NZ

Accountant

James Harley FCMA, CGMA, CPFA

Chartered Management Accountant

Finavon

Pepin D'Or

Petites Capelles

St Sampson

Guernsey

GY2 4GS

UNAUDITED FINANCIAL STATEMENTS

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UNAUDITED FINANCIAL STATEMENTS

The directors submit their report and the unaudited financial statements of the company, which is incorporated in Guernsey, for the year ended 31 December 2023.

DIRECTORS' REPOSIBILITIES STATEMENT

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable law and generally accepted accounting practice.

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

- Select suitable accounting policies for the company's financial statements 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 adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to 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.

PRINCIPAL ACTIVITY

The company is a charitable entity which aims to support victims and witnesses in the Bailiwick of Guernsey.

RESULTS

The results of the company are set out in detail on page 6.

DIVIDENDS

There were no dividends paid in the year under review (year ended 31st December 2023 - £nil).

DIRECTORS

The directors of the company who served during the year were:-

Anna Guilbert
Peter Andrew Harwood
Brian Richings (Left August 2023)
Philip John Taylor
Jason Morgan (Joined August 2023)

UNAUDITED FINANCIAL STATEMENTS

UNAUDITED STATUS

The company is exempt from audit for the year ended 31 December 2023 in accordance with the provisions of the Companies (Guernsey) Law, 2008, this being unanimously agreed by the members on 16 December 2023.

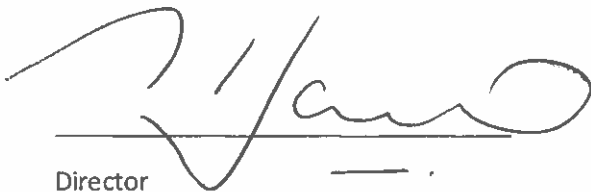
GOING CONCERN

The financial statements have been prepared on a going concern basis. The directors consider that this basis is appropriate as the company has net current assets and has adequate financial resources to meet its obligations to creditors as and when they fall due.

POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since year end.

APPROVED BY THE BOARD OF DIRECTORS


Director


Director

26.04.24
Date

**CHARTERED MANAGEMENT ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE
UNAUDITED FINANCIAL STATEMENTS OF**

**BAILIWICK OF GUERNSEY VICTIM SUPPORT AND WITNESS SERVICE LBG
(A company limited by guarantee and not having a share capital)**


In order to assist you to fulfil your duties under the Companies (Guernsey) Law, 2008, I have prepared for your approval the financial statements of Bailiwick of Guernsey Victim Support and Witness Service LBG for the year ended 31st December 2023 which comprise of the income and expenditure account, the balance sheet and the related notes from the company's accounting records and information and explanations you have given me.

As a member of the Chartered Institute of Management Accountants ("CIMA"), I am subject to its ethical and other professional requirements which are detailed at www.aicpa-cima.com/resources/landing/ethics-professionalism-and-conduct

This report is made solely to the board of directors of Bailiwick of Guernsey Victim Support and Witness Service LBG, as a body. My work has been undertaken solely to prepare for your approval the accounts of Bailiwick of Guernsey Victim Support and Witness Service LBG and state those matters that I have agreed to state to the board of directors of Bailiwick of Guernsey Victim Support and Witness Service LBG, as a body, in this report. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Bailiwick of Guernsey Victim Support and Witness Service LBG and its board of directors, as a body, for my work or for this report.

It is your duty to ensure that Bailiwick of Guernsey Victim Support and Witness Service LBG has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and deficit of Bailiwick of Guernsey Victim Support and Witness Service LBG. You consider that Bailiwick of Guernsey Victim Support and Witness Service LBG is exempt from the statutory audit requirement for the twelve months ended 31st December 2023.

I have not been instructed to carry out an audit or a review of the financial statements of Bailiwick of Guernsey Victim Support and Witness Service LBG. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.



James Harley FCMA, CGMA, CPFA
Chartered Management Accountant
Finavon
Pepin D'Or
Petites Capelles
St Sampson
Guernsey
GY2 4GS

Date 30.04.2024

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2023

	12 months ended 31st December 2023 (£)	12 months ended 31st December 2022 (£)
INCOME		
Donations received	26,628	9,980
Donation from Seized Asset Fund	-	40,294
Grant received from States of Guernsey	38,000	38,000
Grant received from Social Investment Fund	31,352	-
Donation from Committee for Home Affairs	27,000	
Bank interest	194	11
	<hr/>	<hr/>
	123,174	88,285
EXPENDITURE		
Salaries and social security	101,445	85,724
Insurance	220	216
Advertising, printing and stationery	1,267	1,183
Training and conference expenses	922	2,589
Travel and entertaining	5,765	162
Telephone and postage	120	136
Accountancy	0	1,000
Sundry expenses	1,268	730
Fund raising event expenses (Quiz, Charities Fete)	0	62
Legal and Professional	254	
	<hr/>	<hr/>
	(111,261)	(91,802)
SURPLUS/(DEFICIT) FOR THE PERIOD		
	<hr/>	<hr/>
	11,913	(3,517)
Accumulated surplus brought forward	59,339	62,856
	<hr/>	<hr/>
ACCUMULATED SURPLUS CARRIED FORWARD	71,252	59,339

There were no recognised gains or losses for the year ended 31st December 2023 other than those included in the income and expenditure account.

The above results derive from continuing activities.

The notes on pages 8, 9 and 10 form an integral part of these financial statements.

BALANCE SHEET

FOR THE YEAR ENDED 31ST DECEMBER 2023

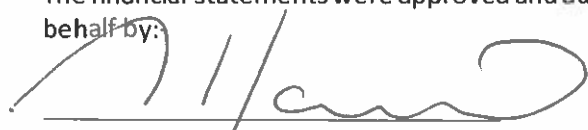
	Note	12 months ended 31 st December 2023 (£)	12 months ended 31 st December 2022 (£)
CURRENT ASSETS			
Cash at bank and in hand		78,009	59,339
CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR			
Amounts owed at end of period	4	6,757	-
		(6,757)	-
		71,252	59,339
CAPITAL AND RESERVES			
Income and expenditure account		71,252	59,339
		71,252	59,339

The directors consider that the company is entitled to exemption from audit under section 256 of the Companies (Guernsey) Law, 2008, and members have not required the company to obtain an audit for the period in question in accordance with section 256(3) of the Companies (Guernsey) Law, 2008.


The directors acknowledge their responsibilities for complying with the requirements of the Companies (Guernsey) Law, 2008 with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A – Small Entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



 Director



 Director

Date 26.04.24

The notes on pages 8, 9 and 10 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

These financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102 (“FRS 102”), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies (Guernsey) Law, 2008.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company’s accounting policies.

As a charity the company is a public benefit company.

The following principal accounting policies have been applied:

(b) INCOME RECOGNITION

Donations are accounted for on a received basis.

All other income is accounted for on an accruals basis.

(c) CASH AT BANK AND IN HAND

Cash is represented by cash in hand and deposits with financial institutions payable without penalty on notice of not more than 24 hours and is measured at amortised cost.

(d) CREDITORS

Short term creditors are measured at transaction price.

(e) FINANCIAL INSTRUMENTS

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade debtors and trade creditors.

(f) GOING CONCERN

The financial statements have been prepared on a going concern basis. The directors consider that this basis is appropriate as the company has net current assets and has adequate financial resources to meet its obligations to creditors as and when they fall due.

(g) CHANGE OF REPORTING PERIOD

On 21st October 2022 the Directors of the Company passed a Special Resolution changing the company’s financial year end from 31st May to 31st December. This decision was taken to align the company with partner agencies and to facilitate comparable statistical reporting.

The 2022 financial statements were compiled to reflect the above referenced change in the financial year end reporting period, as a result of which the seven month period covering May to December 2022 was illustrated to reflect activity in that financial year.

The 2023 financial statements have been produced on the basis of a full year, as a result of which, the 2022 comparative financial position has been restated on a twelve month basis, so as to allow meaningful comparison.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

2. EMPLOYEES

The average monthly number of employees during the period was 4 (year ended 31st December 2022 = 5).

3. TAXATION

The company has been approved as a charitable entity by the States of Guernsey Revenue Service and is therefore exempt from Guernsey Income Tax

4. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	12 months ended 31 st December 2023 (£)	12 months ended 31 st December 2022 (£)
Wages and salaries – ETI and Social Security Contributions	6,757	-
	<hr/>	<hr/>
	6,757	-

5. LIMITATION OF GUARANTEE

The liability of each member of the company is limited to the extent that they have undertaken to contribute to the assets of the company, if it should be wound up, an amount limited to and not exceeding £1 per member.

At 31st December 2023, the company had 4 members. The company's Memorandum of Association stipulates that there is no limit to the number of members.

6. CONTROLLING PARTY

There is deemed to be no controlling party as defined by FRS 102 as no party has the ability to direct the financial and operating policies of the company with a view to gaining economic benefit from their direction.

