

**GUERNSEY COUNSELLING SERVICE LBG**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

Honeysuckle House  
Le Vallon  
St Martins  
Guernsey  
GY4 6DQ

## **GUERNSEY COUNSELLING SERVICE LBG**

(being a company registered in Guernsey and limited by guarantee under The Guarantee Companies Ordinance 1997)

### **DIRECTORS' REPORT**

The Directors present their report and the financial statements for the year ended 31 December 2025.

#### **Activities**

The objectives of the charity are to provide professional and accessible counselling to the Bailiwick of Guernsey and to facilitate counselling training to professional standards.

#### **Results**

The results for the period are shown in the Financial Activities Statements on page 4.

#### **Directors during the year were:**

Mrs S J Thornton  
Mr M Thornton  
Ms K Lenfestey

Mr C J Le Ray  
Mrs A Rimington

Members of the Board of Directors are the Trustees for charitable purposes.

#### **Statement of Directors' Responsibilities**

Directors are required by The Companies (Guernsey) Law, 2008 (as amended) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company for the year. In preparing those 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 departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the company will continue in business.

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**DIRECTORS' REPORT**

The Directors are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial position of the company to enable them to ensure that the financial statements have been properly prepared in accordance with the provisions of The Companies (Guernsey) Law, 2008 (as amended). They are also responsible for safeguarding the assets of the company and hence for taking all reasonable steps for the prevention and detection of fraud, error and non-compliance with law and regulations.

Signed on behalf of the Board

*Marta Thonata*

.....  
Director

*AK*

.....  
Director

*11 - MARCH - 2026*

.....  
Dated

**GUERNSEY COUNSELLING SERVICE LBG**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

	31 December 2025		31 December 2024	
	£	£	£	£
<b>Incoming Resources</b>				
Grant Income - Refurbishment	34,500.00		-	
Counselling Donations	18,069.59		13,465.00	
Grant Income - General	3,900.00		36,332.65	
Grant Income - Rent	3,750.00		-	
General Gifts	-		110.90	
Friends of Philippi	560.00		75.00	
Bank Interest	461.26		269.88	
Fundraising (net of expenses)		61,240.85		50,253.43
<b>Resources Expended</b>				
Refurbishment Costs	34,601.39		-	
Salary and States Insurance	18,599.10		20,043.72	
Counsellor Hours	13,180.00		-	
Assessment Fees	4,470.00		960.00	
Rent	3,750.00		333.33	
Supervision Fees	3,105.00		3,130.00	
Office Equipment / Repairs	897.32		35.90	
Other Expenses	803.75		305.90	
Insurance	481.47		335.30	
SumUp Fees	288.92		186.49	
Telephone	135.13		182.41	
Room Hire and Meals	-		92.50	
Total Resources Expended		80,312.08		25,605.55
Net Incoming (Outgoing) Resources	-	19,071.23		24,647.88
Fund Balances brought forward		49,345.78		24,697.90
Fund Balances carried forward		30,274.55		49,345.78

The notes on page 6 and page 7 form part of these financial statements

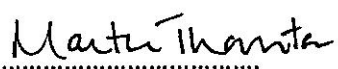
GUERNSEY COUNSELLING SERVICE LBG


BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	31 December 2025 £	31 December 2024 £
<b>Current Assets</b>			
Prepayments and Debtors	4	1,463.75	108.96
Bank Balance		36,653.13	49,301.82
		<b>38,116.88</b>	<b>49,410.78</b>
<b>Current Liabilities</b>			
Creditors	5	7,842.33	65.00
		<b>7,842.33</b>	<b>65.00</b>
<b>Net Current Assets</b>		<b>30,274.55</b>	<b>49,345.78</b>
<b>Represented by</b>			
General Funds	6	30,274.55	49,345.78
		<b>30,274.55</b>	<b>49,345.78</b>

Signed on behalf of the Board

  
.....  
Director

  
.....  
Director

11 - MARCH - 2026  
.....  
Dated

**GUERNSEY COUNSELLING SERVICE LBG**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**1. Accounting Policies**

The financial statements have been prepared under the historical cost convention. Donations are credited when received and expenses are accounted for on an accruals basis.

**2. Guarantee Capital**

The Company is registered in Guernsey as a company limited by guarantee and has no share capital. Each member has undertaken to contribute an amount, not exceeding £100, to the Company's assets for payment of the Company's debts in the event of a winding up.

The number of members shall not exceed 250 and at present there are fewer than 25 members.

**3. Taxation**

The Administrator, States of Guernsey Income Tax, has confirmed that the company is exempt from Income Tax so far as its income is applied for charitable purposes.

**4. Debtors and Prepayments**

	31 December 2025	31 December 2024
	£	£
Insurance	164.60	108.96
Rent	1,250.00	0.00
Counselling Donation	49.15	0.00
	<b>1,463.75</b>	<b>108.96</b>

**5. Creditors**

	31 December 2025	31 December 2024
	£	£
Grant Income (related to 2026)	6,250.00	0.00
Counsellor Hours	1,180.00	0.00
Assessment Fees	200.00	0.00
Supervision Fees	107.50	65.00
Pay Costs	103.98	0.00
SumUp Fees	0.85	0.00
	<b>7,842.33</b>	<b>65.00</b>

## 6. General Funds

	31 December 2025 £	31 December 2024 £
General Funds	27,854.55	36,145.78
Client Hours Grants	2,420.00	13,200.00
	<b>30,274.55</b>	<b>49,345.78</b>