

Registered no. 64025

GUERNSEY SAMARITANS LBG
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CONTENTS**PAGE**

General Information	1
Directors' Report	2
Independent Practitioner's Review Report	3
Statement of Income and Retained Earnings	4
Balance Sheet	5
Notes to the Financial Statements	6-7

GUERNSEY SAMARITANS LBG

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

OFFICERS AND PROFESSIONAL ADVISERS

DIRECTORS:

Mary Carre
Joanne Cottell
Louise Collenette
Jacqueline Mauger (retired 30 January 2025)
Joanne Luff (appointed 13 February 2025)

REGISTERED OFFICE:

2 Forest Lane
St Peter Port
Guernsey
GY1 1WJ

REGISTERED NUMBER:

64025

BANKERS:

Lloyds Bank
1 Smith Street
St Peter Port
Guernsey
GY1 4BD

INDEPENDENT ACCOUNTANT:

John Renouf

INCORPORATION:

The company is a private company incorporated in Guernsey, Channel Islands and limited by guarantee.

GUERNSEY SAMARITANS LBG

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The directors present their report and the financial statements of the company for the year ended 31 March 2025.

Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial year which 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 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;
- prepare the financial statements on a 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 which 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.

Directors' Statement required by section 250 of the Companies (Guernsey) Law, 2008

The financial statements for the year ended 31 March 2025 are exempt from audit in accordance with section 256 of the Companies (Guernsey) Law, 2008, and have not been audited.

Principal Activity

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

Directors

The directors are as shown on page 1 and served on the Board throughout the year, with the exception of the retirement of Jacqueline Mauger on 30 January 2025 and the appointment of Joanne Luff on 13 February 2025.

ON BEHALF OF THE BOARD

.....

.....

26/02/2026.....

GUERNSEY SAMARITANS LBG

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 2025 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 that are required to be stated 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.



John Renouf FCCA

GUERNSEY SAMARITANS LBG

STATEMENT OF INCOME FOR THE PERIOD 1 APRIL 2024 TO 31 MARCH 2025

	<i>Note</i>	2025	2024
		£	£
INCOME	2		
Donations		4,982	5,375
Bank Interest		3,263	3,368
States of Guernsey Grants		4,965	4,930
TOTAL INCOME		13,210	13,673
EXPENDITURE	2		
Printing, stationery and advertising		182	461
Conference Expenses		1,424	1,143
Centre Expenses		5,911	7,286
National Levy		1,743	1,459
Insurance		1,827	1,608
Conference Sponsorship		1,000	1,000
Anniversary Meal		0	1,528
Planning Application		0	420
TOTAL EXPENDITURE		(12,087)	(14,905)
EXCESS INCOME / (EXPENDITURE)		1,123	(1,232)

The annexed notes form part of these financial statements.

GUERNSEY SAMARITANS LBG


BALANCE SHEET AT 31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Property	2 & 3	46,663	46,663
CURRENT ASSETS			
Current Account		4,043	1,585
Savings Account		60,819	62,819
Bond/Fixed Term Deposit		76,020	73,361
Debtors		598	1,827
		188,143	186,255
CURRENT LIABILITIES			
Creditors	4	(2,223)	(1,458)
NET CURRENT ASSETS			
		185,920	184,797
Reserves	5	84,230	83,107
Restricted Reserves		101,690	101,690
		185,920	184,797

The financial statements have been prepared in accordance with the provision applicable to companies subject to the small company's regime.

The financial statements were approved by the Board of Directors and authorised for issue on 26-02-26 and were signed on its behalf by:

ON BEHALF OF THE BOARD


.....
Director


.....
Director

The annexed notes form part of these financial statements.

GUERNSEY SAMARITANS LBG

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. COMPANY INFORMATION

Guernsey Samaritans LBG is a private company incorporated in Guernsey on 15th September 2017 and limited by guarantee. Its registered number is 64025 and its registered address is 2 Forest Lane, St Peter Port, Guernsey, GY1 1WJ.

2. ACCOUNTING POLICIES

Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102 (Section 1A) The Financial Reporting Standard applicable in the UK and the Republic of Ireland ("FRS 102 (Section 1A)") and comply with the Companies (Guernsey) Law 2008.

In the opinion of the directors, the financial statements give a true and fair view of the state of the company's affairs at 31 March 2025 and of its results for the year then ended.

Going Concern

In the opinion of the directors the company is a going concern.

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 accounts in the year in which they are incurred.

Income (unrestricted)

Proceeds from fundraising 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 in these financial statements is accounted for on an accruals basis and matched to the period to which it relates. All other sources of income are accounted for on a cash received basis.

Expenses

Expenses in these financial statements are accounted for on an accruals basis and matched to the period to which they relate.

GUERNSEY SAMARITANS LBG

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (Contd..)

3. FIXED ASSETS	2025	2024
	£	£
Freehold property	46,663	46,663

4. CREDITORS	2025	2024
	£	£
Sundry creditors	2,223	1,458

5. RESERVES

	£	£	£
	General Fund	Restricted Premises Fund	Total Reserves
Opening balance	83,107	101,690	184,797
Excess income for the year	1,123	-	1,123
Total reserves	<u>84,230</u>	<u>101,690</u>	<u>185,920</u>

6. RISK MANAGEMENT AND ASSESSMENT

The Charity acknowledges its responsibility to assess and manage the risks that face the company and will continue to operate within and manage and monitor a formal risk management process.

7. EVENT AFTER THE REPORTING PERIOD

On 1st November 2025 the directors entered into a Licence to Occupy agreement relating to premises at Les Petits Quartiers Vinery, La Verte Rue, St Sampson, GY2 4GE with GROW Limited, a company limited by shares registered in Guernsey under company registration number 11791 which has its registered office at Petits Quartiers Vinery, Les Coutanchez, St Sampson, Guernsey, GY2 4GE. The Licence Fee is £12,000 per annum plus £500 per annum for utilities, to be paid monthly in advance.