

Parkinson's Guernsey LBG

Financial Statements

30 September 2025

Parkinson's Guernsey LBG

Company Details

Formation	13 August 2020
Directors	Paul Backhouse (Chairman) Jane Koller (Secretary) Warner Koller (Treasurer) Chris Betley Charles Evans Penny Sarchet Jane Tullier
Registered Office	Schopwick Port Soif Lane Vale Guernsey GY6 8AH
Registered Charity	CH641

Parkinson's Guernsey LBG

Report of the directors

The directors present their report with the unaudited financial statements of the Company for the year ended 30 September 2025

Principal activity

The principal charitable activities of the Company are to provide a positive support system for those with Parkinson's in Guernsey and to raise awareness of Parkinson's in the community.

Review of activities

During the year the Company further increased its activities available to members resulting in more regular events being held weekly and monthly. Apart from social events, members are able to attend talks, exercise classes, padel tennis, pickleball, pétanque, boxing and walking football. A minibus is driven by volunteers enabling members who are unable to drive to be picked up and attend various events and activities.

Financial review

The Company's charitable activities are entirely dependent on income from voluntary donations, grants, membership fees and fund raising activities. During the year the charity received funds totalling £54,522. Total costs for the year including depreciation amounted to £57,594 resulting in an overall deficit of £3,072 thereby causing a reduction in reserves. The directors express their sincere gratitude to all those who have supported the Company during the year including the volunteers and the energetic chief executive who work tirelessly for the benefit of people with Parkinson's.

Structure, governance and management

The Company is a charitable incorporated organisation registered with the Guernsey Registry (charity number CH641). The charity is constituted as a Company Limited By Guarantee under Governing Documents comprising Memorandum and Articles of Association dated 13 August 2020 and Addendum dated 27 March 2023. New directors are appointed by the existing directors and all directors serve for an indefinite term.

Directors

The directors of the Company in office during the year and subsequent to the year end were as follows:

Terence March (retired 29 April 2025)

Jane Tullier

Warner Koller

Jonathan Hooley (retired 19 August 2025)

Peter Neville (retired 3 March 2026)

Jane Koller

Charles Evans

Chris Betley (appointed 27 January 2025)

Penny Sarchet (appointed 27 January 2025)

Paul Backhouse (appointed 3 March 2026)

Parkinson's Guernsey LBG

Report of the directors (continued)

Statement of director's responsibilities

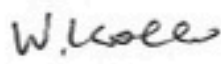
Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements the directors are required to:

- 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.

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.

On behalf of the Board


Paul Backhouse
Chairman



Warner Koller
Treasurer

Dated 28 April 2026

Parkinson's Guernsey LBG

Independent Accountant's Report to the Board of Parkinson's Guernsey LBG ("the Company")

I present my report to the Directors on my examination of the financial statements of the Company for the year ended 30 September 2025.

This report is made solely to the Board of the Company and I do not accept or assume responsibility to anyone other than the Board for this report.

It is the duty of the Directors of the Company to keep adequate accounting records and prepare statutory accounts to give a true and fair view of the assets, liabilities, financial position and results of the Company.

An examination includes a review of the accounting records kept by the Company and comparison of the accounting records with the financial statements. The review also includes examination of unusual items or disclosures in the Company's financial statements. The examination does not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on these financial statements.

I confirm that no material matters have come to my attention in connection with my examination which gives me cause to believe that:

- The accounting records have not been kept in accordance with Guernsey company law.
- The financial statements did not accord with the accounting records in any material respect.

I confirm that I am independent of the Company and am not involved in its charitable activities or governance.



Mrs Jane Le Maitre FCA

Dated 1 May 2026

Statement of Financial Activities
Parkinson's Guernsey LBG
For the year ended 30 September 2025

Account	Notes			01/10/2024 -	01/10/2023 -
		Restricted	Unrestricted	30/09/2025	30/09/2024
		Fund	Fund	Total	Total
		£	£	£	£
Income	1				
Membership fee income			1,905	1,905	1,485
Donations in lieu			5,776	5,776	2,250
Donations in general			17,754	17,754	8,349
Event fee income			3,966	3,966	1,289
Fund Raising revenue			1,059	1,059	1,611
Reserved Grants	5	20,000		20,000	0
Total Funds received		20,000	30,460	50,460	14,984
Charitable Activity Costs					
Costs of services		11,246		11,246	9,096
Room hire		4,498		4,498	4,182
Motor Vehicle Expenses			3,191	3,191	1,484
Vehicle Insurance			1,030	1,030	878
Event Costs			4,383	4,383	2,135
Fund raising costs			0	0	166
Sponsorship			100	100	200
Net cost of activities		15,744	8,704	24,447	18,163
Income less charitable activity costs		4,256	21,756	26,013	(3,180)
Administrative Costs					
Bank Charges			85	85	0
Depreciation in the year	2		2,945	2,945	3,884
Gifts			151	151	48
Insurance			799	799	755
Interest Paid			0	0	0
IT Software and Consumables			1,707	1,707	916
Sundry Expenses			0	0	190
Director meetings			254	254	274
Registry Fees			30	30	0
Salaries	6		27,055	27,055	23,780
Donations			120	120	0
Total Administrative Costs			33,340	33,340	29,847
Funds remaining / net (withdrawal)		4,256	(11,390)	(7,134)	(33,026)
Other Income					
Interest Income			2,687	2,687	3,845
Other income	7		1,375	1,375	0
Total Other Income			4,062	4,062	3,845
Total income less costs		4,256	(7,328)	(3,072)	(29,181)

Balance Sheet

Parkinson's Guernsey LBG

As at 30 September 2025

Account	Notes	30 Sept 2025	30 Sept 2024
Fixed Assets			
Tangible Assets			
Computer Equipment		267	400
Motor Vehicles		8,438	11,250
Total Tangible Assets		8,705	11,650
Total Fixed Assets	2	8,705	11,650
Current Assets			
Cash at bank and in hand			
Current Account		21,126	12,324
Fixed Deposit		63,074	70,389
Money Market Call Account		3	3
Total Cash at bank and in hand		84,203	82,716
Prepayments	3	396	1,081
Total Current Assets		84,599	83,797
Creditors: amounts falling due within one year			
Creditors	4	3,372	2,444
Total Creditors: amounts falling due within one year		3,372	2,444
Net Current Assets		81,227	81,353
Total Assets less Current Liabilities		89,932	93,003
Net Assets		89,932	93,003
Capital and Reserves			
Annual contribution / (withdrawal)		(3,072)	(29,181)
Retained Earnings		93,003	122,184
Total Capital and Reserves		89,932	93,003

Approved by the board on: 28 April 2026

W. H. Coen

Director



Parkinson's Guernsey LBG
Notes to the financial statements
For the year ended 30 September 2025

1 Principal accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements.

Accounting convention

These financial statements have been prepared in accordance with United Kingdom generally accepted accounting principles as set out in the Statement of Recommended Practice – Accounting and Reporting by Charities (Charities SORP (FRS102) issued jointly by all United Kingdom Charity Commissions) and are in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102).

Income

Income including interest income is brought to account on a received basis.

Expenses

Expenses are brought to account on a payable basis.

Tangible assets and depreciation

Motor vehicles are included at directors' valuation upon acquisition from the donor less accumulated depreciation. Depreciation is provided on motor vehicles so as to write off the value, less any residual value, over their expected useful economic lives on a 25% reducing balance basis. Computer equipment is included at cost and depreciation is provided on computer equipment on a 25% straight line basis.

Cash flow statement

Under FRS102 section 1A for small entities the Company is exempt from the requirement to prepare a cash flow statement on the grounds of its size.

Parkinson's Guernsey LBG
Notes to the financial statements
For the year ended 30 September 2025

2 Fixed Assets

	Motor Vehicle £	Computer Equipment £	Total £
Valuation / Cost	20,000	534	20,534
Depreciation			
At 1 October 2024	8,750	134	8,884
Charge for the year	2,812	133	2,945
At 30 September 2024	<u>11,562</u>	<u>267</u>	<u>11,829</u>
Net book value			
At 30 September 2024	<u>11,250</u>	<u>400</u>	<u>11,650</u>
At 30 September 2025	<u>8,438</u>	<u>267</u>	<u>8,705</u>

3 Prepayments

	2025 £	2024 £
Insurance	164	799
IT software and consumables	232	232
Cost of services	0	50
	<u>396</u>	<u>1,081</u>

4 Creditors

	2025 £	2024 £
Cost of services	1,982	1,066
IT software and consumables	0	112
Salaries	1,390	1,266
	<u>3,372</u>	<u>2,444</u>

5 Reserved Grants

The John Ramplin Charitable Trust has granted the charity £10,000 per annum to assist with activity costs only. Grants for two years were received during the year. The next grant of £10,000 is due to be paid in July 2026.

6 Salaries

Salary costs for the part time manager include employer social security contributions and employer secondary pension contributions.

Parkinson's Guernsey LBG
Notes to the financial statements
For the year ended 30 September 2025

7 Other income

Tax repayments totalling £1,375 were received during the year in respect of tax relief available to the charity on donations of £500 or more received from Guernsey tax paying individuals.

8 Events after the end of the reporting period

No significant adjusting or non adjusting events have occurred since the balance sheet date to the date that these financial statements were signed.