

**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 MAY 2020

FINANCIAL STATEMENTS

COMPANY INFORMATION

Directors

Anna Guilbert (resigned 5 December 2019)
Peter Andrew Harwood
Brian Richings
Philip John Taylor

Registered number

52751

Registered office

Royal Court
St Peter Port
Guernsey
GY1 2PB

Accountants

BDO Limited
P O Box 180
Place du Pre
Rue du Pre
St Peter Port
Guernsey
GY1 3LL

FINANCIAL STATEMENTS

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REPORT OF THE DIRECTORS

The directors submit their report and unaudited financial statements of the company, which is incorporated in Guernsey, for the year ended 31 May 2020.

DIRECTORS' RESPONSIBILITIES 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;
- 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 for the year are set out in detail on page 6.

DIVIDENDS

There were no dividends paid in the year under review (2019 - £nil).

DIRECTORS

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

Anna Guilbert (resigned 5 December 2019)
Peter Andrew Harwood
Brian Richings
Philip John Taylor

REPORT OF THE DIRECTORS

UNAUDITED STATUS

The company is exempt from audit for the year ended 31 May 2020 in accordance with the provisions of the Companies (Guernsey) Law, 2008, this being unanimously agreed by the members on 16 December 2013.

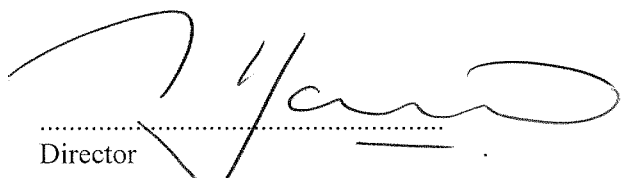
GOING CONCERN

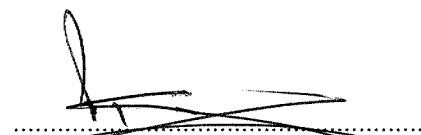
The financial statements have been prepared on a going concern basis. The directors consider that this basis is appropriate as the company has net current assets and has adequate financial resources to meet its obligations to creditors as and when they fall due.

POST BALANCE SHEET EVENTS

With the advent of the COVID-19 pandemic, there will be an impact across all sectors of the economy which cannot be fully quantified at this time. As a public benefit entity, supported by the States of Guernsey, whose income is by way of grants and donations, the pandemic should have a limited impact on the company. The Board have offered to accept a reduced annual grant from the Committee for Home Affairs (due in September 2020). This was a gesture based on the fact that, unlike a lot of other charities, the company does have some cash in reserve. If this offer is accepted the company will only receive 50% of the annual grant, i.e. £19,000, from them this year and will make up the difference by utilising some of its reserve. As the company has cash reserves and no borrowings, the directors are of the opinion that it remains a going concern.

APPROVED BY THE BOARD OF DIRECTORS


.....
Director
Date: 18/08/2020


.....
Director

**CHARTERED ACCOUNTANTS' 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, we have prepared for your approval the financial statements of Bailiwick of Guernsey Victim Support and Witness Service LBG for the year ended 31 May 2020 which comprise 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 us.

As a practising member firm of the Institute of Chartered Accountants of England and Wales ("ICAEW"), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of Bailiwick of Guernsey Victim Support and Witness Service LBG, as a body, in accordance with the terms of our engagement letter dated 22 June 2020. Our 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 we 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 in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we 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 our 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 surplus 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 year.

We 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, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

BDO Limited

CHARTERED ACCOUNTANTS
Place du Pré
Rue du Pré
St Peter Port
Guernsey

Date: *4 September 2020*

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2020

		2019
INCOME		
Donations received	48,099	23,346
Donation from seized asset fund	10,000	10,000
Grant received from Home Department	38,000	38,000
Bank interest received	-	7
	<hr/>	<hr/>
	96,099	71,353
EXPENDITURE		
Salaries and social security	61,992	59,346
Insurance	216	250
Advertising, printing and stationery	1,632	2,840
Training and conference expenses	1,052	1,190
Travel and entertaining	745	629
Telephone and postage	223	231
Accountancy	500	500
Sundry expenses	457	701
	<hr/>	<hr/>
	(66,817)	(65,687)
SURPLUS FOR THE YEAR	29,282	5,666
Accumulated surplus brought forward	63,055	57,389
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ACCUMULATED SURPLUS CARRIED FORWARD	£ 92,337	£ 63,055
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There were no recognised gains or losses for 2020 or 2019 other than those included in the income and expenditure account.

The above results derive from continuing activities.

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

BALANCE SHEET

31 MAY 2020

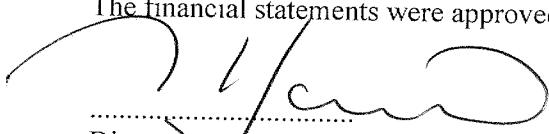
	Note		2019
CURRENT ASSETS			
Cash at bank and in hand		97,834	69,202
CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR			
Amounts owed at 31 May	4	2,330	2,980
Income received in advance		3,167	3,167
		—————	—————
		(5,497)	(6,147)
		—————	—————
		£ 92,337	£ 63,055
		—————	—————
CAPITAL AND RESERVES			
Income and expenditure account		£ 92,337	£ 63,055
		—————	—————

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 year 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 the preparation of financial statements.

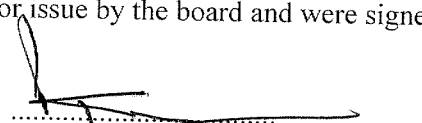
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

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



 Director
 18/08/2020

 Date



 Director

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

NOTES TO THE FINANCIAL STATEMENTS

31 MAY 2020

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.

2. EMPLOYEES

The average monthly number of employees during the year was 3 (2019 - 3).

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.

NOTES TO THE FINANCIAL STATEMENTS

31 MAY 2020

4. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR		2019
Wages and salaries - ETI and Social Security contributions	1,830	2,480
Accountancy	500	500
	<hr/>	<hr/>
	£ 2,330	£ 2,980
	<hr/>	<hr/>

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 31 May 2020 the company had 3 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.

7. POST BALANCE SHEET EVENTS

With the advent of the COVID-19 pandemic, there will be an impact across all sectors of the economy which cannot be fully quantified at this time. As a public benefit entity, supported by the States of Guernsey, whose income is by way of grants and donations, the pandemic should have a limited impact on the company. The Board have offered to accept a reduced annual grant from the Committee for Home Affairs (due in September 2020). This was a gesture based on the fact that, unlike a lot of other charities, the company does have some cash in reserve. If this offer is accepted the company will only receive 50% of the annual grant, i.e. £19,000, from them this year and will make up the difference by utilising some of its reserve. As the company has cash reserves and no borrowings, the directors are of the opinion that it remains a going concern.