

**Guernsey Bereavement Service LBG**  
**Report and Financial Statements**  
**for the year ended**  
**30 September 2024**

## Guernsey Bereavement Service LBG

### Company Information

<b>Directors</b>	Karen Ann Horsey Roy Alan Angliss Sharon Anne Ward James Fraser Pinnock Advocate Natasha Newell
<b>Company Reg number</b>	43996
<b>Charity Reference number</b>	CH8
<b>Registered office</b>	Kingsland House Les Basses Capelles St Sampson Guernsey GY2 4WE

# Guernsey Bereavement Service LBG

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# **Guernsey Bereavement Service LBG**

## **Directors' Report for the year ended 30 September 2024**

The directors present their report and the unaudited financial statements for the year ended 30 September 2024. The Company was incorporated in Guernsey on 25 November 2005 as a company limited by guarantee without a share capital. The registered office is Kingsland House, Les Basses Capelles, St Sampson, Guernsey GY2 4WE. The company registration number is 43996 and Charity Registration number is CH8. The Company provides counselling services and training from its registered office premises.

### **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.

Company law applicable to companies in Guernsey 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 these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting 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 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 and achievements**

The principal activity of the Company is to provide emotional support for any adult struggling to come to terms with a significant loss usually, but not always, death. It is a voluntary, low-cost counselling service. In addition, from January 2024 the Company provides training courses in counselling under the name Kingsland Counselling Academy.

### **Dividends**

The Company is prohibited by its Articles of Incorporation from paying dividends.

### **Results**

The Statement of Income and Expenditure and the Balance Sheet are set out on pages 3 and 4.

### **Directors**

The directors who served during the year were:

Karen Ann Horsey  
Roy Alan Angliss  
Sharon Anne Ward  
James Fraser Pinnock  
Advocate Natasha Newell

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### Post balance sheet events

Following the year end additional directors have been appointed as follows:

Heidi Alison Lawlor – appointed 26 November 2024  
Katey Mary Louise Collenette – appointed 10 December 2024

Both additional directors became guarantee members on their respective appointment dates

### Audit exemption

The Company is exempt from audit in accordance with the provisions of the Companies (Guernsey) Law 2008 by virtue of an elective resolution passed by the guarantee members on 23 August 2013.

This report was approved by the board and signed on its behalf by:



.....  
Director

Date:

28-1-25

## Guernsey Bereavement Service LBG

### Income and Expenditure Account for the year ended 30 September 2024

	<i>Note</i>	2024 £	2023 £
<b>Income</b>			
Donations	3	9,689.30	11,007.53
Donations – Restricted funds	3,5	12,100.00	93,000.00
Donations – Unrestricted	3	-	
Fundraising and sales	3	5,295.90	11,035.37
Kingsland Training Academy Income	4	14,620.00	-
Interest Income		2,150.54	1,171.85
Other Income		-	267.65
		<hr/>	<hr/>
<b>Total income</b>		<b>43,855.74</b>	<b>116,482.40</b>
		<hr/>	<hr/>
<b>Expenditure</b>			
Staff costs	4	78,623.58	25,156.68
Advertising		365.00	-
Charitable contributions		-	180.00
Insurance		2,067.14	1,854.00
Dues and subscriptions		335.00	220.00
Bank charges		107.00	72.00
Bookkeeping		1,080.00	756.66
Utilities		3,512.56	5,109.10
Entertainment		-	163.91
Event cost		-	4,155.71
Fines		260.00	-
IT cost		2,111.32	27.50
Legal fees		752.00	-
Office Expenses		2,123.79	642.20
Premises		-	75.76
Rates		23.85	29.07
Repairs		114.01	1,739.69
Travel and Training		225.97	6,346.81
Supervision		8,144.23	7,505.00
Kingsland Training Academy costs	4	7,337.98	-
		<hr/>	<hr/>
<b>Total Expenditure</b>		<b>£107,183.43</b>	<b>£54,034.09</b>
		<hr/>	<hr/>
<b>Net (Expenditure)/Income</b>		<b>£ (63,327.69)</b>	<b>£62,448.31</b>
		<hr/>	<hr/>

The notes on pages 5 to 7 form part of these financial statements.

**Guernsey Bereavement Service LBG**

**Balance Sheet  
as at 30 September 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Buildings		1.00	1.00
Fixed assets		<u>1.00</u>	<u>1.00</u>
<b>Total fixed assets</b>		<u>2.00</u>	<u>2.00</u>
<b>Current assets</b>			
Current account	6	22,005.00	76,483.87
Deposit account	6	<u>132,212.02</u>	<u>83,362.38</u>
<b>Total current assets</b>		<u>154,217.02</u>	<u>157,846.25</u>
<b>Current liabilities</b>			
<b>Creditors – amounts falling due within one year</b>			
Prepayment Kingsland course fees	7	47,150.00	-
Creditors – Salaries and related costs	7	11,863.50	-
Other Creditors	7	<u>3,920.24</u>	<u>5,235.28</u>
<b>Total current liabilities</b>		<u>62,933.74</u>	<u>5,235.28</u>
 <b>Net current assets</b>		 <u>91,283.28</u>	 <u>154,610.97</u>
 <b>Total net assets</b>		 <u>91,285.28</u>	 <u>154,612.97</u>
<b>Charity Funds</b>			
Retained Earnings	8	<b>154,612.97</b>	<b>92,164.66</b>
Net (Expenditure)/Income for year	8	<b>(63,327.69)</b>	<b>62,448.31</b>
 Income and Expenditure Account		 <u><b>91,285.28</b></u>	 <u><b>154,612.97</b></u>

The directors consider that the Company is entitled to exemption from audit under section 256 of the Companies (Guernsey) Law, 2008 (the "Law") and the guarantee members have not required the Company to obtain an audit for the period in question in accordance with section 255 of the Law. The directors acknowledge their responsibilities for complying with the requirements of the Law 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

Date: 28-1-25

The notes on pages 5 to 7 form part of these financial statements.

# Guernsey Bereavement Service LBG

## Notes to the Financial Statements for the year ended 30 September 2024

### 1. General information

The Company is a single purpose company limited by guarantee incorporated in Guernsey, Channel Islands and its registered office is at Kingsland House, Les Basses Capelles, St Sampson, Guernsey GY2 4WE. The purpose of the Company is to provide voluntary low-cost counselling services to adults. In addition it provides counselling training under the name Kingsland Counselling Academy. The Company is registered as a charity in Guernsey, no. CH8.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies (Guernsey) Law 2008.

The following principal accounting policies have been applied:

#### 2.2 Going concern

The directors have considered the Company's cash flows for the forthcoming accounting period and consider that it is appropriate that the Company's financial statements should be prepared on a going concern basis.

#### 2.3 Revenue recognition

Income from general donations is accounted for when credited to the Company's account. Income from other donations is recognised when invoiced. Event fund raising is recognised separately. Income of Kingsland Counselling Academy is amortised over the term of the particular course. CPCAB Ltd fees are recognised when the relevant course commences. Forfeited deposits are recognised immediately.

#### 2.4 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

#### 2.5 Income and Expenditure Account

Due to the nature of the Company, certain income is received for specific purposes and therefore recognised as restricted funds. Some items in the Income and Expenditure Account represent restricted funds where the net funds received may be used only for the criteria and purpose set out in the Company's constitutional documents and as enshrined in any agreements entered into with donors.

### 3. Income

The Company's income is generated from donations and fund raising and ring-fenced where appropriate.

### 4. Kingsland Training Academy

Courses commenced in 2024 and income generated for the year of £14,620 can be attributed as follows:

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Level 2 course completed in the year to 30 September 2024 generated income of £5,600 with Kingsland Training Manager acting as tutor. The commencement of a 2 year level 4 course generated income of £9,020 in its first month. Prepaid fee income received is shown in creditors.

Expenses relating to both courses totalled £7,338 including tutor costs of the Level 4 course and other course costs such as CPCAB centre fees.

The salary of the Kingsland Training Manager is included in Staff costs.

<b>5. Restricted funds</b>	2024	2023
Lloyds Bank Foundation Grant	-	40,000.00
Training Expenses Fund	-	5,000.00
Guernsey Community Foundation	-	21,141.84
Salaries Fund	-	12,500.00
Repairs Fund	25,000.00	25,000.00
Ernie's Angels	12,100.00	
	£37,100.00	£103,641.84
<b>6. Bank and cash balances</b>	2024	2023
Current account	22,005.00	76,483.87
Deposit Account	132,212.02	83,362.38
	£154,217.02	£159,846.25
The Company holds bank accounts with NatWest International, Guernsey		
<b>7. Creditors – amounts falling due within one year</b>	2024	2023
Pre-paid Kingsland course fees	47,150.00	-
Creditors – staff salaries and related costs	11,863.50	-
Other creditors	3,920.24	5,235.28
	£62,933.74	£5,235.28
<b>8. Income and Expenditure account</b>	2024	2023
Balance brought forward at 1 October 2023	154,612.97	92,164.66
(Deficit)/Surplus of income over expenditure for the year	(63,327.69)	62,448.31
	£91,285.28	£154,612.97

Of the above Income and Expenditure account balance £37,100.00 (£103,641.84 in 2023) was designated as restricted funds as per note 5 above.

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### Notes to the Financial Statements for the year ended 30 September 2024

#### 9. Guarantee capital

##### *Limitation of liability*

The Company was incorporated as a company limited by guarantee without a share capital. The liability of each member is limited to the extent that they have undertaken to contribute to the assets of the Company an amount limited to and not exceeding £1 per member.

As at 30 September 2023 and 30 September 2024 the Company had six members. The Company's Memorandum of Incorporation stipulates that the number of members shall be unlimited.

#### 10. Controlling party

Five of the six guarantee members of the Company are also the directors of the Company.

The board does not consider there to be any controlling party as defined under UK Generally Accepted Accounting Practice, as no individual party has the ability to direct the financial and operating policies of the Company with a view to gaining any economic benefit from such direction.

#### 11. Taxation

The Company is a member of the Association of Guernsey Charities and has been granted exemption from taxation by the Director of Income Tax in Guernsey under the provisions of The Charities and Non Profit Organisations (Registration) (Guernsey) Law, 2008.