

Registered number

55715

SAFER LBG  
Unaudited Annual Report and Financial Statements  
for the year ended 31<sup>st</sup> December 2023

**SAFER LBG**  
**Unaudited Annual Report and Financial Statements**  
**for the year ended 31st December 2023**

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**SAFER LBG**

**COMPANY INFORMATION**

**Directors:**

E Bebb  
F Naftel  
H Stokes  
W Bulpitt  
E Hands  
J Paint (appointed 5 September 2023)  
G Stuart (appointed 5 September 2023)  
K White (appointed 5 September 2023)

**Secretary:**

J Paint

**Registered Office:**

PO Box 115  
St Peter Port  
Guernsey  
GY1 3EY

**Registered Number:**

55715

**Charity Number:**

CH400

**Accountant:**

Grant Thornton Limited  
Chartered Accountants  
St Peter Port  
Guernsey  
GY1 2NZ

## **SAFER LBG**

### **Directors' Report for the year ended 31st December 2023**

The Directors present their unaudited Annual Report and Financial Statements for the year ended 31<sup>st</sup> December 2023.

#### **Incorporation**

The Company was incorporated as a Limited By Guarantee Company in Guernsey on 8<sup>th</sup> October 2012 and registered with the name Options Domestic Abuse Forum LBG. The Company later changed its name to SAFER on 27<sup>th</sup> August 2013.

#### **Associated entities**

On the 30<sup>th</sup> April 2014 the Company acquired the business of the charity the Guernsey Women's Refuge Limited and on 24<sup>th</sup> March 2016 the activities of the charity Guernsey Women's Aid was also amalgamated into SAFER LBG. On 20<sup>th</sup> February 2017 the Company became the sole guarantee member of the Guernsey Child Contact Centre LBG.

On 11<sup>th</sup> September 2017, the dormant company the Guernsey Women's Refuge Limited was reinstated to the Guernsey companies register after being dissolved on 29<sup>th</sup> December 2015. The purpose of the reinstatement was to allow the Guernsey Women's Refuge to receive a substantial bequest. Its previous activities remain within SAFER LBG, the reinstated company's only purpose is to hold investments to be applied towards future capital expenditure to build a new refuge facility.

#### **Principal Activity**

The Principal activity of the Company is the protection of individuals and their families who have experienced domestic abuse including the provision of a "safe house" under the umbrella of the Guernsey Women's Refuge. The charity also provides, outreach, counselling and advisory services to victims of domestic abuse as well as a campaign of prevention through increasing public awareness of the issue and an education programme.

The Company also, through its KIDVA service, provides counselling services to children who have witnessed domestic abuse. On the absorption of the Guernsey Child Contact Centre into the Safer Group, the Company also provides supervised contact for children in situations where the parents are divorced or separated.

#### **Results**

The results for the year are shown in the Profit and Loss Account on page 8.

## **SAFER LBG**

### **Directors' Report for the year ended 31st December 2023**

#### **Directors**

The Directors of the Company are listed in the table below. All directors served throughout the year except where indicated.

Fiona Naftel (Chairman)

Elis Bebb

Robin Fuller (resigned May 2023)

Hilary Stokes

Wayne Bulpitt

Erica Hands

J Paint (appointed 5 September 2023)

G Stuart (appointed 5 September 2023)

K White (appointed 5 September 2023)

The Board members also act as limited Guarantee Members of the Company and therefore do not stand for annual re-election, however any appointment of a director made mid-year is confirmed at the next annual general meeting.

The Board have adopted the policy to limit the maximum term that a director may serve to nine years although this can be extended for up to two years to allow for an orderly transition and refreshment of the Board.

#### **Going concern**

The Directors, having considered the Company's objectives and available resources, along with its projected income and expenditure, is satisfied that the Company has adequate resources to continue in operational existence for the foreseeable future.

#### **Exemption from audit**

The members have not required the Company to obtain an audit for the year in accordance with section 256(3) of the Companies (Guernsey) Law, 2008. The members have passed a resolution in accordance with section 256 of the Companies (Guernsey) Law 2008, exempting the Company from the requirement to have its financial statements audited. Consequently, the Directors confirm that these financial statements have not been audited.

## **SAFER LBG**

### **Directors' Report for the year ended 31st December 2023**

#### **Statement of 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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.

#### **Accountants**

The accountants, Grant Thornton Limited, have indicated their willingness to continue in this capacity.

On behalf of the Board

Fiona Naftel - Director

Hilary Stokes - Director

4 December 2024

## **Agreed upon procedures report to the Directors of Safer LBG on the financial statements for the year ended 31 December 2023**

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We have performed the procedures agreed with you and in accordance with our letter of engagement dated 15 November 2023 and enumerated below. The procedures were performed solely to give you comfort over the financial statements for the year ended 31 December 2023.

### **Responsibilities of the Directors**

As stated in the Statement of Directors responsibilities on page 5, the Directors are responsible for the preparation of the financial statements.

### **Practitioner's responsibilities**

Our engagement was undertaken in accordance with the International Standard on Related Services 4400 applicable to agreed-upon procedures engagements. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Directors, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

The above procedures do not constitute either an audit or a review made in accordance with

### **Professional Ethics and Quality Control**

We have complied with the ethical requirements in The International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants ("IESBA") (the "Code"). For the purpose of this engagement, there are no independence requirements with which we are required to comply.

Our firm applies International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Service Engagements, and accordingly, maintains a comprehensive system of quality controls including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### **Procedures and Findings**

We agreed to perform the following procedures:

- Agreed 31 December 2022 comparative figures to previous year's signed financial statements
- Agreed balances in the financial statements to the Quickbooks general ledger
- Agreed fixed asset additions to supporting documentation
- Agreed the mathematical accuracy of fixed asset depreciation and ensured that it is in line with the accounting policy
- Agreed bank balances to bank statements
- Agreed debtors and creditors to supporting documentation
- Agreed wages and social security balances to payroll information submitted to Guernsey Revenue

We have no findings to report to you in respect of the above mentioned work.

**Agreed upon procedures report to the Directors of Safer LBG on the financial statements for the year ended 31 December 2023**

**Continued**

**Restriction on Use and Distribution**

Our report is solely for the purpose set out in the first paragraph of this report. The report is for the information of the Directors of Safer LBG. The report is not to be used for any other purpose or to be distributed to any other parties, prior to obtaining our written consent. This report relates only to the accounts and items specified above and does not extend to any financial statements of Safer LBG, taken as a whole.

**Grant Thornton Limited**

Chartered Accountants

St Peter Port

Guernsey

GY1 2NZ

Date: 30 December 2024

SAFER LBG

**PROFIT AND LOSS ACCOUNT**  
for the year ended 31st December 2023

	Notes	2023 £	2022 £
<b>INCOME</b>			
Fee income for the provision of IDVA and KIDVA service to States of Guernsey		178,409	221,000
Rental income		34,750	38,192
Grants received:			
- States of Guernsey		115,917	80,000
- States of Guernsey - Education officer		18,333	-
- States of Guernsey - Training officers		12,500	-
- Children in Need for KIDVA service		38,385	39,896
- Community Foundation - managers' salary		-	14,882
- Seized Asset Fund - IT costs		2,443	-
- Other Agencies		60,667	28,750
Donations		309,472	57,088
Safer Spaces income		400	-
Fund raising		3,351	1,652
<b>Total income</b>		<b>774,627</b>	<b>481,460</b>
Administration expenses		(561,101)	(470,621)
<b>Operating surplus</b>	<b>3</b>	<b>213,526</b>	<b>10,839</b>
Interest receivable		-	-
<b>Surplus on ordinary activities before taxation</b>		<b>£ 213,526</b>	<b>£ 10,839</b>

The notes on pages 10 to 14 form an integral part of these financial statements

**SAFER LBG****BALANCE SHEET**

as at 31 December 2023

	Notes	2023		2022	
		£	£	£	£
<b>Investment in subsidiary companies</b>	4		8		8
<b>Fixed assets</b>	5		5,767		7,082
<b>Current assets</b>					
Debtors	6	31,333		66,417	
Cash at bank and in hand	7	542,306		301,694	
		<u>573,639</u>		<u>368,111</u>	
<b>Creditors</b>	8				
Amounts falling due within one year		<u>(194,521)</u>		<u>(203,834)</u>	
<b>Net current assets</b>			<u>379,118</u>		<u>164,277</u>
<b>Net assets</b>			<u><b>£384,893</b></u>		<u><b>£171,367</b></u>
<b>Capital and reserves</b>					
Guaranteed amount	9		-		-
Unrestricted reserves	10		£384,893		171,367
<b>Total capital and reserves</b>			<u><b>£384,893</b></u>		<u><b>£171,367</b></u>

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

These financial statements were approved by the Board on 4 December 2024

Fiona Naftel - Director

Hilary Stokes - Director

The notes on pages 10 to 14 form an integral part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31st December 2023**

**1. COMPANY INFORMATION**

Safer LBG is a Limited by Guarantee Company, incorporated in Guernsey with registration number 55715. The registered office is as detailed on page 2.

**2. Accounting Policies**

***Basis of Preparing the Financial Statements***

The financial statements are prepared under the historical cost convention, give a true and fair view, have been prepared in compliance with the United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ('FRS102') Section 1A for Small Entities, issued by the Financial Reporting Council "accounting standards" and are in compliance with The Companies (Guernsey) Law, 2008.

The financial statements are prepared in Sterling being the functional and presentational currency of the Company.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

***Going Concern***

The Directors have a reasonable expectation that the Company has adequate resources to continue in operations for the foreseeable future, thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

***Income***

Income is recognised on an accruals basis.

Grants are accrued and released to the profit and loss account either in the specified time period attached to the grant or when the related costs are incurred.

***Rent Receivable***

Rents are accounted for on an accruals basis, although any rent which is 3 months past due is fully provided for. If rent remains unpaid after 15 months, it is written off.

***Rent Deposit Loans and Loans to Clients***

The Company provides assistance to its clients by providing emergency loans for either rental deposits or for essential furniture. Unless covered by a specific grant the loans are repayable by instalments from the client.

In the case of rental deposits, a pool of funds is available from the States of Guernsey on which the Company can draw. This money is in the form of a grant and is not repayable as the client repays their loan. The Company creates a matching creditor and debtor for the rental deposit at set up and releases the States of Guernsey grant to income as and when repayments from the client are received.

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31st December 2023**

**2. Accounting Policies (continued)**

**Fixed Assets**

Fixed assets are stated at cost, or valuation if gifted, less accumulated depreciation.

**Depreciation**

Depreciation is calculated at the following annual rates so as to write off the cost of fixed assets over their anticipated useful lives at the following rates on a straight line basis:

Furniture and Fittings	20% per annum
Computer Equipment and Office Security Equipment	20% per annum
Leasehold Improvements	10% per annum

Depreciation is shown in the financial statements as a charitable expense. Depreciation on fixed assets which are part of the restricted reserves is shown as a transfer to unrestricted reserves.

**Taxation**

The Income of the Company is exempt from income tax in accordance with the provisions of Section 40(k) of the Income Tax (Guernsey) Law, 1975.

**Consolidation**

The Company has two subsidiary companies the Guernsey Child Contact Centre and the Guernsey Women’s Refuge Limited. The Directors of the Company believe that it would of little value to the readers of the financial statements to consolidate the results of the three companies, therefore the interests are included at cost in the Company’s balance sheet. A summary of the financial position of each subsidiary is provided in the notes to the financial statements.

**3. Operating Surplus/(Loss)**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Wages and social security payments	476,437	392,044
Depreciation	3,758	3,156

**4. Investment in Subsidiary Companies**

The Company owns a 100% of the share capital or is the sole Guarantee member of the following companies:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The Guernsey Child Contact Centre LBG	6	6
The Guernsey Women’s Refuge Limited	2	2
<b>Total</b>	<b>£8</b>	<b>£8</b>

## SAFER LBG

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31st December 2023

#### *The Guernsey Child Contact Centre LBG*

On the 20<sup>th</sup> February 2017 the Company became the sole guarantee member of the Guernsey Child Contact Centre LBG. The net book value of the company as at 31<sup>st</sup> December 2023 was £30,515 (2022: £26,613).

#### *The Guernsey Women's Refuge Limited*

On the 30<sup>th</sup> April 2014 the business activities of the Guernsey Women's Refuge Limited ("the GWR") came under the umbrella of SAFER LBG. At that time SAFER absorbed the business rather than acquired the share capital of the GWR.

In October 2015 an application was made for the voluntary strike off GWR since it no longer had any assets or liabilities and GWR was legally dissolved in December 2015. In order to receive a substantial bequest, the GWR was restored to the Guernsey companies register in August 2017.

The funds bequeathed have been ring fenced to fund any activities of the Guernsey Women's Refuge and does not extend to supporting the other services which the Company provides.

The net book value of the company as at 31<sup>st</sup> December 2023 was £981,145 (2022 £943,129).

## 5. Fixed Assets

	<b>Leasehold improvements</b>	<b>Furniture and Fittings</b>	<b>Computer and Office Security Equipment</b>	<b>Total</b>
	£	£	£	£
<b>Cost/Valuation</b>				
As at 1 <sup>st</sup> January 2023	26,622	10,904	12,303	49,829
Additions	-	-	2,443	2,443
Disposals	-	-	-	-
At 31 <sup>st</sup> December 2023	<u>26,622</u>	<u>10,904</u>	<u>14,746</u>	<u>52,272</u>
<b>Depreciation</b>				
As at 1st January 2023	21,491	10,445	10,811	42,747
Charge for year	2,661	249	848	3,758
Disposal	-	-	-	-
At 31st December 2023	<u>24,152</u>	<u>10,694</u>	<u>11,659</u>	<u>46,505</u>
<b>Net Book Value</b>				
<b>At 31st December 2023</b>	<u><b>£2,470</b></u>	<u><b>£210</b></u>	<u><b>£3,087</b></u>	<u><b>£5,767</b></u>
As at 31 <sup>st</sup> December 2022	<u>£5,131</u>	<u>£459</u>	<u>£1,492</u>	<u>£7,082</u>

## SAFER LBG

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31st December 2023

#### 6. Debtors

	2023	2022
	£	£
Additional grant due from States of Guernsey	-	20,000
Sundry Debtors	21,233	24,717
Staff Loans	100	1,700
Receivable from The Guernsey Child Contact Centre LGB	10,000	20,000
	<u>£31,333</u>	<u>£66,417</u>

#### 7. Cash at Bank and in hand

	2023	2022
	£	£
Lloyds – Current account	541,720	301,420
Cash in hand	586	274
	<u>£542,306</u>	<u>£301,694</u>

#### 8. Creditors

	2023	2022
	£	£
Tax and social security contributions	27,584	26,609
Trade creditors	-	3,758
Accruals	-	-
Amount Due to the Guernsey Child Contact Centre	3,459	3,459
Grants received in advance	163,478	170,008
	<u>£194,521</u>	<u>£203,834</u>

#### 9. Guaranteed Amount

The liability of the members is limited. Every member of the Company undertakes to contribute such amount as may be recovered (not exceeding £1) to the Company's assets if it should be wound up during membership.

There are currently 8 members who have each guaranteed to contribute £1.

**SAFER LBG**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31st December 2023**

**10. Reserves**

	<b>At 1.1.23</b>	<b>Net Surplus/ (Loss)</b>	<b>At 31.12.23</b>
<b>Total reserves</b>	<b><u>£171,367</u></b>	<b><u>£213,526</u></b>	<b><u>£384,893</u></b>

**11. Post Balance Sheet Events**

There have been no events subsequent to the year-end that would require revision to the financial statements.