

Company Registration No. 56711 (Guernsey)

**GUERNSEY ALCOHOL ADVISORY SERVICE LBG  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

# GUERNSEY ALCOHOL ADVISORY SERVICE LBG

## COMPANY INFORMATION

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<b>Directors</b>	Advocate E A G Prentice D G Newman B Le Pelley FMAAT
<b>Company number</b>	56711
<b>Registered office</b>	Brockside The Grange St Peter Port Guernsey GY1 1RQ
<b>Accountants</b>	Saffery Champness GAT LLP P O Box 141 La Tonnelle House Les Banques St Sampson Guernsey GY1 3HS

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# GUERNSEY ALCOHOL ADVISORY SERVICE LBG

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# GUERNSEY ALCOHOL ADVISORY SERVICE LBG

## DIRECTORS' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2018**

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The directors present their annual report and financial statements for the year ended 31 December 2018.

### **Principal activities**

The principal activity of the company continued to be the provision of counselling and accommodation to clients with alcohol problems.

### **Directors**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Advocate E A G Prentice  
D G Newman  
B Le Pelley FMAAT

### **Exemption from audit**

The directors consider that the company is exempt from audit in accordance with the provisions of section 256 of The Companies (Guernsey) Law, 2008.

On behalf of the board

Advocate E A G Prentice  
**Director**

B Le Pelley FMAAT  
**Director**

**Date**        2 May 2019

# **GUERNSEY ALCOHOL ADVISORY SERVICE LBG**

## **ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF GUERNSEY ALCOHOL ADVISORY SERVICE LBG FOR THE YEAR ENDED 31 DECEMBER 2018**

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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 Guernsey Alcohol Advisory Service LBG for the year ended 31 December 2018 on pages 3 to 7, which comprise the Statement of Income and Members' Funds, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in 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 Guernsey Alcohol Advisory Service LBG, as a body, in accordance with the terms of our engagement letter dated 29 April 2019. Our work has been undertaken solely to prepare for your approval the financial statements of Guernsey Alcohol Advisory Service LBG and state those matters that we have agreed to state to the Board of Directors of Guernsey Alcohol Advisory Service LBG, as a body, in this report in accordance with ICAEW Technical Release TECH07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Guernsey Alcohol Advisory Service LBG and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Guernsey Alcohol Advisory Service LBG has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Guernsey Alcohol Advisory Service LBG. You consider that Guernsey Alcohol Advisory 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 Guernsey Alcohol Advisory 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.

**Saffery Champness GAT LLP**

7 May 2019

**Chartered Accountants**

P O Box 141  
La Tonnelle House  
Les Banques  
St Sampson  
Guernsey  
GY1 3HS

# GUERNSEY ALCOHOL ADVISORY SERVICE LBG

## STATEMENT OF INCOME AND MEMBERS' FUNDS FOR THE YEAR ENDED 31 DECEMBER 2018

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	Notes	2018 £	2017 £
<b>Income</b>		146,306	178,484
Administrative expenses		(130,777)	(144,563)
<b>Surplus before taxation</b>		15,529	33,921
Taxation	<b>2</b>	-	-
<b>Surplus for the financial year</b>		15,529	33,921
Members funds at 1 January 2018		56,160	22,239
Members funds at 31 December 2018		71,689	56,160

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# GUERNSEY ALCOHOL ADVISORY SERVICE LBG

## BALANCE SHEET

AS AT 31 DECEMBER 2018

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	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	3		1		1
<b>Current assets</b>					
Debtors	4	4,300		4,109	
Cash at bank and in hand		73,327		66,186	
		<u>77,627</u>		<u>70,295</u>	
<b>Creditors: amounts falling due within one year</b>	5	(5,939)		(14,136)	
<b>Net current assets</b>			71,688		56,159
<b>Total assets less current liabilities</b>			<u>71,689</u>		<u>56,160</u>
<b>Members' funds</b>					
Statement of income and members' funds			71,689		56,160

The financial statements were approved by the board of directors and authorised for issue on 2 May 2019 and are signed on its behalf by:

Advocate E A G Prentice  
Director

B Le Pelley FMAAT  
Director

Company Registration No. 56711

# GUERNSEY ALCOHOL ADVISORY SERVICE LBG

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

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### 1 Accounting policies

#### Company information

Guernsey Alcohol Advisory Service LBG is a private company limited by guarantee incorporated in Guernsey. The registered office is Brockside, The Grange, St Peter Port, Guernsey, GY1 1RQ.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of The Companies (Guernsey) Law, 2008. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

#### 1.3 Tangible fixed assets

The freehold property is stated in these financial statements at nominal cost.

#### 1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# GUERNSEY ALCOHOL ADVISORY SERVICE LBG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### 2 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.

### 3 Tangible fixed assets

Land and buildings  
£

#### **Cost**

At 1 January 2018 and 31 December 2018

1

#### **Depreciation and impairment**

At 1 January 2018 and 31 December 2018

-

#### **Carrying amount**

At 31 December 2018

1

At 31 December 2017

1

### 4 Debtors

2018  
£

2017  
£

Amounts falling due within one year:

Prepayments and accrued income

4,300

4,109

# GUERNSEY ALCOHOL ADVISORY SERVICE LBG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

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**5 Creditors: amounts falling due within one year**

	2018	2017
	£	£
Deferred income	-	8,333
Other creditors	5,939	5,803
	<u>5,939</u>	<u>14,136</u>
	<u><u>5,939</u></u>	<u><u>14,136</u></u>

**6 Members' liability**

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

**7 Controlling party**

There is deemed to be no controlling party as defined by Financial Reporting Standard 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.

**GUERNSEY ALCOHOL ADVISORY SERVICE LBG**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

# GUERNSEY ALCOHOL ADVISORY SERVICE LBG

## DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2018

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	£	2018 £	£	2017 £
<b>Income</b>				
States Grant		68,889		68,888
Rent		25,956		30,612
Donations		51,453		78,975
Bank interest		8		9
		<hr/>		<hr/>
		146,306		178,484
<b>Administrative expenses</b>		(130,777)		(144,563)
		<hr/>		<hr/>
<b>Operating surplus</b>		15,529		33,921
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# GUERNSEY ALCOHOL ADVISORY SERVICE LBG

## SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 31 DECEMBER 2018

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	2018	2017
	£	£
<b>Administrative expenses</b>		
Staff salaries and social security contributions	37,302	43,724
Directors' remuneration and social security contributions	56,498	56,498
Provisions - household supplies	2,531	2,347
Power, light and heat and water	5,794	5,103
Property repairs and maintenance	13,497	25,086
Insurance - premises	5,514	5,819
Insurance - professional indemnity	978	978
Replacement furniture and fittings	1,410	-
Replacement electrical appliances	3,858	-
Computer running costs	-	319
Motor running expenses	687	676
Legal and professional fees	90	275
Annual validation	100	100
Telecommunications	1,246	2,476
Training and CPD	85	75
Sundry expenses	687	537
Supervision	500	550
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	130,777	144,563
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