



Association of Guernsey Charities
Unaudited Financial Statements
For the Year Ended
31 December 2019

(Registered in Guernsey under Charity No. CH086)

**CHARTERED ACCOUNTANTS' REPORT TO THE COMMITTEE ON THE UNAUDITED
FINANCIAL INFORMATION OF THE ASSOCIATION OF GUERNSEY CHARITIES**

In accordance with the letter of engagement dated 9 March 2020, we have prepared for your approval the financial information of The Association of Guernsey Charities for the year ended 31 December 2019 which comprise the Income and Expenditure Account, Balance Sheet and the note on page 4 from the accounting records and from information and explanations you have given to 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 committee of The Association of Guernsey Charities, as a body, in accordance with the terms of our engagement letter dated 9 March 2020. Our work has been undertaken solely to prepare the financial statements for your approval and state those matters that we have agreed to state to the committee of The Association of Guernsey Charities, as a body, in this report in accordance with ICAEW Technical Release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the addressee of this report, as a body, for our work or for this report.

The Committee have approved the financial statements for the year ended 31 December 2019 and have acknowledged their responsibility for them and for providing all information and explanations necessary for their compilation.

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

The financial statements are not intended to achieve full compliance with the provisions of UK Generally Accepted Accounting Principles.

BDO Limited.

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

Date 9 July 2020.

THE ASSOCIATION OF GUERNSEY CHARITIES
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2019

2018

	Management Fund	Charitable Fund	Lottery Proceeds Fund	Total	
Balance brought forward	£ 2,883	£ 4,348	£ 1,540	£ 8,771	£ 14,023
Income					
Bank interest	170	-	-	170	177
Lottery proceeds	-	-	218,118	218,118	190,077
Membership subscriptions	170	-	-	170	120
Donations	461	-	-	461	1,378
Refunded Lottery Grant	-	-	15,668	15,668	2,200
TOTAL INCOME	£ 801	£ -	£ 233,786	£ 234,587	£ 193,952
Expenditure					
Room/equipment hire	462	-	-	462	847
Software	929	-	-	929	693
Lottery grants	-	-	222,487	222,487	197,664
TOTAL EXPENDITURE	£ 1,391	£ -	£ 222,487	£ 223,878	£ 199,204
Excess of income over expenditure (expenditure over income)/ for the year	£ (590)	£ -	£ 11,299	£ 10,709	£ (5,252)
Balance carried forward	£ 2,293	£ 4,348	£ 12,839	£ 19,480	£ 8,771

The note on page 4 forms an integral part of these financial statements.


THE ASSOCIATION OF GUERNSEY CHARITIES

BALANCE SHEET

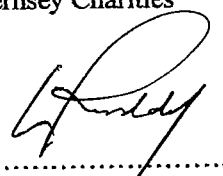
FOR THE YEAR ENDED 31 DECEMBER 2019

		2018
CURRENT ASSETS		
Bank and cash accounts		
Investec Specialist Bank		
- Management Fund account	2,293	2,883
- Charitable Fund account	4,348	4,348
- Lottery Proceeds Fund account	12,839	1,540
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TOTAL CURRENT ASSETS	£ 19,480	£ 8,771
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REPRESENTED BY:		
Accumulated Fund		
Balance at 1 January 2019/2018	8,771	14,023
Excess of income over expenditure (expenditure over income)/ for the year	10,709	(5,252)
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BALANCE AT 31 DECEMBER 2019/2018	£ 19,480	£ 8,771
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Approved on behalf of The Association of Guernsey Charities



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Chairman



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Treasurer

3 June 2020
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Date

The note on page 4 forms an integral part of these financial statements.

THE ASSOCIATION OF GUERNSEY CHARITIES

NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2019

1. ACCOUNTING CONVENTION

These financial statements have been prepared under the historical cost convention and are a summary of the financial position and performance of The Association of Guernsey Charities.

All income and expenditure is accounted for on a cash basis.