



CH:41

CN:55102

Annual Unaudited Financial Statements

For the period 1st January 2025 to
31st December 2025

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Charity Information

Registered Name	Guernsey Disability Alliance LBG (formerly known as "Voluntary Organisations Group of the Disability Forum")
Registered Number (charity)	CH41
Registered Number (company)	55102
Date of Incorporation	15 May 2012
Registered Office	First Floor (WEST), Island House, La Grande Rue, St. Martins, Guernsey GY4 6RU

Directors' Report

The directors present their report and financial statements for the period.

Incorporation Date

The Company was incorporated on 15 May 2012 under the charity number CH41, and the company number 55102.

Principal Activities

The Company's principal activity is to promote equality for those impacted with disability living in Guernsey through engagement with politicians, businesses, interested groups, other charities, and the general public.

Results

The results for the period are shown in the Statement of Income and Expenditure on page 5.

Directors

Below is a list of current and historic directors:

Name	Date of Appointment	Date of Resignation
Terence Francis Moore	May 15, 2012	July 15, 2013
Robert Anthony Platts	May 15, 2012	September 1, 2015
Guy Willson Plummer	July 15, 2013	September 1, 2015
Mary Masnari	July 15, 2013	September 1, 2015
Trudi Elizabeth Lilley	September 1, 2015	July 6, 2016
Shelaine Kay Green	May 15, 2012	February 14, 2017
Jacqueline Patricia Sholl	September 1, 2015	January 22, 2018
Robin Andrew Le Prevost	February 14, 2017	January 22, 2018
Robert Anthony Platts	February 20, 2018	July 7, 2020
Alan Richard Bain	January 26, 2018	October 21, 2020
Arrun Michael Wilkie	September 20, 2016	February 6, 2022
Karen Rona Blanchford	February 20, 2018	December 31, 2022
Christopher James Le Page	February 20, 2018	February 17, 2022
David Alan Rowlinson	May 30, 2022	October 18, 2022
Philip John Smith	December 3, 2021	January 6, 2023
Dr. Caroline Jane Kyle nee Wonnacott	January 19, 2022	December 1, 2025
Vivien Nemeth	May 31 2023	January 27, 2025
Dr. Robert George Harnish	February 20, 2018	
Carol Elizabeth Le Page	January 13, 2021	
Toni Gabrielle Jeannine Mauger (formally de Kooker)	January 19, 2022	
Catherine Jane Hall	January 19, 2022	
James Franklin Richard Joseph Hall	December 1, 2025	

Directors Report *(Continued)*

Directors' Responsibilities

The directors are responsible for preparing financial statements for each financial year in accordance with applicable laws. 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; 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 laws of Guernsey. 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.

The directors confirm that the financial statements:

- have been prepared properly, in accordance with generally accepted accounting principles and in accordance with any relevant enactment for the time being in force; and
- are in agreement with the accounting records, which have been properly kept in accordance with Guernsey law; but
- give a true and fair view.

Exemption from Audit

A resolution was passed by the directors on 13 February 2013 at the annual general meeting to exempt the Company from audit. In accordance with Companies (Guernsey) Law, 2008 (as amended) these financial statements are exempt from the requirement to be audited and have not been audited.

For and on behalf of Guernsey Disability Alliance LBG

Toni Mauger

Director

Carol Le Page

Director

Date:

Date:

Statement of Income and Expenditure

For the period 1 January 2025 – 31 December 2025

	31-12-25	31-12-24
INCOME		
Restricted income from donations and legacies		
Lloyds Bank Foundation Channel Islands (Salary)	6,933	-
Saffery Rotary Walk	1,541	959
Access for All General	512	5,500
Guernsey Community Foundation (Salary)	-	20,000
Social Investment Fund (Partnership)	-	3,532
Unrestricted income from donations and legacies		
Social Investment Fund (Small Grants)	5,000	-
Donations and Income	1,496	544
TOTAL INCOME	15,482	30,535
EXPENDITURE		
General Expenses - Staff Salaries	7,107	23,981
General Overheads - Marketing	2,107	959
General Overheads - IT Expenses	1,967	912
General Overheads - Insurance	366	334
General Overheads - Telephone and Internet	155	148
General Overheads – Depreciation (see note 7)	71	277
General Overheads - Event Expenses	-	95
General Overheads - Accounting	-	74
General Overheads - Stationary	-	494
General Overheads - Other Expenses	-	100
Exceptional Expense – Donation	-	5,500
TOTAL EXPENDITURE	11,773	32,874
NET (DEFICIT)/SURPLUS FOR THE YEAR	3,709	(2,339)

Statement of Financial Position

For the period ended 31 December 2022

		2025	2024
	<i>Note</i>	31-Dec	31-Dec
FIXED ASSETS			
Tangible Assets	7	-	417
CURRENT ASSETS			
Cash at Bank		31,665	13,778
Of which is restricted	6	13,067	2,053
Of which is unrestricted		18,598	11,725
Debtors	5	-	-
CURRENT LIABILITIES			
Creditors and Accruals	4	2,748	1,429
Restricted Income (Cash)	6	13,067	2,053
TOTAL NET ASSETS		15,850	10,713
CAPITAL AND RESERVES			
Revenue Reserve		12,141	14,480
Surplus/(Deficit)		3,709	(2,339)
TOTAL CAPITAL AND RESERVES		15,850	12,141

For and on behalf of Guernsey Disability Alliance LBG

Toni Mauger

Director

Carol Le Page

Director

Date:

Date:

Guernsey Disability Alliance LBG, First Floor (WEST), Island House, La Grande Rue, St. Martins, Guernsey GY4 6RU

Charity no: CH41 Company number: 55102

www.disabilityalliance.org.gg

Notes to the Financial Statements

For the period ended 31 December 2025

1 – Preparation basis

These financial statements have been prepared on an accrual's basis, and in accordance with FRS102.

2 – Purposes of these financial statements

The purpose of these financial statements is to provide a financial overview of the period 1 January 2025 to 31 December 2025 to the executive board, and the members of the Guernsey Disability Alliance.

3 – Recognition of income

During the financial period, restricted income has only been recognised once it has been used for its intended purpose. Any income that is 'ringfenced' and therefore restricted is recognised as a liability as set out in note 6 until such a time these funds have been used. Unrestricted income is recognised within the statement of income and expenditure during the period it is received.

4 – Creditors and Accruals

At 31 December 2025 employer contributions to a pension scheme of £2,748 had been returned by a previous scheme but had not yet been paid into an alternative pension scheme.

Creditors outstanding at 31 December 2024 can be broken down as follows:

	£
GoMomo	1,069
Refresh	360
Total	1,429

5 – Debtors (due to be received)

There were no debtors at the 31 December for 2024 or 2025.

Notes to the Financial Statements (*Continued*)

For the period ended 31 December 2025

6 – Restricted Income

Movement of restricted income can be broken down as follows:

	Cash Restricted 31/12/2024	Debtors/Creditors Movement	Cash Restricted 31/12/2025
Access for All	512	(512)	-
Saffery Rotary Walk	1,541	(1,541)	-
Lloyds Bank Foundation Channel Islands (Salary)	-	13,067	13,067
	2,053	11,014	13,067

Donations that have been made for specific purposes only appear as restricted income in the profit and loss accounts in the year they are spent. This is to ensure that the obligation to the donor to spend the funds on only the specified costs is met. If a donation cannot be spent for its specified purpose, for any reason, it may be returned to the donor.

There is an adjustment for a creditor against restricted income for this period. For full transparency for adjustment, the negative adjustment relates to funds that should have been spent during the previous financial period, but the cash did not leave the account prior to the period end (creditors). These items have been recognised in the profit or loss as expenses and in the statement of financial position as creditors. The income funding these expenses will only be realised and released from restricted income once cash has physically moved, and as such, the income will only be recognised once the creditor for the expense is settled. Therefore, there is a mismatch between expenses recognised and the timing of the release of the restricted income funding these amounts as the obligation to our donors rests on funds physically moving.

7 – Fixed Assets and Depreciation

Tangible Assets held on the balance sheet were computer equipment provided to employees of the charity. These items were depreciated on a straight-line basis at a rate of 20%, or over a useful life of 5 years. During the period of 2025, a laptop with a remaining net book value (NBV) of £346 (see below) was destroyed in April 2025 and not replaced leaving no remaining tangible assets.

Notes to the Financial Statements (*Continued*)

For the period ended 31 December 2025

Asset Name	Purchase Date	Purchase Price	Depreciation Charge	NBV at write off	Accumulated Depreciation	Book Value
Laptop	21-Oct-21	1,384	71	346	1,384	0
Total		1,384	71	346	1,384	0

8 – Managing Officials and Continuity

Managing officials for the period were:

- **Catherine Hall** in the position of **Chair**
- **Jane Wonnacott** in the position of **Hon. Secretariat**; until December 1, 2025
- **James Hall** in the position of **Hon. Secretariat**; from December 1, 2025
- **Vivien Nemeth** in the position of **Hon. Treasurer** until January 27, 2025
- **Toni Mauger (formally de Kooker)** in the position of **Hon. Treasurer** from January 27, 2025

These positions may change following the AGM to be held on 3rd June 2026.

9 – Overall Note

We were able to secure a substantial grant of £20,000 for salaries in 2025 from Lloyds Bank Foundation for the Channel Islands. Due to sickness absence and other reasons, the hours worked in 2025 was less than anticipated. The amount used from the grant in 2025 was therefore £6,933.06. Lloyds Bank Foundation agreed to roll over the remaining £13,066.94 to be used for salaries in 2026. We are extremely grateful to Lloyds Bank Foundation for their initial grant and for their agreement to use the outstanding amount in 2026.

Other the remainder of restricted income grants from previous years from the Saffery Rotary Walk and Access for All were also spent during 2025.

We were very fortunate to be a recipient of a Social Investment Fund small grant in 2025. This £5,000 grant was not restricted to any specific use but could be used for salaries or overheads as the GDA required.

2025 saw an increase in the amount raised through the Guernsey Giving.gg site with £1,496.30 coming from this valuable route.

Although the GDA did not spend as much on salaries in 2025 and therefore had a small overall profit we are still at a critical period of funding. The GDA is expected to make staff savings

Notes to the Financial Statements (*Continued*)

For the period ended 31 December 2025

towards the end of 2026 as the charity reverts to a volunteer only model. We will continue to use specialists for marketing and IT but are looking towards a more sustainable financial future.

During the 2025, we received the following generous donations which are reflected either in restricted income (cash) if unused or partially used, or in the income statement.

Lloyds Bank Foundation for the Channel Islands	20,000.00
Social Investment Fund (Small Grant)	5,000.00
Giving.gg	1,496.30

We wholeheartedly thank all our donors for their kind support without which we would not be able to undertake our work.

We appreciate all support provided, however large or small, to cover costs associated with the running of the GDA.

With the continued support from so many generous and thoughtful individuals and organisations we hope to be successful in maintaining a healthy balance sheet position in 2026.