

**Financial Statements for the year ended 31 December 2018**

**For**

**The Little Extras Trust**

**The Little Extras Trust**

**Contents of the Financial Statements**  
**for the year ended 31 December 2018**

	<b>Page</b>
<b>Trust Information</b>	<b>1</b>
<b>Trust Income Account</b>	<b>2</b>
<b>Balance Sheet</b>	<b>3</b>
<b>Notes to the Financial Statements</b>	<b>4</b>
<b>Report of the Accountants</b>	<b>6</b>

**The Little Extras Trust**

**Trust Information**

**Date of Settlement:** 13th February 2001

**Trustees:** P A Allen  
P L Tranter  
Jurat T Snell  
J Grimshaw  
R Dinallo  
M Spargaaren  
S Martin

**Initial Settled Funds and Property:** The Thomas Parkinson bequest  
200 Ordinary shares and 100 5% Preference shares in  
Guernsey Herald Limited

The Lewis bequest  
2,000 3.5% War Loan

States of Guernsey  
Board of Health Amenity Funds  
£261,603

**Trustees Remuneration:** The trustees are entitled to reimburse themselves for all costs, charges and expenses reasonably and properly incurred in the administration of the trust.

**Note:** The above notes are a summary of the main terms of the settlement. The notes should be used as an aide memoire only and not as a substitute for the Trust Instrument, or any supplemental Instrument, which should always be consulted prior to any decisions being taken by the Trustees.

**The Little Extras Trust**

**Trust Income Account**

**For the year ended 31 December 2018**

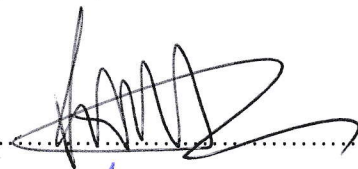
	Note	Year ended 31.12.18 £	Year ended 31.12.17 £
<b>INCOME</b>			
Donations and fund raising		4,295	2,722
Bank interest received		<u>586</u>	<u>533</u>
		<u>4,881</u>	<u>3,255</u>
<b>EXPENDITURE</b>			
Charitable expenditure	3	50,831	22,712
Administration	4	<u>1,974</u>	<u>3,411</u>
		<u>52,805</u>	<u>26,123</u>
Deficit for the year		(47,924)	(22,868)
Accumulated deficit brought forward		<u>(70,462)</u>	<u>(47,594)</u>
Accumulated deficit carried forward		<u><u>(118,386)</u></u>	<u><u>(70,462)</u></u>

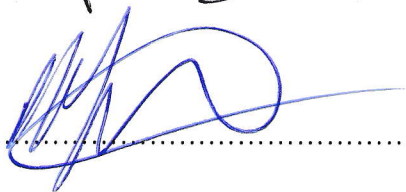
The Little Extras Trust

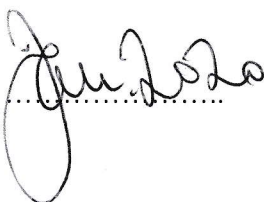
Balance Sheet  
As at 31 December 2018

	Note	2018 £	2017 £
<b>FIXED ASSETS</b>			
Investments	5	515	515
<b>CURRENT ASSETS</b>			
Cash at bank		<u>145,011</u>	<u>192,126</u>
		145,011	192,126
		145,526	192,641
<b>CREDITORS:</b>			
Accrued expenses	6	<u>(1,594)</u>	<u>(785)</u>
		<u>£143,932</u>	<u>£191,856</u>
<b>REPRESENTED BY:</b>			
Capital account	7	262,318	262,318
Income account		<u>(118,386)</u>	<u>(70,462)</u>
		<u>£143,932</u>	<u>£191,856</u>

Approved by the Trustees

  
.....

  
.....

Date:   
.....

## The Little Extras Trust

### Notes to the Financial Statements

For the year ended 31 December 2018

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention.

#### 2. INCOME

Income is accounted for gross when received.

#### 3. CHARITABLE EXPENDITURE

Charitable expenditure has been analysed broadly as follows;

	2018	2017
	£	£
Christmas	8,897	13,854
PEH Dining Room	-	2,561
Entertainment	2,181	972
Equipment	92	1,294
Gifts, flowers and retirement donations	2,545	3,647
Activities and outings	740	-
Awards	164	117
Canteen redevelopment	20,838	-
Hydrotherapy pool	15,000	-
Newspapers	374	267
	<u>50,831</u>	<u>22,712</u>

**The Little Extras Trust**

**Notes to the Financial Statements  
For the year ended 31 December 2018**

**4. ADMINISTRATION**

Administration costs include expenditure on advertising, stationery, bookkeeping, insurance, postage and web site costs, necessarily incurred in the administration of the Trust.

**5. INVESTMENTS**

Investments represent the following;

3.5% War Loan

**6. ACCRUED EXPENSES**

**2018**

**2017**

**£**

**£**

Bookkeeping

1,594

785

**7. CAPITAL ACCOUNT**

**2018**

**2017**

**£**

**£**

Initial settlement from the Board  
of Health Amenity Funds

262,318

262,318

**The Little Extras Trust**

**Accountants' Report for the  
Financial Statements for the year ended 31 December 2018**

In accordance with instructions given to us we have prepared, without carrying out an audit, the financial statements for the year ended 31 December 2018 set out on pages two to five from the accounting records and from information and explanations supplied to us by the Trustees.

Kemp Le Tissier Limited  
Chartered Accountants  
Suite 1 Houmet House  
Rue des Houmets  
Castel  
Guernsey  
GY5 7XZ

Dated: