

JERSEY COMMUNITY RELATIONS TRUST

**UNAUDITED
ACCOUNTS**

31 DECEMBER 2018

**DRAFT
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JERSEY COMMUNITY RELATIONS TRUST

ACCOUNTS YEAR ENDED 31 DECEMBER 2018

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JERSEY COMMUNITY RELATIONS TRUST

OVERVIEW AND OFFICIALS

Incorporation

The Jersey Community Relations Trust was incorporated in the Royal Court on 3 September 2004.

Aim

To seek to eliminate discrimination on any ground including, but not limited to, colour, race, nationality or ethnic or national origins, gender or sexual orientation, disability or age, by promoting good relations between all members of society, and seeking to achieve equality of treatment and opportunity within Jersey community.

Officers

The officials of the Trust who held office during the year ended 31 December 2018 and up to the date of the signing of these accounts are as follows:

Chairman	Advocate Helen Ruelle
Treasurer	Martin Richardson

Members of the Trustees Committee

The members of the Trustees Committee, other than officials, who served during the year ended 31 December 2018 and up to the date of the signing of these accounts were as follows:

Christopher Journeaux Hon. Secretary

Nick Bester Vice Chairperson (until 13 November 2017)
Deputy Louise Doublet
Steven Ryan (resigned 25 February 2018)
Matthew Christensen Vice Chairperson (effective 26 July 2018)
Phillipa Galan-Caballero

Executive Director

Toni Roberts

JERSEY COMMUNITY RELATIONS TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under the Trusts (Jersey) Law 1984, the Trustees are required to maintain accurate accounts and records of their trusteeship.

The Trustees have elected to prepare accounts for the financial year that show a true and fair view of the state of affairs of the Trust and of the income and expenditure of the Trust in accordance with United Kingdom Generally Accepted Accounting Practice.

In preparing the accounts the Trustees :

- Select suitable accounting policies and 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 accounts; and
- Prepare the accounts on a going concern basis unless it is inappropriate to do so.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Trust's transactions and disclose with reasonable accuracy, at any time, the financial position of the Trust and enable the Trustees to ensure that the accounts comply in all material respects with applicable regulations.

The Trustees are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Advocate Helen Ruelle
Chairman

Mr Martin Richardson
Hon. Treasurer

Date

Date

**CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES COMMITTEE ON THE
PREPARATION OF THE UNAUDITED ACCOUNTS OF
JERSEY COMMUNITY RELATIONS TRUST FOR THE YEAR ENDED 31 DECEMBER 2018**

In accordance with the engagement letter dated 19 June 2012, and in order to assist you to fulfil your duties under the Trusts (Jersey) Law 1984, we have compiled the accounts of the Trust for the year ended 31 December 2018 on pages 4 to 8 from the accounting records and information and explanations you have given to us.

This report is made solely to the Trustees Committee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the accounts we have been engaged to compile, report to the Trustees Committee that we have done so, and state those matters that we have agreed to state in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trustees Committee for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of accounts.

You have acknowledged in the Statement of Trustees' Responsibilities for the year ended 31 December 2018 on page 2 your duty to ensure that the Trust has kept proper accounting records and to prepare accounts that give a true and fair view under the Trusts (Jersey) Law 1984.

We have not been instructed to carry out an audit of the accounts. 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 accounts.

**ROSSCOT
CHARTERED ACCOUNTANTS**
Thomas Edge House
Tunnell Street
St. Helier
Jersey JE2 4LU

Date:

JERSEY COMMUNITY RELATIONS TRUST

STATEMENT OF INCOME AND RETAINED EARNINGS - GENERAL FUND FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	£	<u>2018</u> £	<u>2017</u> £
Income				
States of Jersey Funding Grants	2		27,500	27,500
Event ticket income			-	300
			<u>27,500</u>	<u>27,800</u>
Expenses				
Executive Director		6,350		5,060
Website		(315)		960
Advertising, printing and stationery		-		63
Memberships and subscriptions		230		257
Rebranding expenses		1,070		-
Accountancy		900		900
Bank charges		73		72
Depreciation	3	<u>105</u>		<u>105</u>
			<u>8,413</u>	<u>7,417</u>
Net surplus for the year before transfers			19,087	20,383
Balance brought forward			52,246	39,107
Transfer to Women's Campaign Fund			-	(7,244)
Transfer to Childcare Report Fund			6,372	-
Transfer to Social Mobility in Jersey Fund			<u>(35,000)</u>	<u>-</u>
Balance carried forward			<u>42,705</u>	<u>52,246</u>

There have been no discontinued activities or acquisitions in the current or preceding accounting period.

JERSEY COMMUNITY RELATIONS TRUST
BALANCE SHEET AS AT 31 DECEMBER 2018

	Notes	£	2018 £	2017 £
Fixed assets				
Tangible assets	3		104	209
Current assets				
Debtors	4	27,853		27,835
Cash at bank and in hand	5	<u>69,806</u>		<u>55,783</u>
		97,659		83,618
Creditors: amounts falling due within one year	6	<u>3,641</u>		<u>8,642</u>
Net current assets			94,018	74,976
Total net assets			<u>94,122</u>	<u>75,185</u>
Represented by				
Anti-Bullying Strategy Fund	7		-	6,372
Women's Campaign Fund	8		4,690	4,850
Childcare Report Fund	9		11,727	11,717
Social Mobility in Jersey Fund	10		35,000	-
General Fund			<u>42,705</u>	<u>52,246</u>
Total equity			<u>94,122</u>	<u>75,185</u>

These accounts were approved and authorised for issue on _____ by the Board of Trustees, who confirmed that they had made available all relevant records and information, and were signed on their behalf by:

Advocate Helen Ruelle
Chairman

Mr Martin Richardson
Hon. Treasurer

JERSEY COMMUNITY RELATIONS TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. Accounting policies

1.1 Basis of preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland ("FRS 102 (1A)"), and the Trusts (Jersey) Law 1984.

The trust has taken advantage of the exemption available to small entities under FRS 102 (1A) not to present a statement of cash flows.

The trust's functional and presentation currency is GBP.

The following principal accounting policies have been applied:

1.2 States of Jersey Grant funding

Grant funding received is credited to the statement of Income and Retained Earnings for the period to which it relates.

1.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a straight line basis or on the basis set out below.

Depreciation is provided on the following basis

Computer equipment	4 years, straight line basis
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Income and Retained Earnings.

2. Income note - States Funding

	<u>2018</u>	<u>2017</u>
	£	£
States General funding	<u>27,500</u>	<u>27,500</u>
	<u>27,500</u>	<u>27,500</u>

JERSEY COMMUNITY RELATIONS TRUST

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

3. Tangible fixed assets

	Computer equipment £
<u>Cost</u>	
At 1 January 2018 and 31 December 2018	<u>889</u>
<u>Depreciation</u>	
At 1 January 2018	680
Charge for year	<u>105</u>
At 31 December 2018	<u>785</u>
<u>Net book value</u>	
At 31 December 2018	<u>104</u>
At 31 December 2017	<u><u>209</u></u>

4. Debtors

	<u>2018</u>	<u>2017</u>
	£	£
States grant	27,500	27,500
GST receivable	<u>353</u>	<u>335</u>
	<u><u>27,853</u></u>	<u><u>27,835</u></u>

5. Cash at bank and in hand

	<u>2018</u>	<u>2017</u>
	£	£
Cash at bank and in hand	<u>69,806</u>	<u>55,783</u>

6. Creditors: amounts falling due within one year

	<u>2018</u>	<u>2017</u>
	£	£
Creditors	<u>3,641</u>	<u>8,642</u>

7. Anti-Bullying Strategy Fund

	<u>2018</u>	<u>2017</u>
	£	£
Balance brought forward	6,372	6,372
Transfer to General reserve	<u>(6,372)</u>	<u>-</u>
Balance carried forward	<u><u>-</u></u>	<u><u>6,372</u></u>

It was determined that the balance on the Anti-Bullying Strategy Fund be transferred to the general fund.

JERSEY COMMUNITY RELATIONS TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

8. Women's Campaign Fund

	<u>2018</u>	<u>2017</u>
	£	£
Balance brought forward	4,850	-
Transfer from General Fund	-	7,244
Income	-	1,000
Venue hire	(160)	(894)
Speaker fees	-	(2,500)
Balance carried forward	<u>4,690</u>	<u>4,850</u>

The Trust launched a campaign to identify and support women who wished to stand for political office in the October 2014 elections. Twenty five women stood for election and twelve were successful in obtaining a seat. This was a slight increase on the number of women candidates standing in 2011. However, the number of successful women candidates was similar to 2011. Following the election three women were appointed Ministers.

The Trust previously received funds from the States of Jersey to review the number of women in senior positions in Jersey and to make recommendations on improving diversity within the workplace. A report is being prepared which will make recommendations on how diversity within the workplace can be improved.

Effective 1 January 2015 the Trustees agreed to combine the fund balances for the Women in Politics and the Women on Boards funds to comprise a Women's Campaign Fund.

Effective 18 February 2016 the balance of funds within the Women's Campaign Fund was transferred to the General Fund. On the basis that work in respect of these issues remains ongoing as part of the general remit of the Trust rather than as a special project. It was subsequently agreed that the monies be transferred back into the Women's Campaign Fund on the 1 January 2017.

During 2018, work was carried out to promote diversity on States' Boards and Committees through the recruitment process. An event was held on 28 November 2017 to help promote a campaign to encourage and support more women to stand for political office in the 2018 elections. Following the election members of the States' Diversity Forum have been appointed and will continue to work on a programme to build a more inclusive society.

9. Childcare Report Fund

	<u>2018</u>	<u>2017</u>
	£	£
Balance brought forward	11,717	15,183
Childcare report costs	10	(3,466)
Balance carried forward	<u>11,727</u>	<u>11,717</u>

On 3 December 2015 the Trustees agreed to commit to the funding of the initial data gathering required in relation to Childcare costs research and it was agreed that the sum of £7,500 be set aside for the purpose and that an agreement be signed with Greenlight for this work with further commitments to be agreed if relevant. It was noted that sufficient funding for the whole project estimated at a cost of £30,000 was available. The final report was released during February 2017.

A number of issues were identified in the Childcare Report requiring further review and this may necessitate additional funding.

JERSEY COMMUNITY RELATIONS TRUST

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

10. Social Mobility in Jersey Fund

	<u>2018</u>	<u>2017</u>
	£	£
Transfer from General Fund	<u>35,000</u>	<u>-</u>
Balance carried forward	<u><u>35,000</u></u>	<u><u>-</u></u>

In December 2018 it was agreed by the Trustees to transfer £35,000 from the General fund to a Social Mobility Project Account. The Social Mobility Report is a natural progression of the Childcare and Educational Research undertaken by the Trust in recent years.

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