

**JERSEY COMMUNITY RELATIONS TRUST**

**UNAUDITED  
ACCOUNTS**

**31 DECEMBER 2017**

**DRAFT COPY**

# JERSEY COMMUNITY RELATIONS TRUST

## ACCOUNTS YEAR ENDED 31 DECEMBER 2017

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# JERSEY COMMUNITY RELATIONS TRUST

## OVERVIEW AND OFFICIALS

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### 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 2017 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 2017 and up to the date of the signing of these accounts were as follows:

Christopher Journeaux Hon. Secretary

Nick Bester Vice Chairperson  
Deputy Louise Doublet  
Steven Ryan (resigned 25 February 2018)  
Matthew Christensen  
Phillipa Galan-Caballero

### Executive Director

Toni Roberts

## JERSEY COMMUNITY RELATIONS TRUST

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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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 2017**

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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 2017 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 2017 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 2017

	Notes	£	<u>2017</u> £	<u>2016</u> £
<b>Income</b>				
States of Jersey Funding Grants	2		27,500	27,500
Bank interest			-	1
Event ticket income			<u>300</u>	<u>-</u>
			27,800	27,501
<b>Expenses</b>				
Executive Director		5,060		3,721
Website		960		960
Advertising, printing and stationery		63		-
Memberships and subscriptions		257		288
Accountancy		900		900
Legal and professional fees		-		985
Bank charges		72		50
Depreciation	3	<u>105</u>		<u>105</u>
			7,417	7,009
<b>Net surplus for the year before transfers</b>			<u>20,383</u>	<u>20,492</u>
<b>Balance brought forward</b>			39,107	41,371
Transfer to Women's Campaign Fund			(7,244)	-
Transfer to Educational Research Fund			-	(30,000)
Transfer from Women's Campaign Fund			<u>-</u>	<u>7,244</u>
<b>Balance carried forward</b>			<u><u>52,246</u></u>	<u><u>39,107</u></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 2017

	Notes	£	2017 £	2016 £
<b>Fixed assets</b>				
Tangible assets	3		209	314
<b>Current assets</b>				
Debtors	4	27,835		28,451
Cash at bank and in hand	5	<u>55,783</u>		<u>37,462</u>
		83,618		65,913
<b>Creditors: amounts falling due within one year</b>	6	<u>8,643</u>		<u>5,565</u>
<b>Net current assets</b>			74,975	60,348
<b>Total net assets</b>			<u>75,184</u>	<u>60,662</u>
<b>Represented by</b>				
Anti-Bullying Strategy Fund	7		6,371	6,372
Women's Campaign Fund	8		4,850	-
Educational Research Fund	9		11,717	15,183
General Fund			<u>52,246</u>	<u>39,107</u>
<b>Total equity</b>			<u>75,184</u>	<u>60,662</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 2017

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### 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>2017</u>	<u>2016</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 2017

### 3. Tangible fixed assets

	Computer equipment £
<u>Cost</u>	
At 1 January 2017 and 31 December 2017	<u>889</u>
<u>Depreciation</u>	
At 1 January 2017	575
Charge for year	<u>105</u>
At 31 December 2017	<u>680</u>
<u>Net book value</u>	
At 31 December 2017	<u>209</u>
At 31 December 2016	<u>314</u>

### 4. Debtors

	<u>2017</u>	<u>2016</u>
	£	£
States grant	27,500	27,500
GST receivable	<u>335</u>	<u>951</u>
	<u>27,835</u>	<u>28,451</u>

### 5. Cash at bank and in hand

	<u>2017</u>	<u>2016</u>
	£	£
Cash at bank and in hand	<u>55,783</u>	<u>37,462</u>

### 6. Creditors: amounts falling due within one year

	<u>2017</u>	<u>2016</u>
	£	£
Creditors	<u>8,643</u>	<u>5,565</u>

### 7. Anti-Bullying Strategy Fund

	<u>2017</u>	<u>2016</u>
	£	£
Balance brought forward	6,372	6,462
Repairs	-	(90)
Balance carried forward	<u>6,372</u>	<u>6,372</u>

The service closed on 4 November 2015 at which time the balance on the account was £6,462. On the 18 February 2016 the Trustees determined that the balance should be transferred to the General Fund. This was placed in abeyance on 7 December 2016 whilst further consideration was given to terms applied to the grant provided by the Association of Jersey Charities and Lloyds Bank Foundation during 2014. The Trustees have noted that funds not utilised may need to be repaid, but to date no communications have taken place with either Association of Jersey Charities or Lloyds Bank Foundation.

## JERSEY COMMUNITY RELATIONS TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

#### 8. Women's Campaign Fund

	<u>2017</u>	<u>2016</u>
	£	£
Balance brought forward	-	7,244
Transfer to General Fund	-	(7,244)
Transfer from General Fund	7,244	-
Income	1,000	-
Venue hire	(894)	-
Speaker fees	(2,500)	-
Balance carried forward	<u>4,850</u>	<u>-</u>

The Trust launched a campaign to identify and support women who wished to stand for political office in the October 2014 elections. 25 women stood for election and 12 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 then agreed the monies to be transferred back into the Women's Campaign Fund on the 1 January 2017.

During the year, 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. Educational Research Fund

	<u>2017</u>	<u>2016</u>
	£	£
Balance brought forward	15,183	-
Transfer from General Fund	-	30,000
Childcare report costs	(3,466)	(14,817)
Balance carried forward	<u>11,717</u>	<u>15,183</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.

The child care report is in the process of being distributed to all sitting members and electoral candidates.