

**JERSEY COMMUNITY RELATIONS TRUST**

**UNAUDITED  
ACCOUNTS**

**31 DECEMBER 2019**

**JERSEY COMMUNITY RELATIONS TRUST**

**ACCOUNTS  
YEAR ENDED 31 DECEMBER 2019**

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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 2019 and up to the date of the signing of these accounts are as follows:

Chairperson	Advocate Helen Ruelle (expired 19 October 2019)
Vice Chairperson	Matthew Christensen (reappointed as Trustee and Vice Chair on 11 March 2019 and appointed Chairperson on 24 March 2020)
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 2019 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 (reappointed 15 January 2019)

Phillipa Galan-Caballero

Louise Ashworth (appointed 9 December 2019)

Kate Wright Trustee and Vice Chairperson (appointed 9 December 2019 and 18 May 2020)

### 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.

Matthew Christensen  
Chairperson

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 2019**

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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 2019 on pages 4 to 9 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 2019 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 2019

	<u>Notes</u>	£	<u>2019</u> £	<u>2018</u> £
<b>States of Jersey Funding Grants</b>			20,000	27,500
<b>Expenses</b>				
Executive Director		4,940		6,350
Website		60		(315)
Memberships and subscriptions		241		230
Rebranding expenses		-		1,070
Accountancy		945		900
Bank charges		68		73
Depreciation	3	<u>104</u>		<u>105</u>
			<u>6,358</u>	<u>8,413</u>
<b>Net operating profit for the year</b>			<u>13,642</u>	<u>19,087</u>
<b>Net surplus for the year before transfers</b>			13,642	19,087
<b>Balance brought forward</b>			42,705	52,246
Transfer out General Reserve	2		(27,500)	-
Transfer to Childcare Report Fund			-	6,372
Transfer to Social Mobility in Jersey Fund			-	(35,000)
<b>Balance carried forward</b>			<u><u>28,847</u></u>	<u><u>42,705</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 2019**

	<u>Notes</u>	£	<u>2019</u> £	<u>2018</u> £
<b>Fixed assets</b>				
Tangible assets	3		-	104
<b>Current assets</b>				
Debtors	4	20,000		27,853
Cash at bank and in hand	5	<u>62,984</u>		<u>69,806</u>
		82,984		97,659
<b>Creditors: amounts falling due within one year</b>	6	<u>2,720</u>		<u>3,641</u>
<b>Net current assets</b>			80,264	94,018
<b>Total net assets</b>			<u><u>80,264</u></u>	<u><u>94,122</u></u>
<b>Represented by</b>				
Women's Campaign Fund	8		4,690	4,690
Childcare Report Fund	9		11,727	11,727
Social Mobility in Jersey Fund	10		35,000	35,000
General Fund			<u>28,847</u>	<u>42,705</u>
<b>Total equity</b>			<u><u>80,264</u></u>	<u><u>94,122</u></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:

Matthew Christensen  
Chairperson

Martin Richardson  
Hon. Treasurer

# JERSEY COMMUNITY RELATIONS TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

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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>2019</u>	<u>2018</u>
	£	£
States General funding	<u>20,000</u>	<u>27,500</u>
	<u>20,000</u>	<u>27,500</u>

Following a meeting with Julian Blazeby, Director of Home Affairs and Justice a budget has been proposed for the Trust for 2019 to 2022. The Trustees have agreed to forego the annual budget of £27,500 for 2018 and to accept a reduced budget of £20,000 per annum for the period 2019 to 2022. The 2018 budget foregone has been transferred out from the general reserve during the year.



# JERSEY COMMUNITY RELATIONS TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

### 3. Tangible fixed assets

	Computer equipment £
<u>Cost</u>	
At 1 January 2019 and 31 December 2019	<u>889</u>
<u>Depreciation</u>	
At 1 January 2019	785
Charge for year	104
At 31 December 2019	<u>889</u>
<u>Net book value</u>	
At 31 December 2019	-
At 31 December 2018	<u><u>104</u></u>

### 4. Debtors

	<u>2019</u>	<u>2018</u>
	£	£
States grant	20,000	27,500
GST receivable	-	353
	<u>20,000</u>	<u>27,853</u>

### 5. Cash at bank and in hand

	<u>2019</u>	<u>2018</u>
	£	£
Cash at bank and in hand	<u>62,984</u>	<u>69,806</u>

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

	<u>2019</u>	<u>2018</u>
	£	£
Creditors	<u>2,720</u>	<u>3,641</u>

### 7. Anti-Bullying Strategy Fund

	<u>2019</u>	<u>2018</u>
	£	£
Balance brought forward	-	6,372
Transfer to General reserve	-	(6,372)
Balance carried forward	<u>-</u>	<u>-</u>

During 2018, 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 2019

#### 8. Women's Campaign Fund

	<u>2019</u>	<u>2018</u>
	£	£
Balance brought forward	4,690	4,850
Venue hire	<u>-</u>	<u>(160)</u>
Balance carried forward	<u><u>4,690</u></u>	<u><u>4,690</u></u>

In 2014 the Trust 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 "Women in Business" was produced and circulated to the Government of Jersey.

In 2014 the Trust funded a Women in Politics campaign to identify and support women wishing to stand for political office in the October elections.

Effective 1 January 2016 the Trustees agreed to combine the fund balances for 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 1 January 2017 it was agreed monies be transferred back into the Women's Campaign Fund on the basis that there was further work to be undertaken.

A "Women in Politics" Campaign was launched to increase the number of women candidates standing for election in 2018. The campaign was successful with more women standing for election and being elected to the Government of Jersey.

The Trust will continue to support the diversity of candidates standing for election and promoting diversity on Government of Jersey Boards and Committees.

#### 9. Childcare Report Fund

	<u>2019</u>	<u>2018</u>
	£	£
Balance brought forward	11,727	11,717
Childcare report costs	<u>-</u>	<u>10</u>
Balance carried forward	<u><u>11,727</u></u>	<u><u>11,727</u></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 may be identified when researching the Social Mobility Report having a direct relevance on the research undertaken in the Childcare Report. Any issues identified will be reviewed for further detailed analysis.

# JERSEY COMMUNITY RELATIONS TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

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### 10. Social Mobility in Jersey Fund

	<u>2019</u>	<u>2018</u>
	£	£
Balance brought forward	35,000	-
Transfer from General Fund	<u>-</u>	<u>35,000</u>
Balance carried forward	<u><u>35,000</u></u>	<u><u>35,000</u></u>

During 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 projects undertaken by the Trustees in recent years.

During 2019 the Trustees agreed there were many social and economic factors which affect social mobility and significant research was undertaken to identify a key component which aligned with previous projects and could be effectively assessed.

The research resulted in the signing of a statement of work between BDO Greenlight and the Trust.

### 11. Future notes

The Trustees sought advice from the Charities Commissioner of the steps to take to become a registered charity. After reviewing the advice received it was agreed by the Trustees not to take steps to become a registered charity. The Trustees will continue to review the position and take action to obtain registration if it is considered in the best interests of the Trust.

### 12. Post balance sheet events

On 11 March 2020, the World Health Organization declared the outbreak of the novel coronavirus, COVID-19, a global pandemic. Measures taken to contain the virus have affected economic activity, which in turn has implications for financial reporting. Substantive information about the virus and its impact only came to light in early 2020. Therefore, for these accounts, the emergence of COVID-19 is a non-adjusting event.

The Trustees have fully considered the actual and expected impact of the Covid 19 crisis on the charity's ability to continue as a going concern. There has been no impact on the activity or the meetings of the trustees as the meetings have continued via video links.