

**THE ASSOCIATION OF JERSEY CHARITIES  
INCORPORATED  
ANNUAL REPORT AND ACCOUNTS  
31 MARCH 2008**

*Baker  
Homyard*

**THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED**

**ANNUAL REPORT AND ACCOUNTS**

**31 MARCH 2008**

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# **THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED**

## **LEGAL & ADMINISTRATIVE INFORMATION**

### **Patron**

The Lieutenant-Governor of Jersey

### **Officers & Committee**

Advocate Christopher Renouf – Chairman  
Elizabeth Le Poidevin – Deputy Chairman  
Helen Davies – Publicity Officer  
Phil Le Vesconte – Honorary Treasurer  
Jenny Hollywood – Honorary Secretary

### **Auditors**

Baker Homyard  
Ingouville House  
Ingouville Lane  
St. Helier  
Jersey JE2 4SG

### **Bankers**

NatWest  
16 Library Place  
St Helier  
Jersey

Bank of Scotland International  
31-33 New Street  
St Helier  
Jersey

**THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED  
REPORT OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31  
MARCH 2008**

## **Structure, governance and management**

The Association of Jersey Charities was founded in 1971 and is a charitable association incorporated under the Loi (1862) Sur Les Teneures en Fideicommis et L'Incorporation d'Associations (as amended).

The day to day running of the Association is in the hands of the Executive Committee which comprises the officers of the Association who are elected annually by the members.

## **Objectives and activities**

The objectives of the Association are to encourage charitable and community work in Jersey and, in particular, to encourage co-operation and co-ordination of activities between members and prospective members and discussion and exchange of ideas regarding service to the community.

In 2005 the Association entered into an agreement with the Economic Development Committee of the States of Jersey in relation to the receipt of a grant representing the Jersey portion of the profits of the Channel Islands Lottery. The grant is made to the Association by the Economic Development Department on behalf of the States after agreement by resolution of the States.

A prime objective of the Association is to administer the distribution to its members of any funds available to the Association. During the year the Association has approved grants to members totalling £482,143.

In addition the Association arranged for members to be addressed on matters relevant to their charitable purposes, organised a volunteering fair and training, and paid for weekly advertising space in the Jersey Evening Post. It also provided an email news and exchange service, a quarterly newsletter and support to members by way of website content which includes diary information, a draft constitution, details of how to apply for exemption from income tax and arranging for tax efficient donations and other useful information.

## **Financial review**

Grants approved in the year doubled from £241,581 to £482,143 reflecting the increased pressures on our members' finances.

Grant income reduced from £412,805 to £325,764 as a result of the States of Jersey withholding 20% of the Association's grant in anticipation of the introduction of the UK Lottery. It is expected that these funds will be recouped in future years. Donations increased substantially as a result of an anonymous donation of £250,000. Subscription income increased now that all members are paying the increased annual subscription of £15.

Bank interest also increased significantly due mainly to the increased amount of funds held by the Association.

The accumulated fund totalled £416,921 at 31 March 2008 which is less than one year's grant expenditure. The Committee therefore feel it is appropriate to continue to hold all funds in cash, on either call or short term fixed deposits.

## **Responsibilities of the Executive Committee with regard to the financial statements**

The Rules and Constitution require the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and of the surplus or deficit of the Association for that period. In preparing those financial statements, the Executive Committee is required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in operation.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- keep proper accounting records which disclose with reasonable accuracy the financial position of the Association.
- safeguard the assets of the Association and take reasonable steps to prevent and detect fraud and other irregularities.

## Declaration

The Officers declare that they have approved the Executive Committee's report above.

Signed on behalf of the Association's Executive Committee

A handwritten signature in black ink, consisting of a stylized first name followed by a long horizontal flourish that ends in a small hook.

TREASURER

29 May

2008

## **Independent Auditors' Report To The Executive Committee of The Association of Jersey Charities Incorporated**

We have audited the Association's financial statements for the year ended 31 March 2008, which comprise Balance Sheet, Statement of Financial Activities and the related notes 1 to 10. These financial statements have been prepared on the basis of the accounting policies set out therein.

This report is made solely to the Executive Committee, as a body. In accordance with the terms of our engagement our audit work has been undertaken so that we might state to the Executive Committee those matters we are required to state to them in an auditors' 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 Association and the Executive Committee as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

As described in the Report of the Executive Committee, the Executive Committee is responsible for the preparation of the financial statements.

Our responsibility is to audit the financial statements in accordance with the relevant legal and regulatory requirements and United Kingdom Auditing standards.

We report to you our opinion as to whether the financial statements, which have been prepared in accordance with the United Kingdom accounting standards, give a true and fair view. We also report to you if, in our opinion, the Association has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

We read the Report of the Executive Committee and consider the implications of our report if we become aware of any apparent misstatement within it.

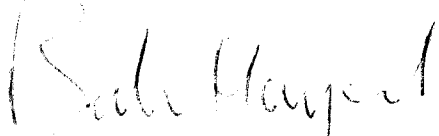
### **Basis of audit opinion**

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Executive Committee in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### **Opinion**

In our opinion the financial statements give a true and fair view of the state of affairs of the Association as at 31 March 2008 and of its surplus for the year then ended.



Baker Homyard (Chartered Accountants)  
Jersey, Channel Islands

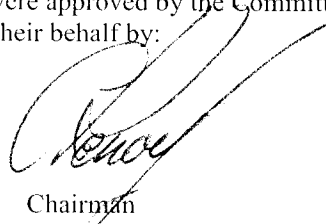
30 May 2008

**THE ASSOCIATION OF JERSEY CHARITIES  
INCORPORATED  
BALANCE SHEET AT 31 MARCH 2008**

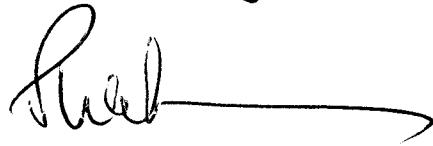
	Notes	2008 £	2007 £
<b>Current assets:</b>			
Debtors and accrued income	2	552	-
Cash at bank and in hand		<u>648,922</u>	<u>497,576</u>
		649,474	497,576
<b>Creditors: amounts due within one year</b>			
Creditors and accruals	3	232,553	185,481
<b>Total net assets</b>		<u><u>416,921</u></u>	<u><u>312,095</u></u>
<b>Funds: Unrestricted Funds</b>			
Accumulated fund		416,921	312,095
		<u><u>416,921</u></u>	<u><u>312,095</u></u>

The accounts were approved by the Committee on  
and signed on their behalf by:

29 May 2008



Chairman



Honorary Treasurer

The notes on pages 8 to 12 form part of these accounts.

**THE ASSOCIATION OF JERSEY CHARITIES, INCORPORATED**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2008**

	Note	£	£	Total Funds 2008	£	£	Total Funds 2007
<b>Incoming Resources</b>							
Incoming Resources from Generated Funds							
Voluntary Income							
Grant receipts	4	325,764				412,805	
Donations	5	263,000				8,822	
Subscriptions	5	4,331				3,357	
				593,095			424,984
Investment income – bank interest				30,544			17,775
				<u>623,639</u>			<u>442,759</u>
<b>Total Incoming Resources</b>							
<b>Resources expended</b>							
Charitable Activities							
Grants	6	482,143				241,581	
Advertising costs		19,389				18,824	
Events and training		806				-	
				502,338			260,405
Governance Costs				3,002			3,050
Support Costs				13,473			11,021
				<u>518,813</u>			<u>274,476</u>
<b>Total Resources Expended</b>							
<b>Net incoming/resources for the year</b>				104,826			168,283
<b>Reconciliation of funds</b>							
Total funds brought forward				312,095			143,812
<b>Total funds carried forward</b>				<u>416,921</u>			<u>312,095</u>

There are no recognised gains and losses other than those shown above and therefore a statement of recognised gains and losses is not required.  
All the Association's funds are general unrestricted funds and therefore no analysis of the financial activities or assets and liabilities between funds is required.

**THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2008**

**1. Accounting policies**

Accounting convention

The accounts have been prepared under the historical cost convention and have been drawn up in accordance with the Statement of Recommended Practice: Accounting by Charities 2005 (SORP).

There has been no change to the accounting policies other than additional disclosure as recommended by the SORP. No changes have been made to the accounts for previous periods.

The principal accounting policies adopted by the Association are set out below.

Cash flow statement

The Association meets the size criteria for a small charity and therefore, in accordance with Financial Reporting Standard No. 1 is not required to prepare a cash flow statement.

Accounting basis

Income and expenses are accounted for on the accruals basis.

Incoming Resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when

- the Association becomes entitled to the resources
- the Committee are virtually certain they will receive the resources and
- the monetary value can be measured with sufficient certainty.

Grants and donations receivable are only included in the SoFA when the Association has unconditional entitlement to the resources.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) when the benefit to the Association is reasonably quantifiable, measurable and material. The value of any voluntary help received is not included in the accounts but is describe din the Committee's annual report.

Resources Expended and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs include the costs of Committee and Members meetings.

Support Costs include the costs of the Association's part time administrator and other administration costs.

Funds Structure

The Accumulated Fund represents the free funds of the Association which have not been designated for particular purposes by the Executive Committee.

Fixed Assets

Fixed asset additions under £5,000 are written off to the Statement of Financial Activities in the year of purchase.

**THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2008**

**2. Debtors & Prepayments**

	2008 £	2007 £
Other debtors	<u>£552</u>	<u>-</u>

All debtors are short term debtors due within one year.

**3. Current Liabilities**

	2008 £	2007 £
Charitable activity creditors	228,585	182,987
Other creditors	3,189	1,754
Prepaid subscriptions	779	740
	<u>£232,553</u>	<u>£185,481</u>

All creditors are due within one year.

**4. Grant Receipts**

During the year the Association received £325,764 representing 80% of the Jersey portion of profits from the Channel Islands Lottery in the year ended 31 December 2006.

**5. Donations received**

	2008 £	2007 £
Anonymous	250,500	500
Estate of Mr Collins	-	25
Estate of Mr Le Caudey	-	-
Ermitage	500	-
IFM Trust Limited	-	42
MS Therapy	500	-
Parish of Grouville	8,000	8,000
Royal Bank of Canada	-	200
SJ Bowers	-	55
Trusts Administered by Bedell Trust Company Limited	3,500	-
	<u>£263,000</u>	<u>£8,822</u>

**THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2008**

**6. Grants payable**

<b>Charity</b>	<b>Purpose</b>	<b>2008</b>	<b>2007</b>
		<b>£</b>	<b>£</b>
Jersey Association of Carers	Running costs	20,000	-
Jersey Citizens Advice Bureau	Property refurbishment	20,000	-
Centre Point Trust	Funding for Families in Crisis	20,000	-
Durrell Wildlife Conservation Trust	Property refurbishment	19,840	-
Friends of the Bridge	Property refurbishment	20,000	-
Headway Association (Jersey) Limited	Property refurbishment	20,000	-
Hearing Resource Centre		18,834	-
Jersey Association of Cancer Nurses	Training	690	-
Jersey Cheshire Homes	Property renovations	20,000	-
Jersey Women's Refuge	Funding of staff costs	20,000	-
St John's Ambulance	Provision of care costs	12,800	-
Trinity Youth Centre Trust	Property refurbishment	6,491	-
Victim Support	Provision of Witness Service	12,500	-
Jersey Mencap	Fitting out of sensory room	13,044	-
Jersey Youth Trust	Funding of new youth worker	20,000	-
ACET Jersey	Running costs	10,000	-
Brook in Jersey	Purchase of electronic babies	12,570	-
Jersey Association of Men of the Trees	Computer and training costs	1,129	-
Jersey Focus on Mental Health	Funding of service user co-ordinator	20,000	-
No 7 Overseas (Jersey) Squadron	Purchase of minibus	20,000	-
RNLI Jersey Lifeboat Guild	Contribution to new lifeboat appeal	20,000	-
The Inclusion Project	Funding of project officer	20,000	-
The Shelter Trust	Property renovations	18,900	-
Silver Star Community Playgroup	Training and hardship fund	11,868	-
Gorey Youth Project	Funding of youth worker	19,621	-
NSPCC	Property refurbishment	10,000	-
SOBS	Training and running costs	2,500	-
The Grace Trust	Grocery distribution scheme	20,000	-
Jersey Hyperbaric Treatment Centre	Equipment	4,596	-
Jersey Child Care Trust	Equipment (2007 Publication of guidebook)	18,000	2,000
<b>Total c/f</b>		<b>453,383</b>	<b>2,000</b>

**THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2008**

**6. Grants payable (Cont'd)**

<b>Charity</b>	<b>Purpose</b>	<b>2008</b>	<b>2007</b>
		<b>£</b>	<b>£</b>
Total b/f		453,383	2,000
Jersey Employment Trust	Property redevelopment	-	18,000
Jersey Scouts	Property renovation	-	20,000
Maison des Landes	Property refurbishment	-	20,000
Fete des Arts	Arts Festival	-	5,000
Jersey Across Group	Visits to Lourdes	-	10,000
Jersey Art and Therapy	Art therapy project and general funding	7,320	5,880
Families in Recovery Trust	Treatment and rehabilitation for substance misuser	-	20,000
Tools for Self Reliance	General funding	-	1,905
The Good Companions Club	Purchase of minibus	-	20,000
Societe Jersaise	Purchase of book scanner	-	20,000
Caesarea Association	Nurse call system and plumbing work		16,802
Jersey Council on Alcoholism	Funding of night cover staff	-	20,000
Glanville Home for Infirm and Aged women	Passenger lift	-	20,000
Les Amis Inc	Purchase of vehicle	(1,731)	14,995
Roseneath Trust for the Homeless	Property refurbishment	-	17,175
Art in the Frame Foundation	Lighting and electrical works (2007 Tannoy system)	5,571	4,743
Age Concern Jersey	Property & repairs	-	5,770
Arts in Healthcare	Entertainment in residential homes	12,000	8,000
Glass Rainbow Trust	Framing of cartoons	-	(5,200)
Jersey Blind Society	Property maintenance	-	1,152
Relate Jersey	New computer system	-	959
Community Charitable Trust	Funding of staff costs (2007 Property refurbishment and staff costs)	5,600	14,400
JSPCA	Grant lapsed	-	(20,000)
		<b>£482,143</b>	<b>£241,581</b>

**THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2008**

**6. Grants payable (Cont'd)**

£1,731 of the grant awarded to Les Amis Inc in 2007 was not required and has been adjusted for in these accounts.

A grant was awarded to the JSPCA in the year ended 31 March 2005. The grant was not drawn down and the award therefore lapsed in 2007.

The full amount of the grants awarded to the Glass Rainbow Trust and Relate Jersey in the year ended 31 March 2006 were not required and adjustments have therefore been made during the year ended 31 March 2007.

**7. Taxation**

The Association of Jersey Charities is established for charitable purposes within the terms of Article 115(a) of the Income Tax (Jersey) Law 1961, with the result that its income, to the extent that it is applied for charitable purposes, is exempt from income tax.

**8. Staff Costs**

There are no employees with emoluments over £50,000.

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Gross wages, salaries and benefits in kind	11,053	9,534
Employers social security contributions	1,269	1,250
	<u>£12,322</u>	<u>£10,784</u>

The average number of full-time equivalent employees in the year was as follows:

	<b>2008</b>	<b>2007</b>
Support	0.5	0.5

**9. Officers' and Committee Members Remuneration**

The Officers and Executive Committee Members neither received nor waived any emoluments during the year.

**10. Audit & Accountancy Fees**

The audit is carried out on an honorary basis and no charge is made by the auditors for any services provided.