

**THE ASSOCIATION OF JERSEY CHARITIES
INCORPORATED
ANNUAL REPORT AND ACCOUNTS
31 MARCH 2009**

***Baker
Homyard***

THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED

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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
Phillip Callow – 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 2009**

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. A full list of the officers is provided on page 1.

The Association does not have any formal policies for the induction and training of officers.

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 £457,105 (2008: £482,143).

In addition the Association arranged for members to be addressed on matters relevant to their charitable purposes, organised a volunteering fair, volunteer 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

Grant income from the States of Jersey for the year increased to £448,269 from £407,205. During the year it was identified that the grant approved by the States over the past two years has been subject to a 20% retention before being disbursed to the Association. Having discussed the retention with a representative of the States, we are now aware that the Association is absolutely entitled to this retention either upon simple request or in the case of some future unanticipated need. Consequently the full amount of the grant (including the retained amount) has been accrued in these financial statements. As the prior year financial statements had omitted this debtor, the 2008 comparative figures have been restated to include amounts due from the States of Jersey.

During the year ended 31 March 2008 there was a significant anonymous donation of £250,000 that was not repeated in the 2009 accounting period. Thus the total incoming resources have decreased to £498,865 from £705,080.

Grants approved in the year have been reduced as a result of this decrease in incoming resources. Grant applications have remained high reflecting the pressures on our members' finances.

The accumulated fund totalled £496,233 at 31 March 2009, all of which is unrestricted.

Reserves policy

The Association does not have a formal reserves policy and, instead, attempts to ensure that it maintains a balance in reserves equivalent to one year's funding for its members. The rationale for this approach is that, should funding from the States ever be withdrawn, the Association will be able to continue funding its members for one year while they seek alternative sources of funds.

Investment policy

The Association does not have a formal reserves policy but the Executive Committee is aware of its role as a conduit for distributing funds made available by the States of Jersey and, as such, is averse to taking investment risks that could have the effect of diminishing the capital held. Consequently, the policy adopted in action is to hold the Association's cash balances in bank accounts and on bank deposit.

Grant-making policy

The Association's primary function is to distribute funding from the States of Jersey to its members by way of grant. Members are entitled to submit requests for an annual grant of £20,000 after they have established a continued period of membership of at least six consecutive months prior to the request. Grants must be applied for a charitable purpose that is directly or indirectly for the benefit of a resident of Jersey or their family. It is necessary for the applicant to demonstrate sufficient financial need

for the grant. The Committee reviews requests for grants and rejects those that, in the opinion of the officers, do not meet the criteria set out above. All other grant requests are then laid before Members to approve in meeting.

Plan for future periods

The Executive Committee intends to continue the primary operation of the Association in much the same way as it has historically (by funding members' requirements by disbursement of grants). However, at this year's Annual General Meeting, various changes are to be proposed to the Association's Constitution that will give additional powers to the Committee to carry out a wider range of activities to help its membership as a whole through sector-based initiatives, rather than by responding to requests for funding from individual members.

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.
- 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

21 JUNE 2009

**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 2009, 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.

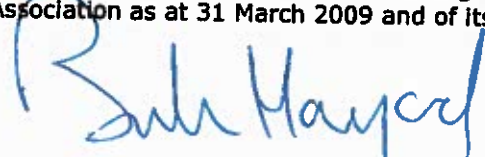
Basis of audit opinion

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 2009 and of its surplus for the year then ended.



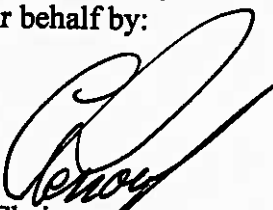
Baker Homyard (Chartered Accountants)
Jersey, Channel Islands

2 July 2009

**THE ASSOCIATION OF JERSEY CHARITIES
INCORPORATED
BALANCE SHEET AT 31 MARCH 2009**

	Notes	2009 £	2008 (restated) £
Current assets:			
Debtors	2	171,145	81,993
Cash at bank and in hand		<u>592,092</u>	<u>648,922</u>
		763,237	730,915
Liabilities:			
Creditors falling due within one year	3	267,004	232,553
Total net assets		<u><u>496,233</u></u>	<u><u>498,362</u></u>
Funds:			
Unrestricted Funds			
Accumulated fund	12	496,233	498,362
		<u><u>496,233</u></u>	<u><u>498,362</u></u>

The accounts were approved by the Committee on 25 June 2009
and signed on their behalf by:


Chairman


Deputy Chairman

The notes on pages 8 to 15 form part of these accounts.

THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2009

	Note	Total Funds 2009		Total Funds 2008 (restated)
		£	£	£
Incoming Resources				
Incoming Resources from Generated Funds				
Voluntary Income				
Grant income	4	448,269		407,205
Donations	5	14,040		263,000
Subscriptions		<u>4,407</u>		<u>4,331</u>
Investment income			466,716	674,536
Bank interest			32,149	30,544
Total Incoming Resources			<u>498,865</u>	<u>705,080</u>
Resources expended				
Charitable Activities				
Grants	6	483,747		498,618
Advertising costs		16,760		19,389
Events and training		<u>343</u>		<u>806</u>
Governance Costs	7		500,850	518,813
			144	-
Total Resources Expended			<u>500,994</u>	<u>518,813</u>
Net (outgoing)/ incoming resources for the year			(2,129)	186,267
Reconciliation of funds				
Total funds brought forward			498,362	312,095
Total funds carried forward			<u>496,233</u>	<u>498,362</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 notes on pages 8 to 15 form part of these accounts.

THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

1. Accounting policies

Accounting convention

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

There has been no change to the accounting policies other than additional disclosure as recommended by the SORP.

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 is not required to prepare a cash flow statement.

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 limited to the time contributed by the Executive Committee and which is not included in the accounts or described in 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 comprises unrestricted funds that the Executive Committee are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds may include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

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 2009

2. Debtors & Prepayments

	2009 £	2008 £
Grant receivable	171,094	81,441
Other debtors	51	552
	<u>171,145</u>	<u>81,993</u>

The grant receivable figure represents 20% of the total annual grant from the States of Jersey that is retained by the States but to which the Association is absolutely entitled. This retention has been in place since 2006 but is only recognised in the financial statements this year (together with a corresponding prior period adjustment). All debtors are due within one year.

3. Liabilities

	2009 £	2008 £
Charitable activity creditors	264,939	228,585
Other creditors	2,065	3,189
Prepaid subscriptions	-	779
	<u>£267,004</u>	<u>232,553</u>

All creditors are unsecured and due within one year.

4. Grant Receipts

During the year the Association received £358,616 representing 80% of the Jersey portion of profits from the Channel Islands Lottery in the year ended 31 December 2007. The remaining £89,653 has been accrued within debtors bringing the total grant income for the year to £448,269. The proceeds from the Channel Islands lottery for the year ended 31 December 2008 were not confirmed during the accounting period and are therefore not accounted for in these accounts.

THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

5. Donations received

	2009	2008
	£	£
Anonymous	500	250,500
Parish of St Helier	3,400	-
Ermitage	-	500
Volunteering Fair	110	-
MS Therapy	-	500
Parish of Grouville	9,000	8,000
Debbie	10	-
JFP & JEA Conneely	20	-
Trusts Administered by Bedell Trust Company Limited	1,000	3,500
	<u>£14,040</u>	<u>263,000</u>

THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

6. Grants payable

Charity	Purpose	2009 £	2008 £
Causeway Association	Refurbishment	7,947	-
Music in Action	Instruments	11,740	-
St Martin's School PTA	Outdoor play equipment	19,060	-
Raising the Standard	The museum	20,000	-
Jersey Ankylosing Spondylitis Society	Physiotherapist costs	600	-
Life Savers (Jersey Branch)	Training fund	13,500	-
Jersey Heritage Trust (museum)	Stair lift	1,500	-
Jersey Heritage Trust (archive)	Book Scanner	18,500	-
Caesarea Association	People carrier	13,668	-
Jersey Sports Association for the Disabled	Sports wheelchair wheels	8,534	-
Jersey Homeless Outreach Group	Part payment for new car	5,358	-
Little Sisters of the Poor	Roof repairs	13,226	-
Family Nursing & Home Care	Minibus	20,000	-
Scott Gibaut Homes Trust	Major refurbishment	20,000	-
Jersey Family Mediation Service	Mediator training	1,850	-
Relate Jersey	Refurbishment of office	8,377	-
Friends of St Thomas' Church	Refurbishment of kitchen	16,000	-
National Childbirth Trust	Counsellor training	7,400	-
Trinity Youth Club	Salary shortfall	17,241	-
Triumph Over Phobia	Training	1,500	-
George V Cottage Homes Residents Association	Indoor games and travel costs	400	-
Jersey Sea Cadets	RIB	16,514	-
Jersey Domestic Violence Forum	Annual conference hosting	15,000	-
Jersey Association of Carers	Running costs	-	20,000
Jersey Citizens Advice Bureau	Property refurbishment	-	20,000
Centre Point Trust	Hardship Fund	20,000	20,000
Durrell Wildlife Conservation Trust	Property refurbishment	20,000	19,840
Friends of the Bridge	Salary (2008 Property refurbishment)	20,000	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	Running costs (2008 Funding of staff costs)	20,000	20,000
St John's Ambulance	Provision of care costs	-	12,800
Total c/f		337,915	192,164

THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

6. Grants payable (Cont'd)

Charity	Purpose	2009 £	2008 £
Total b/f		337,915	192,164
Trinity Youth Centre Trust	Property refurbishment	3,830	6,491
Victim Support	Running costs (2008 Provision of Witness Service)	7,500	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	Storage rental (2008 Funding of youth worker)	-	19,621
NSPCC	Property refurbishment	-	10,000
SOBS	Training and running costs	-	2,500
The Grace Trust	Grocery distribution scheme	3,000	20,000
Jersey Hyperbaric Treatment Centre	Equipment	-	4,596
Jersey Child Care Trust	Equipment	-	18,000
Jersey Scouts	Property renovation	20,000	-
Maison des Landes	Property refurbishment	20,000	-
Jersey Art and Therapy	Computer & running costs (2008 Art therapy project and general funding)	6,286	7,320
Families in Recovery Trust T/A Silkworth Lodge	Major refurbishment (2008 Treatment and rehabilitation for substance misuser)	19,884	-
Total c/f		418,415	460,703

THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

6. Grants payable (Cont'd)

Charity	Purpose	2009 £	2008 £
Total c/f		418,415	460,703
Jersey Council on Alcoholism	Major refurbishment (2008 Funding of night cover staff)	20,000	-
Les Amis Inc	Purchase of vehicle	-	(1,731)
Art in the Frame Foundation	Material, equipment, rent and electricity (2008 Lighting and electrical works)	10,690	5,571
Arts in Healthcare	Running costs (2008 Entertainment in residential homes)	8,000	12,000
Community Charitable Trust	Funding of staff costs	-	5,600
Sub-total		457,105	482,143
Support Costs to Grants			
	Staff Costs	19,817	12,322
	Printing	2,677	889
	Telephone and Postage	1,927	1,501
	Equipment Hire	752	-
	IT costs	447	850
	Insurance	365	300
	Miscellaneous expenses	657	613
		483,747	498,618

7. Analysis of Governance costs

	2009 £	2008 £
Refreshments for meetings	144	-
	<u>26,498</u>	<u>16,475</u>

THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

8. Staff Costs

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

	2009 £	2008 £
Gross wages, salaries and benefits in kind	17,451	11,053
Employer's social security contributions	2,366	1,269
	19,817	12,322

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

	2009	2008
Support	0.5	0.5

9. 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.

10. Officers' and Committee Members Remuneration

10.

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

10.

10. Audit and Accountancy Fees

10.

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

12. Analysis of the Net Movement of Funds

	2009 £	2008 £
Unrestricted funds		
Opening Funds	498,362	312,095
Net movement in funds for the year	(2,129)	186,267
Closing funds	496,233	498,362

As the Association only has one fund, there is no separate disclosure showing the distribution of assets between funds.

THE ASSOCIATION OF JERSEY CHARITIES INCORPORATED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

13. Prior Year Adjustment

Comparative information has been restated to reflect grant income withheld by the States of Jersey in that period. The effect of the adjustment has been to increase the grant income, debtors and therefore the net assets at 31 March 2008 by £81,441.

14. Control

In the opinion of the Executive Committee there is no ultimate beneficial controller of the Association which, instead works for the benefit of its members.