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# STATES OF JERSEY



## **JERSEY CHILD CARE TRUST: TRUSTEES' REPORT AND AUDITED FINANCIAL STATEMENTS AT 31ST DECEMBER 2016**

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**Presented to the States on 16th June 2017  
by the Minister for Education**

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**STATES GREFFE**



**THE JERSEY CHILD CARE TRUST**

**Trustees' Report and Audited Financial Statements**

**31 December 2016**

THE JERSEY CHILD CARE TRUST

TRUSTEES' REPORT AND AUDITED FINANCIAL STATEMENTS 2016

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THE JERSEY CHILD CARE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

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**TRUSTEES**

M Baudains	(Chairman)
S Jackson	(Secretary)
S Powell	(Treasurer)
S O'Regan	
L Perkins	
K Ogilvie	
K Kirk	(resigned 31/08/2016)
S Highfield	(resigned 31/08/2016)
C Hunt	(resigned 7/11/2016)
A Charalambous	(appointed 15/11/2016)
C Woodhouse	(appointed 15/11/2016)
P Byrne	(appointed 15/11/2016)
V Millar	(appointed 15/11/2016)

**CHILDCARE EXECUTIVE DIRECTOR**

F Vacher

**BANKERS**

HSBC Bank  
PO Box 14  
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**LEGAL ADVISERS**

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40 Don Street  
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**AUDITOR**

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8<sup>th</sup> Floor  
Union House  
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**ADDRESS**

The Jersey Child Care Trust  
The Bridge  
Le Geyt Road  
St Saviour  
Jersey  
JE2 7NT

## **TRUSTEES' REPORT**

The Trustees are pleased to present their report along with the audited financial statements of the Jersey Child Care Trust ("the Trust") for the year ended 31<sup>st</sup> December 2016.

The financial statements have been prepared in accordance with the accounting policies set out on note 1 to the financial statements, and comply with the Constitution.

### ***Constitution and Objectives***

The Trust was established by the States of Jersey on the 5<sup>th</sup> December 1997 and was incorporated as an Association under the Loi (1862) Sur Les Teneures en Fideicommiss et L'Incorporation D'Associations.

The Trust is a member of the Association of Jersey Charities and its number is 241.

The Trust's registration number on the Non-Profit Organisations (Jersey) Law 2008 register is NPO 0195.

Since its establishment in 1997, the Trust's aim, which has remained at the core of its work, has been to coordinate, promote and facilitate the expansion of high quality and affordable childcare in the Island. The objectives for the Trust are incorporated into its Constitution and also remain at the core of its work.

These are to:

- Promote high standards of childcare.
- Monitor and seek to improve the accessibility and affordability of childcare facilities and services in the Island.
- Promote and encourage improvements in the status and conditions of service of childcare staff.
- Promote the training and development of staff in the childcare sector.
- Provide information and advice to parents, professionals and other interested parties.
- Coordinate childcare provision.
- Sponsor and support research into childcare needs.
- Provide support for childcare providers through grants and other forms of assistance.
- Encourage employers and service providers to develop family friendly work places and service facilities.
- Promote quality childcare and engage parents in this process.
- Attract funding to pump prime initiatives for all of the above.

### ***Organisation***

The Trustees who have served during the year and since the year end are set out on page 1. The Chairperson, who is not a member of the States, is appointed on the recommendation of the Minister for Education in accordance with the revised procedures for appointment laid down in P205/2009 approved by the States on the 2<sup>nd</sup> February 2010. The Education Minister also nominates one trustee. The Social Security Minister and the Health and Social Services Minister nominate one trustee each, who cannot be members of the States. The Trustees appointed as above,

appoint no less than five independent trustees from a list of persons nominated by, or agreed by, the Chairman. The Trustees serve for a period of three years.

The Trustees meet not less than three times a year. There is an Executive Committee which includes co-optees of the Board, and which meets more frequently to deal with administrative matters and to assess grant applications. The Executive Committee reports to the full Board of Trustees.

### ***Financial Review***

The Trust received a grant from the Ministry for Education of £178,800 (2015:£178,800) for administration and core activities.

The Trustees were also grateful to receive other charitable grants and donations totalling £202,385 in 2016 (2015: £168,601). In addition to these funds the Trust has also received certain donations in kind, including regular and dedicated voluntary help.

The total funds at the year end, after transfer of the balance for the year of £5,901 (2015: deficit £24,351), amounted to £52,140 (2015: £46,239). The remaining year-end balance will be called upon as necessary to supplement the grant from the Ministry for Education and future private donations in order to support the on-going provision of the Trust's activities.

### ***Staffing***

At the end of 2016 the Trust employed 3.4 full time equivalent (FTE) Trust staff (2015: 3.3 FTE Trust staff). The Special Needs Inclusion Project employed 12 Support Workers, 3.3 (FTE), offering between 2 to 22 hours of support a week, funded entirely by donations (2015: 17 Support Workers equating to 3.3 FTE staff funded by donations). In addition to a dedicated and professional Trust staff team and Support Workers, the Trust is very grateful to have also benefited from the generosity of volunteers who have freely given their time and skills to help the Trust achieve its objectives.

### ***Grant Making Policy***

The Trust invites applications for grants from the childcare sector in support of the Trust's main objectives of accessible, affordable, quality childcare for the children of Jersey.

The Executive Board Committee, advised by the Executive Director, considers all the applications according to the criteria laid out in the application form which is available to download from the Trust's website, [www.jcct.org.je](http://www.jcct.org.je).

All successful applicants are required to sign a Memorandum of Agreement. They are also required to supply the Trust with a report of the project as detailed in the initial application. Each successful recipient, depending on the size and nature of the grant, is then either visited by a Trustee or member of Trust staff, or supplies photographs demonstrating the project or equipment being used by the children to ensure that proper use of the grant is made.

### ***Reserves Policy***

The services provided by the Jersey Child Care Trust are dependent both upon the annual grant, from the Department of Education, and this being supplemented by significant private donations and other financial support. This private support relies on the Trust's fund raising efforts each year and is not a guaranteed source of income. Due to this, the Trustees have implemented a reserves policy that seeks to ensure that the Trust holds financial reserves sufficient to cover six months of Trust expenditure, or the expected annual private funding contribution to

the Trust's income, whichever is greater. This ensures that should there be a time when this private financial support is less forthcoming the Trust will be able to continue to provide its services whilst seeking alternative funding.

### ***Review of the activities and future developments***

The Trust continues to hold the welfare of families in Jersey as the pivotal reason for its work, particularly focussing upon childcare, early learning and reducing inequalities to accessing this. Its work is informed through the Trust's membership of various multi-agency forums and partnerships as well as through the direct access that it has with families and other stakeholders.

In 2016, the Trust's activities included:

- The **Special Needs Inclusion Project**, the Trust employed sessional one to one Support Workers who provided 7,500 hours of support, to 37 children (2015: 6800 hours to 40 children) to enable them to access 18 mainstream, private early years settings. As demand significantly increases for this support, the Trust is only able to continue to meet the needs of the referred children because of the generous donations and support that has been received.
- **Funded 37 part time private nursery places (2015: 39)**, providing up to 10 hrs of nursery or preschool care per week, for children, aged 2–3 years, whilst their parents, who are experiencing challenges, engage in services that can help them to make positive changes for themselves and their family life. Two children also received additional support from the Special Needs Inclusion Project. The Project worked in partnership with many different agencies, on issues such as referrals and family engagement and with 14 private day nurseries and pre-schools, supported these families in making long term life changes.
- **Awarded 6 Quality Grants** to childcare providers totalling £16,311 (8 in 2015: £34,850) including contributions towards nursery furniture, toys and other resources to existing Early Years Settings and to help with the costs of opening new ones.
- Provision of **25 Continuous Professional Development Courses** (2015: 28) for the children's workforce. A nominal fee is applied for places on most of the courses to fund this provision, and 700 places were provided in 2016 (2015: 560). Trainers are recruited from a variety of professions and the Trust is grateful to them all for sharing a wealth and breadth of knowledge with the children's workforce.
- Provision of the **Childcare Information Service** for parents and providers of childcare including the Trust's website [www.jcct.org.je](http://www.jcct.org.je) which provides a comprehensive childcare search. The Trust received enquiries by telephone, email and in person. The JCCT's website, [www.jcct.org.je](http://www.jcct.org.je) is receiving a significant amount of visitors with the most popular page receiving 20,841 visits in 2016 (22,984 in 2015). Following a grant from the Association of Jersey Charities, the Trust began a re-design project for its new website in 2016 with the launch planned in March 2017. Many stakeholders were involved in the planning and design, in particular parents, practitioners and childcare providers.
- The Trust's **Resources Library** of toys and resources has come to the end of its life with costs required for maintenance exceeding its value. The Trust has continued its loan system of over 60 children's books in a variety of languages for practitioners to share with families who have English as a second language.
- The Trust has 59 **Accredited Nannies** (2015: 55) on the Nanny Accreditation Scheme. The Scheme professionally recognises and registers qualified nannies who meet strict quality criteria and there is an annual registration renewal process. As with Registered childcare provision, parents employing an Accredited Nanny may also qualify to access the Childcare Tax Relief or the Childcare Component of Income Support.



- The Trust provided **two JCCT full bursary places** to practitioners working in Registered Early Years settings to complete the Level Three qualification Work with Parents, through The Bridge City and Guilds Approved Centre.
- **Support for all Nannies.** The Trust provided the first point of contact for information and support for nannies who are both Accredited and not, in their professional role. This primarily was for matters around safeguarding and employment.
- The Trust also provided **two bursaries** (one in 2015) to Part Time students studying the Foundation Degree in Childhood Studies.
- The Wilma Allan Award – recognition for outstanding practice by a student on placement in a Nursery or Pre-School. This annual award provides £500 for the setting who nominates the winner (receiving a medal at the presentation ceremony). The Trust is grateful for continued funding for this award from the Allan family.
- The Trust has been working with the National Children's Bureau supporting the Early Childhood Development Project:
  1. Distributing the 'Knowledge Makes Change' newsletter monthly to 550 local contacts in the Early Years Sector.
  2. Co-ordinating 6 'Outcomes Based Achievements' workshops run by the National Children's Bureau and delivered to over 120 attendees.
  3. 'Making it REAL' training – 60 Early Years Practitioners have attended this two day course about increasing literacy in young children. 28 Early Years settings have signed up to undertake further project work.

The Trust has also strived to promote the working family agenda through its contributions on various other bodies, committees and working groups including:

**Jersey Safeguarding Partnership Boards**– The Executive Director is the Voluntary Sector Representative on the Children's and Joint Safeguarding Partnership Boards in addition to being a Procedures and Audit Sub-Committee member. The Trust plays a full and active role in the safeguarding of children and young people in Jersey throughout its activities.

**Early Years and Childhood Partnership** – 2016 saw the revival of this partnership with the welcomed appointment of new Chair, Dr Cathy Hamer. The Trust took part in a Festival of Ideas which began to form the future plans for the partnership.

**Child Accident Prevention Jersey** – Strategic Board Member. A multi-agency approach to reducing unintentional injuries to children with the childcare workforce accessing specific CPD around preventing unintentional injuries in the home and childcare settings.

**The Bridge Operational and Strategic Boards** – The Trust has been an active member of the Bridge community taking part in joined up training and working to benefit families in Jersey.

**Breastfeeding Working Group** – The Trust has worked in this multi-agency arena to increase breastfeeding rates in the Island. A successful 'Big Latch' event was kindly hosted by Tamba Park with over 40 mothers and their babies joining the Working Group to promote breastfeeding.

**The Education Panel for free additional hours in a nursery class** – Panel member. Provided a joined up approach to considering applications for families that meet a set of criteria to access an additional 10 hours in nursery classes.

**The Jersey Fundraising Forum** – This forum, Chaired by Melissa Nobrega, has developed the Trust's skills and networks around fundraising. The Trust's team and Trustees have influenced the content and activities within the new Fundraising Strategy 2017 – 2019 and as a charity, we are creating new and exciting ways for many others to play a part in ensuring the sustainability of the Jersey Child Care Trust and its work in putting families first.

Supporting improvements in the accessibility, range and quality of childcare provision remains at the core of the Trust's work. In order to effectively focus and maximise its beneficial impact, the Trust must have a proper understanding of the changing needs and priorities of families in Jersey. Regular focus groups with parents provide essential understanding of these needs, which helps the Trust to accurately advise and promote on policy development and change, and focuses the team's work to create maximum beneficial impact.

Two key projects, the Assisted Nursery Places Scheme and the Special Needs Inclusion Project, aimed at meeting previously unmet needs identified through parental focus groups, have continued to go from strength to strength, making a real difference to numerous families facing a variety of challenges. These services are facilitated solely through money and services donated by the Trust's many sponsors and supporters, to whom we offer our most sincere thanks.

**Foundations and Trusts**

The Ana Leaf Foundation, BBC Children in Need, The Association of Jersey Charities, Bosdet Foundation, One Foundation, The Sir John Knott Trust, Soroptimist International of Jersey Projects Inc, Elizabeth Violet Annie Rouse Settlement, Roberts Garages Community Wishes and some additional very generous Trusts who wish to remain anonymous.

**Services in kind**

Dasa Wharton Photography, Jessica Troy Photography, Aneta Jeziorska Photography and Matthew Richardson at IT Consultancy Ltd

**Friends of JCCT (private individuals & regular giving)**

The Karl Hajasky Trust

**Other kind and generous supporters**

St Michael's Preparatory School – 2015's Christmas Bazaar proceeds, the staff at First Names Group and Les Conteurs Singers – Christmas Carol Concerts 2016

**Pirates and Princess Day 2016**

Acrewood Day Nursery, Busy Beans Nursery, Centre Point Nursery, Duck pond Pre-School, Le Hurel Day Nursery La Petite Ecole – Fort Regent, La Petite Ecole –St Marks, Leeward Day Nursery, Nestling Day Care, Sunnyside Nursery Village Pre School, Westmount Day Nursery, Angela Coppock-Le Voguer, Pam Cox and friends (Registered Childminders) and Little Bears Toddler Group

The Jersey Child Care Trust has been appointed as the local implementation partner for the Early Childhood Development Programme for 2016/17, a programme funded by the UBS Optimus Foundation and delivered by the National Children's Bureau. This is a significant investment in children and families in Jersey using knowledge gained nationally and locally about the benefits of early intervention to improve outcomes. The Trust is proud to have been chosen as the implementation partner, we have proven local knowledge and contacts and this arrangement capitalises on our strong network and existing robust systems.

The Trust continues to be a small, well governed, effective charity. Our Trust Board members have a wide range of skills and their willingness to get involved and contribute to our work should be commended. Part of their work has been in creating a new fundraising strategy – planning for longer term sustainability and enabling us to involve others in our work.

By Order of the Trustees:

  
M Baudains (Chairman)

Date 

The Trustees are responsible for preparing the financial statements in accordance with the Constitution.

The Constitution requires the Trustees to prepare financial statements for each financial year. Under the Constitution the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Principles (UK GAAP) and the requirements of Accounting and Reporting by Charities Statement of Recommended Practice (revised 2005) (the 'SORP'). The financial statements are required to give a true and fair view of the state of affairs of the Trust and of the profit or loss of the Trust for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue on this basis.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Constitution. They 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.

We have audited the financial statements of The Jersey Child Care Trust for the year ended 31 December 2016 which comprise the statement of financial activities, the balance sheet and the related notes 1 to 7. The financial reporting framework that has been applied in their preparation is applicable law and FRS 102.

This report is made solely to the Trustees, as a body, in accordance with the Constitution. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### ***Respective responsibilities of Trustees and auditor***

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Trust's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### ***Opinion on financial statements***

In our opinion the financial statements:

- give a true and fair view of the state of the Trust's affairs as at 31 December 2016 and of its net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Constitution.

THE JERSEY CHILD CARE TRUST

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE JERSEY CHILDCARE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES**

Year ended 31 December 2016

	Note	2016 £	2015 £
<b>INCOMING RESOURCES</b>	1		
Donations	2	120,056	120,205
Activities in furtherance of the Trust objectives:			
States of Jersey grant - General		178,800	178,800
Association of Jersey Charities		29,646	30,000
Deposit interest		53	101
Private Donations	3	52,683	18,396
<b>TOTAL INCOMING RESOURCES</b>		<u>381,238</u>	<u>347,502</u>
 <b>RESOURCES EXPENDED</b>			
Costs of generating funds:			
Fundraising and publicity		18,136	16,125
Charitable expenditure			
Grants payable		16,312	35,921
Childcare activities	4	132,733	134,088
Support costs		147,126	131,296
Management and administration		61,029	54,423
<b>TOTAL RESOURCES EXPENDED</b>	5	<u>375,336</u>	<u>371,853</u>
 <b>NET MOVEMENT IN FUNDS</b>		5,901	(24,351)
Fund balances at 1 January	6	46,239	70,590
Fund balances at 31 December	6	<u>52,140</u>	<u>46,239</u>

All activities are derived from continuing operations.

The notes on pages 12 to 14 form part of these financial statements.

There are no recognised gains or losses other than those included in the Statement of Financial Activities and therefore a Statement of Total Recognised Gains and Losses has not been presented.

**BALANCE SHEET**

As at 31 December 2016

	Notes	2016 £	2015 £
<b>CURRENT ASSETS</b>			
Debtors	7	418	610
Short term deposits		13,000	52,866
Cash at bank and in hand		47,416	2,498
		<u>60,834</u>	<u>55,974</u>
<b>CREDITORS: amounts falling due within one year</b>			
Creditors and accruals	8	(8,694)	(9,735)
		<u>(8,694)</u>	<u>(9,735)</u>
<b>NET CURRENT ASSETS</b>		52,140	46,239
<b>NET ASSETS</b>		<u>52,140</u>	<u>46,239</u>
<b>Represented by:</b>			
<b>FUNDS</b>			
Unrestricted	6	18,855	18,348
Restricted – Supported Places Scheme	6	33,285	27,891
		<u>52,140</u>	<u>46,239</u>

The notes on pages 12 to 14 form part of these financial statements.

These financial statements were approved by the Trustees on

Chairman



Treasurer



**NOTES TO THE FINANCIAL STATEMENTS**

Year ended 31 December 2016

## **1. PRINCIPAL ACCOUNTING POLICIES**

The accounts have been prepared in accordance with Financial Reporting Standard 102 (FRS 102) and the requirements of Accounting and Reporting by Charities Statement of Recommended Practice (Revised 2005) (the "SORP") except for the presentation of restricted and unrestricted activities in the Statement of Financial Activities and for recording the asset acquired from funds received from donation as an expense at the date of purchase.

### **Basis of accounting**

The accounts have been prepared under the historical cost convention.

### **Donations and other income**

Donations and other income are credited as income in the year in which they are received, although they may apply to more than one accounting period.

### **Grants receivable**

Grants are credited as income in the year in which they are received.

### **Charitable expenditure**

Grants payable are recognised as a liability when the Trust is under an obligation to make a transfer to a third party.

Childcare activities include all expenditure incurred on activities in pursuance of the Trust's objectives under its constitution. The direct costs of supporting these activities, including staff, establishment and other overhead costs are separately analysed and shown as support costs under this heading.

A proportion of staff, establishment and other costs is attributed to support costs, fundraising and publicity and to management and administration costs according to an estimate of the staff involved supporting each activity or other estimated basis.

### **Tangible fixed assets**

Depreciation is calculated to write down the cost of tangible fixed assets less their residual values at the following annual rates in order to write off each asset over its estimated useful life.

Owned assets:

Office equipment	25%	Straight line
Furniture, fixtures and fittings	10%	Straight line

Funds received to purchase fixed assets are recognised as income from donations and are subsequently recorded as expense at the date of purchase of the asset. This is not in accordance with SORP which states that the relevant fund should be reduced over the economic life of the asset in line with its depreciation.

### **Operating leases**

Rental costs under operating leases are charged to the statement of financial activities in equal amounts over the period of the lease.

### **Funds**

The Trust's funds consist of unrestricted amounts, which the Trust may use at its discretion, and restricted funds, which the Trust must use solely for the purpose of the particular Project for which the donation was given.

### **Cash Flow Statement**

The Trust is exempt from the requirement to prepare a cash flow statement in accordance with FRS 102 (1a).



**NOTES TO THE FINANCIAL STATEMENTS**

**Year ended 31 December 2016**

**Going Concern**

The financial statements, which should be read in conjunction with the Trustees Report, are prepared on a going concern basis.

**2. DONATIONS**

Grants and awards from Charitable Foundations for the Special Needs Inclusion Project and the Assisted Nursery Places Project:

BBC Children in Need	13,297
Lloyds TSB Foundation	13,845
One Foundation	30,000
Ana Leaf Foundation	10,000
Anonymous Trust	25,000
Bosdet Foundation	22,913
Sir James Knott Trust	5,000
TOTAL	120,056

**3. PRIVATE DONATIONS/INCOME**

Donations from individuals and businesses:

Special Needs Inclusion Project	23,891
Regular giving and private individual	11,512
National Children's Bureau	17,280
TOTAL	52,683

**4. CHILDCARE ACTIVITIES**

Focus Group	40
Special Needs Nursery Payments	11,125
Special Needs Support Worker Wages	51,460
Special Needs Resources	1,148
Assisted Nursery Places	48,806
Training Costs (CPD)	5,393
Early Childhood Development Programme	14,761
TOTAL	132,733

## NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2016

**5. ANALYSIS OF TOTAL RESOURCES EXPENDED**

	Staff costs £	Other costs £	2016 Total £	2015 Total £
<b>Charitable expenditure:</b>				
Grants payable	-	16,312	16,312	35,921
Childcare activities	-	132,733	132,733	134,088
Support costs	114,485	32,641	147,126	131,296
Management and administration	39,267	21,762	61,029	54,423
	<u>153,752</u>	<u>203,448</u>	<u>357,200</u>	<u>355,728</u>
<b>Costs of generating funds:</b>				
Fundraising and publicity	17,873	263	18,136	16,125
	<u>17,873</u>	<u>263</u>	<u>18,136</u>	<u>16,125</u>
Total resources expended	<u>171,625</u>	<u>203,711</u>	<u>375,336</u>	<u>371,853</u>

Staff costs and other costs can be further analysed as follows:

	2016	2015
<b>Staff costs:</b>		
Wages and salaries	167,734	146,332
Social security costs	11,790	12,239
Training costs	512	2,740
	<u>180,036</u>	<u>161,311</u>
<b>Other costs:</b>		
Grants payable	16,312	35,921
Childcare activities	132,733	134,088
Rent and rates	19,541	19,522
Insurance	3,291	3,273
Printing and stationery	3,706	1,827
Telephone and postage	1,284	1,341
Publications and subscriptions	531	589
Travel and entertaining	1,310	3,004
Audit fee	2,000	2,000
Advertising	180	279
Miscellaneous	14,378	8,698
Total	<u>195,266</u>	<u>210,542</u>

Average number of employees during the year: 3.4 FTE (2015: 3.3).

One employee earned in excess of £50,000 in the year (2015: 1).

During the year an insurance premium of £1,500 was incurred by the Trust in respect of Trustees' and officers' liability (2015: £1,500).

THE JERSEY CHILD CARE TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2016

**6. FUNDS**

	Unrestricted	Restricted	Total
Opening Balance	18,348	27,891	46,239
Net Movement in Funds	507	5,394	5,901
	18,855	33,285	52,140

**7. CURRENT ASSETS**

CURRENT ASSETS	2016	2015
Debtors	418	610
Short term deposits	13,000	52,866
Cash at bank and in hand	47,416	2,498
	60,834	55,974

**8. CREDITORS**

	2016	2015
Audit Fee	2,000	2,000
ITIS	1,296	1,802
Social Security	5,398	5,933
	8,694	9,735

**7. IMMEDIATE AND ULTIMATE CONTROLLING PARTY**

In the opinion of the Trustees, they are the immediate and ultimate controlling party of the Trust. There have been no related party transactions during the current or prior years.

**9. TAXATION**

The income of the Trust is exempt from income tax under Article 115 (a) of the Income Tax (Jersey) Law 1961.



Wednesday, March 15, 2017

**Bracken Rothwell Limited**  
8<sup>th</sup> Floor  
Union House  
Union Street  
St Helier  
Jersey  
JE2 3RF

Dear Sirs,

**RE: LETTER OF REPRESENTATION**

This representation is provided in connection with your audit of the financial statements of The Jersey Child Care Trust ("the Trust") for the year ended 31 December 2016 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the Trust as at 31 December 2016 and of the results of its operations for the year then ended in accordance with the Financial Reporting Standards 102 (FRS 102) and the Trust's constitution. We are aware that it is an offence to mislead a company auditor.

We appreciate that all the information you require in order to form an opinion on the financial statements may not be available from an examination of the accounting records and other documents, and that you have obtained representations from the Trust's officers and management.

*Financial statements*

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated 4 December 2012, for the preparation of the financial statements in accordance with the FRS 102 in particular the financial statements give a true and fair view of the financial position of the Trust as of 31 December 2016 and the results of its operations for the year ended and for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates are reasonable.
3. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
4. We confirm that restricted funds have been used in accordance with specific restrictions imposed by donors.
5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.

☎ 01534 629901  
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6. All events subsequent to the date of the financial statements and for which the FRS 102 require adjustment or disclosure have been adjusted or disclosed. There have been no subsequent events since the balance sheet date which necessitate revision of the amounts included in the financial statements or inclusion of additional disclosure. Should any material events occur, which may necessitate the revision of the amounts or inclusion of further disclosure, we shall advise you accordingly.
7. There are no plans or intentions that may materially alter the carrying value or the classification of assets and liabilities reflected in the financial statements.
8. We confirm that, having considered our expectations and intentions for the next twelve months, the Trust is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.

*Information Provided*

9. All accounting records and relevant information have been made available to you for the purpose of your audit. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to obtain audit evidence/request information. All other records and related information including minutes of all management and shareholders meetings have been made available to you.
10. All transactions have been recorded in the accounting records and are reflected in the financial statements.
11. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
12. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves, management, employees who have significant roles in internal control, or others, where fraud could have a material effect on the financial statements.
13. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
14. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the Company conducts its business and which could affect the financial statements. The Company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
15. We confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the Trust that we are aware of.
16. The Trust has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.


17. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
18. The Trust has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. We confirm that the Trust has fully complied with all the statutory and legal requirements that could have a material effect on the financial statements in the event of non-compliance.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully,

  
\_\_\_\_\_  
Chairman

  
\_\_\_\_\_  
Treasurer



**Bracken Rothwell Limited**

8th Floor, Union House  
Union Street  
St Helier  
Jersey  
JE2 3RF

20 March 2017

Dear Sirs,

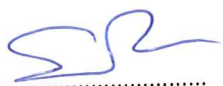
This letter is provided as confirmation in connection with your audit of the financial statements of Jersey Child Care Trust (the Trust) for the year ended 31 December 2016.

Please be advised that the Trustees of the Trust have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future (being of not less than 12 months from the approval of the financial statements) this is based on the assumption that the States of Jersey will continue to provide their annual grant to the Trust. There are currently no other Trust's like the Jersey Child Care Trust in operation in Jersey so it is highly unlikely this grant will ever be retracted.

Yours faithfully

For and on behalf of  
The Jersey Child Care Trust

  
.....  
M/Baudains, Chairman

  
.....  
S Powell, Treasurer

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 info@jcct.org.je  
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Jersey Child Care Trust, The Bridge,  
Le Geyt Road, St. Saviour, Jersey, JE2 7NT  
Association of Jersey Charities Member No. 241

**Putting families first**