
STATES OF JERSEY



JERSEY CHILD CARE TRUST: REPORT AND FINANCIAL STATEMENTS AT 31ST DECEMBER 2008

**Presented to the States on 8th July 2009
by the Minister for Education, Sport and Culture**

STATES GREFFE

THE JERSEY CHILD CARE TRUST

Report and Financial Statements

31 December 2008

THE JERSEY CHILD CARE TRUST

REPORT AND FINANCIAL STATEMENTS 2008

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THE JERSEY CHILD CARE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2008

TRUSTEES

G C Powell CBE	(Chairman)
P Wojciechowski	(Treasurer)
C Myers	(Secretary)
I M Le Feuvre MBE	
S A Blackmore	
R Newell	
L MacKenzie	
J Hairon	
R Livesey	
T Le Sueur	(Appointed 15 September 2008)
Marnie Baudains	(Retired)

CHILDCARE EXECUTIVE DIRECTOR

F Vacher

BANKERS

HSBC Bank
2 Hill Street
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LEGAL ADVISERS

Crill Canavan
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St Helier
Jersey JE1 4XD

AUDITORS

Deloitte LLP
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ADDRESS

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Le Geyt Road
St Saviour
Jersey JE2 7NT

THE JERSEY CHILD CARE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2008

TRUSTEES' REPORT

The Trustees are pleased to present their report along with the financial statements of the Jersey Child Care Trust ("the Trust") for the year ended 31st December 2008.

The financial statements have been prepared in accordance with the accounting policies set out on page 10, and comply with the Trust Deed.

Constitution and Objectives

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

The Trust's charity 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 co-ordinate, promote and facilitate the expansion of high quality and affordable childcare in the Island. Following a period of review in 2006, the revised objectives were incorporated into the Constitution of the Trust and 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.
- Co-ordinate 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 States (on the recommendation of the Education, Sport and Culture Minister) appoints the chairperson, who is not a member of the States of Jersey. The Education, Sport and Culture Minister nominates one trustee who can be a member of the States and that Department. 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

THE JERSEY CHILD CARE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2008

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, Sport and Culture of £166,500 (2007: £162,500) for administration and core activities. The Trust also received a management fee of £5,000 (2007: £10,000) from the Ministry of Social Security for the School Age Discount Scheme, which drew to a close in 2008.

The Trustees were grateful to receive private donations totalling £153,776, in 2008 (2007: £103,627). 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 surplus for the year of £59,698 (2007: surplus £35,820), amounted to £200,946 (2007: £141,248). This year-end balance includes £46,000 donated to the Special Needs Inclusion Project near the year-end to cover expenditure in 2009 by the Buckingham Foundation. The remaining year-end balance will be called upon as necessary to supplement the grant from the Ministry for Education, Sport and Culture and future private donations in order to support the on-going provision of the Trust's activities.

Staffing

At the end of 2008 the Trust employed 3.7 full time equivalent (FTE) core staff (2007: 3.6 FTE Trust staff). The Special Needs Inclusion Project employed 10 support workers offering a minimum of 2 hours of support a week up to a maximum of 20 hours a week, equating to 1.1 FTE staff funded by donations (2007: 19 Support Workers equating to 1.3 FTE staff funded by donations). The number of Support Workers has decreased significantly from 2007 because the Trust has been able to employ one Support Worker who has been able to offer the Project many hours of support for several different children. 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 our volunteers who have freely given their time 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 and Trust Board Committees, 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 our website, www.jcct.org.je.

All successful applicants were required to sign a Memorandum of Agreement. They were 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 supplied photographs demonstrating the project or equipment being used by the children to ensure that proper use of the grant was made.

Review of the activities and future developments

The Trust continues to strive to make a difference to the quality, accessibility and affordability of childcare provision in Jersey. The Trust is engaged in a variety of activities in support of its aim and objectives, and its commitment to the view that all forms of investment in the Island's children from the earliest years are an important and necessary investment in the Island's future. There are demonstrable long-term benefits for the children, their

THE JERSEY CHILD CARE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2008

families and the community at large, which more than justify the investment called for. In 2008 the Trust's activities included:

- **16 Quality Grants** to childcare providers totalling £19,954 (2007: £23,296).
- The **Special Needs Inclusion Project**, which facilitated 2,714 hours of support (2007: 2,590 hours) to 16 children (2007: 21 children) to enable them to access mainstream early years childcare with the support of one to one Support Workers. This Project continues to receive generous charitable donations to fund its work. In 2008 these included the Lloyds TSB Foundation for the Channel Islands, The Maurant Charitable Trust and Capco Trust Jersey Limited.
- Support for **45 part-time nursery places** (2007: 27) for children starting school in September at a cost of £43,047 (2007: £19,485). The children, who were unable to access a free nursery class place, were referred by a professional for a social and/or developmental reason and met strict criteria to receive these places. The Project ensures that the children have received some early education and care before commencing formal schooling in September. Two local charitable trusts who wished to remain anonymous supported this Project in its entirety in 2008.
- Provision of **33 topics** (2007: 43) of **Continuous Professional Development courses** for those working in childcare and education. A nominal fee is applied for each place to fund this provision, and 815 places were provided in 2008 (2007: 900). Trainers are recruited from a variety of professions and the Trust is grateful to them all for sharing a wealth and breadth of knowledge to those working in childcare.
- Provision of an **Information Service** for parents and providers of childcare. The Trust received an average of 249 enquiries per month (2007: 257) by telephone, email and in person. The Trust offers a central point of contact for parents, childcare providers and other professionals who seek information and support in childcare related matters located within the Bridge centre. The service includes our website www.jcct.org.je with a comprehensive childcare search and a variety of childcare related newsletters, guides and publications.
- Compilation of a list of **41 Approved Babysitters** (2007: 39) who are police checked and referenced, to assist parents with a flexible form of childcare in the child's own home. With a good number of babysitters on file, the list is circulated to any enquiring parents.
- Assistance to the sector on **the retention of existing qualified staff** through support for J-Category Housing Applications. The childcare sector currently has 2 staff (2007: 5) with J-Category housing status.
- The 24 private Foundation Stage settings in Jersey were offered training and support by the **Foundation Stage Teacher** contracted to the Trust from the Department for Education, Sport and Culture.
- The Trust accredited seven nannies to the **Nanny Accreditation Scheme** to bring the total at the end of 2008 to 12, which professionally recognises qualified nannies meeting strict quality criteria. 2008 saw the extension of the Child Care Tax Relief to parents employing Accredited Nannies. To support and encourage the profession, the Trust runs a monthly **Nanny Forum** for qualified nannies and their charges to attend.
- In August, following a grant of £18,000 from the Association of Jersey Charities, the Trust set up the **Learning Library** for the Island's Registered and Accredited childcare providers to freely borrow the toys and resources available. The Trust had received 120 bookings for resources from the Learning Library from August to December.
- Organised the **Family Friendly Employer of the Year Award 2008**, which attracted 56 nominations for 44 different employers (2007: 86 nominations for 51 different employers).

THE JERSEY CHILD CARE TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2008

- Became a member organisation of the Breastfeeding Group, alongside a number of other professionals and organisations whose purpose is to promote exclusive breastfeeding for up to 6 months. With many mothers returning to work before this stage, the Trust's presence ensures that any training and policy development will be communicated and implemented within the childcare sector.
- The Executive Director is a member of the Strategic Group for **Child Accident Prevention (Jersey)**. As a result of this membership, the courses in Child Accident Prevention have been included on the Trust's Continuous Professional Development programme.
- The Trust issues a regular **Newsletter** covering the activities of the Trust and related matters considered of interest to those concerned with early years childcare.

2008 saw the publication of the Early Years Report written by the Education and Home Affairs Scrutiny Panel, following extensive consultation with all those concerned with Early Years and childcare in Jersey. The Trust was pleased to see that two particularly vital recommendations were swiftly acted upon by the Education, Sport and Culture Ministry. These recommendations were to establish an Early Years and Childcare Partnership and to resolve the ways and means to deliver a free, flexible entitlement of quality early years education for rising four year olds by September 2009. During 2008, the Trust has worked closely with the States and in particular, the Department for Education, Sport and Culture, to lay the foundations for these two exciting and new ventures to happen in 2009. The formation of the Early Years and Childcare Partnership takes place in January 2009 and the Executive Director, as a member of the Co-ordinating Team has contributed toward the design of the framework in which the Partnership will operate. The Trust wholeheartedly welcomes the new Partnership and the joint working that it will foster. The Trust has also assisted in the design and implementation of the free nursery education being introduced in September 2009.

The Trust acknowledges the importance of the Williamson Report Recommendations and the subsequent Implementation Plan, which is currently part of a Scrutiny Panel's consideration. This Implementation Plan focuses on children in care, and this is accepted as being the most important area of need. However, the Trust has argued over the years – supported by the experience of other countries – that the taking of appropriate action in respect of children generally from their earliest years, including the enhancing of parenting skills, can produce significant long-term benefits for the children, their parents and the community at large.

The Trust continues to recognise the part all must play in responding to the States objective of controlling public expenditure, and has contributed towards this, while maintaining its services, by the supplementation of a its grant through successful fundraising activities during 2008. The Trust would like to sincerely thank those businesses, private individuals and charitable trusts for their generous donations who have generously donated funds to ensure that the Trust has successfully been able to continue to provide direct support to the children who access its projects. For 2009 the Trust plans to actively continue its fundraising role and to ensure that all funds raised are invested directly into activities and projects that meet its core aims.

Finally, a word of thanks to the Board of Trustees, the Executive Director and the staff of the Trust for their total commitment and endeavour, and for their overall much valued contribution to the work of the Trust throughout 2008.

By Order of the Trustees:

G. C. Powell CBE (chairman)

Date

THE JERSEY CHILD CARE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The Trust Deed requires the Trustees to prepare financial statements for each financial year. Under that Deed the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards). 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 period. 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 UK 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.

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 Trust Deed. 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.

THE JERSEY CHILD CARE TRUST

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE JERSEY CHILDCARE TRUST

We have audited the financial statements of The Jersey Child Care Trust for the year ended 31 December 2008 which comprise the statement of financial activities, the balance sheet and the related notes 1 to 6. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the Trustees, as a body, in accordance with our engagement letter dated 31 March 2008. 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 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of Trustees and Auditors

The Trustees' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Trust Deed. We also report to you if, in our opinion, we have not received all the information and explanations we require for our audit.

We read the Trustees' Report for the above year and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements.

Basis of Audit Opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) 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 Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Trust'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, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Trust's affairs as at 31 December 2008 and of its movement in funds for the year then ended, and the financial statements have been properly prepared in accordance with the Trust Deed.

Deloitte LLP
Chartered Accountants
St. Helier, Jersey

THE JERSEY CHILD CARE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 31 December 2008

	Note	2008 £	2007 £
INCOMING RESOURCES	1		
Donations		153,776	103,627
Activities in furtherance of the Trust objectives:			
States of Jersey grant - General		166,500	162,500
School Age Discount scheme		5,000	10,000
Deposit interest		6,648	4,655
Other income		10,772	9,490
TOTAL INCOMING RESOURCES		<u>342,696</u>	<u>290,272</u>
RESOURCES EXPENDED			
Costs of generating funds:			
Fundraising and publicity		15,170	14,736
Charitable expenditure			
Grants payable		19,954	23,298
Childcare activities		81,241	46,777
Support costs		121,295	118,385
Management and administration		53,339	51,256
TOTAL RESOURCES EXPENDED	2	<u>290,999</u>	<u>254,452</u>
NET MOVEMENT IN FUNDS		51,697	35,820
Fund balances at 1 January		<u>141,248</u>	<u>105,428</u>
FUND BALANCES AT 31 DECEMBER		<u><u>192,945</u></u>	<u><u>141,248</u></u>

All activities are derived from continuing operations.

The notes on pages 10 to 12 form part of these accounts.

THE JERSEY CHILD CARE TRUST

BALANCE SHEET

Year ended 31 December 2008

	Note	2008 £	2007 £
FIXED ASSETS			
Tangible assets	3	5,079	6,323
CURRENT ASSETS			
Debtors		1,735	1,665
Short term deposits		188,653	138,795
Cash at bank and in hand		11,459	3,674
Cash at bank - Childcare Discount Scheme	4	0	125,180
		201,847	269,314
CREDITORS: amounts falling due within one year			
Creditors and accruals		(13,981)	(9,209)
Creditor – Childcare Discount Scheme	4	(0)	(125,180)
		(13,981)	(134,389)
NET CURRENT ASSETS		187,866	134,925
TOTAL ASSETS LESS CURRENT LIABILITIES		192,945	141,248
NET ASSETS		192,945	141,248
Represented by:			
FUNDS			
Unrestricted		101,945	141,248
Restricted - Special Needs Inclusion Project		46,000	0
Restricted – Supported places Scheme		45,000	0
		192,945	141,248

The notes on pages 10 to 12 form part of these accounts.

These financial statements were approved by the Trustees on

2009

Chairman

Treasurer

THE JERSEY CHILD CARE TRUST

NOTES TO THE ACCOUNTS

Year ended 31 December 2008

NOTES TO THE ACCOUNTS

1. PRINCIPAL ACCOUNTING POLICIES

The accounts have been prepared in accordance with applicable accounting standards in the United Kingdom and the requirements of the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005).

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.

In December 2008, a donation of £46,000 was received for the Special Needs Project. These funds have been allocated as Restricted Funds for the Special Needs project for use in 2009 and future years.

Grants receivable

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

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%	Reducing balance

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 1 Cash Flow Statements (Revised 1), as it falls within the definition of a small trust.

THE JERSEY CHILD CARE TRUST

NOTES TO THE ACCOUNTS

Year ended 31 December 2008

2. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Staff costs £	Other costs £	Depreciation £	2008 Total £	2007 Total £
Charitable expenditure:					
Grants payable	-	19,954	-	19,954	23,298
Childcare activities	-	81,241	-	81,241	46,777
Support costs	93,929	26,433	933	121,295	118,385
Management and administration	39,017	14,098	224	53,339	51,256
	<u>132,946</u>	<u>141,726</u>	<u>1,157</u>	<u>275,829</u>	<u>239,716</u>
Costs of generating funds:					
Fundraising and publicity	11,559	3,524	87	15,170	14,736
	<u>11,559</u>	<u>3,524</u>	<u>87</u>	<u>15,170</u>	<u>14,736</u>
Total resources expended	<u>144,505</u>	<u>145,250</u>	<u>1,244</u>	<u>290,999</u>	<u>254,452</u>
Staff costs:					
Wages and salaries				135,415	140,388
Social security costs				8,102	9,235
Training costs				988	1,286
				<u>144,505</u>	<u>150,909</u>
Other costs:					
Grants payable				19,954	23,298
Childcare activities				81,241	46,777
Rent and rates				16,146	15,540
Light and heat				0	960
Insurance				3,032	1,611
Printing and stationery				5,713	5,287
Telephone and postage				2,692	1,675
Publications and subscriptions				2,306	712
Travel and entertaining				1,062	1,184
Audit fee				1,500	1,500
Advertising				819	1,521
Miscellaneous				10,785	2,050
				<u>145,250</u>	<u>102,115</u>

Average number of employees during the year: 3.7 (2007: 3.6).

One employee earned in excess of £50,000 in the year (2007: none in excess of £50,000).

During the year an insurance premium of £1,425 was incurred by the Trust in respect of Trustees' and officers' liability (2007: £294).

THE JERSEY CHILD CARE TRUST

NOTES TO THE ACCOUNTS

Year ended 31 December 2008

3. TANGIBLE FIXED ASSETS

	Office equipment £	Furniture fixtures and fittings £	Total £
Cost			
At 1 January 2008	48,421	11,590	60,011
Additions	0	0	0
	<hr/>	<hr/>	<hr/>
At 31 December 2008	48,421	11,590	60,011
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 January 2008	47,741	5,947	53,688
Charge for year	680	564	1,244
	<hr/>	<hr/>	<hr/>
At 31 December 2008	48,421	6,511	54,932
	<hr/>	<hr/>	<hr/>
Net book values			
At 31 December 2008	0	5,079	5,079
	<hr/>	<hr/>	<hr/>
At 31 December 2007	680	5,643	6,323
	<hr/>	<hr/>	<hr/>

4. CHILDCARE DISCOUNT SCHEME

The Trust has administered the Childcare Discount Scheme on behalf of the States of Jersey Employment and Social Security Committee (ESSC), and the bank balances held on behalf of that Committee and the related liability at 31 December 2008 and 2007 are reflected in current assets and creditors in the balance sheet.

The scheme ceased during 2008, and all funds were used or repaid to ESSC.

5. TAXATION

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

6. CONTROLLING AND ULTIMATE CONTROLLING PARTY

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