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# STATES OF JERSEY



## **JERSEY COUNCIL FOR SAFETY AND HEALTH AT WORK: REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2006**

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**Presented to the States on 16th July 2007  
by the Minister for Social Security**

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**STATES GREFFE**

**Jersey Council for Safety and Health at Work**

**Report and financial statements**

**for the year ended 31 December 2006**

## Jersey Council for Safety and Health at Work

**Council**

Mr R Staddon (Chairman)  
Mr P Lister  
Mr C Myers  
Mr A Allchurch  
Mr D Hull  
Mr M Baudains

**Secretary / Treasurer**

Mrs A Le Voguer

**Address**

Cheval de Mer  
Rue de Rondin  
St Mary  
JE3 3AE

**Auditors**

Baker Homyard

# Jersey Council for Safety and Health at Work

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## **Jersey Council for Safety and Health at Work**

### **Independent auditors' report to the committee of Jersey Council for Safety and Health at Work**

We have audited the financial statements of Jersey Council for Safety and Health at Work for the year ended 31 December 2006 which comprise the income and expenditure account, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and on the basis of the accounting policies set out therein.

This report is made solely to the Council. Our audit work has been undertaken so that we might state to the Council 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 Council for our audit work, this report or for the opinions we have formed.

#### **Respective responsibilities of the Council and the Auditors**

The council members are responsible for the preparation of the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

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

We report to you our opinion as to whether the financial statements give a true and fair view. We also report to you if, in our opinion, the Annual Report is not consistent with the financial statements, if the Council has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

#### **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 Council in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Council'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.

**Jersey Council for Safety and Health at Work**

**Independent auditors' report to the shareholders of Jersey Council for Safety and Health at Work**

**Opinion**

In our opinion the financial statements give a true and fair view of the state of the Council's affairs as at 31 December 2006 and of its results for the year then ended.



**Baker Homyard**

4<sup>th</sup> May 2007

**Ingouville House  
Ingouville Lane  
St Helier  
Jersey  
JE2 4SG**

**Jersey Council for Safety and Health at Work**

**Income and expenditure account  
for the year ended 31 December 2006**


	Year ending 31 December 2006		6 months ending 31 December 2005	
	£	£	£	£
<b>Income</b>				
Grant - Social Security Committee		30,000		33,445
Training, courses and conferences fees		34,432		30,149
Bank interest		919		459
JOSHA		630		513
		65,981		64,566
<b>Administrative expenses</b>				
Training courses, conferences and seminars	34,116		27,844	
Administration	25,272		11,809	
Equipment	715		23	
Educational materials	3,454		89	
Advertising and promotion	1,518		1,318	
Grants / subscriptions	316		-	
Audit and accountancy	795		750	
JOSHA	3,175		546	
Miscellaneous	1,494		202	
		70,855		42,581
<b>Net (loss) / surplus for the period transferred to accumulated fund</b>		(4,874)		21,985

**Jersey Council for Safety and Health at Work**

**Balance sheet  
as at 31 December 2006**

	Notes	2006		2005	
		£	£	£	£
<b>Current assets</b>					
Debtors	3	1,299		5,314	
Cash at bank and in hand		63,114		63,022	
		<u>64,413</u>		<u>68,336</u>	
<b>Creditors: amounts falling due within one year</b>	4	<u>(14,603)</u>		<u>(13,652)</u>	
<b>Net current assets</b>			<u>49,810</u>		<u>54,684</u>
<b>Net assets</b>			<u>49,810</u>		<u>54,684</u>
<b>Funds employed</b>					
Accumulated funds	5		<u>49,810</u>		<u>54,684</u>
			<u>49,810</u>		<u>54,684</u>

The financial statements were approved by the Committee on 4<sup>th</sup> May 07 and signed on its behalf by

  
Mr. R. Staddon  
Chairman

The notes on pages 5 to 6 form an integral part of these financial statements.



## Jersey Council for Safety and Health at Work

### Notes to the financial statements for the year ended 31 December 2006

#### 1. Accounting policies

##### 1.1. Accounting convention

The financial statements are prepared under the historical cost convention .

##### 1.2. Equipment

Equipment purchased during the year is written off to administration in the same year.

##### 1.3. Stock

Stationery is charged as an expense when paid for. There are no other stocks.

##### 1.4. Grant

The grant received from the Social Security Committee was £23,288 for the calendar year 2005. The Council had brought forward £11,644 at 1 July 2005 as grant received in advance.

##### 1.5. Training courses and conference fees

Training courses and conference fees receivable are accounted for on an accruals basis.

##### 1.6. Training courses, conferences and seminars

Expenditure on training courses, conferences and seminars is taken into account on an accruals basis.

##### 1.7. Bank interest

Bank interest is brought into account when receivable.

#### 2. Liabilities

There are no contingent liabilities or capital expenditure commitments..

#### 3. Debtors

	2006	2005
	£	£
Amount owed by JOSHA	-	917
Debtors and prepayments	1,299	4,397
	<u>1,299</u>	<u>5,314</u>

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

	2006	2005
	£	£
Amount due to JOSHA	60	-
Creditors	14,543	13,652
	<u>14,603</u>	<u>13,652</u>

## Jersey Council for Safety and Health at Work

### Notes to the financial statements for the year ended 31 December 2006

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5. Reserves	Accumulated fund £	Total £
At 1 January 2006	54,684	54,684
Retained surplus for the year	(4,874)	(4,874)
At 31 December 2006	<u>49,810</u>	<u>49,810</u>

#### 6. The Jersey Occupational Safety & Health Association

The Jersey Occupational Safety & Health Association (JOSHA) was launched by Council in February 2003 to provide a group where people can meet to exchange ideas and advice. Council's aim is to hand the Association over to a committee with a representative from Council to sit on that Committee. Costs incurred in connection with establishing the Association have been covered to date by the Jersey Council for Safety and Health at Work, and income arising from the Association's meetings has been repaid to Council.

Membership payment has now been established and Council has accrued an annual grant of £5,000 to the Association.