

LIBERATE
MEMBERS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2018

LIBERATE

CHARITY INFORMATION

Chair	R French	
Members	R French	
	K Williamson	(Resigned 31/05/18)
	A Blood	(Resigned 14/08/18)
	A Morris	
	C R May	
	V T Davy	
	G Halls	(Resigned 24/09/18)
	H Harvey	
	J Smith	
	J McDermott	
	E Tonkin-Gage	
	L McConnell	(Resigned 24/08/17)
Association of Jersey Charities No.	459	
Correspondence address	P O Box 567 St Helier Jersey JE4 5WN	
Accountants	I C N Toole & Co 12 Dumaresq Street St Helier Jersey JE2 3RL	
Office address	3 The Briery La Grande Route de Rozel St Martin Jersey JE3 6AP	
Bankers	NatWest P O Box 11 16 Library Place St Helier Jersey JE4 8NH	

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LIBERATE

MEMBERS' REPORT FOR THE YEAR ENDED 31 JULY 2018

The members present their report and financial statements for the year ended 31 July 2018.

Principal activities

The mission of the charity is to support those who identify as part of a minority or visible minority group living in the Channel Islands.

Members

The following members have held office since 1 August 2017:

R French	
K Williamson	(Resigned 31/05/18)
A Blood	(Resigned 14/08/18)
A Morris	
C R May	
V T Davy	
G Halls	(Resigned 24/09/18)
H Harvey	
J Smith	
J McDermott	
E Tonkin-Gage	
L McConnell	(Resigned 24/08/17)

Results

The net deficit for the year was £(65) (2017 £2,548).

Members' responsibilities

The members are responsible for preparing the financial statements in accordance with applicable law and regulations.

In preparing these financial statements, the members should:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- specify which generally accepted accounting principles have been adopted in their preparation; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The members are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and are such as to disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with applicable law and regulations. The members are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Date 13 December 2018

R French
Chair

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CHAIR'S REPORT FOR THE YEAR ENDED 31 JULY 2018

In August 2017, Liberate signed an agreement with the Jersey AIDS Relief Group ("JARG"), a charity established in 1987 to provide emotional and/or financial support to those living with HIV or AIDS, which saw the transference of funds to Liberate to be applied in furtherance of supporting the community of people in Jersey living with HIV/AIDS. This is entirely aligned with Liberate's mission of supporting those who identify with a minority or visible minority group, their friends, family and network across the Channel Islands. We received £138,826 into a restricted account in September 2017. Liberate is very grateful to the committee of JARG, particularly Daphne Minihane and Elaine Jackson for their vision and foresight and unwavering dedication, in establishing the group, for fulfilling their mission so tirelessly and for trusting Liberate with the funds so that the work could continue.

It is Liberate's intention over the coming months to use some of the funds to undertake research into how the money could best be used to support those living with HIV across the Channel Islands.

In September 2017, Channel Islands Pride was staged in Jersey, with the intention being that it would be staged in Guernsey in September 2018 and alternate between the islands each year thereafter.

Pride 2017 could not have happened without our generous supporters. Thank you to The Channel Islands Co-Operative Society, our leading sponsor, Citi and G4S, our major sponsors. Thank you to our volunteers who helped to marshal people and equipment on the day of Pride, all the performers on the Pride stage and our suppliers of goods and services. Thank you also to the Parish of St Helier, the States of Jersey Police, St John Ambulance and the Jersey Waterfront Development Company, who make the logistics of Pride so much easier.

Pride cost £13,667 to stage and had income of £12,414 from sponsorship, donations, pre-Pride fundraising events and stallholders - a loss of £1,253. It is never the intention for Pride to be a fundraiser, it is always intended to be an awareness raiser, however it is disappointing to make a loss.

CI Pride was overshadowed by an unfortunately timed announcement in the media by the Chief Minister Ian Gorst that equal marriage legislation would not be in place in Jersey by the end of 2017, as had been promised, but delayed to Spring 2018. October 2017 saw the new marriage law lodged by Senator Andrew Green and then several amendments lodged that picked up mistakes in the first draft. The law was then reviewed by the Corporate Services Scrutiny Panel, to which Liberate provided evidence.

In November 2017, we had the first indication that there was opposition to the draft law in the form of the addition of a 'conscience clause' by the Scrutiny Panel, chaired by Senator John le Fondre, which allowed suppliers of wedding goods and services to refuse to serve same-sex couples who were getting married on the grounds of religious belief.

The end of January 2018 saw Liberate undertake a huge amount of work ahead of the debate in the States Chamber to engage the public in a petition to say no to the 'conscience clause', to write to States members to ask them to vote against it, to provide evidence to the Scrutiny Panel to demonstrate why the 'conscience clause' crossed a line in terms of enshrining a discriminatory practice into law, and to raise awareness in the media of the arguments against a 'conscience clause'.

On 1 February 2018, after a day-long, at times emotional and humbling debate, as those who had initially opposed same-sex marriage testified to their change of heart, the States of Jersey voted through by 43 to 1 the amendments to Jersey's marriage legislation to allow same sex couples and couples where one or both partners are transgender to marry. This marked the culmination for Liberate of four years of campaigning, consulting, educating, debating and legislating, some false starts and some delays, but it was also a day of celebration for those who had been unable to get married in Jersey before.

Following its passage through Privy Council, on 26 June 2018, the final orders were passed by the States of Jersey that meant that from 1 July 2018 Jersey's new marriage law was in effect. Jersey now

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CHAIR'S REPORT FOR THE YEAR ENDED 31 JULY 2018

has a marriage law to be proud of that encompasses everyone.

There is still work to do to address amendments to the law that were not covered in the first wave of drafting around certain Church of England property anomalies, surrogacy, civil partnerships and adultery/divorce, which will be ongoing work for the Charity.

March 2018 saw the Channel Islands' second Equality & Diversity Awards hosted by Liberate Jersey and given to those organisations and individuals who put inclusion at the heart of what they do. The awards were presented by the evening's keynote speaker, Anthony Lewis, who at the time was attempting to become a States of Jersey Senator.

The evening opened with a preview of the Jersey Green Room Club's production of "Priscilla Queen of the Desert" and closed with Laydee and the Amp taking to the stage.

Thank you to Channel Television, especially to Karen Rankine, Hannah Bechelet and Lydia Hamilton who agreed to allow us to use their already formed Diversity Panel as our judging panel for the awards. Thank you also to panel members who gave their time to decide who should receive the award in each category. We would also like to thank the Pomme d'Or for their support and sponsorship. We would like to thank our main sponsors, Lloyds Bank and Citi and all those who nominated organisations and those who were nominees.

The Equality and Diversity Awards cost £7,406 to stage and had income of £9,575 from sponsorship and ticket sales - a profit of £2,169.

In April 2018, we received news that a second grant from Lloyds Foundation Channel Islands would not be forthcoming. Although this is a financial setback that will mean we are unable to continue to employ our CXO in the short term, the grant received in 2017 enabled us to develop the DIFERA accreditation scheme, a Channel Islands employer accreditation scheme that audits organisations across the six criteria of diversity, inclusion, fairness, equality, respect and acceptance. Liberate is therefore in a stronger position as a result of the grant and has a scheme that represents a significant asset for the charity, which will continue to leverage income.

Over the last year DIFERA has continued to grow through the work of the CXO, Paddy Haversham-Quaid, with increasing interest expressed from a wide variety of organisations and work continuing with those signed up to the scheme.

The Channel Islands first DIFERA accredited bank, Standard Bank, decided that they wanted to do more with the DIFERA accreditation and came up with an idea called DIFERA + Pay it Forward. They offered to sponsor a charity (or charities) to go on the DIFERA scheme, thus supporting Liberate and the charity on the scheme. This was launched at the awards night and we had nine charities apply for DIFERA +. Beresford Street Kitchen and Citizens Advice were chosen from the applicants to be the first recipients of DIFERA +.

During the financial year, DIFERA generated £11,841 of income for Liberate and cost the Charity £1,941.

In May 2018, Jersey had a general election and Liberate took the opportunity to survey the candidates for their views on a range of equality and diversity issues including: solutions to the gender pay gap; paying the living wage; joint personal taxation of married couples/civil partners; civil partnerships and adultery following the implementation of equal marriage; self-registration of gender identity; registering both parents in a lesbian partnership on a birth certificate; helping migrants to the island to integrate into island life; including religion and philosophical belief in the Discrimination Law; and solutions to the disability employment gap.

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CHAIR'S REPORT FOR THE YEAR ENDED 31 JULY 2018

Liberate was also asked to provide evidence to the Commonwealth Parliamentary Association's Electoral Observation team. Their report found that on the issue of diversity 'although there is progress, continuous efforts should be undertaken by all the stakeholders to ensure active participation of all segments of the population both as voters and as candidates'.

The result of the election increased diversity in the States chamber by one person. If we want to encourage more diverse voices in our States that reflect the diversity of these islands, we need to ask how we enable those with caring responsibilities, those for whom English is a second language and those who do not have the disposable income to run a political campaign to stand successfully.

May 2018 also saw the opening of the Jersey Charities Register, the vehicle by which the Charities Commissioner (John Mills CBE, appointed in July 2017) will assess whether organisations meet the 'Charity Test' and make certain information publicly available in order to preserve the public's trust and confidence. With the introduction of Charities (Jersey) Law Liberate has been familiarising itself with the changes that are coming about, preparing for the impacts this will have on the charitable landscape in Jersey, and looking at the charity's governance structure and processes in preparation for submission of a registration application by 31 December 2018.

Kelly Williamson, our Honorary Treasurer, stepped down in May 2017 and in August 2017 Lee McConnell stepped down as a member of Liberate. The committee would like to thank to Kelly and Lee for the time they gave to help Liberate as committee members.

On behalf of the committee, I want to extend our sincere thanks to everyone who supported Liberate during this financial year, especially Lloyds Bank Foundation in the Channel Islands, our sponsors, volunteers, workshop attendees, partner organisations and committee members who continue to work tirelessly for Liberate whether in education, advice and support, fundraising, events or campaigning.

In this momentous legal year, I would also like to thank all those who made equal marriage possible in Jersey from the public who supported Liberate's efforts to demonstrate why it was so important that this legislation was passed and passed with no exemptions, to the Chief Minister and his team, to Reverend Graeme Halls and Jayne Ozanne who added their Christian voices to the argument for equality, to the States members who voted for the legislation, to Reform Jersey who started the journey way back in June 2014 with the equal marriage march.

Finally, I would like to thank our Honorary CEO, Vic Tanner Davy, and our CXO, Paddy Haversham-Quaid, for their service to the charity over the last 12 months.

R French
Chair

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ACCOUNTANT'S REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF LIBERATE

We report on the accounts for the year ended 31 July 2018 set out on pages 7 to 11.

Respective responsibilities of members and reporting accountants

As described on page 2 the members are responsible for the preparation of the accounts.

In order to assist you to fulfil your statutory responsibilities, you have instructed us to compile the annual accounts based on the accounting records maintained by the charity and the information and explanations supplied.

Basis of engagement

We have a professional duty to compile accounts which conform with generally accepted accounting principles. Our work as the compilers of the annual accounts is not an audit of the accounts in accordance with auditing standards. Consequently, our work does not provide assurances which would be available if an audit of the accounts had been carried out and, accordingly, no such assurance or opinion is given by us, whether implied or expressed.

Report

We report that, in accordance with your instructions and in order to assist you to fulfil your responsibilities, we have compiled, without carrying out an audit, the accounts from the accounting records of the charity and from the information and explanations supplied to us.

I C N Toole & Co
Chartered Certified Accountants

Date 14 December 2018

12 Dumaresq Street
St Helier
Jersey
JE2 3RL

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2018

	Notes	£	2018 £	£	2017 £
Income	1		36,513		47,537
Gross surplus		100.00%	36,513	100.00%	47,537
Administrative expenses			36,578		44,989
Operating (deficit)/surplus			(65)		2,548
Net (deficit)/surplus			(65)		2,548
Retained (deficit)/surplus for the year	6		(£65)		£2,548

There are no recognised gains and losses other than those passing through the statement of financial activities.

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BALANCE SHEET AS AT 31 JULY 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	2		162		318
			<u>162</u>		<u>318</u>
Current assets					
Debtors	3	536		4,186	
Cash at bank and in hand		143,006		37,050	
		<u>143,542</u>		<u>41,236</u>	
Creditors: amounts falling due within one year	4	(1,013)		(15,552)	
Net current assets			142,529		25,684
Total assets less current liabilities			<u>142,691</u>		<u>26,002</u>
			<u>£142,691</u>		<u>£26,002</u>
Capital and reserves					
Restricted funds	5	139,906		23,152	
Reserves	6	2,785		2,850	
Closing funds	7		£142,691		£26,002

We approve these accounts and confirm that we have made available all relevant information for their preparation. The accounts were approved by the board of members on 13 December 2018 and were signed on its behalf by:

R French
Chair

A Morris
Secretary

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2018

1 Accounting policies

1.1 Accounting convention

The accounts are prepared under the historical cost convention and in accordance with generally accepted accounting principles in the island of Jersey, incorporating United Kingdom accounting standards.

Under FRS 102 Section 1A, a small entity is not required to prepare a statement of cash flows. Consequently, no statement of cash flows has been presented in these financial statements.

1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

2 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 August 2017	474
	<hr/>
At 31 July 2018	474
	<hr/>
Depreciation	
At 1 August 2017	156
Charge for the year	156
	<hr/>
At 31 July 2018	312
	<hr/>
Net book value	
At 31 July 2018	162
	<hr/> <hr/>
At 31 July 2017	318
	<hr/> <hr/>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2018

3 Debtors	2018	2017
	£	£
Debtors	175	3,250
Prepayments	-	659
GST refundable	361	277
	<u>536</u>	<u>4,186</u>
	<u><u>536</u></u>	<u><u>4,186</u></u>
4 Creditors: amounts falling due within one year	2018	2017
	£	£
Trade creditors	-	4,376
Other creditors	1,013	11,176
	<u>1,013</u>	<u>15,552</u>
	<u><u>1,013</u></u>	<u><u>15,552</u></u>
5 Restricted funds	2018	2017
	£	£
HIV/AIDS support work	138,406	-
DIFERA Jnr development	1,500	-
Education and/or transgender work	-	775
Lloyds Foundation - CXO salary	-	22,377
	<u>139,906</u>	<u>23,152</u>
Closing funds	<u><u>139,906</u></u>	<u><u>23,152</u></u>
6 Statement of movements on reserves		Reserves
		£
Balance at 1 August 2017		2,850
Retained deficit for the year		(65)
		<u>2,785</u>
Balance at 31 July 2018		<u><u>2,785</u></u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2018

7 Reconciliation of movements in funds	2018 £	2017 £
Opening funds	2,850	302
(Deficit)/surplus for the financial year	(65)	2,548
	<hr/>	<hr/>
Closing funds	2,785	2,850
	<hr/> <hr/>	<hr/> <hr/>

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2018

		2018		2017
	£	£	£	£
Income				
Events and donations	2,182		1,483	
CI Pride	12,414		16,755	
Workshops	331		12,457	
DIFERA	11,841		2,000	
CI Equality & Diversity Awards	9,575		14,592	
Training	170		250	
		36,513		47,537
Gross surplus	100.00%	36,513	100.00%	47,537
Expenses				
Wages and social security	9,573		2,456	
Insurance	946		1,409	
Travel and entertaining	129		918	
Computer maintenance costs	211		188	
Staff training	-		53	
Printing, postage and stationery	5		47	
Advertising	25		364	
Telephone	153		-	
CI Pride	13,667		14,677	
CI Equality & Diversity Awards	7,406		12,036	
Workshops	780		9,697	
Events	22		669	
DIFERA	1,941		1,649	
Campaign expenses	120		-	
Accountancy	975		350	
Data protection	50		-	
Fundraising expense	180		180	
Subscriptions	189		80	
Donations	-		60	
Bank charges and interest	50		-	
Depreciation	156		156	
Total expenses		36,578		44,989
Operating (deficit)/surplus		(65)		2,548
Net (deficit)/surplus		(65)		2,548
Retained (deficit)/surplus for the year		(£65)		£2,548

LIBERATE - RESTRICTED FUNDS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2018

		2018		2017
	£	£	£	£
Lloyds Foundation - CXO salary				
Income	-		30,000	
Expenses				
Wages and social security	(22,377)		(7,623)	
(Deficit)/Surplus for the year		(22,377)		22,377
Balance brought forward		22,377		-
Balance carried forward		-		£22,377
Education and/or transgender work				
Income	-		3,000	
Expenses				
Workshop expenses	(775)		(2,225)	
(Deficit)/Surplus for the year		(775)		775
Balance brought forward		775		-
Balance carried forward		-		£775
DIFERA Jnr development				
Income	1,500		-	
Expenses	-		-	
Deficit for the year		-		-
Balance brought forward		-		-
Balance carried forward		£1,500		-
HIV/AIDS support work				
Income				
Transfer from JARG	138,826		-	
Bank interest received	7		-	
	138,833		-	
Expenses				
Legal and professional fees	(427)		-	
Surplus for the year		138,406		-
Balance brought forward		-		-
Balance carried forward		£138,406		-
Restricted funds at 31 July 2018		£139,906		£23,152