



ACET
JERSEY

**AIDS CARE EDUCATION AND TRAINING
JERSEY**

“ACET JERSEY”

ACCOUNTS

31 DECEMBER 2009

Accounts for the year ended 31 December 2009

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TRUSTEES' ANNUAL REPORT

for the period 1 January 2009 to 31 December 2009

Reference and administrative information

Charity name: AIDS Care Education and Training Jersey (ACET Jersey)

Office address: 6 Plaisance Terrace
La Route du Fort
St Saviour
Jersey
JE2 7PA

Trustees: Brigadier Bruce Willing CBE (Chairman)
Mr Malcolm S Lewis FCA (Treasurer)
Mrs Judith Dingle
Mr Mark Renouf (resigned 3-10-09)
Mrs Lou Scott-Joynt
Mr Philip Slater
The Rev Ray Speck
Mr Norris Syvret

Patrons: Sir Philip Bailhache, Bailiff of Jersey (resigned 3/9/09)
The Very Reverend Canon Bob Key, Dean of Jersey
The Reverend David Coote, Superintendent Methodist Church Jersey
Clive Barton FCA FIM, Moore Stephens
Michael Birt, Bailiff of Jersey (appointed 26/10/09)

Executive Director: Rosemary Ruddy BA FCMI MinstF (Cert)

Auditor: Mrs Catherine Swemmer FCCA

ACET Jersey is registered as a Non-Profit Organisation with the Jersey Financial Services Commission, registration number NPO 0201.

Structure, governance and management

Governing document: 'Constitution and Rules of AIDS Care Education and Training Jersey'

Legal status: An association incorporated by the Royal Court of Jersey on 9/12/1994 in accordance with article 4 of the "Loi (1862) sur les teneures en fidéicommiss et l'incorporation d'associations" as a société de bienfaisance.

Management: ACET Jersey trustees and patrons perform the roles noted above on a voluntary basis. New trustees and patrons are selected and appointed by the existing trustees based upon the contribution that they can make to furthering the objectives of the Association. The Executive Director is employed to direct and coordinate the delivery of the charity's objectives.

TRUSTEES' ANNUAL REPORT

for the period 1 January 2009 to 31 December 2009

Purposes, objectives and activities

- Purpose per constitution:
- The provision and promotion of education and other measures which will assist in the prevention of Acquired Immune Deficiency Syndrome.
 - The relief of need, sickness and distress of persons suffering from Acquired Immune Deficiency Syndrome (and related or similar associated conditions including the earliest stages of infection or illness), in any part of the world
 - For such charitable purposes ancillary to the said objects as the Trustees may determine

- Main objectives:
- To prevent the spread of HIV/AIDS in Jersey
 - To ensure everyone affected has equal access to treatment together with emotional and practical care and support
 - To eradicate HIV-related stigma and discrimination

- Main activities:
- Providing practical and emotional care and support for all who are affected by HIV, regardless of how they come to be so, fighting stigma and discrimination and encouraging acceptance of those with HIV.
 - Delivering life-saving education, encouraging healthy life-style choices, giving young people the skills and confidence to resist peer pressure and to find their own way, using messages that are clear and adapted to each audience
 - Providing training for employers, professionals and workers on all issues, including stigma and discrimination, associated with HIV/AIDS in the workplace and the wider community

Achievements and performance

During the period our achievements included:

HIV Care Services

- ACET provided 170 hours of individual psychosocial support for clients living with HIV in Jersey. These confidential services were provided by the Director and the Portuguese HIV Support Officer.

- Over £3,000 was provided in grants to individuals from the ACET Hardship Fund to alleviate suffering and improve the quality of life of people living with HIV in Jersey.
- ACET staff provided a 400 page website, in English and Portuguese, with comprehensive information about all the issues associated with HIV in Jersey.

HIV Education Services

- The HIV Educator provided HIV awareness and prevention education in secondary schools for 1,310 young people
- The HIV Educator engaged 686 'hard to reach' young people on the streets of St Helier in one-to-one discussions about HIV and its prevention,
- In partnership with Standard Chartered Bank, the HIV Educator developed an interactive area of the ACET website which engages and educates young people about HIV and its prevention.
- The HIV Educator developed an awareness campaign to challenge complacency about HIV in Jersey. The campaign has a simple message: **HIV in Jersey: it is real, it is here. Take responsibility.** It was launched on World AIDS Day, 1 December and continues in 2010. The campaign includes roadside banners, printed materials, quizzes and a DVD for use in secondary schools as part of the PSHE programme.
- The Portuguese Outreach and HIV Support Officer provided one-to-one education, support and advice on a wide range of social, educational and health issues including HIV and sexual health for 519 individuals whose first language is not English, between January and the closure of this project in September 2009.
- The Portuguese Outreach and HIV Support Officer and a team of tutors and support workers provided a weekly '**Skilled for Health**' programme of English and health improvement education for 40 individuals with very low levels of literacy on a community development project. The project also included an assisted Open Learning Centre and play programmes for vulnerable children.
- The Director and the HIV Educator delivered nine two-hour HIV and Blood Borne Virus education and prevention sessions for prisoners at HMP La Moye.

HIV Training Services

- The Director developed and delivered 28 two-hour training sessions on '**Tackling Blood Borne Viruses in Prisons**' for staff at HMP La Moye. The newly developed course comprises of 3 modules. By the end of 2009: 154 staff had completed module 1; 109 had completed module 2; and 74 staff had completed all three modules.
- The Director delivered a one-day training course for senior Youth Service Officers and a further workshop for junior staff on '**Working Towards and HIV Friendly Youth Service**'
- The Director spent a number of days in 2009 working as a member of the **States of Jersey Sexual Health Action Group** to draft a new HIV Policy for adoption by the States of Jersey.

TRUSTEES' ANNUAL REPORT
for the period 1 January 2009 to 31 December 2009

Financial Review

The Financial Statements follow on pages 6 to 12.

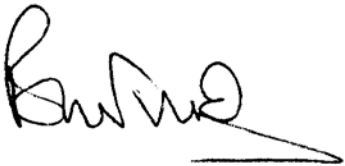
ACET Jersey's reserves are being carried forward to fund services in the next financial year.

The Trustees have adopted a Reserves Policy of 3 months operating costs in addition to the Reserve Fund, which was established in 2003 to cover closedown costs, in the event that the charity's services are no longer required at some point in the future.

Declaration

The Trustees declare that they have approved the trustee's report above.

Signed on behalf of the trustees:



Bruce Willing
Chairman of Trustees

ACET
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AUDITOR'S REPORT

Catherine Swemmer
Tequila
La Rue de Jambart
St Clement
Jersey
JE2 6LA

11 May 2010

The Board of Trustees
ACET Jersey
6 Plaisance Terrace
La Route du Fort
St Saviour
Jersey JE2 7PA

Dear Sirs,

ACET Jersey – Accounts for the Year Ended 31 December 2009

I have examined the books and records supplied to me. I am pleased to report that I found the books and records to be in good order and they are summarised in the enclosed accounts covering the year ended 31 December 2009. The accounts show that at 31 December 2009 the accumulated surplus of income over expenditure since inception on 23 December 1994 is £149,958. Appropriate vouchers covering all material items of expenditure were available.

The expenditure of the Association appeared to fall within the declared aims and activities as laid out in the Association's "Constitution and Rules".

I have not examined Notes 11 and 12 to the accounts, nor have I either checked the Register of Members, which is prescribed in Article 17 of the "Constitution and Rules", or examined minutes of the Trustees' meetings or Members' meetings also prescribed therein.

Yours faithfully



Mrs Catherine Swemmer
Honorary Auditor

ACET

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STATEMENT OF FINANCIAL ACTIVITIES

Period from 1 January 2009 to 31 December 2009

| | Notes | Unrestricted Funds | Restricted Funds | Total Funds 31/12/09 | Total Funds 31/12/08 |
|---------------------------------|-------|--------------------|------------------|----------------------|----------------------|
| | | £ | £ | £ | £ |
| Incoming resources | 2 | | | | |
| Voluntary Income | | 46,127 | 184,896 | 231,023 | 281,616 |
| Courses & Training | | | 3,517 | 3,517 | 5,080 |
| Tax recovered | | 2,194 | - | 2,194 | 3,306 |
| Bank Interest | | 84 | - | 84 | 3,433 |
| Total Incoming resources | | 48,405 | 188,413 | 236,818 | 293,435 |
| Resources expended | | | | | |
| Fundraising | | (7,783) | - | (7,783) | (6,861) |
| Charitable activities | 4 | (1,106) | (191,645) | (192,751) | (208,810) |
| Governance costs | | (5,371) | - | (5,371) | (7,246) |
| Total Resources expended | | (14,260) | (191,645) | (205,905) | (222,917) |
| Transfers | | (24,216) | 24,216 | - | - |
| Net movement in funds | | 9,929 | 20,984 | 30,913 | 70,518 |
| Reconciliation of funds | 3 | | | | |
| Total funds brought forward | | 10,771 | 75,396 | 86,167 | 15,649 |
| Total funds carried forward | | 20,700 | 96,380 | 117,080 | 86,167 |

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BALANCE SHEET

| | Notes | Unrestricted Funds | Restricted Funds | Total Funds 31/12/09 | Total Funds 31/12/08 |
|---------------------------|-------|--------------------|------------------|----------------------|----------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Equipment | 8 | 4,456 | - | 4,456 | 7,131 |
| Current assets | | | | | |
| Cash at bank and in hand | 9 | 18,016 | 96,380 | 114,396 | 79,244 |
| Liabilities | | | | | |
| Net current liabilities | 10 | (1,772) | - | (1,772) | (208) |
| Net assets | | 20,700 | 96,380 | 117,080 | 86,167 |
| Financed by: | | | | | |
| Restricted income funds | | - | 96,380 | 96,380 | 75,396 |
| Unrestricted income funds | | 20,700 | - | 20,700 | 10,771 |
| Total funds | 3 | 20,700 | 96,380 | 117,080 | 86,167 |



Bruce Willing
Chairman of Trustees



Malcolm Lewis
Treasurer

NOTES TO THE ACCOUNTS

1. Accounting policies

The principal accounting policies are summarised below.

(a) Basis of accounting

The accounts have been prepared on the accruals basis of accounting.

The accounts have been prepared under the historic cost convention, in accordance with United Kingdom accounting standards and with the Statement of Recommended Practice on Accounting and Reporting by Charities (SORP 2005).

(b) Recognition of incoming resources

Voluntary income is accounted for when receivable from donors and grantors and includes tax reclaims.

(c) Recognition of resources expended

(i) Charitable activities

Expenditure on charitable activities is accounted for on an accruals basis.

(ii) Governance costs

Governance costs are the costs

(d) Funds

Restricted funds comprise funds subject to specific restrictions imposed by donors and funders. Funds are analysed in Note 3 to the accounts.

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NOTES TO THE ACCOUNTS

2. Analysis of Incoming Resources

| | Unrestricted Funds | Restricted Funds | Total funds | 2008 Total Funds |
|--|-----------------------|---------------------|-------------|---------------------|
|--|-----------------------|---------------------|-------------|---------------------|

Donations:

| | | | | |
|------------------------|---------------|----------------|----------------|----------------|
| Churches | 3,100 | 4,710 | 7,810 | 8,470 |
| Corporate | 2,225 | 5,529 | 7,754 | 4,668 |
| Trusts | 18,350 | 58,876 | 77,226 | 166,859 |
| Private | 21,652 | 2,765 | 24,417 | 13,761 |
| States of Jersey | 800 | 112,333 | 113,133 | 80,400 |
| Hardship Fund | - | 683 | 683 | 4,238 |
| Total donations | 46,127 | 184,896 | 231,023 | 278,396 |

Other income:

| | | | | |
|----------------------------|--------------|--------------|--------------|---------------|
| Tax recovered | 2,194 | - | 2,194 | 3,306 |
| Bank Interest | 84 | - | 84 | 3,433 |
| Skilled for Health Courses | - | 2,767 | 2,767 | 3,220 |
| HIV Training Courses | - | 750 | 750 | 5,080 |
| Total other income | 2,278 | 3,517 | 5,795 | 15,039 |

| | | | | |
|---------------------------------|---------------|----------------|----------------|----------------|
| Total incoming resources | 48,405 | 188,413 | 236,818 | 293,435 |
|---------------------------------|---------------|----------------|----------------|----------------|

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NOTES TO THE ACCOUNTS

3. Analysis of funds

| | Balance b/fwd 31/12/08 | Incoming resources | Resources expended | Transfers | Balance c/fwd 31/12/09 |
|--|------------------------------|-----------------------|-----------------------|-----------|------------------------------|
|--|------------------------------|-----------------------|-----------------------|-----------|------------------------------|

Restricted Funds:

| | | | | | |
|---|---------------|----------------|------------------|---------------|---------------|
| The Link Children's Project | - | 4,651 | (15,828) | 11,177 | - |
| The Link Community Development Project | (251) | 49,293 | (49,672) | 630 | - |
| The Link Consultancy Services | - | 1,050 | (2,312) | 1,262 | - |
| The Link Outreach Project | 1,378 | 16,338 | (17,847) | 131 | - |
| Parenting Projects | - | - | (383) | 383 | - |
| Prison Education & Training Project | - | 50,521 | (44,494) | - | 6,027 |
| HIV Education & Outreach Service for Young People | - | 27,120 | (36,978) | 9,858 | - |
| HIV Training Services | 1,860 | 750 | (3,385) | 775 | - |
| HIV Care and Support Services | 65,206 | 38,007 | (17,631) | (10,000) | 75,582 |
| Hardship Fund | 7,203 | 683 | (3,115) | 10,000 | 14,771 |
| Total Restricted: | 75,396 | 188,413 | (191,645) | 24,216 | 96,380 |

Unrestricted Funds:

| | | | | | |
|----------------------------|---------------|---------------|-----------------|-----------------|---------------|
| | 10,771 | 47,809 | (1,106) | (36,774) | 20,700 |
| Fundraising | - | 211 | (7,783) | 7,572 | - |
| Governance | - | 385 | (5,371) | 4,986 | - |
| Total Unrestricted: | 10,771 | 48,405 | (14,260) | (24,216) | 20,700 |

| | | | | | |
|--------------------|---------------|----------------|------------------|----------|----------------|
| Total Funds | 86,167 | 236,818 | (205,905) | - | 117,080 |
|--------------------|---------------|----------------|------------------|----------|----------------|

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NOTES TO THE ACCOUNTS

4. Charitable activities

| Project | 2009 |
|---|----------------|
| The Link Children's Projects | 15,828 |
| The Link Community Development Project | 49,672 |
| The Link Consultancy Services | 2,312 |
| The Link Outreach Work | 17,847 |
| Parenting Project | 383 |
| Prison Education & Training Project | 44,494 |
| HIV Education & Outreach Service for Young People | 36,978 |
| HIV Training Services | 3,385 |
| HIV Care and Support Services | 17,631 |
| Hardship Fund | 3,115 |
| Total | 191,645 |

The above activities are projects and services directly provided by ACET Jersey.

5. Invested Funds

No funds have been invested in 2009.

6. Deposit interest

Deposit interest is accounted for when received.

7. Jersey Income Tax

The Association is exempt from Jersey Income Tax as a charity.

8. Depreciation:

| | 2009 | | 2008 | |
|--------------------------------------|----------------|-----------------|----------------|-----------------|
| | £ | £ | £ | £ |
| Total historical costs | | 34,311 | | 26,893 |
| Additions in the year | | | | 7,418 |
| Less: | | | | |
| Depreciation balance brought forward | (27,180) | | (24,097) | |
| Charge for the year | <u>(2,675)</u> | | <u>(3,083)</u> | |
| | | <u>(29,855)</u> | | <u>(27,180)</u> |
| Written down value carried forward | | £ <u>4,456</u> | | £ <u>7,131</u> |

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NOTES TO THE ACCOUNTS

9. Funds

At the Balance Sheet date Funds were held on an interest bearing account at NatWest Offshore Limited.

10. NET current Liabilities comprise:

| | 2009 £ | 2008 £ |
|---------------------------|-----------|-----------|
| Course Fees prepaid | | |
| Due from the Reserve Fund | | 3,120 |
| Gifts due in 2009 | 2,805 | 1,000 |
| Tax Recovery due in 2009 | 274 | 130 |
| Sub Total | 3,079 | 4,250 |
| Less: | | |
| Cleaning | 72 | 72 |
| Printing & Postage | 228 | |
| Telephone | 275 | 149 |
| Social Security | 3,315 | 3,903 |
| Equipment | 961 | |
| Electricity | | 334 |
| Total | 4,851 | 4,458 |
| Net | (1,772) | (208) |

11. Reserve Fund

The amount of £30,000 set aside in 2003 as a Reserve Fund used for short term cash flow requirements in 2008 has been repaid together with all accrued interest from the original date. The amount of £32,878.24 remains held in a separate bank account.

12. Grants by Statutory Bodies:

| | £ |
|---|---------|
| Grants received in 2009 amounted to: | |
| States of Jersey - Health & Social Services | 62,333 |
| States of Jersey - HMP La Moye | 50,000 |
| Total | 112,333 |

| | |
|--|----------|
| Grants which have been pledged in respect of 2010: | |
| States of Jersey - HMP La Moye | £ 50,000 |
| Total | 112,333 |