



THE
JERSEY COMMUNITY FOUNDATION
LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

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Reference and Administration Details

Registered Charity Number	346
Company Number	131479
Registered Office	9 Hope Street St Helier Jersey JE2 3NS
Email	admin@jerseycommunityfoundation.org
Website	www.jerseycommunityfoundation.org
Bankers	HSBC PO Box 14 27 Halkett Street St Helier Jersey JE4 8NJ
Independent Auditors	Alex Picot Chartered Accountants 1st Floor The Le Gallais Building 6 Minden Place St Helier Jersey JE2 4WQ

Reference and Administration Details - continued

Directors

The Directors who were in office during the year and up to the date of signing the financial statements, except as noted below, were:

Nicholas Kershaw	Co-Chair
Philip Le Cornu	Co-Chair
Heather MacCallum	
Carla Harris	Resigned 28 February 2025
Jonathan Carter	
Stephen Platt	
Rosemarie Finley	Appointed 20 January 2025
Chief Executive Officer	
Anna Terry	

Co-Chair's Review of the Year

As we look back over 2024, and the past five years since JCF was founded, it's inspiring to see the remarkable progress we have made. We have now distributed over £9 million in funds since 2020 – a milestone that is a testament to our ongoing commitment to creating an independent, efficient framework for philanthropy in Jersey.

We awarded a total of £2.6 million in grants to support more than 260 applications from organisations, individuals and families in the island in 2024. The diversity of successful applications demonstrates our ongoing commitment to addressing a wide range of community needs and ensuring that vital resources reach those who need them most.

Another significant achievement over this past year was the publication of The Value of Jersey's Third Sector Report highlighting the essential role that charitable organisations play in our island. This report not only underscores the sector's impact but also provides valuable insights to guide future funding and policy decisions. A key finding was that the third sector contributes at least £230 million to Jersey's economy, surpassing sectors like agriculture and hospitality, positioning it as a significant force alongside industries such as law, construction and wholesale retail.

We were also proud to launch our first Culture of Philanthropy event on Thursday 2 May, bringing together a total of 250 wealth advisers, charities and private donors to encourage a culture of philanthropy and address the needs of Jersey's community. The events featured engaging discussions led by esteemed panellists, including high-level figures from the philanthropic and financial sectors.

In response to the evolving needs of the third sector, we also launched the Supporting the Supporters Fund, in partnership with the Sedel-Collings Foundation, aimed at strengthening the capacity of charitable organisations and the wellbeing of those who dedicate their time to helping others. This new fund reflects our belief that supporting those who support others is key to building a resilient and thriving community.

While we celebrate these successes, we remain acutely aware of the challenges facing the third sector. The cost-of-living crisis, ongoing economic uncertainty and difficulties in volunteer recruitment have placed considerable pressure on charitable organisations. Despite these hurdles, the resilience, dedication and innovation demonstrated by our partners continue to inspire us.

We extend our heartfelt thanks to our Patron, Timothy Le Cocq, the Bailiff of Jersey; our Trustees; Board of Directors; Grant Advisers; our Executive Team, the Government of Jersey; and all the charities and stakeholders we collaborate with. Your unwavering support and partnership have been instrumental in our achievements.

As we look ahead, we remain steadfast in our mission to strengthen our community through strategic and impactful philanthropy, building a future where everyone in Jersey has the opportunity to thrive.

Nick Kershaw
Co-Chair

Philip Le Cornu
Co-Chair

30 July 2025

Directors' Report and Strategic Review

The Directors of the Company present their annual report and the audited financials for the year ended 31 December 2024, which have been prepared in accordance with Charities SORP FRS 102 (Second edition - October 2019), the Companies (Jersey) Law 1991, and the Charities (Jersey) Law 2014.

Structure, Governance and Management

Governing Documents and Constitution

The Jersey Community Foundation Limited ("the Foundation") was incorporated on 6 May 2020 and is regulated by its Memorandum and Articles of Association dated 5 May 2020 as a company registered in Jersey and limited by guarantee. The sole member of the company is the Jersey Community Foundation Purpose Trust.

Structure of the Foundation

The names and roles of the Directors are provided on page 4 of this report.

All administrative details are included on page 3 of this report.

Recruitment, Appointment, Induction and Training of Directors

The list of Directors covers the year ended 31 December 2024 and up to the date of signing the financial statements. Appointments are determined by the Jersey Community Foundation Purpose Trust.

Directors normally serve for a three-year period and may be re-appointed for a further two three-year terms. Directors' skills and outside interests are regularly reviewed, and prior to seeking a new Director the Jersey Community Foundation Purpose Trust reviews the composition of the Board to identify any specific skills required. The Jersey Community Foundation Purpose Trust and Board of Directors aim to achieve representation across a range of interests within the voluntary and community sectors within Jersey and to ensure that key skills such as philanthropy, strategic development, marketing and financial and legal knowledge are provided within the Board of Directors.

Newly appointed Directors are provided with induction to the work of the Foundation and opportunities to attend training and development events are provided. They are encouraged to visit beneficiary charities together with the Chief Executive Officer and the Grants Manager.

The Board

The full Board of Directors makes strategy and policy decisions and sets the annual budget.

The Board meets formally four times a year (or more frequently if required). Due to the continued development stage of the Foundation, active participation by Board Members is required to advance the Foundation's activities and profile within Jersey.

The remuneration of key management is set by the Board. The Chief Executive Officer is responsible for the day-to-day operation of the Foundation and has authority to incur administrative expenses within the budget set by the Directors. Initial assessment of applications, visits to applicants and monitoring visits of grant holders are undertaken by the Grants Manager or the Chief Executive Officer.

Directors' Report and Strategic Review - continued

Structure, Governance and Management - continued

Risk Management

The Directors have a duty to identify and review the risks to which the Foundation is exposed to and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

The systems of internal control are designed to provide reasonable, but not absolute assurance against material misstatement or loss. They include:

- An annual budget approved by the Board of Directors
- Regular consideration by the Directors of financial results and variance from budgets
- Delegation of authority and segregation of duties
- Identification of management risks
- Approval of grants by the Directors

The Foundation has carefully controlled administration costs that are funded by direct donations and/or pre-agreed fees and contributions from donors' funds. In respect of operational practices, a review of risks facing the Foundation is undertaken by the Board. Risks identified are prioritised in terms of potential impact and likelihood of occurrence, and the Directors confirm that systems and procedures are in place to mitigate the significant risks identified. The review incorporates examination of the adequacy of the Foundation's internal controls. It is recognised that risk management is an ongoing activity involving all Directors and staff and is established as an agenda item for the full Board on at least an annual basis.

Risk Management

See Note 10 for details of transactions with related parties.

Objectives and Activities

The objects of the Foundation, as set out in the Memorandum of Association (as amended on 12 June 2023), are:

- a) To pool, steward and deploy donations from the Government of Jersey, charitable structures, individuals, families and businesses to promote and enhance the community of the Island of Jersey provided always that such donations are for exclusively Charitable Purposes (as defined in the Articles); and
- b) To act as a grant-making entity to Charities registered under the Charities (Jersey) Law 2014 in furtherance of such Charitable Purposes as the Directors may from time to time determine; and
- c) To act as the administrator under contract for Jersey charitable trusts or equivalent pursuant to the objects of those trusts provided that at all times the activity is exclusively charitable as defined under the Charities (Jersey) Law 2014.

Directors' Report and Strategic Review - continued

Objectives and Activities - continued

Aims and Objectives

The aims of the Foundation are encapsulated in its vision, values and mission.

The Foundation's Vision is to ensure Islanders are healthy, included and engaged; and supported by a strong, efficient, impactful and thriving social community infrastructure.

Our Mission is to:

- Be a trusted and effective grant-giver to local charities, voluntary and community groups
- We aim to be a trusted platform for individuals, families, and businesses to make a meaningful impact through philanthropy. By providing expert, personalised guidance and strategic giving solutions, we aim to drive effective giving based on local needs.
- We aim to foster a strong culture of philanthropy in Jersey by building trust in the sector's ability to deliver impactful services and by raising awareness of local needs.

Our Values are:

Excellence – We strive to achieve excellence in the delivery of our services by exceeding the expectations of both our donors and our grant recipients

Supportive – We go above and beyond to support the organisations that apply to us for funding by sharing our knowledge and expertise to help build a sustainable and confident voluntary sector across Jersey

Integrity – We operate with integrity in everything we do. We are transparent in our processes and deliver what we promise

Pro-active – We take a positive and creative approach, using our knowledge to realise the power of local philanthropy

Public Benefit

In reviewing our aims, objectives and planning for future activities, the Directors have taken into account the Charity Commissioner's general guidance on public benefit. The Directors ensure that the activities undertaken are in line with the charitable objectives and aims of the Foundation.

Objectives

Our key objective for the year was to further develop our grant giving capability and platform with the aim of providing a process for effective grant giving for all donors. In particular a key focus was effective grant giving with funds from donors who wished to support current and emerging needs in the Island.

Funds

The Foundation managed twelve funds (2023: ten) during the year. Full details of the funds are outlined in Note 8 on page 27.

In reviewing our aims, objectives and planning for future activities, the Directors have taken into account the Charity Commissioner's general guidance on public benefit. The Directors ensure that the activities undertaken are in line with the charitable objectives and aims of the Foundation.

Directors' Report and Strategic Review - continued

Achievements and Performance

Charitable Activities

A review of the activities of the Foundation during the financial year is presented in the Co-Chair's Review of the Year (page 5).

Financial Review

Principal Funding Sources

During 2024 the Foundation's principal source of income were funds from donors for grant giving purposes. These funds represent funding for the purpose of awarding grants to eligible bodies in accordance with the fund's application criteria. These sums included contributions towards operating costs of £286,454, which are transferred into an unrestricted fund which is used to cover the Foundation's administration and running costs.

In addition the Foundation received £20,000 in contributions from sponsors towards the Third Sector Survey.

Expenditure

Charitable expenditure for the year by the Foundation was £2,676,684 (2023: £2,681,171). This resulted in a surplus of £878,287 (2023: £407,358).

Reserves Policy

The Foundation has adopted a policy for accounting purposes which recognises the total grant in a year which it was approved (see Note 1 for relevant accounting policy). This increases the transparency in terms of grant commitment and means that existing grants are not impacted by future income (because provision has been made up-front for payments due in subsequent years).

As at 31 December 2024 the Foundation's unrestricted operating reserves were £266,076. The Foundation aims to retain sufficient free reserves to provide adequate working capital to fund its administration and development for at least six months, taking into account committed income. The Directors are satisfied that the net assets of the Foundation are adequate to fulfil the obligations of the Foundation.

Going Concern

The Directors have considered the cost-of-living crisis on the Foundation, including its donors and grantees. The Directors note that:

- The Risk Register is reviewed annually with particular regard to the evolving impact of macro-events;
- The Foundation's staff work from home and are able to adapt arrangements to work virtually with donors and grantees;
- Every effort is being made to support existing grant holders including flexibility on delivery of services, grant spend and grant periods (within the boundaries of donor wishes) where the impact of macro-events is being felt locally, for example cost-of-living pressures.

Directors' Report and Strategic Review - continued

Financial Review - continued

Going Concern - continued

At the time of approving the annual report and financial statements, the Directors have a reasonable expectation that the Foundation has adequate resources to continue in operational existence for the foreseeable future. The Directors remain confident that the Foundation is able to fund its operating costs, meet all existing grant commitments and continue grant funding activities for the twelve-month period until 30 July 2026. Thus, the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Future Activities

The Jersey Community Foundation will continue to support the charitable sector with grants from our existing Funds. The Foundation is committed to the delivery of its objectives and supporting those charities with sustainable activities, measured against identifiable outcomes.

An ongoing key objective is to continue to secure further funding to support the activities of the Foundation. To do that we will continue to reach out to potential donors, charities and non-profit organisations, to other funding organisations and to government and we will continue to provide a grant-making platform to individual donors, charitable trusts and local businesses who want to support local community and voluntary groups.

The Directors plan, during the next twelve months, to:

- Continue to make grants to support the Jersey community for the public benefit and in accordance with the wishes of donors;
- Seek to extend its flow-through funds for individuals and corporate givers;
- Continue to raise the profile of the Foundation in the island of Jersey; and
- Actively encourage local philanthropy for local benefit and develop our supporting grant giving platform.

Independent Auditors

The directors propose to reappoint Alex Picot as auditors to the Foundation for the year ending 31 December 2025.

This report was approved by the Board of Directors on 30 July 2025 and signed on their behalf by:

Nick Kershaw
Co-Chair

30 July 2025

Statement of Directors' Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to;

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102 (second edition – October 2019);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies (Jersey) Law 1991. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the charitable company's website. Legislation in Jersey governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Directors are aware:

- a) there is no relevant audit information of which the company's auditors are unaware; and
- b) the Directors have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE JERSEY COMMUNITY FOUNDATION LIMITED

Opinion

We have audited the financial statements of The Jersey Community Foundation Limited (the “company”) for the year ended 31 December 2024 which comprise the Statement of financial activities, Balance sheet, Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- have been properly prepared in accordance with United Kingdom Accounting Standards;
- give a true and fair view of the state of the company's affairs as at 31 December 2024 and of its net income for the year then ended.
- Have been prepared in accordance with the requirements of the Companies (Jersey) Law 1991.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE JERSEY COMMUNITY FOUNDATION LIMITED (CONTINUED)

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies (Jersey) Law 1991 requires us to report to you if, in our opinion:

- proper accounting records have not been kept;
- returns adequate for the audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of the directors

As explained more fully in the director's responsibilities statement set out on page 11, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE JERSEY COMMUNITY FOUNDATION LIMITED (CONTINUED)

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

During our audit we assessed the risk of material misstatement of the financial statements as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the company and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the financial statements as well as those which may have an effect on amounts in the financial statements, for instance through the imposition of fines or litigation. These included, but were not limited to, Charities (Jersey) Law 2014 and Companies (Jersey) Law 1991 as well as general legislation applicable to a charity operating in Jersey, such as Data Protection requirements and Employment law. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud.

Auditor's responsibilities for the audit of the financial statements (continued)

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs (UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting estimates;
- Review for any changes to activities which the company undertakes;
- Review of grant applications to confirm that the purpose of the grant is in line with the SLA requirements or any other restrictions.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE JERSEY COMMUNITY FOUNDATION LIMITED (CONTINUED)

There are inherent limitations in the audit procedures above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. In addition, the risk of not detecting material misstatement due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with our engagement letter. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Date: 26th August 2025

Stephen Philips
for and on behalf of
Alex Picot Chartered Accountants

Statement of Financial Activities

(incorporating Income & Expenditure Account)

For the year ended 31 December 2024

	Note	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Income from:							
Donations	3	583,940	2,918,223	3,502,163	-	3,077,461	3,077,461
Bank interest	3	52,810	-	52,810	11,068	-	11,068
		636,750	2,918,223	3,554,973	11,068	3,077,461	3,088,529
Expenditure on:							
Charitable activities	4(a)						
Grants made	4(b)	-	2,447,175	2,447,175	-	2,489,551	2,489,551
Management costs		217,159	-	217,159	180,297	-	180,297
Governance costs		12,352	-	12,352	11,323	-	11,323
		229,511	2,447,175	2,676,686	191,620	2,489,551	2,681,171
Net income/(expenditure)		407,239	471,048	878,287	(180,552)	587,910	407,358
Transfers between funds		269,775	(269,775)	-	240,588	(240,588)	-
Net movements in funds		677,014	201,273	878,287	60,036	347,322	407,358
Reconciliation of funds							
Funds brought forward		173,002	626,888	799,890	112,966	279,566	392,532
Funds carried forward	8	850,016	828,161	1,678,177	173,002	626,888	799,890

All recognised gains and losses have been included in the Statement of Financial Activities and the amounts included are derived from the continuing activities of the Foundation.

The notes on pages 19 to 37 form part of these financial statements.

Balance Sheet

As at 31 December 2024

	Note	2024 £	2023 £
Current assets			
Debtors	5	6,206	9,188
Cash at bank and in hand		2,415,511	1,752,317
Total current assets		2,421,717	1,761,505
Liabilities:			
Creditors: amounts falling due within one year	6	(665,892)	(944,157)
Net current assets		1,755,825	817,348
Total assets less current liabilities		1,755,825	817,348
Creditors: amounts falling due after more than one year	7	(77,648)	(17,458)
Total net assets		1,678,177	799,890
The funds of the charity:			
Unrestricted funds	8	850,016	173,002
Restricted funds	8	828,161	626,888
Total charity funds		1,678,177	799,890

The financial statements including the notes on pages 19 to 37 were approved by the Directors on 30 July 2025 and signed on their behalf by:

Heather MacCallum
Director

30 July 2025

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash generated from operating activities	(A)	663,194	436,092
Net cash generated from/(used in) investing activities		-	-
Change in cash and cash equivalents in the reporting year		663,194	436,092
Cash and cash equivalents at the beginning of the reporting year		1,752,317	1,316,225
Cash and cash equivalents at the end of the reporting year	(B)	2,415,511	1,752,317
(A) Net cash flows used in operating activities			
		2024 £	2023 £
Net income for the reporting year		878,287	407,358
Adjustments for:			
Decrease in debtors		2,982	9,407
(Decrease)/increase in creditors		(218,075)	19,327
Net cash generated from operating activities		663,194	436,092
(B) Analysis of cash and cash equivalents			
		2024 £	2023 £
Cash in hand		1,230,512	660,185
Term deposit		1,184,999	1,092,132
Total cash and cash equivalents		2,415,511	1,752,317

There are no cash equivalents (2023: nil).

The notes on pages 19 to 37 form part of these financial statements.

Notes to the Financial Statements

1 Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention, and in accordance with applicable Accounting Standards in the United Kingdom, including the Charities SORP FRS 102 (second edition – October 2019), and in accordance with the Companies (Jersey) Law 1991, and the Charities (Jersey) Law 2014, using consistently applied accounting policies.

The Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements have been prepared on a going concern basis. The Directors have reviewed and considered relevant information, including budgets and future cash flows in making their assessment. The Directors consider that there are no material uncertainties about the Foundation's ability to continue as a going concern. Based on this assessment and the current resources available, the Directors have concluded that they can continue to adopt the going concern basis in preparing the annual report and financial statements.

Fund accounting

Restricted and unrestricted funds are separately disclosed as set out in note 8. The different funds held are defined below:

Unrestricted funds

The Foundation's unrestricted funds are available for use at the discretion of the Directors in furtherance of the general objectives of the charity.

Restricted funds

These funds are subject to specific restrictions imposed by the donor. The Foundation may manage a number of sub-funds that are flow-through funds. Flow-through funds tend to have a limited life with the goal of distributing the whole sum donated in accordance with the goals of the donor. Although the funds belong to the Foundation, they are ring-fenced and operate separately in accordance with the wishes of the donor. Contributions to the costs of the Foundation which have been agreed with donors are transferred from the restricted fund to unrestricted funds at the time of receipt of the donation.

Income

Income is recognised in the Statement of Financial Activities when the Foundation is entitled to the income, performance conditions attached to the income have been met, receipt is probable, and the amount can be measured reliably.

Donations are recognised once the Foundation has been notified of the donation unless performance conditions require deferral of the amount.

Recognition of expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Foundation to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual's basis in the period in which it is incurred.

Notes to the Financial Statements

1 Accounting policies - continued

Recognition of expenditure - continued

Expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grant expenditure is recognised where there is a legal or constructive obligation to pay. Grants, both single and multi-year, are recognised in the financial statements as liabilities after they have been approved by the Directors, the recipients have been notified and there are no further terms and conditions to be fulfilled which are within the control of the Foundation. For the majority of multi-year grants the full amount is recognised on award and any amount relating to future years is included in grants payable.

There are occasions when it becomes necessary to withdraw a grant which has been approved in a prior period; where this happens, the funds revert to the original unrestricted or restricted reserve.

Pension costs

The Foundation does not participate in any pension schemes.

Allocation of expenditure

Charitable activities include the direct costs of the grant awards and the indirect support costs of delivering the grant programmes. Support costs (including governance costs) are allocated across charitable activities on the basis of estimated time spent by staff.

Taxation

The Foundation is a registered charity, and as such is exempt from tax on its charitable activities.

Cash at bank and in hand

Cash at bank and in hand comprises of bank accounts and term deposits.

Debtors

Trade and other debtors are recognised at their settlement value. Prepayments are valued at the amount prepaid.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

Financial instruments

The Foundation has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are measured at their settlement value in the case of current assets.

Valuation of assets

Tangible fixed assets are included at historic cost less accumulated depreciation.

Notes to the Financial Statements

1 Accounting policies - continued

Capitalisation and depreciation

The minimum value for the capitalisation of tangible fixed assets is £1,000. Depreciation is calculated so as to write off the cost of tangible fixed assets on a straight-line basis over the expected useful lives of the assets concerned. The principal rates used are:

Computer equipment	33% per annum
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2 Critical accounting judgements and sources of estimation uncertainty

Accounting estimates and judgements

In the application of the Foundation's accounting policies, which are described in note 1, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historic experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Multi-year grants

The Foundation recognises the majority of grants on award. In practice some organisations will not continue with the funded project resulting in the cancellation of the grant. Given the uncertainty of estimating the value of grants that will not be completed and the relatively small sums that are typically involved the financial statements are based on the assumption that all grants awarded will be fully utilised by the recipients.

3 Income

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Donations	583,940	2,918,223	3,502,163	-	3,077,461	3,077,461
Bank interest	52,810	-	52,810	11,068	-	11,068
	636,750	2,918,223	3,554,973	11,068	3,077,461	3,088,529

Restricted donations include contributions to the operating costs of the Foundation of £269,775 (2023: £240,588).

Notes to the Financial Statements

4 Analysis of resources expended

(a) Charitable activities

	Grants £	Other charitable activities £	Support costs £	2024 £
Grants programme	2,410,496	-	229,509	2,640,005
Other Activities Third Sector Survey	-	36,679	-	36,679
	2,410,496	36,679	229,509	2,676,684

	Grants £	Other charitable activities £	Support costs £	2023 £
Grants programme	2,489,551	-	191,620	2,681,171
	2,489,551	-	191,620	2,681,171

Support costs have been allocated on the basis of time spent on charitable activities.

Notes to the Financial Statements

4 Analysis of resources expended - continued

(b) Grant awards

	Awarded 2024 £	Returned/ cancelled 2024 £	Total 2024 £	Awarded 2023 £	Returned/ cancelled 2023 £	Total 2023 £
Community fund	961,739	(25,000)	936,739	939,768	-	939,768
Lottery funds	329,968	(2,088)	327,880	502,162	(18,652)	483,510
General fund	104,501	-	104,501	266,830	-	266,830
WO Street Charitable Foundation Jersey	46,000	-	46,000	51,828	-	51,828
Greville Bathe Fund	510,382	(247)	510,135	477,324	(10,000)	467,324
Ann Alice Rayner Fund	102,279	(2,389)	99,890	123,052	-	123,052
Kezia's Fund	64,197	-	64,197	75,135	-	75,135
Bailiff's Fund	53,164	-	53,164	82,104	-	82,104
Sedel Collings Fund	292,990	(25,000)	267,990	-	-	-
Total grants payable (Note 4(c))	2,465,220	(54,724)	2,410,496	2,518,203	(28,652)	2,489,551

A full list of grants awarded for the year is set out in [Note 11 on pages 32 to 37](#).

Notes to the Financial Statements

4 Analysis of resources expended - continued

(c) Grants payable

The table below shows reconciliation between grant amounts approved during the year and amounts paid during the year.

	Note	2024 £	2023 £
Reconciliation of grants payable			
Amounts outstanding at the start of the year		942,003	876,626
Grants approved/cancelled in the year			
Grants approved in the year		2,465,220	2,518,203
Grants cancelled/refunded		(54,724)	(28,652)
Grants payable in the year		2,410,496	2,489,551
Grants paid during the year		(2,617,921)	(2,424,174)
Amounts outstanding at the end of the year		734,578	942,003
Due within one year	6	656,930	924,545
Due after more than one year	7	77,648	17,458
Net amounts outstanding at 31 December		734,578	942,003

(d) Support costs

	Note	2024 £	2023 £
Staff costs	4(e)	152,233	127,530
Governance costs	4(f)	12,352	11,323
Marketing Consultancy costs		34,913	19,281
Other costs		30,011	33,486
Total		229,509	191,620

Notes to the Financial Statements

4 Analysis of resources expended - continued

(e) Staff costs

	2024 £	2023 £
Wages and salaries	142,954	119,747
Social security costs	9,279	7,783
Total	152,233	127,530

The monthly average number of persons employed by the Foundation during the year was 3 (2023: 2.67). As at 31 December 2024 the Foundation had 3 employees (2023: 3).

No employee received remuneration in excess of £60,000 (2023: Nil).

(f) Governance costs

	2024 £	2023 £
Registered office and company secretarial	2,821	2,876
Auditor's remuneration	7,021	6,086
Insurance	2,510	2,361
Total	12,352	11,323

The Directors of the Company received no remuneration during the year. The directors are entitled to be reimbursed for expenses relating to travel, subsistence and other expenses. The Directors did not claim any reimbursed expenses for the year to 31 December 2024 (2023: Nil).

5 Debtors

	2024 £	2023 £
Prepayments	5,625	5,361
GST recoverable	581	3,827
Total	6,206	9,188

Notes to the Financial Statements

6 Creditors: amounts falling due within one year

	2024 £	2023 £
Grants outstanding (note 4(c))	656,930	924,545
Accruals	6,630	6,000
Other creditors	2,332	13,612
Total	665,892	944,157

7 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Grants outstanding (note 4(c))	77,648	17,458
Total	77,648	17,458

Notes to the Financial Statements

8 Movement in Funds

	Balance as at 1 Jan 2024 £	Total incoming resources £	Total resources expended £	Transfers between funds £	Balance as at 31 Dec 2024 £
Unrestricted funds					
General unrestricted funds	173,002	52,810	(229,511)	328,169	324,470
Foundation Fund	-	583,940	-	(58,394)	525,546
Total Unrestricted Funds	173,002	636,750	(229,511)	269,775	850,016
Restricted funds					
Community Fund	13,715	1,000,000	(936,739)	(63,000)	13,976
Lottery funds	328,818	548,900	(327,880)	(54,890)	494,948
General donations fund	78,001	144,579	(104,501)	(6,550)	111,529
WO Street Charitable Foundation Jersey Fund	1,000	50,000	(46,000)	(5,000)	-
Ann Alice Rayner Fund	103	109,006	(99,890)	(9,006)	213
Greville Bathe Fund	40,112	564,135	(510,135)	(58,194)	35,918
Kezia's Fund	53,948	54,939	(64,197)	(2,803)	41,887
Police Dependants' Fund	52,159	-	-	-	52,159
Bailiff's Fund	43,076	58,708	(53,164)	(48,620)	-
Lowe Legacy Fund	15,956	27,956	-	(4,391)	39,521
Sedel Collings	-	340,000	(267,990)	(34,000)	38,010
Third Sector Survey	-	20,000	(36,679)	16,679	-
Total Restricted Funds	626,888	2,918,223	(2,447,175)	(269,775)	828,161
Total Funds	799,890	3,554,973	(2,676,686)	-	1,678,176

Notes to the Financial Statements

8 Movement in Funds - continued

	Balance as at 1 Jan 2023 £	Total incoming resources £	Total resources expended £	Transfers between funds £	Balance as at 31 Dec 2023 £
Unrestricted funds	112,966	11,068	(191,620)	240,588	173,002
Restricted funds					
Community Fund	13,483	1,000,000	(939,768)	(60,000)	13,715
Lottery funds	87,303	805,583	(483,509)	(80,559)	328,818
General donations fund	99,860	160,507	(176,830)	(5,536)	78,001
WO Street Charitable Foundation Jersey Fund	3,328	55,000	(51,828)	(5,500)	1,000
Ann Alice Rayner Fund	43,156	99,827	(123,053)	(19,827)	103
Greville Bathe Fund	32,436	523,623	(467,324)	(48,623)	40,112
Kezia's Fund	-	133,831	(75,135)	(4,748)	53,948
Police Dependants' Fund	-	57,954	-	(5,795)	52,159
Bailiff's Fund	-	125,180	(82,104)	-	43,076
Lowe Legacy Fund	-	15,956	-	-	15,956
Sedel Collings	-	100,000	(90,000)	(10,000)	-
Total Restricted Funds	279,566	3,077,461	(2,489,551)	(240,588)	626,888
Total Funds	392,532	3,088,529	(2,681,171)	-	799,890

Notes to the Financial Statements

8 Movement in Funds - continued

General Unrestricted Funds

The general unrestricted funds are to ensure the continued ongoing operations of the Foundation.

The Foundation Fund

The Foundation Fund gives the Jersey Community Foundation the ability to respond to pressing and often changing charitable needs in the community. Unrestricted donations provide the Board of Directors with the flexibility to allocate resources where they can achieve the greatest impact. While a portion of these funds may be distributed through grants to address pressing community needs, the Board may also direct support toward initiatives that strengthen the broader charitable sector.

Restricted Funds

There follows below a brief description of the objects of each of the restricted funds:

The Community Fund

The Jersey Community Fund, uses funds from Dormant Bank Accounts and donations received from private donors and companies. Our priority is to respond to issues and needs within the local community focusing on projects that align with the Foundation's main identified funding priorities.

The Lottery Funds:

Arts, Culture and Heritage Fund

Arts and heritage are highly regarded and hold great significance in shaping Jersey's identity. Cultural involvement has been proven to have various benefits, such as promoting education and learning, good health, social inclusion and overall life satisfaction. The fund places significant emphasis on increasing arts opportunities for the community, enhancing skills and creativity within the arts and culture sector, and fostering community cohesion. These priorities are crucial to achieving the fund's vision of a thriving artistic and cultural landscape in Jersey.

Sports and Active Lifestyles Fund

Physical activity and sport play a significant role in enhancing the physical and mental wellbeing of Islanders, contributing to the overall health of our community and boosting economic activity. Furthermore, sports and physical activities have the potential to promote equity by providing opportunities for valued island communities that may otherwise face inequality. This fund allows more people in Jersey to be engaged in sport or to become physically active for life.

Applied Science and Applied Research

Science is a vital aspect of our society, with many benefits including expanding our knowledge, enhancing education, contributing to a healthier and more sustainable future and improving the quality of our lives. The Foundation, through the support of lottery funds, is committed to enabling locally based scientific studies to shed light on our surroundings that benefit Jersey directly. Applied scientific research can help to bridge gaps in current knowledge or leverage scientific insights to achieve tangible or practical outcomes.

Grants from the fund are awarded to projects involving applied science or applied research in the fields of engineering, biology, ecology, physics, chemistry or mathematics, provided that the funds are either to be used locally or for the direct benefit of Jersey, including any education from which local residents may benefit.

Notes to the Financial Statements

8 Movement in Funds - continued

General Donations Fund

The Fund represents donations received from donors which are restricted to areas or projects that the donors wish to support.

WO Street Charitable Foundation Jersey Fund

The WO Street Charitable Foundation Jersey Fund strives to make a positive impact by empowering communities by advancing education and addressing poverty, especially among children and young people who struggle to meet their educational or living expenses. Additionally, the Fund supports projects for the elderly and people living with blindness and disabilities, particularly those who cannot afford medical or convalescent care. The aim is to enhance the capacity of these communities and transform their activities, ultimately improving their quality of life.

Greville Bathe Fund

The Fund is aimed at assisting sick and elderly individuals living in Jersey.

Ann Alice Rayner Fund

The Fund aims to help Jersey residents who are experiencing financial difficulties and unable to access support through traditional means.

Sedel Collings Foundation

This philanthropic organisation has partnered with the JCF to support local charities and voluntary organisations. The Sedel-Collings Foundation concentrates its giving areas that ensure their funds have a meaningful and lasting impact. In 2024, grants were offered to community-facing charitable and volunteer organisations working to safeguard and strengthen the collective wellbeing and professional development of their staff, volunteers and trustees.

Kezia's Fund

The Kezia's Fund was set up in conjunction with the Mason Family to support mental health amongst children and young people in Jersey and will provide grants and support to organisations that are working to address the issue.

Police Dependants' Fund

The Jersey Police Dependants' Trust was established in 1982 with an initial donation from the Butlin Family Charity Trust. The Foundation took over the management of the Trust in 2023 and has renamed the fund to "The Police Dependants' Fund".

Bailiff's Fund

In the wake of Storm Ciarán in November 2023 the Bailiff's Fund was established to support individuals and families who had been displaced or suffered hardship as a result of the storm, in addition to those who needed short term aid to help them through difficulty. This fund has now closed.

Lowe Legacy Fund

The Lowe Legacy Fund was set up as a memorial fund in conjunction with the family of Dean and Charlie Lowe. The criteria for the fund are currently being finalised, however it aims to promote accessibility to the arts and music, supporting disadvantaged communities in the Island and aiding development of those with learning disabilities.

Notes to the Financial Statements

9 Guarantee Company

The Foundation is a company limited by guarantee not having a share capital. The liability of the members is limited by the Memorandum of Association. The sole member of the Company is the Jersey Community Foundation Purpose Trust whose liability is limited to the sum of £1.

10 Related Party Transactions

All Trustees or key management personnel must declare any potential conflicts of interest concerning funding requests and must leave the Board Meeting until the decision on the relevant funding request has been concluded.

Nick Kershaw is a director of Every Child Our Future, a registered charity.

- In 2021 Every Child Our Future was awarded a multi-year grant of £150,000. In 2022 a payment of £50,000 was made, with a further payment of £50,000 being made in 2024 and the outstanding balance at 31 December 2024 was £50,000.
- During the year ended 31 December 2024 Every Child our Future was awarded grants of £13,700 from Donor Advised Funds and multi-year grants of £28,000 from the Community Fund and £12,500 from Lottery Funds of which £21,700 was paid during 2024 and the outstanding balance at 31 December 2024 was £32,500.

Trudy Le Bas (JCF Grants Manager) is Deputy Chair of Jersey Association of Youth & Friendship, a registered charity.

- During the year ended 31 December 2024 Jersey Association of Youth & Friendship was awarded a multi-year grant of £60,000 from the Community Fund and Donor Advised Funds of which £30,000 was paid during 2024 and the outstanding balance at 31 December 2024 was £30,000.

Notes to the Financial Statements

11 List of Grants Awarded

Awarded in the year ending 31 December 2024 from the Community Fund

Organisation	Project Title	Amount
Brightly	Nursery and Holiday Club Fees for Children in Need	£15,000
Sanctuary Trust	Maintaining Support within the Homeless Community	£34,049
Jersey Cheshire Home	Support for Vital Therapies for Disabled Residents	£21,000
Les Amis Incorporated	Project Trinity: Facility to provide continuity of care	£22,000
Family Mediation Jersey	Access to Free Mediation Services for the Community	£5,130
James' Ark	Family Court Support Worker	£51,120
Lifestyle Medicine Jersey	Live Well Jersey Project	£30,000
Association of Carers	Dare to Care/The End of the Road	£5,000
Jersey Cheshire Home	Support for Rising Costs and Reducing Long-Term Care Support	£30,000
Service Station	Core Costs for Rehabilitation Centre	£13,750
Jersey Recovery College	Supporting Service Provision in 2024	£5,000
Caring Cooks of Jersey	Food or Fuel Support	£15,000
Brighter Futures Limited	Sponsorship of Families Receiving Support	£33,000
Freeda	Responding to, Preventing and Eliminating Domestic Abuse	£50,000
Jersey Research Foundation	JeFF: Jersey Fighting Failure -Tackling Heart Failure	£50,000
Padel For All Limited	Padel Schools Coaching Program	£15,000
Good Companions Club	New 16 Seater Minibus with a Lift	£20,000
Art in the Frame Foundation	Arts and Wellbeing Education for the Benefit of Mental Health	£20,000
JCG Foundation	Creative Minds Camps - Providing Provision for Students of Families in Need	£27,500
Beresford Street Kitchen	Contribution to Core Costs	£30,000
The Shelter Trust	Cost of Living, Increasing Demands and Running Costs	£30,000
1st Jersey (St Ouen) Sea	Refit for Unsafe Electrics	£7,500
St Marks Church	Salary for Community Worker	£32,000
Jersey Action Against Rape (JAAR)	Support for Client Healing Journeys	£40,000
Liberate Limited	Contribution to Core Costs	£35,000
Art in the Frame Foundation	Arts and Wellbeing Educator	£36,500
Every Child Our Future (ECOF)	Book Buddies: Programme to Develop Reading for Pleasure	£28,000
Community Savings	Salaries for Administration Manager and Loans Administrator	£90,000
Kairos Arts	Therapeutic Workshops for those Affected by Domestic Abuse or Sexual Violence	£28,944
Caritas	Foodbank Operations Manager	£45,000
St John Ambulance	Youth Development Officer	£10,000
Grow Jersey	Salary for Head of Operations	£51,246
JAYF (Jersey Association for Youth and Friendship)	Providing Resources to Maintain Operational Activity	£30,000
Jersey Rugby Club	Disabled Lift for the First Floor	£5,000
		£961,739

Notes to the Financial Statements

11 List of Grants Awarded - continued

Awarded in the year ending 31 December 2024 from the Greville Bathe Fund

Organisation	Project Title	Amount
Family First	Community Grant to Family First	£10,000
Jersey Brain Tumour Charity	Support Clients Through Their Diagnosis	£5,000
Jersey Action Against Rape (JAAR)	Specialised Counselling for Survivors of Sexual Abuse Over 50	£20,000
Jersey Cheshire Home	Upgrading Fire Safety in Building	£27,000
Dementia Jersey	Clinical Leadership and Counselling	£33,014
Jersey Child Care Trust	Best Start Plus Nursery - Disability Support	£60,375
Mind Jersey	Mental Health Peer Support for the Over 65 Year Olds	£40,000
Jersey Cheshire Home	Support for Vital Therapies for Residents	£11,500
Jersey Hospice Care	IPU Nurse Salary Costs	£56,164
Tiny Seeds	Salary Costs for Operations Manager	£34,285
Family First	Futureproof Family First	£71,500
Family Nursing & Home Care	Enhancing Wound Care Delivered by the Community Nursing Teams	£85,979
		£454,817

In addition, grants totalling £55,565 were awarded and paid in respect of individuals whose applications met the criteria set out for such awards.

Awarded in the year ending 31 December 2024 from the Ann Alice Rayner Fund

Organisation	Project Title	Amount
St Marks Church	Baby Basics	£10,000
Jersey Child Care Trust	Best Start Plus Nursery Funding Programme	£16,100
Sanctuary Trust	Maintaining Support within the Homeless Community	£18,574
The Shelter Trust	Vulnerable Women Service	£15,000
Caring Cooks of Jersey	Food or Fuel Campaign	£10,000
		£69,674

In addition, grants totalling £32,605 were awarded and paid in respect of individuals whose applications met the criteria set out for such awards.

Notes to the Financial Statements

11 List of Grants Awarded - continued

Awarded in the year ending 31 December 2024 from the Lottery Fund
Arts, Culture and Heritage Fund

Organisation	Project Title	Amount
Ballet d'Jèrri Limited	Ballet in the Park 2024	£13,100
Channel Islands Occupation Society (Jersey) Limited	Provision of a Mains Electricity Supply to Moltke Battery	£15,000
Every Child Our Future (ECOF)	Early Years Performances	£12,500
The Moving Arts Collective	Support for 2024 Programme of Projects	£10,000
Dementia Jersey	Therapeutic Art projects for People with Dementia	£10,090
Société Jersiaise	Access to Records (Year 2)	£18,385
The Moving Arts Collective	Vrai'qu'sie and The Lullaby Project	£6,700
Durrell Wildlife Conservation Trust	Gerald Durrell Schools Programme	£7,190
Focus on Mental Illness	Change Minds Programme	£12,128
13th Parish : Jersey International Film Festival	Festival Development 2025	£10,000
		£115,093

Awarded in the year ending 31 December 2024 from the Lottery Fund
Applied Science and Applied Research Fund

Organisation	Project Title	Amount
The Jersey Research Foundation	Study of Low Energy Diets for Heart Failure (SLENDER-HF)	£15,000
Jersey Trees for Life	Cataloguing and mapping the trees at Val de la Mare Arboretum	£4,895
Jersey International Centre of Advanced Studies (JICAS)	Study of Blue Carbon Processes 2024	£18,750
Jersey International Centre of Advanced Studies (JICAS)	Jersey Research Repository	£30,000
		£68,645

Notes to the Financial Statements

11 List of Grants Awarded - continued

Awarded in the year ending 31 December 2024 from the Lottery Fund
Sports and Active Lifestyles Fund

Organisation	Project Title	Amount
Jersey Rugby Club	Construction of a Disabled Lift	£5,000
Healing Waves	Financial Support for Two Seasonal Workers	£31,013
Jersey Sport	Volunteer Workforce Grants for Sports	£20,000
Laugh, Move & Groove	Additional Leaders & Classes	£2,100
Jersey Water Polo Association	Project Strive	£4,374
Jersey Softball Association	Growing Softball in Jersey	£6,743
St Ouens Football Club	Football Club Development Project	£32,000
Grouville Petanque Club	New Terrains for Club	£5,000
Jersey Bowling Club	Green Regeneration	£20,000
Jersey Hockey Limited	Upgrade of Floodlights	£20,000
		£146,230

Awarded in the year ending 31 December 2024 from the WO Street Charitable Foundation Jersey Fund

Organisation	Project Title	Amount
Jersey Arts in Health Care Trust	Music in Hospitals and Care Tour	£7,020
Riding for the Disabled	Hire of Ponies for Therapy and Riding	£5,500
The McGugan Family Trust	Le Pre Arthur Meadow Restoration	£5,600
Ocean Culture Life	The Ocean Narrative Challenge	£10,000
Caring Cooks of Jersey	Healthier Habits Course	£1,880
Dementia Jersey	Training for Family Carers of People with Dementia	£6,000
Jersey Child Care Trust	Special Needs Inclusion Programme - Childhood Poverty	£5,000
First Tower School	School Nurture Provision	£5,000
		£46,000

Awarded in the year ending 31 December 2024 from the Kezia's Fund

Organisation	Project Title	Amount
Healing Waves	Support with 2 Seasonal Worker Salaries	£10,000
Jersey Action Against Rape (JAAR)	Promote JAAR's New Counselling Service for 16-18 Year Olds	£5,847
Mind Jersey	Support for Youthful Minds Participation Group	£20,000
Focus on Mental Illness	Supporting Families Work	£14,000
First Tower School	Mental Health and Wellbeing Provision	£10,500
Jersey Youth Trust	Supporting Young Parents Project	£3,850
		£64,197

Notes to the Financial Statements

11 List of Grants Awarded - continued

Awarded in the year ending 31 December 2024 from the General Donations Fund

Organisation	Project Title	Amount
St John Ambulance	Youth Development Officer	£15,000
Lifestyle Medicine Jersey	Live Well Jersey - Active Living Project	£30,000
Every Child Our Future (ECOF)	Early Years Performances	£12,500
St Paul's Starfish Fund	Starfish Fund	£47,001
		£104,501

Awarded in the year ending 31 December 2024 from the Sedel-Collings Foundation Fund

Organisation	Project Title	Amount
Brightly	Nursery and Holiday Club Fees for Children in Need	£35,000
Freedra	Contribution towards General Operating Costs	£25,000
The Butterfly Effect	Contribution towards Operating Costs and Training	£36,000
St Andrew's Anglican Church	Kerouac Adventures	£40,000
Art in the Frame Foundation	Arts and Wellbeing Education for the Benefit of Mental Health	£10,000
The Shelter Trust	Cost of Living, Increasing Demands and Running Costs	£25,000
Jersey Hospice Care	Community Island Wide Bereavement Service	£30,000
JAYF (Jersey Association for Youth and Friendship)	Providing Resources to Maintain Operational Activity	£30,000
Jersey Trees for Life	Safety Helmets for the Arborists	£1,300
<i>Supporting the Supporters</i>		
Mind Jersey	Workforce Wellbeing	£5,000
Jersey Cheshire Home	Holistic Well-being Programme	£4,900
Family First	Mental Health and Wellbeing Support for Staff	£2,475
Healing Waves	Supporting Staff Teams Wellbeing	£5,000
Citizens Advice Jersey	Yearlong Wellbeing Challenge	£4,400
Jersey Hospice Care	Trauma Informed Practice (TIP)	£3,000
Jersey Child Care Trust	Psychological Supervision for Special Needs Support Workers	£5,000
Kairos Arts	Staff Wellbeing & Training	£1,000
Dementia Jersey	Improving Staff Resilience	£4,900
Focus on Mental Illness	Mental Health First Aid Training	£3,900
Autism Jersey	Reflective Practice Programme	£5,000
Sanctuary Trust	Staff Wellbeing & Training	£5,000
Jersey Action Against Rape (JAAR)	Wellbeing of Staff and Volunteers	£2,255
Family Nursing & Home Care	March on Stress – Sustaining Resilience at Work (StRaW) and REACT	£5,000
Every Child Our Future	Professional Development- Time to Reflect and Plan	£1,200
Beresford Street Kitchen	Enhancing Team Wellbeing	£2,660
		£292,990

Notes to the Financial Statements

11 List of Grants Awarded - continued

Awarded in the year ending 31 December 2024 from the Bailiff's Fund

Grants totalling £53,164 were awarded and paid in respect of individuals whose applications met the criteria set out for such awards.

Detailed Statement of Financial Activities
(incorporating Income & Expenditure Account)
For the year ended 31 December 2024

	Total 2024 £	Total 2023 £
Income from:		
Donations	3,502,163	3,077,461
Bank interest	52,810	11,068
Total incoming resources	3,554,973	3,088,529
Expenditure on:		
Charitable activities		
<i>Grants made</i>	2,447,175	2,489,551
Management costs:		
Consultancy services	1,900	18,101
Salaries	152,233	127,530
Stationery	10	27
Subscriptions	1,209	841
Software subscriptions	8,076	7,802
Marketing and advertising	5,295	725
Marketing consultancy services	34,913	19,281
Meeting costs	1,527	1,276
Computer equipment and maintenance	266	105
Bank charges	1,156	1,051
General administration costs	53	427
Website	1,722	494
Training	2,163	2,637
Events and conferences	5,036	-
Partnering and sponsorship	1,600	-
	217,159	180,297
Governance costs:		
Insurance	2,510	2,361
Auditor's remuneration	7,021	6,086
Registered office and company secretarial	2,821	2,876
	12,352	11,323
Total resources expended	2,676,686	2,681,171
Net income	878,287	407,358