

Registered Jersey Company No. 127909
Registered Jersey Charity No. 98

LIBERATE LIMITED
T/A LIBERATE
DIRECTORS' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2019

**LIBERATE LIMITED
T/A LIBERATE
CHARITY INFORMATION**

President	R French
Directors	R French A Morris V T Davy C R May E Tonkin-Gage A Lewis (Appointed 16 May 2019)
Registered Jersey company no.	127909
Registered Jersey charity no.	98
Correspondence address	12 Dumaresq Street St Helier Jersey JE2 3RL
Registered office address	P O Box 567 St Helier Jersey JE4 5WN
Accountants	I C N Toole & Co 12 Dumaresq Street St Helier Jersey JE2 3RL
Bankers	NatWest P O Box 11 16 Library Place St Helier Jersey JE4 8NH Lloyds Bank plc P O Box 10 9 Broad Street St Helier Jersey JE4 8NG

LIBERATE LIMITED

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**LIBERATE LIMITED
T/A LIBERATE
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 JULY 2019**

The directors present their report and financial statements for the year ended 31 July 2019.

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.

The charity is a company limited by guarantee, which means that it is a non-profit making entity that does not have a share capital or shareholders, but instead has members who act as guarantors.

Directors

The following directors have held office since 1 August 2018:

R French

A Morris

V T Davy

C R May

E Tonkin-Gage

A Lewis

(Appointed 16 May 2019)

Results

The net profit for the year was £1,592 (2018 £(65)).

Directors' responsibilities

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

Jersey Company law requires the directors to prepare financial statements for each financial period in accordance with any generally accepted accounting principles. In preparing these financial statements, the directors 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 company will continue in business.

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

Date 7 November 2019

**R French
President**

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T/A LIBERATE
PRESIDENT'S REPORT
FOR THE YEAR ENDED 31 JULY 2019

In September 2018, Channel Islands Pride was staged in Guernsey, giving the Jersey branch of Liberate its first break from hosting the event since CI Pride was first staged in 2015. The month also saw the first ever Pride parade happen in Alderney.

In October 2018, Liberate started the work to research how the money received from the Jersey AIDS Relief Group could best be used to support those living with HIV across the Channel Islands. Visits were made to StopAIDS, Terrence Higgins Trust and National AIDS Trust in the UK to find out more about the work they are carrying out and to ascertain potential areas in which Liberate might be able to work in the Channel Islands. The visit provided useful information and made links with large UK charities that are willing to support any work Liberate undertakes.

On 1 December 2018, Liberate launched a survey of Channel Islanders to discover whether the Islands' need for support around HIV matches that of the UK. The survey results showed overwhelmingly that education and raising awareness of what HIV/AIDS is (and is not) are seen as priorities by both those living with the virus and those not living with it. This was seen as the key to breaking down stigma surrounding being HIV positive.

The research costs in the period were £4,456.38, which included a donation of £1,000 to StopAIDS' World AIDS Day initiative for 2018.

The deadline for charities to register with the Jersey Charity Commissioner was 31 December 2018. In preparation for registering the Charity, Liberate's governors took the decision to change the charitable structure of Liberate from an association governed by a constitution ("the Association") to a company limited by guarantee governed by its memorandum and articles of association ("the Company").

The reason for the change of structure was to create a legal entity that was separate from Liberate's governors, providing those individuals with a limit to any personal liability in the event of the Charity being wound up, and to hold Liberate's governors to a higher standard of governance, i.e. that required under the Companies (Jersey) Law 1991.

The Company, Liberate Limited, was formed on 13 December 2018 and registered with the Commissioner before the deadline of 31 December. The Association, was dissolved on 7 March 2019, all assets of the Association were distributed to the Company, in line with the Association's constitution. The Association had no employees and no liabilities at the date of dissolution.

[Note: For comparison purposes, this set of accounts has been prepared as if the Charity continued operating as one entity. Separate accounts have been prepared for each entity - for the period to the date of cessation of the Association (from 1 August 2018 to 7 March 2019) and for the period from the formation date of the Company (from 13 December 2018 to 31 July 2019).]

In November 2018, Liberate responded to the Minister for Home Affairs' consultation on divorce reform, civil partnerships and the age of marriage, all issues that were not covered in the first wave of amendments to the marriage legislation made in February 2018, but that were in Senator Ian Gorst's original plan for reforming marriage law in Jersey.

Liberate's position was in favour of 'no fault' divorce and the opening up of civil partnerships to opposite sex couples. The Minister's response to the consultation has been to also take this view and work is ongoing to draft legislation in this regard.

Another issue remaining from the reform of the marriage law is the inability for the non-birth-mother in a lesbian couple to be registered as a parent on the birth certificate of her child. Led by Emily Tonkin-Gage, Liberate has undertaken work in this area to gather first-hand accounts of lived experiences from gay and lesbian parents in Jersey to understand the impact the current laws around parenting are having on

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FOR THE YEAR ENDED 31 JULY 2019**

families.

Liberate has spoken to the States of Jersey regarding the progress of reforms in this area and understands that work is ongoing to address this inequality in the first phase of reforms to the Children Law in Jersey.

Liberate continues to work on issues of relevance to the transgender and non-binary community, in particular reforming the process of acquiring a gender recognition certificate and the pathway to healthcare for those wishing to transition medically. The latter has made progress this year with the formation within the Health Service of a cross-disciplinary working group, of which Liberate is part, to examine ways to reform the speed and quality of service offered by the island to those wishing to transition.

Liberate has been engaged throughout the year in the discussions between the States of Jersey and the charitable sector about working together in a smarter way. These discussions are in the early stages, but indications are positive that this initiative will prove fruitful and Liberate is hopeful that it can support the States of Jersey's strategic aims in regard to equality and inclusion, mentioned in a number of strategic publications by the government this year.

In the early part of 2019 the Charity considered how best to measure outcomes from the work it undertakes. Honorary CEO, Vic Tanner Davy, has developed a series of measures that can be used to demonstrate the impact that the Charity is having. For example, in this financial year, the measures include the number of hours of talks/training delivered (57.5), the number of mentions in the media/press (32), the number of respondents to the HIV survey (205), the average number of Facebook engagements per month (921) and the average reach of Facebook per month (3,654).

As part of working smarter with the States of Jersey, Liberate is also discussing the possibility of including measures within States' surveys to assess changing attitudes of islanders to inclusion and acceptance.

The DIFERA accreditation scheme continues to produce an income for the Charity. We inducted Jersey Business, Jersey Hospice and Citizens Advice into the scheme this year. In June 2019, we delivered the second DIFERA conference on the subject of disability, which saw 28 delegates educated and inspired by speakers from Jersey Cheshire Home, Law At Work, Jersey Carers Association, Develop Autism, Thrive and Eyecan.

During the financial year, DIFERA generated £11,892 of income for Liberate and cost the Charity £962.

I would like to thank our first paid employee, Paddy Haversham-Quaid, who left the Charity on 31 December 2018 for her service to Liberate first as a volunteer and then as an employee, in particular her efforts in launching the DIFERA scheme. We look forward to working with her again as a volunteer in the near future.

Gayle Blood, Rev Graeme Halls, Hannah Harvey, Jayne Smith and Jacqueline McDermott stepped down as members of Liberate prior to its change of structure. The committee would like to thank to Gayle, Graeme, Hannah, Jayne and Jacqueline for the time they gave to help Liberate as committee members.

We welcomed Ant Lewis as a member of Liberate this year and we look forward to working with him on issues relevant to the disabled community in particular.

Finally, on behalf of the committee, I want to extend our sincere thanks to everyone who supported Liberate during this financial year, our sponsors, volunteers, workshop attendees, partner organisations and committee members who continue to work tirelessly for Liberate whether in education, advice and

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PRESIDENT'S REPORT
FOR THE YEAR ENDED 31 JULY 2019**

support, fundraising, events or campaigning.

**R French
President**

**LIBERATE LIMITED
T/A LIBERATE
ACCOUNTANT'S REPORT TO THE DIRECTORS ON THE UNAUDITED
FINANCIAL STATEMENTS OF LIBERATE**

We report on the accounts for the year ended 31 July 2019 set out on pages 7 to 10.

Respective responsibilities of directors 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 11 November 2019

12 Dumaresq Street
St Helier
Jersey
JE2 3RL

LIBERATE LIMITED
T/A LIBERATE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2019

	Notes	£	2019 £	£	2018 £
Income	1		16,854		36,513
Gross surplus		100.00%	16,854	100.00%	36,513
Administrative expenses			15,262		36,578
Operating surplus/(deficit)			1,592		(65)
Net surplus/(deficit)			1,592		(65)
Retained surplus/(deficit) for the year	6		£1,592		(£65)

The profit and loss account has been prepared on the basis that all operations are continuing operations.

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

LIBERATE LIMITED
T/A LIBERATE
BALANCE SHEET
AS AT 31 JULY 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	2		-		162
			<u> </u>		<u> </u>
			-		162
Current assets					
Debtors	3	1,705		536	
Cash at bank and in hand		146,311		143,006	
		<u> </u>		<u> </u>	
		148,016		143,542	
Creditors: amounts falling due within one year	4	<u>(8,275)</u>		<u>(1,013)</u>	
Net current (liabilities)/assets			139,741		142,529
			<u> </u>		<u> </u>
Total assets less current liabilities			139,741		142,691
			<u> </u>		<u> </u>
			£139,741		£142,691
			<u> </u>		<u> </u>
Capital and reserves					
Restricted funds	5	135,364		139,906	
Reserves	6	4,377		2,785	
		<u> </u>		<u> </u>	
Closing funds	7	£139,741		£142,691	
		<u> </u>		<u> </u>	

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 directors on 7 November 2019 and were signed on its behalf by:

R French
President

A Morris
Secretary

LIBERATE LIMITED
T/A LIBERATE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2019

3 Debtors	2019	2018
	£	£
Debtors	1,075	175
Prepayments	621	-
GST refundable	9	361
	<u>1,705</u>	<u>536</u>
	<u><u>1,705</u></u>	<u><u>536</u></u>
4 Creditors: amounts falling due within one year	2019	2018
	£	£
Other creditors including monies received in advance for CI Pride (2019: £7,375)	8,275	1,013
	<u>8,275</u>	<u>1,013</u>
	<u><u>8,275</u></u>	<u><u>1,013</u></u>
5 Restricted funds	2019	2018
	£	£
Opening funds	139,906	-
HIV/AIDS support work	(4,542)	138,406
DIFERA Jnr development	-	1,500
	<u>135,364</u>	<u>139,906</u>
Closing funds	<u><u>135,364</u></u>	<u><u>139,906</u></u>
6 Statement of movements on reserves		Reserves
		£
Balance at 1 August 2018		2,785
Retained surplus for the year		1,592
		<u>4,377</u>
		<u><u>4,377</u></u>
7 Reconciliation of movements in funds	2019	2018
	£	£
Opening funds	2,785	2,850
Surplus/(deficit) for the financial year	1,592	(65)
	<u>4,377</u>	<u>2,785</u>
Closing funds	<u><u>4,377</u></u>	<u><u>2,785</u></u>

LIBERATE LIMITED
T/A LIBERATE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2019

		2019		2018
	£	£	£	£
Income				
Events and donations	532		2,182	
CI Pride	275		12,414	
Workshops	-		331	
DIFERA	11,829		11,841	
CI Equality & Diversity Awards	-		9,575	
Training	1,530		170	
HIV/AIDS	2,688		-	
			<u> </u>	
		<u>16,854</u>		<u>36,513</u>
Gross surplus	100.00%	16,854	100.00%	36,513
Expenses				
Wages and social security	9,802		9,573	
Insurance	1,269		946	
Travel and entertaining	59		129	
Computer maintenance costs	8		211	
Printing, postage and stationery	77		5	
Advertising	203		25	
Telephone	165		153	
CI Pride	229		13,667	
CI Equality & Diversity Awards	44		7,406	
Workshops	-		780	
Events	-		22	
DIFERA	974		1,941	
Campaign expenses	40		120	
Accountancy	1,100		975	
Data protection	50		50	
Fundraising expense	180		180	
Subscriptions	361		189	
Bank charges and interest	61		50	
Sundry expenses	479		-	
Depreciation	161		156	
			<u> </u>	
Total expenses		<u>15,262</u>		<u>36,578</u>
Operating surplus/(deficit)		<u>1,592</u>		<u>(65)</u>
Net surplus/(deficit)		<u>1,592</u>		<u>(65)</u>
Retained surplus/(deficit) for the year		<u><u>£1,592</u></u>		<u><u>(£65)</u></u>

LIBERATE LIMITED - RESTRICTED FUNDS
T/A LIBERATE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2019

	£	2019 £	£	2018 £
DIFERA Jnr development				
Income	-		1,500	
Expenses	-		-	
			<u>1,500</u>	
(Deficit)/Surplus for the year		-		1,500
Balance brought forward		1,500		-
		<u>1,500</u>		<u>1,500</u>
Balance carried forward		<u>£1,500</u>		<u>£1,500</u>
HIV/AIDS support work				
Income				
Transfer from JARG	-		138,826	
Bank interest received	14		7	
			<u>138,833</u>	
		14		138,833
Expenses				
Management fees	(2,788)		-	
Research costs	(688)		-	
Bank charges	(100)		-	
StopAIDS donation	(1,000)		-	
GST refund	20		-	
Legal and professional fees	-		(427)	
			<u>(427)</u>	
		(4,556)		(427)
Deficit for the year		(4,542)		138,406
Balance brought forward		138,406		-
		<u>138,406</u>		<u>138,406</u>
Balance carried forward		<u>£133,864</u>		<u>£138,406</u>
Restricted funds at 31 July 2019		<u>£135,364</u>		<u>£139,906</u>