

Jersey: Reporting by Registered Charities

Last reviewed: February 2024

In addition to the requirements to provide certain information to the Jersey Charity Commissioner under the Charities (Jersey) Law 2014 (the **Charities Law**) the following information is also required to be filed with the Commissioner by the regulations and orders specified below. These details need to be submitted for all charities on the general or restricted sections of the register, although the details will not be made public if the charity is registered on the restricted section.

Core financial information

The Charities (Core Financial Information) (Jersey) Regulations 2018 require the filing of a statement of core financial information setting out the following in respect of the charity, both on application for registration as a charity under the Charities Law and in its annual returns:

- total income for the year
- total expenditure for the year
- total value of cash and valued assets held by the charity at the start and end of the year and a list describing assets held at the end of the year, and
- a list with brief descriptions of any other assets (or classes of assets) held by the charity at the end of the year, giving addresses for land or buildings (if any).

A 'valued asset' is one with a known or estimated value for accounting purposes. In calculating the value of an asset for these purposes one should not take account of any liabilities.

The relevant year is the last financial year of the charity or, if the charity is less than a year old, the period from the date the charity came into being to a date not more than 28 days before the date of application, or in default of the above the year ending on 31 December of the year preceding the date of the application.

The States have a power to make orders for other information, documents or evidence which must be provided on an application for registration as a charity.

Governor and connected person payments

Under the Charities (Additional Information) (Jersey) Order 2018, a registered charity must include, in its application for registration and subsequent annual returns, details of any payment made by or on behalf of the registered charity to governors, or to connected persons of any governors, during the year to which the return relates.

A 'governor' means in the case of:

- a trust, a trustee
- a foundation, a member of the council of the foundation
- a fidéicomis, a fidéicommissaire
- a company, a director

- an unincorporated charity, a person who is a member of the management committee of the charity, or
- in any other case, a person who, under the constitution of the charity, has the general control and management of the administration of the charity.

The definition of 'connected persons' is drawn quite widely to include the wife, husband or civil partner of the governor, or the brother, sister, ancestor or descendant of the governor or governor's spouse, or any business partner or any company controlled by the governor or by persons connected with the governor.

The names of every governor or connected person receiving payment should be specified. The registered charity must say which governor any connected person in receipt of payment is connected to.

The information may be provided by way of a list of specific payments per person. If payments are particularised in that way it must include the total of the amounts paid in the year to each governor and/or connected person, or the information must be set out in such a manner that it is possible readily to calculate the total of the amounts paid to each person.

One should note that, for these purposes, payments to governors are not limited to those in connection with services rendered as a governor. So if, for example, a governor happens to be a partner of an audit practice supplying services to the registered charity then the amount billed to the charity by the practice for the year in question will need to be disclosed even though it did not relate to the services of the governor.

The charity must also include a description of any services or goods that the charity has obtained as a result of the payments, in relation to each governor or connected person paid.

Commentary

Charities that intend to register under the Charities Law need to retain, to the extent they do not already do so, the raw data on these financial aspects of their operations to enable them to comply with these requirements.

For charities that are or will be admitted to the general section of the register, the publication of such details provides transparency to donors or potential donors in relation to their financial workings.

The Non-Profit Organizations (Jersey) Law 2008 (the NPO Law)

An organization (which term includes a trust with a Jersey resident trustee) is a non-profit organization (NPO) for the purposes of the NPO Law if it is established solely or primarily for charitable, religious, cultural, educational, social, or fraternal purposes with the intention of benefiting the public or a section of the public and it raises or disburses funds in pursuance of those purposes. Since 1 January 2023, NPOs which are established or administered in or from Jersey have had to register with the Jersey Financial Services Commission (JFSC) under the NPO Law.

Any charity registered under the Charities Law will be an NPO and, as a result, have to register with the JFSC. The NPO Law imposes additional record keeping and reporting requirements and fuller details of these are set out in our guide 'Jersey: the Charities and NPO Laws'.

Contacts

A full list of contacts in our International Trusts & Private Client team who specialise in this area can be found [here](#).