



Jersey

CHARITIES (ADDITIONAL INFORMATION) (JERSEY) ORDER 2018

Arrangement

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*Made**26th April 2018**Coming into force**1st May 2018*

THE CHIEF MINISTER, in pursuance of Articles 8(3)(n), 11(2)(e)(iv), 13(7) to (9) and 39(1) of the Charities (Jersey) Law 2014¹, orders as follows –

1 Interpretation

In this Order –

“connected person” means a person connected with a governor, within the meaning of Article 2;

“core financial information” has the meaning given by Regulation 1 of the Charities (Core Financial Information) (Jersey) Regulations 2018²;

“governor payment” has the meaning given by Article 2.

2 Governor payment defined

- (1) In this Order “governor payment” means a payment made by or on behalf of a registered charity to a governor of that charity, or to a person connected with a governor of that charity.
- (2) For the purpose of paragraph (1), the question of whether a person is connected with another person is to be determined in accordance with paragraphs (3) to (6).
- (3) An individual is connected with a governor if that individual –
 - (a) is the wife, husband or civil partner (referred to in this paragraph and paragraph (4) as a “spouse”) of the governor;
 - (b) is a brother, sister, ancestor or descendant (referred to in this paragraph and paragraph (4) as a “relative”) of the governor;
 - (c) is the spouse of a relative of the governor;
 - (d) is a relative of the governor’s spouse; or
 - (e) is the spouse of a relative of the governor’s spouse.
- (4) A person is also connected with a governor if the governor is in partnership –

- (a) with that person; or
 - (b) with a spouse or relative of that person.
- (5) A company is connected with another person if –
- (a) that person has control of it; or
 - (b) that person, and persons connected with that person, have control of it.
- (6) A company is also connected with another company if –
- (a) the same person has control of both companies;
 - (b) a person has control of one company and –
 - (i) persons connected with that person have control of the other company, or
 - (ii) that person, and persons connected with that person, have control of the other company;
 - (c) the same group of persons has control of each company; or
 - (d) different groups of persons have control of each company, but every person who is a member of only one of those groups is connected with at least one member of the other group.
- (7) A payment (whether of money or money's worth, and whether for expenses or otherwise) is not to be treated as a governor payment if it is of an amount or of a nature that falls within a description that the Commissioner has declared, by notice to the charity or to registered charities in general, not to be so significant as to require inclusion in the annual return.

3 Additional financial information for annual return

- (1) A registered charity must include in its annual return –
- (a) the core financial information in relation to that charity and to the year to which the return relates; and
 - (b) the charity's most recent, if any, financial accounts.
- (2) A registered charity must include in its annual return details of any governor payments made, during the year to which the return relates, by or on behalf of the registered charity.
- (3) The details provided under paragraph (2) –
- (a) may be given for each payment individually, subject to sub-paragraphs (b) and (d);
 - (b) must include the total of the amounts of the governor payments for the year, or enable that total to be readily calculated;
 - (c) must include the name of each governor or connected person who was paid, and, in the case of a connected person, the name of the governor to whom the person is connected;
 - (d) must include the total of the amounts paid in the year to each governor or connected person, or include details from which that total can be readily calculated;

- (e) must include a description of any services or goods that the charity has obtained as a result of the governor payments, in relation to each governor or connected person paid (whether in relation to each payment individually or to a total of payments in the year to that governor or connected person for that description of services or goods).
- (4) When a registered charity makes its first annual return after registering, it must also include the core financial information in relation to any period between –
 - (a) the end of the year or other period in relation to which it provided the core financial information that it submitted with its application for registration; and
 - (b) the start of the year to which the first annual return relates.

4 Entry of additional financial information on the register

- (1) The Commissioner must enter in the register, in respect of the registered charity, the following information, to the extent that it is not already registered under Articles 8(3)(a) to (l) and 12(2) of the Charities (Jersey) Law 2014 –
 - (a) the core financial information provided with the application for registration;
 - (b) the details, or a summary of the details, provided under Article 11(2)(e)(ii) of the Charities (Jersey) Law 2014 with the application for registration;
 - (c) the core financial information included, under Article 3(1), in each annual return of the charity; and
 - (d) the details, or a summary of the details, of governor payments that are included, under Article 3(2), in each annual return of the charity.
- (2) A summary for the purpose of paragraph (1)(b) or (d) may be drawn up by reference to the totals described in Article 3(3) or in any other manner appearing to the Commissioner to be appropriate.

5 Entry of additional non-financial information on the register

The Commissioner must enter in the register, in respect of the registered charity –

- (a) whether the charity is registered under the Non-Profit Organizations (Jersey) Law 2008³;
- (b) whether the charity has a website or other source of electronic communication of information about the entity to the public, and, if so, how that may be accessed by the public;
- (c) whether the charity, when it applied for registration, intended to take over the property or functions of an existing registered charity, and, if so, which one; and

- (d) whether the charity has previously been deregistered.

6 Citation and commencement

This Order may be cited as the Charities (Additional Information) (Jersey) Order 2018 and comes into force on the coming into force of Part 4 of the Charities (Jersey) Law 2014⁴.

SENATOR P.F. ROUTIER, M.B.E.

*for and on behalf of
Chief Minister*

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- ¹ *chapter 15.070*
 - ² *R&O.19/2018*
 - ³ *chapter 15.430*
 - ⁴ *chapter 15.070 and R&O.17/2018*