



At A Glance

Registering a Jersey Charity

Globally there are now over 46 million millionaires and over 2,700 billionaires, collectively owning over US\$150 trillion. For many of those individuals, charity is a very emotive topic and is often at the forefront of wealth distribution discussions.

With a strong regulatory framework under the Charities (Jersey) Law 2014 and an infrastructure that sets it apart from other international finance centres, together with political and economic stability, Jersey is an ideal jurisdiction for the formation and administration of charitable structures.

5 things to know about Jersey's charities law



The Charities (Jersey) Law 2014 (the Law)

became fully enforceable on 1 January 2019 and creates a modern legal framework to support all types of charitable structures both locally and internationally by providing the appropriate and expected levels of governance and accountability



Entities which can apply for registration include the trustees of Jersey trusts, Jersey foundations, Jersey companies, fidéicomis and 1862 Associations. Entities not established in Jersey may make an application for charitable status subject to certain conditions



Charitable purposes include among others, the relief of poverty, the advancement of education, religion, health, arts, sport, culture and the promotion of equality and diversity. Charitable purposes must not be purely ancillary or incidental and the entity must intend to provide public benefit in Jersey or elsewhere to a reasonable degree



The Jersey Charities Commissioner issues guidance on the operation of the Law, the operation of the registers, the administration of the charity tests and provides an ongoing supervisory role to ensure compliance with the Law



Advantages of registering a Jersey charity

include: (i) that the entity can call itself a charity (if an entity has not registered then it cannot call itself a charity in Jersey), (ii) it may also continue to benefit from an exemption from Jersey income tax, (iii) registration instils an element of trust and reputation and (iv) the option of public and private registers



Registration is a voluntary act and any entity may apply for registration. The registration is an online process. The Commissioner has also produced comprehensive guidance notes on the operation of the Law and what information (and why) is required in the application process



The register of charities is divided into: (i) the general section, for those entities wishing to call themselves a charity, to solicit donations and have full access to tax reliefs, (ii) the restricted section is for charities that do not intend to solicit donations, and (iii) the historic section for de-registered entities



A statement of registered charitable purposes and a statement of public benefit must be submitted. Upon registration, these statements will be entered in the public part of the register. The statements of restricted section charities will only be identified by their registration number, not their name



Information available publicly under the general section of the register includes the charity's address, names of its governors and its public benefit and charitable purpose statements. Information publicly available under the restricted section is limited. Constitutional documents must be submitted but will not be entered in the public part of the register



Ongoing disclosure for all registered charities includes a requirement to make an annual return of its financial affairs to the Commissioner that will become publicly available on the register except where the information is restricted



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