

**WRITTEN QUESTION TO THE MINISTER FOR EDUCATION, SPORT AND CULTURE BY
DEPUTY P.V.F. LE CLAIRE OF ST. HELIER
ANSWER TO BE TABLED ON TUESDAY 22nd JUNE 2010**

Question

“Can the Minister advise the Assembly when the last set of audited Jersey Heritage Trust accounts were delivered to his Department and can he inform members whether they were in the SORP 2005 format which is recognised as being the industry standard and offers complete governance and transparency when large government grants are being paid to charities?”

Answer

The Jersey Heritage Trust is obliged under its partnership agreement with the department to submit annual audited accounts in September for the previous year.

In 2009 the department agreed to accept accounts in draft for 2008 because the financial uncertainties facing the Trust meant that it would not have been possible to produce unqualified accounts at that time. The last audited accounts were, therefore, received in September 2008 for the year ending 31 December, 2007.

It is anticipated that efforts being made at present to ensure the sustainability of the Trust will mean that the 2008 draft accounts can be finalised in the immediate future. I expect that the audited accounts for 2009 will be produced in accordance with the agreed timetable.

I can confirm that the accounts are prepared under the historical cost convention and in accordance with accounting principles generally accepted in the Island of Jersey incorporating United Kingdom accounting standards, and comply with Statement of Recommended Practice (SORP 2) entitled “Accounting and Reporting by Charities” issued by the Charities Commission.