

CHARITABLE FUNDS MANAGED BY THE STATES

**ACCOUNTS OF THE LARGER CHARITABLE FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2010**

DECEMBER 2011

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Introduction

1. In December 2009, I published a report on the accounts for the year ended 31 December 2008 of the larger Special Funds managed by the States. In that report, I explained that I had agreed with the Head of Shared Services in the Treasury and Resources Department that I would undertake audits of the accounts of the eight largest Special Funds with a view to publishing those accounts and a suitable audit report.
2. I also explained that it was envisaged that, in 2010, an exercise would be undertaken to audit the accounts of a group of the next largest Special Funds.
3. That exercise was carried out as expected so that in May 2011, I was able to publish a further report on the audited accounts for the year ended 31 December 2009 of the eighteen largest funds within the care of the Treasury.
4. This work has now been carried further so that I am now able to publish this report on the audited accounts for the year ended 31 December 2010 of those eighteen funds together with the most substantial of all of the remaining finds within the care of the Treasury.
5. In an annex to this report, I am publishing the audited accounts for the year ended 31 December 2010 of the following thirty-seven funds within the care of the Treasury. These funds are:
 - (1) Ann Alice Rayner Fund;
 - (2) A H Ferguson Bequest;
 - (3) C W C Stevens Fund;
 - (4) *Crematorium Memorial Fund;
 - (5) *Critical Care Unit;
 - (6) Denys Le Febvre Trust;
 - (7) Ecology Fund;

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- (8) Elizabeth Kate Robert Fund;
- (9) *Estate of Mrs M Collin;
- (10) Estate of E J Bailhache;
- (11) *Estate of Mrs M E T Warren;
- (12) *Estate of Mrs M O'Meara;
- (13) *Gladys Rose Bisson;
- (14) *GOSH Assistance Fund;
- (15) Greville Bathe Fund;
- (16) Estate of H E Le Seilleur;
- (17) Herbert Bidder Coppard Fund;
- (18) Highlands College Donations;
- (19) *Jersey Haiti Disaster Appeal;
- (20) *Jurat Stamps;
- (21) *Lady Florence Will Trust;
- (22) Le Don De Faye;
- (23) *Le Don Touzel;
- (24) *Le Geyt Services;
- (25) *LMA International SA – Anaesthesia;
- (26) The Lord Portsea Gift Fund;
- (27) Mrs C M H Crosthwaite Bequest;
- (28) P D Woods Bequest;
- (29) *Pathology;
- (30) Rayner Travelling Scholarship;
- (31) Rivington Travelling Scholarship Fund;

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- (32) *Sayers' Bequest;
- (33) Special Care Baby Unit;
- (34) The Bryan Skinner Travelling Fellowship;
- (35) *Westaway Fund Ecoles Elementaires:
- (36) *Westaway Funds – Pauvres Honteux; and
- (37) *Wimble Scholarship.

6. In that annex, each Fund's accounts are accompanied by brief notes on the origin of the Fund, the purposes for which it was established and the arrangements currently in force for its management and oversight.

Audit conclusions

7. Among many other matters, it would be normal audit practice to ensure that payments from a fund have been consistent with the purposes of the fund and have been properly authorised. It would also be normal practice to ensure that the balances of a fund brought forward from previous years were properly stated: normally by ensuring that a fund's previous accounts have been subject to audit.
8. It became clear that, apart from the funds for which the 2009 accounts were published in my report dated May 2011, it is some years since the accounts of certain of these funds have been audited in detail if indeed audited accounts ever have been published. The funds in question are marked with an asterisk in the above list. In consultation with the Treasury and Resources Department, and in limiting the volume of auditing work that would be required, I decided that I would not audit the disbursements made by these funds before 1 January 2009. This is the basis upon which the audit work of these funds was then carried out.
9. In the case of all of the funds I have been able to inspect the original vouchers for expenditure from these funds during 2009 and 2010.

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10. Accordingly, subject to the exception to normal audit practice which I have noted above I am of the view that the accounts for the funds set out in the volume annexed to this report provide a true and fair view of the income and expenditure of the funds and of the state of affairs of the funds as at 31 December 2010.

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