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Dear *Ministers*,

Acquisition of Le Câtillon II Coin Hoard

On 16th January 2020 Her Majesty's Receiver General (HMRG) invited the Government of Jersey to acquire the Le Câtillon II Coin Hoard (Hoard) for the gross sum of £4,250,000 (HMRG Offer). The residual balance to be paid would reflect a sum of £250,000 settled into trust for betterment of the Hoard as well as those sums already paid.

In their meeting of 15th June 2021, the Council of Ministers (COM) resolved to purchase the Hoard in line with the HMRG Offer, a decision that materially differed from the recommendation made by my officers ahead of this meeting and an earlier 27th April 2021 meeting. I supported – and continue to support – those recommendations and so as the relevant Accountable Officer I now find it necessary to seek your formal instruction to purchase the Hoard as resolved by COM.

Letters of instruction

Letters of instruction remain a relatively new mechanism in the business of Government and are a function of the legal responsibility placed upon Accountable Officers by the Public Finances (Jersey) Law 2019 and by extension, the Public Finances Manual. Their combined effect is to exert a legal obligation that Accountable Officers consider matters of propriety and regularity of financial resources and, when disbursing public funds, to consider the economy, efficiency and effectiveness of such payments.

In no way should this request for instruction be construed as a challenge to the primacy of political leadership and decision-making. Indeed, this should demonstrate the effective working of the executive (Ministers) and the public service that reflects the different powers and responsibilities placed upon us.

Accountable Officer recommendation to Council of Ministers

The HMRG Offer arrived on 16th January 2020 just weeks before onset of the COVID-19 pandemic in Jersey. It is important to note this as the first - and only - extension of an offer to the Government of Jersey despite the period already elapsed since the find.

Accountable Officer responsibility for the Culture, Arts and Heritage portfolio was allocated to me on 3rd April 2020 and the Coin Hoard was an inherited matter at that point in time. The consistent position of officers – and the one that I have independently come to since– is that the Second Valuation figure of £1,997,200 constitutes an appropriate price and basis for acquisition, one that has been recommended to Ministers throughout. The Second Valuation figure was also set out in correspondence to Jersey Heritage on 30th November 2017 and to HMRG on 18th January 2018. Most recently, this was the position recommended by officers to the Council of Ministers meetings of 27th April 2021 and 15th June 2021.

The reasoning behind my recommendation is that:

1. my primary regard is for matters directly affecting the Government of Jersey and to the legal and other responsibilities placed upon me by the Public Finances (Jersey) Law 2018 and by extension, the Public Finances Manual.
2. the Second Valuation was appropriately commissioned from the United Kingdom Treasure Valuation Committee¹, a recognised independent public authority in such matters.
3. it is the intention of Government to acquire the complete Hoard in a single transaction for public benefit and holding no intention of onward sale, in whole or part.
4. in respecting rights of the Crown to offer and sell the Hoard at a price of its choosing, there is a right to refuse and / or counteroffer with the recognition such counteroffer may not be acceptable; and
5. I consider there to be significant complicating factors for the Crown to pursue a sale to anyone other than the Government of Jersey.

Approval by the Council of Ministers

In their meeting of 15th June 2021, COM was unanimous in agreeing, in principle, to purchase the Hoard for £4,250,000, less the monies already paid, leaving a balance of £3,512,192 to be paid from the CARF. It was noted that this was subject to consultation with the Treasury and Exchequer in respect of the future special payment. Before formalising the decision, or making the offer, the advice of Treasury and Exchequer would be required. It was further noted that a letter of instruction and a paper for the Minister for Treasury and Resources permitting the use of the CARF for the payment would be required.

Request for seeking instruction

I fully respect the decision of the Council of Ministers to acquire the Hoard at £4,250,000 and to ensure, beyond doubt, that a valuable piece of the island's heritage has been secured. I am, however, unable to reconcile this with my own legal responsibilities as an Accountable Officer.

The Public Finances (Jersey) Law 2018 and Public Finances Manual (PFM) designate Accountable Officer responsibilities² that I am legally obliged to meet. The PFM also references wider considerations that Accountable Officers must regard including, for example, The Nolan Principles.

¹ United Kingdom Treasure Valuation Committee – [Treasure Valuation Committee - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

² Accountable Officers in Government Departments - <https://www.gov.je/government/planningperformance/publicfinances/pages/publicfinancemanual.aspx#AccountableOfficersinGovernmentDepartments>

In this matter – and after very careful reflection - I feel unable to fulfil those legal obligations and seek your instruction to complete the purchase on the basis resolved by the Council of Ministers.

I have discussed this matter thoroughly with the Principal Accountable Officer whose views follow:

“I am at a disadvantage in this matter as most of the events described in this letter pre-date my arrival in post in March 2021. However, the interests of the public purse are served by a strictly commercial negotiation in which the Government’s focus is wholly on the interests of taxpayers and that does not exceed a reasonable and defensible valuation. I am also influenced by a meeting with the Chair and Chief Executive of Jersey Heritage and representations made by them to the Government. Finally, I am mindful of the risk of precedent being formed here. I therefore support the conclusion of the Accountable Officer.”

Funding the purchase

The Office of the Chief Executive does not presently have funds available to purchase the Hoard, a position that was discussed in the same Council of Ministers meeting. Should a letter of instruction be forthcoming, this will be actioned promptly upon availability of funds.

Ministers determined the Civil Asset Recovery Fund (‘CARF’) as a potential funding source and my team has worked with colleagues in Treasury & Exchequer to consider this. Following that discussion, officers have prepared a business case to access funds from the General Reserve. The balance on the CARF will be transferred into the Consolidated Fund at the end of 2021 so effectively funding the purchase.

Next steps

Notwithstanding the first offer of sale in January 2020, this has, undoubtedly, been a protracted and time-consuming matter for all parties. For my part, I wish to assure you of a prompt conclusion upon receipt of your instruction and necessary funding. Furthermore, my team are well advanced with plans to bring forward legislative proposals for heritage and antiquities matters that will greatly assist and inform the handling for any future finds of this nature

I look forward to your consideration and if appropriate, instruction, in due course.

Yours sincerely



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cc Paul Martin, Chief Executive and Principal Accountable Officer
Richard Bell, Treasurer of the States