States of Jersey Group 2024

Annual Report and Accounts

R.68/2025

States of Jersey

Our Purpose

Our purpose as the Government of Jersey is to serve and represent the best interests of the Island and its citizens. In order to do this, we must:

- provide strong, fair and trusted leadership for the Island and its people
- deliver positive, sustainable community, economic and environmental outcomes for Jersey
- ensure effective, efficient and sustainable management and use of public resources
- ensure the provision of modern and highly valued services for the public

Structure of the Annual Report and Accounts

The Annual Report and Accounts is made up of the following Parts:

Minister for Treasury and Resources Foreword 4

In Brief 6

Sets out a summary of key points.

Part 1: Performance Report 12

Sets out a summary of the financial performance of the States of Jersey Group and the performance of the Government of Jersey. Also included are a number of highlights from Non-Ministerial Departments and the three wholly-owned entities.

Part 2: Accountability Report 95

Sets out information on the composition and organisation of the States of Jersey Group and its governance structures, and how these support the achievement of the States' strategic objectives. It also includes the Remuneration and Staff Report and a breakdown of actual spend against the budgets approved by the States Assembly in the Budget (Government Plan).

Part 3: Financial Statements 172

Are the audited statutory financial statements for the States of Jersey Group. The accompanying notes in Part 4 provide further breakdowns and explanation of the income, expenditure and asset and liabilities reported in the financial statements.

Part 4: Notes to the Accounts 177

Throughout the report

The magnifier icon identifies that further information is available:
Business Plans 2024
Annex 1 - Government Department Annual Reports

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Minister for Treasury and Resources Foreword

Deputy Elaine Millar
Minister for Treasury and Resources

Jersey's strength has always been built on prudent financial management, a commitment to living within our means, and making sure that we protect our reserves for the future. Unlike many other jurisdictions, we have low levels of borrowing and by making responsible financial decisions, we continue to provide stability and security for Islanders. The 2024 Accounts continue to demonstrate that strength, with strong investment returns adding to our balance sheet. While the Government does not rely on these returns to fund core services, they provide a reassuring financial cushion that strengthens the Island's overall financial resilience.

Our income has improved significantly, driven by a strong economic performance. Expenditure has also risen, limited largely to:

- Reinstatement of the States Grant to the Social Security Fund at £77 million
- The ongoing impact of inflation on public sector costs
- Investment in critical areas, particularly healthcare and the Government's strategic priorities.

We have begun to curb spending growth, as demonstrated by the reduction in our expenditure for consultants, which has dropped by 24%. This success will continue in order to ensure our services to Islanders remain affordable.

We cannot ignore the challenges we face, both today and in the years ahead. In 2024, our tax revenues and day to day operational income exceeded our operational expenses, generating a surplus; however, this turned into a deficit after taking account of depreciation. This was largely anticipated in the Budget, but unexpected pressures in the Health Department have required us to draw on our contingencies to keep our spending within approved limits.

We are making progress across our Common Strategic Policy (CSP), alongside delivering the critical services that Islanders rely on every day. From healthcare and education to social security and infrastructure, we remain focused on meeting the needs of our community while planning for the future. On capital spending, we are moving forward with the new hospital and delivering essential infrastructure projects that will benefit Jersey for generations to come.

As we look ahead to 2025, our priority is clear - we must continue to deliver on the CSP while ensuring financial sustainability. This means delivering savings, managing costs and

continuing to live within our means, not just for the coming year but for the long-term stability of our public finances. Rising healthcare costs, an ageing population, the cost-of-living pressures on Islanders and the ongoing need to invest in our infrastructure all require careful planning and responsible investment.

Compared to other jurisdictions, however, Jersey is in a strong position to navigate these pressures with strong growth in our reserves, as a result of strong market performance and our successful investment strategies.

By maintaining financial discipline and making smart investments in our future, we can ensure long-term sustainability for all Islanders.

Deputy Elaine Millar
Minister for Treasury and Resources

Date: 28 April 2025

Annual Report and Accounts 2024 In Brief

The Annual Report and Accounts is the Government of Jersey's document setting out the financial performance of the States of Jersey Group and the performance of the Government of Jersey including on sustainability. It includes information on what makes up the States of Jersey Group and how it is organised and governed to support achievement of the States' strategic objectives.

The report also includes the Remuneration and Staff Report and a breakdown of actual spend against the budgets approved by the States Assembly in the Budget (Government Plan).

The Financial Statements are the audited statutory financial statements for the States of Jersey Group. The accompanying notes provide further breakdowns and explanation of the income, expenditure and asset and liabilities reported in the financial statements.

This Annual Report and Accounts covers the calendar year 2024.

Topics that relate to the Common Strategic Policy 2024 to 2026 are noted by use of "(CSP)".

For detailed information please see the Financial Review and Financial Statements

Summary of the financial performance of the States of Jersey Group

Consolidated Fund

Whilst General Revenues were in line with the Government Plan 2024-2027, additional spending on Health and the reintroduction of the States Grant to the Social Security Fund have resulted in an overall deficit position.

GENERAL REVENUE INCOME (TAXES AND OTHER INCOME RECEIVED)	NET DEPARTMENTAL EXPENDITURE (SPENDING ON DELIVERING SERVICES FOR ISLANDERS)	OPERATING BALANCE
£1,203m	**£1,193m**	**£63m Deficit**
YoY: £125m (11.6%)	YoY: £177m (17.4%)	

States of Jersey Group

The Group has been recording deficits since the COVID-19 pandemic, initially because of additional spend to respond to the pandemic and protect Islanders and the economy, and more recently due to expenditure growth including inflationary pressures and pay awards.

INCOME	EXPENDITURE	GROUP SURPLUS/DEFICIT
£1,788m	**£1,881m**	**£93m Deficit**
YoY: £206m (13.0%)	YoY: £155m (9.0%)	£300m Surplus after Investment Gains
CAPITAL	**NET ASSETS**	**INVESTMENT RETURNS**
£215m	**£8.6bn**	**£401m**
YoY: £40m (15.7%)	YoY: £425m (5.2%)	11.5% return in 2024 vs 10.8% return in 2023

Delivering for Islanders

Below is representative of the range and volume of services delivered to Islanders

11,478 children in Government schools and colleges	**186,050** school meals served (Apr-Dec)	**60** children looked after	**390,000** loans from the public library network
44,517 Emergency Department attendances	**32,478** inpatient admissions*	**148,990** outpatient Hospital attendances*	**2.2m** Items*** prescribed Island-wide
31,344 calls handled by the Emergency Services Control Centre	**33,427** Old Age Pension Claims**	**1,548** Long-term Care claims**	**525,000** days Short Term Incapacity Benefit paid
37 homes purchased through the First Step assisted purchase scheme	**432,941** tonnes of freight through the commercial port	**355** miles of underground drainage pipes and tunnels maintained	**9,650** reactive maintenance tasks undertaken
6.9km of roads resurfaced	**1,369** cattle tested for bovine tuberculosis	**1m** vehicle visits to the Household Recycling Centre	**10m m^3** waste water treated

*excluding private ** at year end 31 Dec 2024 *** *excl Hospital Pharmacy*

Performance highlights

Nutritious School meals (CSP)

- Nutritious hot school meals were made available in all Government of Jersey non-fee-charging primary schools. This was enabled by building works in 16 primary schools and the recruitment and training of Catering Assistants.

New Healthcare Facilities Programme (CSP)

- The States Assembly approved funding for the Programme as part of the 2025 Budget
- The dilapidated and unused healthcare buildings at Overdale have been demolished, with the safe removal of more than 20 buildings and associated structures
- The planning application for a new Acute Hospital was submitted. It was approved subsequently in February 2025
- Construction of the new hospital facilities is due to start in 2025, with completion anticipated by the end of 2028

GP Fees (CSP)

- Islanders now pay less for a GP visit following an additional £10 subsidy for GP surgery visits; a reduced patient fee for low-income households; and free consultations for all full-time students

VAWG Taskforce recommendations (CSP)

- Strong progress has been made against the Violence Against Women and Girls (VAWG) Taskforce recommendations including legislative reform, immigration policy, victim-survivor support, healthcare provider training, and awareness campaigns

Service Performance

The measures included below represent a range of achievement across departments and types of outcome for Islanders

73.2% Target more than 69.3% pupils achieving an English and mathematics GCSE (equivalent) at grades 4 and above	**31 days** Target less than 36 average waiting time for CAMHS assessment (CAMHS generic)	**55 weeks** Target less than 13 average waiting time for CAMHS assessment (neurodevelopmental)
7.2 days Target less than 10 Average length of Emergency stay (Hospital)	**94%** Target more than 85% Referrals to Mental Health Crisis Team assessed within 4 hours	**63%** Target more than 85% Elective theatre utilisation
6:44 Target less than 7 minutes Ambulance Category 1 average response time	**55.85%** Target 50.9% Fire and Rescue emergency response within 10 minutes	**82.9%** Target 90% Emergency calls answered within 10 seconds

Performance highlights (continued)

Housing (CSP)

- The launch of the First Step Assisted Home Ownership Scheme helped eligible Islanders afford to buy their first home. It makes use of £10m allocated in the Government Plan and works in partnership with Andium Homes. The scheme helps eligible Islanders with up to 40% of the cost of buying a home in the open market and takes the form of an interest free equity loan.
- A new Rented Dwelling Licensing Scheme was opened to help improve the standards of rental accommodation. This new legislation ensures that rented accommodation is regulated, Islanders can enjoy a safe living environment and have a course of action to remedy any issues.

MONEYVAL report

- Jersey's Fifth Round Mutual Evaluation Report was published after several years' work.
- It assessed Jersey against international standards to determine the effectiveness of the Island's anti-money laundering and counter-terrorist financing measures.
- It concluded that Jersey's effectiveness in preventing financial crime was among the highest level found in jurisdictions evaluated around the world.
- The report demonstrates Jersey's commitment to anti-money laundering and counter-terrorist financing measures.
- MONEYVAL is the Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism.

Government Fees, Duties and Charges kept as low as possible (CSP)

- Alcohol duty frozen for 2025; more small distillers now eligible for the 50% reduced rate
- Income tax allowances have risen by 3.6% to £20,700 for single taxpayers

Service Performance

The measures included below represent a range of achievement across departments and types of outcome for Islanders

96.5% Target 95%		
Income Support new claims set up within Service Level Agreement		
99.1% Target 90%	**93.4%** Target 90%	**92%** Target 97%
International sanctions notifications published within one business day	Business Licensing applications turned round within Service Level Agreement	Food businesses rated as 3 star or above
74.7% Target 70%	**78** Target 50	**567,750** Target 600,000
Sustainability of permanent Job Starts greater than 6 months	Net Promotor Score for Jersey Business	Optimise/increase Island visitor numbers

Performance highlights (continued)

Planning service reform (CSP)

- Improvements have been made since the MacKinnon Report on the Planning Service in order to make it easier and quicker for Islanders to seek permission for home modifications.
- Whilst a headline measure just missed target (see below) performance improvements included a 30% drop in pending applications; 86% of Determinations within target time; and Validations timescale improved by 80%

Investing in the built environment

Schools

- The La Passerelle Secondary School Scheme planning application was submitted
- Mont à L'Abbé Secondary School project purchased a field adjacent to the school to support submission of a planning application in 2025

Oakfield Sports Centre

- Significant progress was made on the extension to provide high-quality sports facilities that will allow for the relocation of sports activities from Fort Regent

Sewage Treatment Works

- New Bio-Solids Storage Facility was completed to store bio-solids safely and efficiently, supporting the treatment and recycling of sewage sludge. This is part of a broader effort to improve waste management and environmental sustainability on the island

Elizabeth Harbour development

- Ports of Jersey plans were approved. The aim is to enhance the Island's maritime infrastructure, support economic growth, and improve passenger experience

Marine Spatial Plan

- The States Assembly approved the Marine Spatial Plan that will benefit the Island's marine environment for species that live in, and Islanders who work and play in our territorial waters

Service Performance

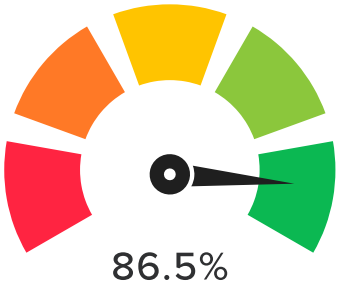
The measures included below represent a range of achievement across departments and types of outcome for Islanders

100% Target 100% Andium homes met the Decent Homes and Modern Facilities Standards	**80%** Target 85% Planning applications completed within target
75% Target 50% of Government Fleet using Electric Vehicles or carbon-reducing fuel	**4%** Target no more than 1% Duration of spills of untreated effluent released to environment (% of total time)
100% Target 100% of water quality testing achieved	**27%** Target 29% Island recycling rate

Performance highlights (continued)

Customer Feedback

Customer Satisfaction



Customer Satisfaction beat target again and bettered the 2023 score of 80.6%.

The measure is the proportion of customers saying they were “very satisfied” or “satisfied” with the service they had received.

Complaints

1,286 received

2023 was 1,639

Top three causes (change vs 2023)

- How you access our services 344 (-30%)
- Consistency of information 306 (+49%)
- Attitude and Behaviour 261 (-18%)

When things go wrong we endeavour to identify shortcomings and put things right quickly and to the satisfaction of the person complaining.

To improve ‘consistency of information’ actions taken include more training and updates for colleagues plus improved processes and controls to ensure accuracy.

Curbing growth in Public Expenditure

- Reductions in the cost of consultants, agency and other temporary workers. An external recruitment freeze for civil service positions at Grade 11 and above. Several senior-level redundancies all contributed to the commitment to curb growth of the public service
- Whilst the number of public sector workers increased in 2024, particularly in health care and teaching, the rate of increase was lower than the previous year, and there was a £10 million reduction in the costs of agency and other temporary workers
- The use of third-party consultancy decreased significantly in 2024, which can be seen in the reporting of expenditure in the Remuneration and Staff Report

Support For Strategic Projects

- The Funding Strategy for New Health Facilities was approved in the Budget 2025-2028, as was the purchase of the New Government Headquarters

Union Street office

- Centralisation of various government services in the new office will make them more accessible and efficient for Islanders and the public service
- This will release 10 office spaces from the Government estate, which will be sold to release capital, or tenancies ended to reduce revenue expenditure

Performance Report

Introduction

The Performance Report includes the following:

- The Chief Executive Officer’s Report
- How Islanders' Money Is Used
- Summary of performance
- Financial Review
- Sustainability Report

Annex 1 - Government Department Annual Reports

Where the seatbelt icon appears it indicates a principal or notable risk or Issue

Performance in 2024

Dr Andrew McLaughlin
Chief Executive Officer

As we reflect on the achievements of the Government of Jersey over the past year, we can take pride in the significant strides made towards enhancing public services, curbing growth in the public sector, and delivering on the priorities of the Council of Ministers (approved in May 2024 as part of the Common Strategic Policy 2024-2026).

In education, we made nutritious hot school meals available in all non-fee-charging primary schools, ensuring that every child receives a healthy meal as part of their day. The support for this included extensive logistical and infrastructure works across 16 schools and the recruitment and training of additional Catering Assistants.

Healthcare has also seen tremendous progress with the approval of funding for the new healthcare facilities programme as part of the 2025 Budget. We've demolished the outdated and unused healthcare buildings at Overdale and submitted the planning application for the new Acute Hospital, which has already been approved. Construction is set to begin in 2025, with the new facility expected to be completed by the end of 2028.

Islanders' health and well-being has been supported through initiatives like the GP fees subsidy, which reduces the cost of consultations, especially for low-income households and full-time students. Likewise, significant progress has been made in addressing violence against women and girls (VAWG) through the implementation of key recommendations from the VAWG Taskforce, including legislative reforms, awareness campaigns, and support services for victims.

Notably, the launch of the First Step Assisted Home Ownership Scheme, aimed at helping Islanders purchase their first home, has been a vital step in supporting affordable housing initiatives.

We also made significant progress in planning service reform and infrastructure development with new projects like the La Passerelle Secondary School Scheme, the Oakfield Sports Centre extension, sewage treatment works, and the Elizabeth Harbour development. Each of these projects will help shape a brighter, more sustainable future for Jersey, and they are just the start of much larger regeneration plans benefiting both current and future generations.

Jersey's commitment to fighting financial crime was also recognised with the release of the MONEYVAL report, which affirmed that our anti-money laundering and counter-terrorist financing measures are among the most effective globally.

While we've seen strong performance in customer satisfaction, we are always looking for ways to improve, and we continue to listen to feedback to ensure that we meet the needs of all Islanders. This has been particularly evident with the move to our new offices in Union Street where more Government services are accessible and available from one place than ever before. And I am pleased to report the highlights of our service performance show how we are continuously improving in critical areas such as mental health services, emergency response times, housing, and business support.

Finally, as part of our broader financial stewardship, we have taken decisive steps to curb public sector expenditure and growth, including reducing the reliance on consultants and temporary workers, an external recruitment freeze for civil service positions at Grade 11 and above, and several senior-level redundancies. This fiscal responsibility ensures that we continue to deliver essential services while managing public finances effectively.

As we look ahead, the Government of Jersey remains focused on delivering progress, curbing growth, and building a sustainable future for all Islanders. Thank you to all our dedicated civil servants, frontline colleagues, partners, and the public for your ongoing support and collaboration, as we continue to help improve Islanders' lives.

I commend the Performance Report to all interested parties.

Yours

Dr Andrew McLaughlin
Chief Executive Officer

Date: 28 April 2025

Scope of the Annual Report and Accounts

The Annual Report and Accounts contains a wide variety of information on the performance and finances within the States of Jersey Group.

Similar to other national governmental structures, the States of Jersey Group comprises a large, complex and diverse group of structures and entities which provide a very broad array of public services and vary widely in size, scope, budget, roles, and responsibilities. Some entities may also have their own constitutional and/or legal identity, inter-relationships, governance and accountability arrangements.

This constitutional and structural complexity, together with the breadth of public services provided, presents a challenge when compiling an Annual Report and Accounts that is understandable, meaningful and proportionate in terms of scope, length and detail.

In order to help make sense of this complexity:

- Many matters within the Annual Report and Accounts are the responsibility of the Government of Jersey. Where that is the case reference is made to 'Government of Jersey', which refers to the Ministers and the Ministerial Departments.

- Where this publication also covers the wider States of Jersey Group, or other entities or groups within the States of Jersey Group, references are made to the States of Jersey Group, the group of entities within the States of Jersey Group, or the entity itself.

- Many of the States of Jersey Group entities, organisations and bodies publish their own individual Annual Reports. Links to relevant websites can be found at States of Jersey Group entities and other organisations and bodies (gov.je).

The States of Jersey Group and the Accounting Boundary

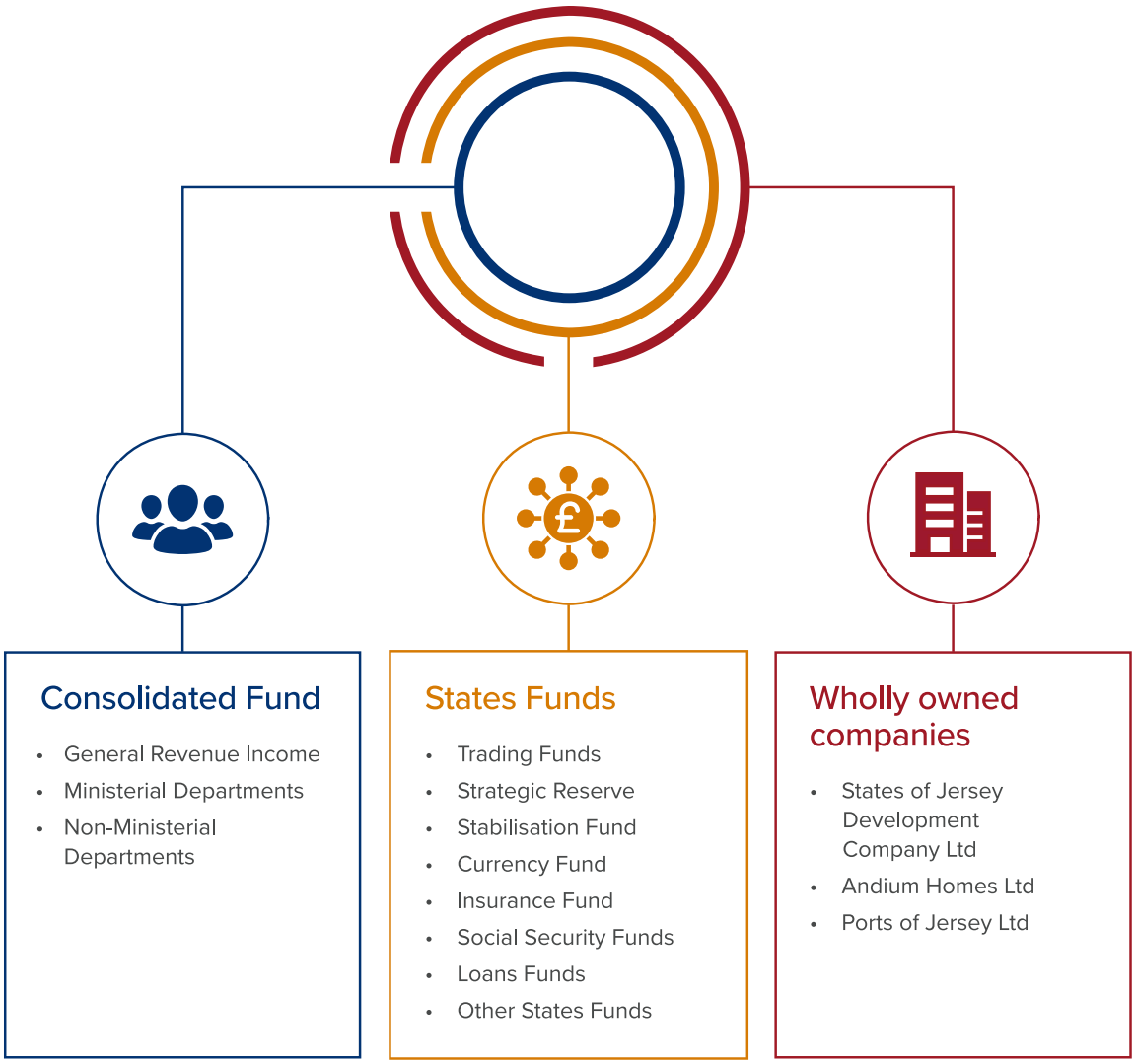
Consolidated Fund

The Consolidated Fund is the main fund through which the States collects taxes, other income, and spends money in providing services. Income received or due is accounted for in the Consolidated Fund, except where specified in Law. Expenditure from the Consolidated Fund is made via Ministerial and Non-Ministerial departments and is approved by the States Assembly in the Budget (Government Plan).

Core entities (Consolidated Fund plus States Funds)

In addition to the Consolidated Fund, other States Funds have been established for specific purposes under the Public Finances Law. Together these form the "Core Entities" of the States of Jersey.

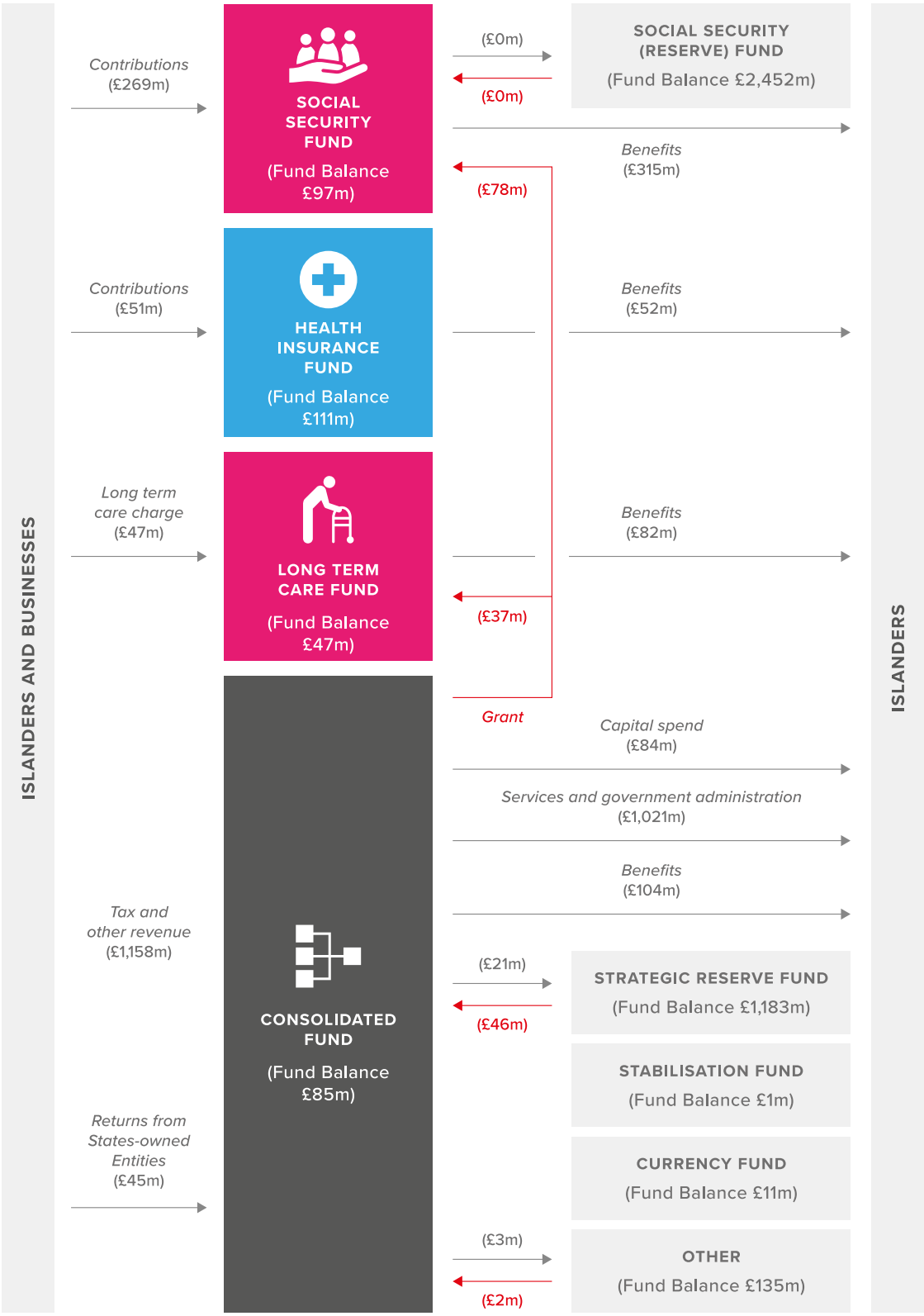
SOJ Group (Core Entities plus Wholly-Owned Companies]



Note 4.24 provides further information on the Accounting Boundary

How Islanders' Money Is Used

The diagram below demonstrates the cash inflows and outflows to and from Islanders and Businesses.



Key roles and responsibilities

The States Assembly, also known as the States of Jersey[1], is the parliament of Jersey. It is responsible for making new laws and regulations; approving the amount of public money to be spent every year; approving the amount of tax to be raised; and holding Ministers to account[2].

The States Assembly appoints the Council of Ministers ('CoM'), which comprises the Chief Minister and, in 2024, twelve Ministers.

The purpose of the CoM is to serve and represent the best interests of the Island and its citizens. In order to do this CoM must:

- provide strong, fair and trusted leadership for the Island and its people
- deliver positive and sustainable economic, community and environmental outcomes for Jersey
- ensure effective, efficient and sustainable management and use of public resources
- ensure the provision of modern and highly valued services for the public.

The functions of the CoM collectively include co-ordinating the policies and administration for which they are responsible as Ministers, discussing and agreeing policy which affects two or more of them, and prioritising executive and legislative proposals[3].

Each Minister is a corporation sole[4]. Their functions include carrying out their legislative responsibilities and, for the purpose of reaching policy decisions, providing policy direction to officers, having given fair consideration and due weight to informed and impartial advice from such officers[5]. The senior officer in any administration of the States for which a Minister is assigned responsibility (usually the Chief Officer of a Government Department) is accountable to that Minister in respect of policy direction[6].

The Chief Executive Officer ('CEO') is the Chief Executive to the CoM and Head of the Public Service. In this context, they are the principal advisor to the CoM and are accountable for the administration and general management of the public services and implementation of corporate and strategic priorities. As Principal Accounting Officer, the CEO must also ensure the probity and regularity of the finances and that resources are used economically, efficiently and effectively.

The CoM and Ministerial departments are collectively referred to as The Government of Jersey

The Accountability Report contains further information on the membership of CoM

1 Also known as the 'Assembly of the States of Jersey', the 'States of Jersey' or sometimes just 'the States'
2 What is the States Assembly? (gov.je)
3 Art. 18 of States of Jersey Law ('SOJL')
4 Art. 26 of SOJL
5 Art. 18(3A) of SOJL
6 Art. 26(6) of SOJL

Sustainable Wellbeing and the Future Jersey Vision

The Public Finances (Jersey) Law 2019 commits the Council of Ministers to take into account the sustainable wellbeing (including the economic, social, environmental and cultural wellbeing) of the inhabitants of Jersey ('Islanders') over successive generations when preparing the Budget (Government Plan) each year.

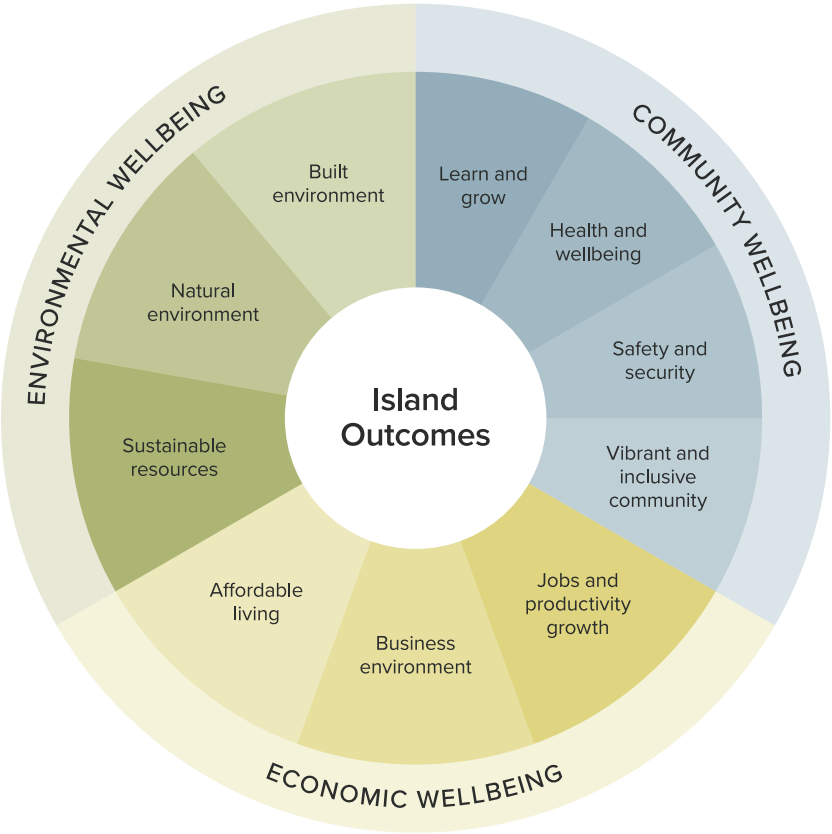
Future Jersey is a long-term vision for our Island. It is based around the Island Outcomes and was developed through a consultation with Islanders, combined with data on how Jersey is currently performing. The Common Strategic Policy 2024-26 which was approved by the States Assembly in May 2024 is based around the Future Jersey vision and the ten Island Outcomes.

The Future Jersey Vision

An Island loved for its beautiful coast and countryside, rich heritage, diverse wildlife and clean air, land and water. An Island where a sense of community really matters - a safe place to grow up and enjoy life. An Island that offers everyone the opportunity to contribute to, and share in, the success of a strong, sustainable economy.

Island Outcomes

The ten Island Outcomes within the Future Jersey vision are grouped in three 'Wellbeing Themes' (Community Wellbeing, Economic Wellbeing and Environmental Wellbeing)



The Jersey Performance Framework

The Jersey Performance Framework is used to manage the Government of Jersey's performance. It is underpinned by a shared ambition for the sustainable wellbeing of current and future Islanders.

The Jersey Performance Framework comprises:

- The Island Outcomes and Indicators; and
- Service Performance Measures

Progress over time towards the Island Outcomes and the sustainable wellbeing of Islanders over successive generations is monitored using the Island Outcome Indicators which are updated over time and published on gov.je.

Island Outcome Indicators (gov.je)

Service Performance Measures

Departments monitor how well they are delivering operational services through the use of Service Performance Measures which are published on gov.je.

Department Annual Reports include summaries and reference to the most significant measures of interest for the year.

Annex 1 - Government Department Annual Reports
Annual Service Performance Measures for 2024

The Common Strategic Policy

Each new Council of Ministers is required, at the beginning of its term of office, to lodge with the States Assembly 'a statement of its common strategic policy'. The Common Strategic Policy sets out the shared strategic policy of the Council of Ministers and is debated and approved by the States Assembly.

Common Strategic Policy 2024 – 2026

At the start of 2024 the Common Strategic Policy 2023-2026 of the previous Council of Ministers was in place. This was superseded following the appointment of a new Council of Ministers in January who lodged a proposed CSP for their term in office. Common Strategic Policy 2024-2026 was approved by the States Assembly in May 2024.

Our Priorities	Sustainable Wellbeing	Island Outcome
Extend nursery and childcare provision	Community Wellbeing	Learn and grow
Provide a nutritious school meal for every child in all States primary schools	Community Wellbeing	Learn and grow
Increase the provision of lifelong learning and skills development	Community Wellbeing	Learn and grow
Start building a new hospital at Overdale	Community Wellbeing	Health and wellbeing
Reduce GP fees	Community Wellbeing	Health and wellbeing
Implement the recommendations from the Violence Against Women and Girls Taskforce report	Community Wellbeing	Safety and security
Transition to a living wage	Economic Wellbeing	Affordable living
Provide more affordable homes for Islanders and more confidence for the rented sector	Economic Wellbeing	Affordable living
Keep Government fees, duties, and charges as low as possible to help Islanders with the cost of living in 2025	Economic Wellbeing	Affordable living
Reduce red tape, enhance opportunities for business and strengthen Jersey's international reputation	Economic Wellbeing	Business environment
	Economic Wellbeing	Jobs and productivity growth
Deliver a plan to revitalise Town	Environmental Wellbeing	Built environment
Reform the planning service to enable sustainable development in Jersey	Environmental Wellbeing	Built environment
Meet the Island's commitments to address the climate emergency through the implementation of the Carbon Neutral Roadmap	Environmental Wellbeing	Sustainable resources

Key documents

The following documents describe the political priorities; the agreed funding position for the year; and the plans to support delivery.

Common Strategic Policy ('CSP')

The shared policy of the Council of Ministers

CSP 2024-26 (adopted 21 May 2024) is applicable to the majority of the year following the formation of a new Council of Ministers in January 2024.

Budget (Government Plan)

Sets out the funding position for the Government, including income, and capital and revenue expenditure.

Prepared, debated and approved annually.

Adopted by the States Assembly on 14 December 2023 for 2024

Business Plans

Set out detailed plans to support the delivery of the Budget (Government Plan).

Helps Ministers and the CEO in holding Chief Officers to account for their delivery.

Published in summer 2024 following the formation of a new Council of Ministers in January 2024

Service Delivery

In 2024 there were nine Ministerial Departments (with their Ministers collectively known as the 'Government of Jersey') and nine Non-Ministerial Departments (which are responsible for areas such as the States Assembly and the Courts). These departments collectively employed a headcount of 8,755 (at 31 December 2024) which is approximately 13% of the Island's working age population.

Colleagues are a mixture of full-time and part-time, and permanent and fixed-term contracts, with flexibility very much at the forefront of workforce planning. These colleagues are supplemented by agency and locum staff, particularly in Health and Community Services, where necessary. The Government also spends money on contractors, either where it is struggling to recruit or where the need is for specialist expertise which it would not be cost-effective to employ directly. Difficulty in recruitment is a risk to service delivery, not just in "front-line" service areas like Health and Education, but also in "backroom" functions like Treasury and Exchequer. The staffing complement is a mix of civil servants (with roles ranging widely from, for example, Occupational Therapists, Biomedical Scientists and Social Workers to Waste Engineers, Customer Services Advisors and Policy Officers), Doctors and Consultants, nurses and midwives, uniformed services (like the Ambulance and Fire Services), teachers and lecturers, Crown Appointments (like the Bailiff and Attorney General) and other pay groups.

The Ministerial Departments work closely with their respective ministers to deliver Government policy. Ministers are responsible for policy decisions and departments deliver those decisions, with each department having an Accountable Officer who ensures spending is proper, regular and good value for money. Those Accountable Officers have regular meetings with their Minister(s) and make proposals to the relevant Minister where formal decisions are needed. On the rare occasions when Minister and Accountable Officer disagree on a proposed course of action, there is a process by which the Minister can direct the Accountable Officer, provided that the proposed action is legal.

Departments also work with many other bodies to deliver services to Islanders. Some of these are included within the "accounting boundary", which means their results are presented as part of this Annual Report and Accounts. Some are outside of that boundary and are paid by the States through grants or contracts for services. Bodies may be States Owned Entities or "Arm's Length Bodies".

Many of the States of Jersey Group bodies publish their own individual Annual Reports
States of Jersey Group entities and other organisations and bodies

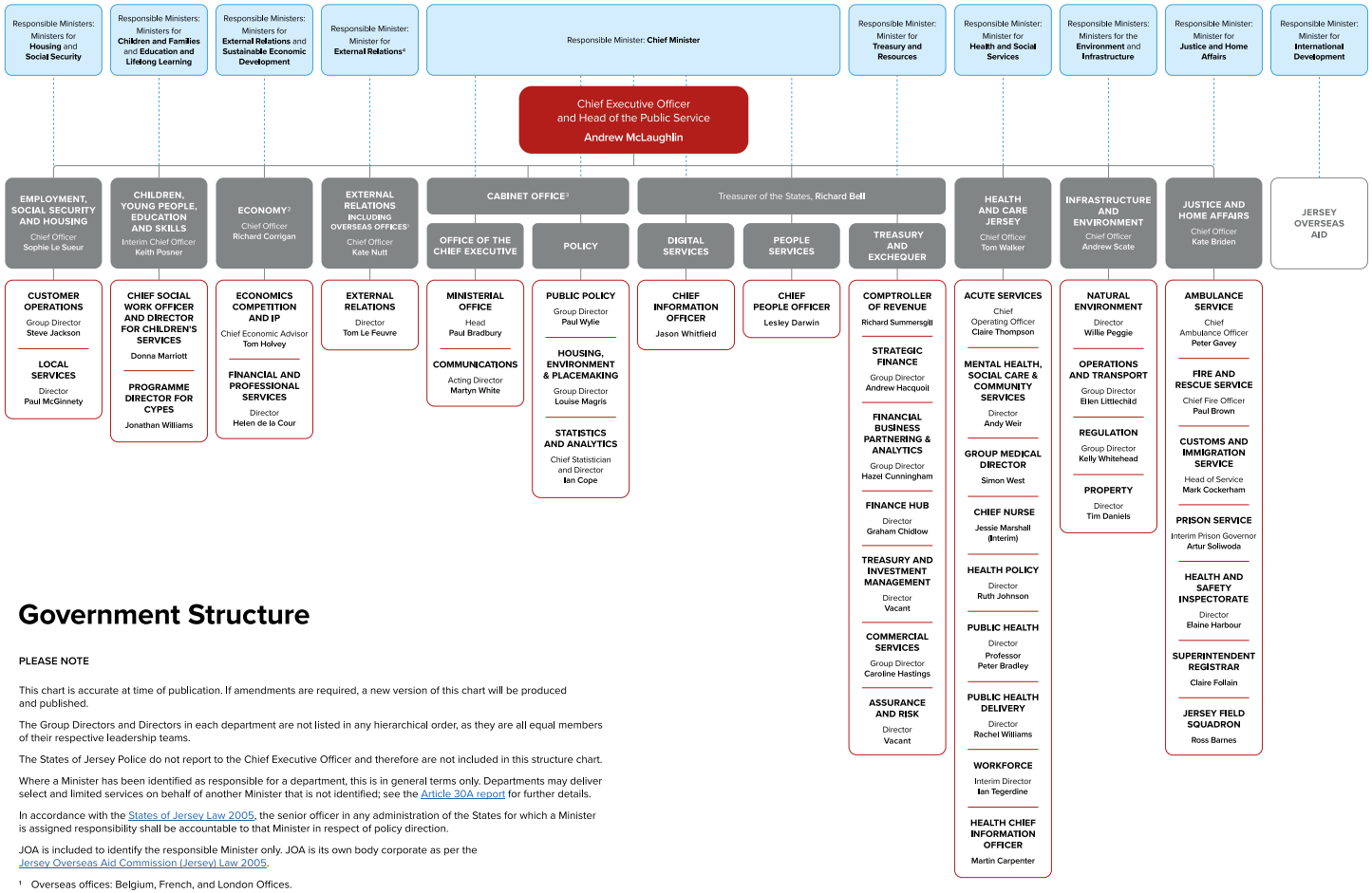
The Government also works closely with many other organisations that are not States-established or -controlled, though which serve Islanders. This group includes the twelve Parishes.

Comité Des Connétables | Jersey Parishes

The Government of Jersey

The Council of Ministers and ministerial departments are collectively referred to as the Government of Jersey

The chart to the right shows the organisation following departmental changes at the end of the year



Government Structure

PLEASE NOTE

This chart is accurate at time of publication. If amendments are required, a new version of this chart will be produced and published.

The Group Directors and Directors in each department are not listed in any hierarchical order, as they are all equal members of their respective leadership teams.

The States of Jersey Police do not report to the Chief Executive Officer and therefore are not included in this structure chart.

Where a Minister has been identified as responsible for a department, this is in general terms only. Departments may deliver select and limited services on behalf of another Minister that is not identified; see the Article 30A report for further details.

In accordance with the States of Jersey Law 2005, the senior officer in any administration of the States for which a Minister is assigned responsibility shall be accountable to that Minister in respect of policy direction.

JOA is included to identify the responsible Minister only. JOA is its own body corporate as per the Jersey Overseas Aid Commission (Jersey) Law 2005.

[1] Overseas offices: Belgium, French, and London Offices.
[2] Also includes the Local and Digital Economy teams.
[3] While the Chief Minister is responsible for the Cabinet Office, the Cabinet Office provides services to all Ministers, i.e., the development of policy, and Ministers remain responsible for policy direction in their areas.
[4] The Chief Minister holds concurrent responsibility for external relations.

February 2025

Government of JERSEY

Government of Jersey Performance Summary

The Government of Jersey performance summary is structured using the Sustainable Wellbeing Themes of Community Wellbeing; Economic Wellbeing; and Environmental Wellbeing.

For each Wellbeing Theme this report includes:

- The Island Outcomes
- The relevant Common Strategic Policy 2024-26 priorities
- A list of the key ministers and departments
- Delivery and performance highlights – with links to further details. For each Island Outcome the highlights included represent the most significant delivery activity against business plan objectives. The service performance measures included are representative of the range of performance within that Outcome.
- Key risk headlines taken from the Accountability Report that contains further details.

A separate section focuses on the 'Corporate Performance' of the Government of Jersey. This is because not every activity of Government contributes directly to the Island Outcomes, although they may have an indirect impact. Examples include activity to improve the customer experience, the efficiency and effectiveness of public services, the delivery of projects or programmes. Activity relating to environmental and social sustainability of the Government is described in the Sustainability Report.

Departmental performance is described in more detail in
Annex 1 - Government Department Annual Reports

Non-Ministerial Departments

A final section of the Performance Report contains highlights from Non-Ministerial Departments. These are non-executive and legal departments that form part of the public service though sit outside of the government department structure. They are a range of individual bodies that vary in size, have diverse, distinct and important roles and operate under different legislation. Their common feature is that accountability does not lie with Ministers. Accountable Officers for Non-Ministerial Departments, usually the Chief Officers, are accountable directly to the States Assembly through the Public Accounts Committee.

Non-executive and legal departments

Wholly-owned entities

Some references to the three wholly-owned entities* are also included in the Performance Report at relevant points, noting that these entities produce their own Annual Report and Accounts, published on their respective websites.

*Andium Homes Limited, Ports of Jersey Limited, The States of Jersey Development Company Limited
States of Jersey Group entities and other organisations and bodies (gov.je)

Community Wellbeing

Island Outcomes

Learn and grow	Health and Wellbeing	Safety and Security	Vibrant and Inclusive Community
Islanders are encouraged to learn and grow at all stages of their life.	Islanders enjoy long, healthy, active lives	Islanders feel safe and protected at home, work and in public	Islanders enjoy living in a vibrant and inclusive community

CSP Priorities for 2024-2026

- Extend nursery and childcare provision
- Provide a nutritious school meal for every child in all States primary schools
- Increase the provision of lifelong learning and skills development
- Implement the recommendations from the Violence Against Women and Girls Taskforce report
- Start building a new hospital at Overdale
- Reduce GP fees

Key Departments	Key Ministers
Cabinet Office	Chief Minister
Employment, Social Security and Housing formerly Customer and Local Services	Minister for Housing Minister for Social Security
Children, Young People, Education and Skills	Minister for Children and Families Minister for Education and Lifelong Learning
Economy	Minister for Sustainable Economic Development
Health and Care Jersey formerly Health and Community Services	Minister for Health and Social Services
Justice and Home Affairs	Minister for Justice and Home Affairs

Departmental performance is described in more detail in
Annex 1 - Government Department Annual Reports

Learn and Grow

Delivering for Islanders

11,478
children
in education
*GoJ schools and colleges

186,050
school meals
served
*Apr to Dec

390,000
loans from
the public library network

3,281
Young people
accessing Jersey Youth
Service

638
full time students
at Highlands
*aged 16-24

237
families
receiving Early Help
*at end of 2024

(CSP) Early Years

- Published Early Years Plan
- Increased nursery and childcare provision for 2-3 year olds with additional needs
- Best Start Jersey launched universal opportunities for development and progress reviews for all children
- Recruitment and retention improvements

(CSP) Lifelong Learning

- Duplicated training offerings removed
- Options trialled with students
- Promotion to “not in employment, education, or training” (NEET) people improved the provision
- Jersey Youth Service additional provision tailored to those hardest to reach

Children’s Service Improvement Plan

- Corporate parenting board strengthened
- Group created to improve the involvement of children and young people

(CSP) School meals

- Nutritious hot school meals rolled out to all primary schools, enabled by
  - building works in 16 primary schools
  - a pilot approach
  - recruitment and training of Catering Assistants
- Good uptake and positive benefits

Terms and Conditions of Education workforce groups

- Oversight group for improving T&Cs for school teachers
- Agreement to three-year pay award for school staff groups
- Commitment from SEB** to review T&Cs for school leaders
- Teaching Assistant Framework redesigned

** States Employment Board

Service Performance Measures

31 days	13.4%	73.2%
average waiting time for CAMHS assessment (CAMHS generic) Target less than 36 days	re-referrals to Children's Social Care in 12 months Target less than 17.1%	pupils achieving an English and mathematics GCSE (or equivalent) at grades 4 and above Target more than 69.3%
55 weeks	**42.9%**	**8.8%**
average waiting time for CAMHS assessment (neurodevelopmental) Target less than 13 weeks	long term placement stability (children who have been looked after for 2.5 years or more and have been in the same placement for 2 years) Target more than 74.8%	average rate of exclusions from school Target less than 4.2%

For further information on these and other delivery and service performance highlights see Annex 1 - Government Department Annual Reports

Health and wellbeing

Delivering for Islanders

44,517 Emergency Department attendances	**32,478** inpatient admissions*	**148,990** outpatient Hospital attendances*
8,266 procedures carried out*	**234,476** items from the Hospital Pharmacy	**2.2m** items prescribed Island-wide**
827 referrals to Children's Social Care Service	**1,145** referrals to CAMHS *Child and Adolescent Mental Health Services	**22,047** journeys completed by the Patient Transport Service
60 children looked after	**16** adult mental health bedrooms at Orchard Ward	**95,223** community contacts*** with Mental Health Service

Excluding private* * excl Hospital Pharmacy* **** Oct23 to Oct 24*

(CSP) New Healthcare Facilities (NHF)

- Demolition of the Overdale site completed
- Relocation of Samares Ward to St Ewolds
- Clinique Pinel open
- Planning and Funding for new Hospital approved

Quality and Safety

- Cardiology Pilot Programme selected to be part of UK National Quality Improvement initiative
- Increased transparency and accountability achieved through Advisory Board and Committee reporting
- New Maternity Unit open

Access to Care

- Significant improvements to the breast screening programme and free bowel screening expanded
- 20 digital health projects delivered, strengthening digital efficiencies and improving patient care

Prevention of Disease Initiatives

- Implementation of flu and Covid vaccine services to Primary Care (GPs and Pharmacies)

(CSP) GP charges

- Increased financial subsidy for GP surgery visits by an additional £10
- Reduction in patient fee from £12 to £10 for GP surgery visits for low-income households

Experience of Care

- Improvements to Patient Advice and Liaison Service (PALS) to increase usage and feedback
- Patient feedback identified good practice and areas for improvement
- Development of a Neuroinclusive Strategy, in partnership with Autism Jersey and other key stakeholders

Workforce and Culture

- Freedom to Speak Up Guardian helped staff more able to escalate concerns
- Beresford Street Kitchen and Thyme Out initiative supporting Islanders with learning disabilities and / or Autistic people into work

Community Initiatives

- Scheme to provide free period products within the community fully implemented

Service Performance Measures

7.2 days	94%	88%
Emergency length of stay	Referrals to Mental Health Crisis Team assessed within 4 hours	Referrals to Mental Health Assessment Team within 10 working days
Target less than 10 days	Target 85% or more	Target 85% or more

812	11%	63%
Patients waiting over 52 weeks for first outpatient appointment	Did Not Attend rate (adults only)	Elective theatre utilisation
Target fewer than 333	Target less than 8%	Target more than 85%

For further information on these and other delivery and service performance highlights see Annex 1 - Government Department Annual Reports

Safety and Security

Delivering for Islanders

11,653
incidents attended by States of Jersey Ambulance Service

1,176
incidents attended by States of Jersey Fire and Rescue Service

31,344
calls handled by the Emergency Services Control Centre

£885k
value* of drugs seized by Jersey Customs and Immigration Service
*estimated

155
daily* population at HMP La Moye
*average

45
cyber security incidents
Support provided to Islanders and organisations

(CSP) Violence Against Women and Girls (VAWG)
- Strong progress made against the VAWG Taskforce recommendations
- Legislative reform, immigration policy, centralised dataset development, victim-survivor support, healthcare provider training, and awareness campaigns

Building a Safer Community (BASC)
- BASC Framework launched in March 2024
- Partnership across 19 data functions within government and the wider community
- Schools Education Programme launched to improve students' understanding
- Delivered the Prison Services "7 Pathways" support to reduce reoffending

Incident responses
- Completion of Haut du Mont Personal Effects Recovery Phase
- Response to explosion at a Mont Pinel house
- Updates made to emergency response plans

Jersey Cyber Security Centre (JCSC)
- Status of the JCSC is moving to support that of a statutory organisation
- Cyber security legislation developed for lodging in a future year
- Achieved Trusted Introducer accreditation

Jersey Customs and Immigration Service
- Tackled organised crime, including the dismantling of a drug syndicate following a lengthy in-depth investigation

States of Jersey Ambulance Service
- Electronic Patient Record (Form) system delivered, allowing ambulance staff to digitally record patient interactions whist on scene

States of Jersey Fire and Rescue Service
- Implementation of Grenfell Tower Phase 1 recommendations

States of Jersey Prison Service
- New Prison Healthcare Model implemented

Service Performance Measures

6min 44sec	55.85%	7.3 hours
Ambulance Category 1 average response times Target less than 7 minutes	Fire and Rescue emergency response within 10 minutes Target 50.9%	Average time that prisoners spend out of the cell per day Target 5.5 hours

44%	78%	82.9%
employment in place for convicted prisoners when leaving prison Target 100%	discharge plan in place for convicted prisoners Target 98%	ESCC* calls answered within 10 seconds * Ambulance and Fire and Rescue Emergency Services Control Centre Target 90%

For further information on these and other delivery and service performance highlights see Annex 1 - Government Department Annual Reports

Vibrant and inclusive community

Delivering for Islanders

61k
Island residents visiting heritage sites

10.8m
exercise minutes facilitated
in Active Sports Centres

23
athletes granted support funding
Value £104k

47
grants to fund Connect Me community

22
actions completed under the disability strategy

33k+
visits to the community ice rink (JDC)

1000+
Islanders and visitors enjoyed Hola Friday! DJ nights on Trenton Square
Jersey Development Company

100+
attended weekly Tai Chi and Yoga sessions
at Marina Gardens over the summer
Jersey Development Company

4
local schools' A-level art students invited to paint murals on the underpass
Jersey Development Company

Royal Visit

- Their Majesties the King and Queen visited in July. The last visit of the Monarch to Jersey was in 2005 and this was also the first King to be hosted and accommodated overnight on the Island since 1649 when Jersey provided loyal sanctuary to Charles II during the Civil War.

- The States approved an Act to specify that Monday 15 July 2024 was a public holiday and a number of community events were held to mark the occasion.
- The Royal Visit Expo offered an opportunity to present Jersey's innovative approaches to sustainability and environmental stewardship. The Expo showcased Jersey's efforts in addressing biodiversity challenges and the climate emergency.

The Power of Sport

- A ministerial group for sport and physical activity was established
- Funding and delivery of sport realigned and a review of safeguarding undertaken
- Jersey Sport were commissioned to deliver a pilot performance sport programme

Service Performance Measures

6.9%	**237k**
More passenger bus journeys Target +5%	Active membership swipes at sport facilities Target 260k

For further information on these and other delivery and service performance highlights see Annex 1 - Government Department Annual Reports

Economic Wellbeing

Island Outcomes

Affordable Living	Business Environment	Jobs and Productivity Growth
Islanders are able to afford a decent standard of living	Jersey is an attractive place to do business	Islanders benefit from a strong economy and rewarding job opportunities

CSP Priorities for 2024-2026

- Transition to a living wage
- Provide more affordable homes for Islanders and more confidence for the rented sector
- Keep Government fees, duties, and charges as low as possible to help Islanders with the cost of living in 2025
- Reduce red tape, enhance opportunities for business and strengthen Jersey's international reputation

Key Departments	Key Ministers
Economy	Minister for Sustainable Economic Development
External Relations	Minister for External Relations
Employment, Social Security and Housing formerly Customer and Local Services	Minister for Housing Minister for Social Security
Treasury and Exchequer	Minister for Treasury and Resources

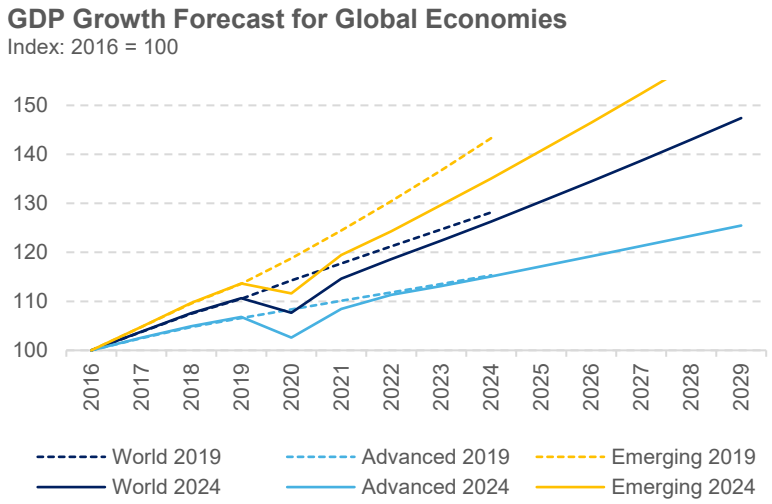
Departmental performance is described in more detail in Annex 1 - Government Department Annual Reports

Economic context

The international economic outlook

The outlook* for global growth remains stable but below pre-pandemic levels. The sharp and synchronised tightening of monetary policy has successfully brought inflation down from its 2022 peak to close to central bank targets with the global economy remaining resilient.

*at February 2025

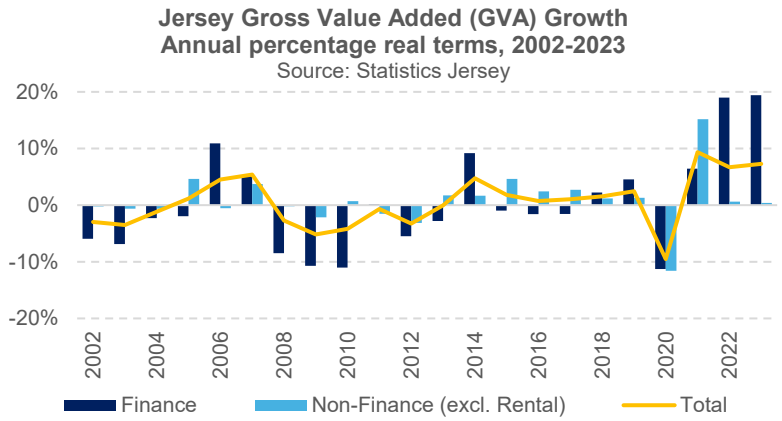


Downside risks remain. Regional conflicts have escalated and protectionist policies have increased. There is a risk of monetary policy remaining tight for too long as well as the slowdown in the Chinese economy being deeper than previously expected.

Whilst inflation is past its peak, the International Monetary Fund (IMF) has advised that vigilance remains key. Inflation in services remains twice as high as it was pre-pandemic and supply disruptions risk inflationary pressures. Fiscal resources in many countries are depleted as government support has been used to mitigate against recent economic shocks leaving many governments in a vulnerable position in managing future shocks, as well as vulnerable to long-term real interest rates. Structural reforms to improve growth prospects and lift productivity are recommended by the IMF.

Jersey's economic outlook

The economy grew by 7.0% in 2023 in real terms and at basic prices. This was faster than other advanced economies. Growth was driven by profits in the financial services sector – specifically in the banking sub-sector – due to increases in net interest margins.



Excluding the financial and insurance activities sector, the rest of the economy grew by 0.4% in real terms.

The number of people Actively Seeking Work (ASW) was 670 in June 2024. This was slighter higher compared to a year earlier and around 200 fewer than pre-pandemic levels. Job vacancies remain at or around pre-pandemic levels. Jersey's economy is at, or near to, full employment.

Average earnings in 2024 increased in real terms for the first time since 2020 by 1.3%. Inflation, as measured by the Retail Prices Index, fell to 2.5% in December 2024.

Affordable living

Delivering for Islanders

33,427
Old Age Pension claims*
Value £251m

5,244
Income Support claims*
Value £78m

525,000
days
Short Term Incapacity Benefit paid
Value £19m

1,548
Long-term Care claims*
Value £83m

4,981
Long-term Incapacity Allowance and Invalidity Benefit claims*
Value £32m

410,000
medical benefits consultations
Value £18.7m

130
new homes at The Limes
and major refurbishment of 12 homes on the same site

37
homes purchased through the First Step assisted purchase scheme

295
tenancies supported by Andium's Specialised Services Team

* at year end 31 Dec 2024

(CSP) Transition to a living wage

- In line with CSP commitment to move towards a living wage, the States Assembly approved changes to employment legislation to achieve a minimum wage target of two-thirds of the median wage in 2026
- Decision to increase Minimum Wage to £13/hr from 1 April 2025
- One-off payment to just under 300 registered, employed, islanders with less than five years residency to support the transition towards a Living Wage

(CSP) Affordable homes and rented sector

- First Step assisted home ownership scheme launched, making use of £10m allocated in the Government Plan to help islanders afford to buy their first home
- New Rented Dwelling Licensing Scheme to improve rental accommodation standards

(CSP) Government Fees, Duties and Charges kept as low as possible

- Alcohol duty frozen for 2025; more small distillers now eligible for the 50% reduced rate
- Income tax allowances have risen by 3.6% to £20,700 for single taxpayers

Service Performance Measure

96.5%

Income Support new claims set up within Service Level Agreement
Target 95%

For further information on this and other delivery and service performance highlights see Annex 1 - Government Department Annual Reports

Business environment

Delivering for Islanders

573
food premises inspected

2m
people travelled through Ports of Jersey's gateways to and from the island

432,941
tonnes of freight through the commercial port

145k+
written enquiries from customers answered by Treasury and Exchequer
plus 71k phone enquiries

23k
personal taxpayers helped at the Personal Tax Helpdesk

19.3+ million
lines of taxpayer data sent internationally to partner jurisdictions
across CRS and FATCA

17,488
commercial aircraft movements

2,207
ship arrivals

50,173
tonnes of fuel through the commercial port

MONEYVAL

- Jersey's Fifth Round Mutual Evaluation Report was published by The Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism (MONEYVAL)
- This concluded several years' worth of work, demonstrating Jersey's commitment to anti-money laundering and the production of counter-terrorist financing measures
- Aligned to this, legislation was adopted by the States Assembly in relation to transparency

Selection of a new ferry operator

- Passenger and freight services on both northern (UK) and southern (France) routes
- Supports the development of Jersey's supply chain, businesses, visitor economy and communities

Pillar 2

- Legislation to implement a Pillar 2 Income Inclusion Rule and Multinational Corporate Income Tax Work was passed by the States Assembly

Service Performance Measures

99.1%	93.4%	92%
international sanctions notifications published within one business day Target 90%	Business Licensing applications turned around within SLA Target 90%	of food businesses rated as 3 star or above Target 97%

Supply Chain - Geopolitical and local issues could result in difficulty sourcing strategic and critical supplies. The recent contract award for ferry services has provided some assurance over this risk. See the Corporate Governance section of the Accountability Report for further details.

For further information on these and other delivery and service performance highlights see Annex 1 - Government Department Annual Reports

Jobs and productivity growth

Delivering for Islanders

67,770 working age population (Estimate Dec 2023)	**85** rural enterprises supported	**44** marine enterprises supported
112 Back To Work training sessions delivered	**1,013** people attended Back To Work training	**419** people supported into sustained employment

(CSP) Enhance opportunities for business

- Response to Jersey Business "Barriers to Business" report published
- 60% of the actions have been delivered or are well under way

Rural and marine sectors

- Interventions designed to improve social, environmental and economic outcomes
- Deployed investment from recapitalised agricultural loans fund
- Deployed Fishing Vessel Safety 'credits' as part of the Marine Support Scheme
- Strengthened French agricultural exchanges at Summits

Launch of Jersey Connections

- Aiming to build a global network of people who have a connection to Jersey, either through birth, work, or education
- The goal is to foster a sense of community among individuals, promote Jersey as a desirable place to live and work, and leverage the network for social, cultural, and economic benefits

Service Performance Measures

74.7%	78	567,750
Sustainability of permanent Job Starts greater than 6 months Target 70%	Net Promotor Score for Jersey Business Target 50	Optimise/ increase Island visitor numbers Target 600,000

For further information on these and other delivery and service performance highlights see Annex 1 - Government Department Annual Reports

Environmental Wellbeing

Island Outcomes

Built Environment	Natural Environment	Sustainable Resources
Jersey's built and historic environment is valued and enjoyed	Jersey's unique natural environment is protected for future generations	Jersey's natural resources are managed and used responsibly

CSP Priorities 2024-2026

- Deliver a plan to revitalise Town
- Reform the planning service to enable sustainable development in Jersey
- Meet the Island's commitments to address the climate emergency through the implementation of the Carbon Neutral Roadmap

Key Departments	Key Ministers
Cabinet Office	Chief Minister
Employment, Social Security and Housing formerly Customer and Local Services	Minister for Housing Minister for Social Security
Economy	Minister for Sustainable Economic Development
Infrastructure and Environment	Minister for Infrastructure Minister for the Environment

Departmental performance is described in more detail in
Annex 1 - Government Department Annual Reports

Built Environment

Delivering for Islanders

355 miles
underground drainage pipes and tunnels maintained

867
active sites* managed
*land, infrastructure, buildings

6.9km
of roads resurfaced

12,800
planned maintenance activities undertaken

2,298
remedial maintenance tasks undertaken

9,650
reactive maintenance tasks undertaken

1,200
Building applications processed

1,300
Planning applications processed

71%
overall satisfaction rate for revised Waterfront plans
Jersey Development Company

(CSP) Plan to revitalise Town

- A Retail Roadmap was published to attract retail businesses to Jersey, aimed at encouraging retailers to expand or invest in Jersey

Schools

- New town primary school engagement with key stakeholders
- Mont à L'Abbé Secondary School project site secured by purchase of an adjacent field

Andium Homes

- Delivered The Limes development
- 619 new homes under construction with delivery due over 2 years
- Contracts to deliver 200+ new homes within the next four years, including much needed 3-bedroom family houses

(CSP) Reform of the planning service

Improvements made since the MacKinnon Report on the Planning Service:

- 30% drop in pending applications
- 86% determinations within target time
- Validations timescale improved by 80%

Extension of Oakfield Sports Centre

- For relocation of sports from Fort Regent
- Enabling works complete and construction of steelwork frame for the sports hall started

Jersey Development Company

- Planning consent for 139 new homes on South Hill
- Advancing designs for the first phase of the regeneration of Fort Regent
- Stakeholder engagement on revised Waterfront plans showed broad support for the proposals

Sewage Treatment Works

- Completed Bio-Solids Storage Facility at Bellozanne to support the treatment and recycling of sewage sludge
- West Park Surface Water Outfall operational to ensure surface water is efficiently discharged into St Aubin's Bay
- Submitted planning application for Bonne Nuit Sewage Pumping Station to replace the existing Treatment Plant
- Submitted planning application for a Maufant Strategic Storage tank
- Acquired land and submitted planning application submitted for a St Peter strategic storage tank
- Design work for 2.5km of sewer upsizing from Sion to Bellozanne has been completed

- Ports of Jersey Plans for **redevelopment of Elizabeth Harbour** approved
- **A new 10 year contract** was awarded to LibertyBus

Service Performance Measures

100%	6.86%	80%
Andium homes met the Decent Homes and Modern Facilities Standards Targets 100%	Increase in passenger bus journeys Target 5%	Planning applications completed within target Target 85%

Capacity for liquid waste disposal - The new Sewage Treatment Works is now complete. Liquid waste is being prioritised in Budget funding to 2026. See the Corporate Governance section of the Accountability Report for further details.

For further information on these and other delivery and service performance highlights see Annex 1 - Government Department Annual Reports

Natural environment

Delivering for Islanders

260
Asian Hornet nests destroyed

1,369
cattle tested for bovine tuberculosis (TB)

1,528
public weather broadcasts
on BBC local Radio

Marine Spatial Plan

- Approved by the States Assembly
- Benefits the Island's marine environment for species that live in, and Islanders who work and play in, our territorial waters

Natural Environment Team

- Developing changes to the Animal Welfare (Jersey) Law 2004, to reflect modern practices and improve animal welfare standards

Follow-up to 2023's Storm Ciarán

- The storm caused widespread damage, including fallen trees, flooding, and structural damage to paths and infrastructure
- Significant repairs to the Railway Walk in St Brelade were completed

Service Performance Measures

100%	4%
Keeping the 70 kms of dedicated footpaths and multi-user paths safe according to requirements of the Government Insurance and national guidelines	Duration of spills of untreated effluent released to environment Target no more than 1% of total time

For further information on these and other delivery and service performance highlights see Annex 1 - Government Department Annual Reports

Sustainable Resources

Delivering for Islanders

1 million
vehicle visits to
the Household Recycling Centre

10 million m^3
waste water
treated

Offshore Windfarm

- States Assembly agreed a Proposition to pursue a development
- Project presented to Annual Summits in Brittany, La Manche and Normandy
- Active engagement with the public and stakeholders regarding the potential development

Water quality testing

- Groundwater, surface water and coastal waters is monitored to a timetable
- Regular sampling and analysis to standards set by local and international bodies
- Ensures water quality is maintained for different uses

Service Performance Measures

75%	100%	27%
of Government Fleet using EV or carbon-reducing fuel Target 50%	of water quality testing achieved Target 100%	Island recycling rate Target 29%

For further information on these and other delivery and service performance highlights see Annex 1 - Government Department Annual Reports

Corporate Performance

Key Departments	Key Ministers
Cabinet Office	Chief Minister
Treasury and Exchequer	Minister for Treasury and Resources

Support for political change

The Cabinet Office convened the Government's policy advisors to support the evidence, debate and agreement of a new Common Strategic Policy 2024-26. The CSP was approved by the States Assembly in May 2024 and identified 13 achievable and affordable actions which must be delivered by mid 2026.

Following publication of the CSP, a prioritisation process for the Government's Legislative Programme was undertaken. This identified 128 potential legislative projects, against an annual delivery capacity of approximately 50. The 128 were therefore prioritised and reduced to a more achievable number of 59 items, which aim to be lodged by early 2026.

Customer feedback

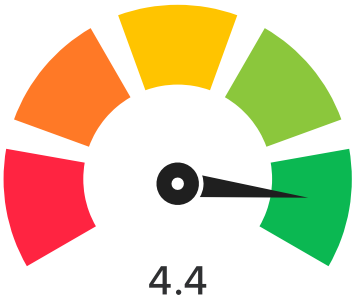
4,288
pieces of feedback received

12,624
customer satisfaction surveys received

2,366
compliments received

Customer effort score

How easy was it
to get the help you needed?

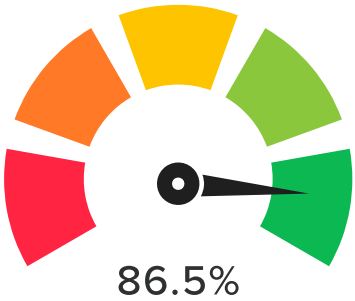


The 2024 Customer Effort Score once again beat the target of 4 out of 5 customers who complete the surveys scoring the interaction they had as 'easy' or 'fairly easy'

In 2023 the score was 4.1

Customer satisfaction

How satisfied were you
with the service you received?



Customer Satisfaction also beat the target of 80% for customers saying that they were 'very satisfied' or 'satisfied' with the service they had received

In 2023 the score was 80.6%

Complaints

1,286 received

2023 was 1,639

Top eight themes
with more than 50 complaints

Theme	2024	2023
How you access our services	344	492
Consistency of information we give you	306	206
Attitude and behaviour of our employees	261	319
Time taken	153	198
Care received	144	189
Mistake was made by us	142	196
Property and assets	125	100
Appointments, admissions and discharge procedures	57	136

some complaints cover more than one theme

Turning feedback into action

Feedback helps us to understand what we're doing well and where we can improve. Whether it's a comment, complaint, compliment, or suggestion, every bit of feedback is important because it guides us in providing better services for everyone.

A few of the actions we have taken as a result of feedback

- Public toilets now open year-round
- A payment machine in the court building
- More accessible online forms

What we do with your feedback

Actions taken to improve 'Consistency of information' include additional training and updates to colleagues to ensure correct information provided, and reviewing processes to ensure the right controls are in place to ensure accuracy and prevent errors.

Outcome of complaints following investigation and closure

Description	Meaning	Volume
Upheld	Investigation confirms the customer's experience or concern raised in the complaint	386
Partially upheld	Investigation confirms part of the customer's experience or concern raised in the complaint	282
Not upheld	Complaint was not found to be valid after investigation	236
Outcome not achievable	We couldn't address the customers complaint because we have insufficient information to take any action (eg the customer remained anonymous) or it is not possible to meet their expectations with the solution they sought	92

19 complaints were referred to the States Complaint Panel in 2024. This is an increase from the 12 that were referred in 2023.

Customer feedback policy

Financial management

Curbing growth in public expenditure

- Existing budgets were reprioritised to deliver objectives
- New controls introduced to reduce reliance on, and costs of, consultants, agency and other temporary workers
- External recruitment freeze introduced (see People below)

Support For Strategic Projects

- Funding strategies for key government projects, such as new health facilities and headquarters, were supported
- Includes securing revolving credit facilities and refining cash flow plans

Debt Issuance

- The hospital's long-term funding strategy includes issuing up to £500m in long-term debt
- A revolving credit facility provides flexibility to issue debt at the optimal time
- Sustainable structures are aligned with Jersey's Debt Framework to minimise costs while maintaining prudent risk management

Deliver Key Tax Changes

- Transition to independent taxation for couples by 2026 involves system upgrades, new joint tax returns, and communication plans.
- Efforts are ongoing to implement tax collection changes and ensure alignment with international reporting standards

Uninsured losses - Considerable work has been undertaken to reduce the level of risk exposure, including the Insurance Strategy and Implementation Plan. See the Corporate Governance section of the Accountability Report for further details.

Digital

Plan implemented to reduce the number of digital and technological projects to an achievable level

- A response to several significant challenges to the IT infrastructure
- Included the top 30 percent ranked projects of each department

Regulation of Digital Assets (RIDA) is part of the wider Government Digital Transformation Programme

- Aims to modernise IT infrastructure across various government departments
- Environmental and Consumer protection were the main focus in 2024

Cyber Defence - Government continues to review and improve its security through technology transformation. See the Corporate Governance section of the Accountability Report for further details.

Frontline IT services - Areas of focus are receiving prioritised funding as part of the Budget (Government Plan). See the Corporate Governance section of the Accountability Report for further details.

People

Measures

65.3%
completion of the performance management process
2023 was 37.2%

136
people completed the World Class Manager Programme

646.6 "Good"
BeHeard staff survey score
2023 was 630.6

15
Apprentices taken on

200+
carbon literacy qualifications

606
volunteering hours

Curbing growth of the public service

- Reduced reliance on external consultants; a recruitment freeze for civil service positions at Grade 11 and above; and several senior-level redundancies all helped to curb growth
- Back office functions such as the Cabinet Office were right-sized
- Reduction in layers of senior management

Management of Health and Safety: there was non-compliance with some minimum standards. An improvement plan is in place.

Compliance with Data Protection Law: The risk of breaches of the Data Protection (Jersey) Law 2018 was stable in 2024 and is anticipated to decrease in 2025.
See the Corporate Governance section of the Accountability Report for details.

For further information on Remuneration and Staff see the Accountability Report

Union Street office

- Multiple government departments moved into the building towards the end of the year. This modern facility centralises various government services, making them more accessible and efficient for both the public and civil servants. Bringing multiple government departments under one roof simplifies access to services for Islanders.
- The moves will release 10 office spaces from the Government estate, which will be sold to release capital or tenancies ended to reduce revenue expenditure
- The full impact and benefits of the move into a modern BREEAM excellent rated and an EPC (Energy Performance Certificate) 'A' energy-rated building will be seen after 12 months' occupancy, including an expected reduction in carbon emissions.
- The teams that moved now use 20 print and copy devices rather than 57 previously. It is estimated this will reduce the power consumption for printing by 58% in 2025.

For further information on Delivery and Service Performance highlights see
Annex 1 - Government Department Annual Reports

Non-Ministerial Departments

A number of non-executive and legal departments form part of the public service though sit outside of the Government Department structure. They comprise a range of individual bodies described collectively as Non-Ministerial Departments. They vary in size, have diverse, distinct and important roles and operate under different legislation. The common feature is that accountability does not lie with Ministers. Accountable Officers for Non-Ministerial Departments are accountable directly to the States Assembly (through the Public Accounts Committee).

Below are some numerical highlights from 2024. Summary reports are available in Annex 2 – Non-Ministerial Department Reports and on their websites. A number of the Non-Ministerial Departments also publish their own annual reports.

Non-executive and legal departments
Annex 2 – Non-Ministerial Department Reports

Non-Ministerial Departments

The States Greffe	Judicial Greffe	Viscount's Department
Law Officers' Department	Bailiff's Chambers	Office of the Lieutenant-Governor
Probation and After-Care Service	States Official Analyst	Comptroller and Auditor General (C&AG)

Delivering for Islanders

36
States Assembly meeting days supported
States Greffe

20
Assize trials
Judicial Greffe

78
inquests completed
Viscount's Department

£3,133,204
funds repatriated to overseas jurisdictions
Law Officers' Department

466
Royal Court days delivered
Bailiff's Chambers

93
Scrutiny and PAC* Public Hearings supported
and **12** Reports presented
States Greffe

1
Royal visit of Their Majesties
Office of the Lieutenant-Governor

16,000+
hours of community service
Probation and After-Care Service

4,278
samples analysed
Official Analyst

Buckingham palace icon created by ultimatearm from flaticon.com

** Public Accounts Committee*

Financial Review

This Financial Review section provides a summary financial analysis of the consolidated group, with additional information about the performance of the “Consolidated fund” – through which most income and expenditure approved by the States Assembly flows.

Subsidiary Companies also produce their own annual reports which include more detail on their financial performance.

Overview

Consolidated Fund

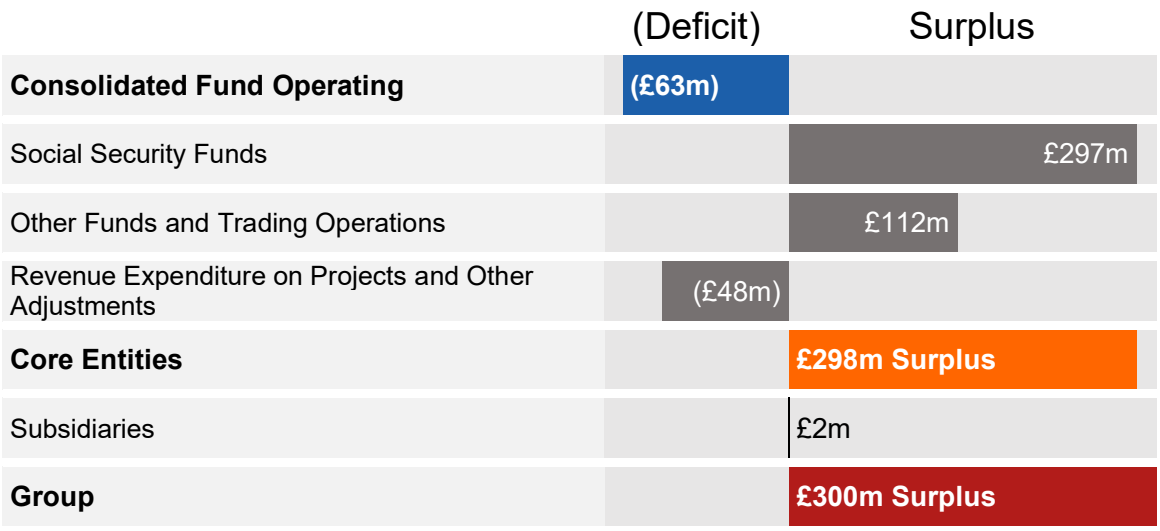
The Government Plan 2024-2027 anticipated a deficit, due to the reintroduction of the States Grant to the Social Security Fund. Additional spending on Health Care and other pressures have resulted in an increased deficit position. Revenue spending on projects are not included in the Operational deficits but are recognised in the overall Group Surplus.

Core Entities

Core Entities include the Consolidated Fund, various States Funds, and Trading Operations. The positive result reported by Core Entities, a surplus of £298 million, is primarily attributed to valuation gains on investments held within the Funds, notably the Strategic Reserve and Social Security (Reserve) Fund.

States of Jersey Group

The States of Jersey Group includes the Core Entities as well as fully consolidated subsidiaries - Andium Homes (£10 million surplus), Ports of Jersey (£8 million deficit), and the States of Jersey Development Company (£1 million deficit).
After accounting for consolidation adjustments, the Group as a whole delivered a total surplus of £300 million for the year.



The States of Jersey Accounting Boundary

The 2024 Annual Report and Accounts presents the financial outturn for the States of Jersey Group, as well as the outturn for the income and expenditure approved by the States Assembly. This section of the report provides background information about the services and activities those figures represent, setting out what is and what is not included in the Group and States of Jersey's accounts.

Government Departments	Non-Ministerial Bodies
Cabinet Office	Bailiff's Chambers
Children, Young People, Education and Skills	Judicial Greffe
Employment, Social Security and Housing (formerly Customer and Local Services[1])	Law Officers' Department
Department for the Economy	Office of the Comptroller and Auditor General
Health and Care Jersey (formerly Health and Community Services[1])	Office of the Lieutenant Governor
Infrastructure and Environment	Probation Department
Justice and Home Affairs	Viscount's Department
Treasury and Exchequer	
External Relations	
The States Assembly and its Services	**Other**
Assemblee Parlementaire de la Francophonie - Jersey Branch	Jersey Overseas Aid
Commonwealth Parliamentary Association - Jersey Branch	Official Analyst
States Funds	
Dwelling Houses Loan Fund	Insurance Fund
Assisted House Purchase Scheme	Jersey Reclaim Fund
99 Year Leaseholders Fund	Climate Emergency Fund
Agricultural Loans Fund	Ecology Fund
Tourism Development Fund	Hospital Construction Fund
Channel Islands Lottery (Jersey) Fund	
Jersey Innovation Fund	**Social Security Funds**
Housing Development Fund	Health Insurance Fund
Criminal Offences Confiscation Fund	Social Security Fund
Civil Asset Recovery Fund	Social Security (Reserve) Fund
Technology Accelerator Fund	Long-Term Care Fund
Strategic Reserve	Jersey Dental Scheme
Stabilisation Fund	**Trading Operations**
Currency Fund (comprising Jersey Currency Notes and Jersey Coinage)	Jersey Car Parking
	Jersey Fleet Management
Consolidated Subsidiary Companies	
States of Jersey Development Company (and its subsidiaries)	
Andium Homes Limited (and its subsidiaries)	
Ports of Jersey Limited (and its subsidiaries)	
Strategic Investments (not consolidated however elected to be held at Fair Value through other Comprehensive Income)	
Jersey Electricity PLC	
JT Group Limited	
Jersey Waterworks Company Limited	
Jersey Post International Limited	

Consolidated Fund

Core entities

Group

[1] During the year, Customer and Local Services was renamed Employment, Social Security and Housing, while Health and Community Services was renamed as Health and Care Jersey. In these financial statements, the departments are referred to by their new names. However, for consistency with the Government Plan, their Heads of Expenditure retain their original designations.

Consolidated Fund

The Consolidated Fund is governed by the Public Finances (Jersey) Law 2019 and is the fund through which the majority of the States' income and expenditure is managed, including Net General Revenue Income and departmental income and expenditure.

The Government collects taxes and other levies to fund the provision of a wide range of public services which it administers. These include health care, education, social security, the administration of justice, the provision and maintenance of infrastructure, the protection of the environment and support for the economy, agriculture, fisheries, arts, culture and sport. These functions are primarily carried out by Government and Non-Ministerial departments.

Core Entities

In addition to the Consolidated Fund, the States can designate any distinct area of operation as a States Trading Operation. Estimates for Trading Operations are approved in the Government Plan.

In addition to the Consolidated Fund, the Public Finances (Jersey) Law 2019 names two States Funds – the Strategic Reserve Fund and the Stabilisation Fund. The Public Finances (Jersey) Law 2019 also allows the States to establish other States funds for specific purposes. These are usually established by legislation or a States Assembly decision. A full list of the funds and the net asset values held in them is provided later in this section. Social Security funds are also included as Core entities.

Subsidiary Entities

Three subsidiary companies are consolidated based on the level of control exerted by the Government of Jersey.

Andium Homes Limited The wholly owned social housing provider. It is Jersey's largest provider of affordable housing, managing more than 4,900 properties and providing homes for more than 10,000 Islanders.

Ports of Jersey Limited The wholly owned operator of the Island's Airport and Harbours, providing the strategic gateway infrastructure and associated services.

The States of Jersey Development Company Limited The wholly owned company responsible for the development and regeneration of States owned property no longer required for the delivery of public services.

The Government also owns controlling investments in the following utility companies:

- Jersey Electricity PLC
- The Jersey New Waterworks Company Limited
- JT Group Limited
- Jersey Post International Limited

In accordance with the interpretation of direct control applied in the Jersey Financial Reporting Manual ('JFReM') based on the States, Council of Ministers or a Minister exercising in year control over operating practices, these entities are not consolidated in these accounts and are held as strategic investments. More information about the valuation of these companies is given in Note 4.10.

This judgement has been formalised in the Jersey Financial Reporting Manual ('JFReM'). One of the key differences between the UK FReM and the JFReM has been the Accounting Boundary. The UK FReM uses a control criteria by the Office for National Statistics to determine the sector classification and will only consolidate entities which are classified as 'government sector'. The JFReM used a historically agreed boundary based on direct control.

From 1 January 2025 it is intended that the States of Jersey will more closely align with the UK FReM and implement a statistical boundary[2], based on Eurostat's[3] guidance. This change will result in the deconsolidation of the three wholly owned companies that are currently consolidated:

- States of Jersey Development Company (and its subsidiaries);
- Andium Homes Limited (and its subsidiaries); and
- Ports of Jersey Limited (and its subsidiaries).

The Annual Report and Accounting from 2025 onwards will therefore only consolidate Core Entities (i.e. Departments and States Funds). The companies which are no longer consolidated will be held at Fair Value through Other Comprehensive Income in line with the other Strategic Investments. 2024 figures will be restated in line with accounting standards.

Public Sector Bodies Outside Of The Accounting Boundary

Some functions of government are carried out by public sector bodies that are outside of the Accounting Boundary (and so are not included in these accounts)

Parishes The Parishes perform various government functions, including refuse collection, provision of some parks and gardens, and the issuing of some licenses. Details of the functions of individual parishes can be found on the Parishes' websites. Comité Des Connétables | Jersey Parishes

Trust and bequest funds The States administers a number of trust and bequest funds. These funds commonly set defined purposes for the use of their assets, and so are not controlled by the States directly.

Independent bodies Independent bodies, including the Jersey Competition Regulatory Authority and the Jersey Financial Services Commission, for example, mainly provide

[2] A statistical boundary defines whether an entity is classified within the public or private sector based on economic and national accounting rules.
[3] Eurostat is the EU's statistical office, responsible for harmonizing economic data across member states. It applies ESA standards, influencing the classification of public sector entities in national and European fiscal reporting.

supervisory and regulatory functions, and are established by legislation to be independent of the States of Jersey.

Minor Entities There are a number of smaller entities which fall within the accounting boundary of the States of Jersey Group but which are not consolidated as they are immaterial to the financial statements as a whole. These are referred to as "Minor Entities":

- Government of Jersey London Office
- Digital Jersey Limited
- Jersey Legal Information Board
- Jersey Business Limited
- Bureau des Iles Anglo-Normandes
- Jersey Finance Limited
- Channel Islands Brussels Office
- Visit Jersey Limited

Budgeting Framework

The Public Finances (Jersey) Law 2019 sets out the basis for which Government finances are planned and the process by which authority is given to spend through the lodging, amendment, debate, and final approval of the Government Plan. The Government Plan is the method by which general revenue income, departmental income and expenditure is approved by the States Assembly.

Spending from the Consolidated Fund is managed using expenditure limits which are set at a 'head of expenditure' level. Under the Public Finances (Jersey) Law 2019 a head of expenditure is defined as the particular purpose or subject, as set out in the government plan, in respect of which an amount appropriated under the plan may be spent in a financial year.

The Government Plan 2024-2027 included Heads of Expenditure for:

- **Revenue (Departmental Expenditure)** – primarily relating to the ongoing delivery of services for Islanders (approved net of departmental income)
- **Reserve** – for centrally held items (such as provisions for pay awards) expected to be allocated in the year, and amounts held against unforeseen events or one-off funding issues
- **Capital and Other Projects** – including expenditure on the development and replacement of the Island's assets, including Estates, Infrastructure, Equipment and IT.

The Government Plan also sets out estimates of States Income (General Revenue Income) for the year.

Once budgets are approved via the Government Plan, the Public Finances (Jersey) Law 2019, sets out the ways in which budgets can change. In summary these can be categorised below:

- The States may amend an approved Government Plan, only on a Proposition lodged by the Council of Ministers.
- Allocation of budget from reserves.

- Re-allocation of budget between heads of expenditure.
- Transfer of budget to following years.

Financial Performance against these Heads of Expenditure, and changes to budgets in the year, are reported on within the political accountability section of the Annual Report, under the statement of outturn against approvals.

Whilst the majority of public spending is through the Consolidated Fund and approved through the States, some spending is from other States funds and wholly owned companies and is not approved by the States.

Spending from funds is governed through the specific terms of each fund with expenditure largely attributed to social benefits payments from the Social Security funds. Estimates for funds are included in the Government Plan.

Wholly owned companies produce strategic business plans which are approved by the Minister for Treasury and Resources as shareholder, and include financial plans.

Consolidated Fund Financial Performance

The Consolidated Fund is the fund through which the majority of the States' income and expenditure is managed, including Net General Revenue Income and departmental income and expenditure.

As Income and Expenditure from the fund are subject to approval by the States, performance is presented in line with those approvals, with further detail given in the Political Accountability Report.

Operating Balance

2023 Actual		2024 Government Plan	2024 Final Approved Budget[4]	2024 Actual	Difference from 2023
£'000		£'000	£'000	£'000	£'000
1,077,927	States Net General Revenue Income	1,190,589	1,190,589	1,203,224	125,297
(1,016,158)	Departmental Net Revenue Expenditure	(1,162,591)	(1,211,033)	(1,193,316)	(177,158)
61,769	**Net Operating Surplus / (Deficit)**	**27,998**	**(20,444)**	**9,908**	(51,861)
(56,717)	Depreciation	(56,131)	(54,117)	(73,305)	(16,588)
5,052	**Operating Surplus / (Deficit)**	**(28,133)**	**(74,561)**	**(63,397)**	(68,449)

The Consolidated Fund has moved from a small surplus in 2023 to a £63 million deficit in 2024. This was partly anticipated in the Government Plan 2024-2027 which initially forecasted a £28 million operating deficit. This included the impact of the reintroduction of the States Grant to the Social Security Fund.

Expenditure approvals in 2024 were increased through the carry forward of unspent amounts in 2023 into 2024 reserves. The Reserve was used in the year to fund pressures in departments, most notably £28 million in Health and Care Jersey services. This increased the level of the actual deficit in the year.

As set out in the Budget 2025–2028, the Consolidated Fund is projected to return to surplus from the year ending 31 December 2027. This will be achieved by curbing growth in the public sector expenditure in line with the Common Strategic Policy. Further detail on the measures supporting the return to surplus can be found in the Budget 2025–2028.

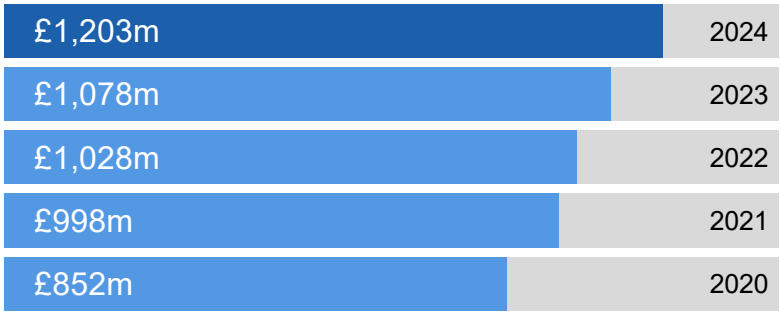
[4] Reconciliation of Approvals provides a summary of the approved changes to the budgets approved by the States Assembly in the Government Plan to the Final Approved Budget

General Revenue Income (Taxes and Other Income Received)

£1,203m

£125m (11.6%)

£13m more than forecast in GP24



Breakdown of General Revenue Income

		Movement from 2023	% of Total
£880m	Net Income Tax	▲ £116m (15%)	73
£127m	Goods and Services Tax (GST)	▲ £11m (9%)	11
£68m	Impôts Duties	▼ (£3m) (-4%)	6
£40m	Stamp Duty	— £0m (0%)	3
£29m	Other Income (Return from Housing Associations)	— £0m (0%)	3
£25m	Other Income (Non-Dividends)	— £0m (0%)	2
£18m	Island Wide Rate	▲ £2m (13%)	1
£16m	Other Income (Dividends)	▼ (£1m) (-6%)	1

Income Tax remains the largest component of General Revenue Income, and is made up of £705.4 million of Personal Income Tax and £191.5 million of Companies Income Tax. In total, Income Tax revenue increased by 17% during the year, surpassing the Government Plan 2024-2027 estimate of £870.3 million. However, it was lower than the most recent Income Forecasting Group estimate of £897.5 million.

The growth in Personal Income Tax was primarily driven by higher earnings in 2024, including higher earnings growth in the Financial Services sector.

The increase in Companies Income Tax is predominantly attributed to corporate tax growth within the Financial Services sector, reflecting higher profitability.

In recent years, receivables in relation to tax have increased. To address this trend, a more targeted review of expected credit losses and provisions was conducted, leading to higher provisions being made in 2024 of £16m. Whilst this adjustment ensures a more accurate financial position, it has a negative impact on reported income. Income Tax is reported net of these amounts. In 2024, 80% of invoiced tax debt was collected within 90 days.

Goods and Services Tax (GST) revenue rose by £11 million (9%), primarily due to the direct collection of GST by registered large online retailers. This includes the impact of the £60 threshold on online purchases, where GST is now applied, plus to increased consumption levels and inflation across the island.

All other revenue streams remained relatively stable compared to 2023, aligning with both the Government Plan 2024 projections and the latest forecasts.

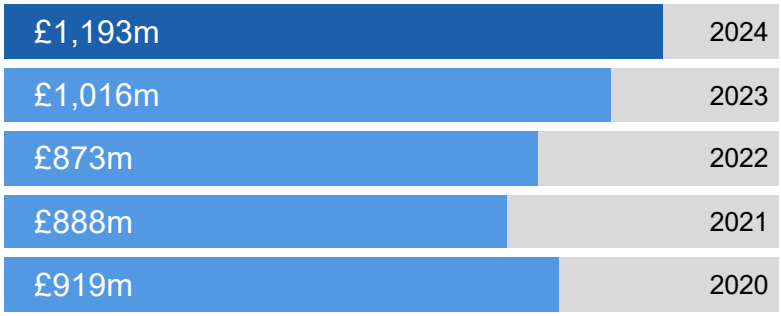
Net Departmental Expenditure (Spending on delivering services for Islanders)

£1,193m

▲

£177m (17.4%)

£31m more than GP24



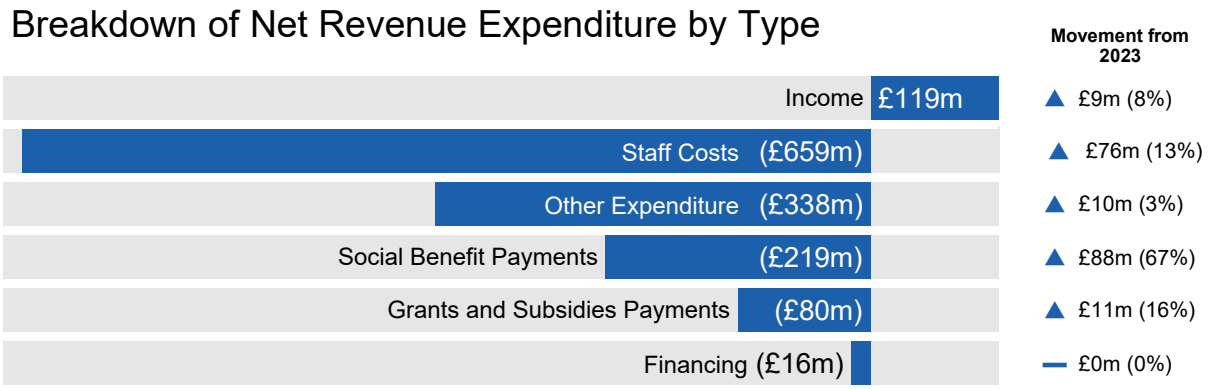
Breakdown of Net Revenue Expenditure by Department

		Movement from 2023	% of Total
£333m	Health and Community Services	▲ £30m (10%)	28
£224m	Children, Young People, Education and Skills	▲ £23m (11%)	19
£115m	Treasury and Exchequer - States Grants	▲ £82m (248%)	9
£103m	Customer and Local Services	▲ £6m (6%)	9
£89m	Cabinet Office	▲ £18m (25%)	7
£61m	Infrastructure	▲ £7m (13%)	5
£46m	Treasury & Exchequer	▲ £8m (21%)	4
£44m	Non Ministerial States Funded Bodies and the States Assembly	▲ £6m (16%)	4
£42m	Justice and Home Affairs	▼ (£1m) (-2%)	4
£42m	Economic Development, Tourism, Sport and Culture	▲ £7m (20%)	3
£33m	States of Jersey Police Service	▲ £1m (3%)	3
£19m	Jersey Overseas Aid	▲ £1m (6%)	2
£14m	Environment	▲ £3m (27%)	1
£14m	Past Service Pension Liability Refinancing	— £0m (0%)	1
£11m	Financial Services	▲ £3m (38%)	1
£3m	Ministry of External Relations	— £0m (0%)	0
£0m	Covid-19 Response	▼ (£18m) (-100%)	0

Departmental Net Revenue Expenditure increased by £177 million (17.4%) from 2023. Much of this was anticipated in the Government Plan 2024, which included £84 million additional

approvals to account for inflation, including pay awards, and £77 million for the reinstatement of the States Grant to the Social Security Fund, which had been suspended since 2020 to mitigate the impact of COVID-19 on public finances. Excluding the Social Security Grant, expenditure rose by 9.8%.

Spend was £30 million more than projections in the Government Plan 2024, with unspent approvals in departments from 2023 being carried forward and used to fund pressures, most significantly £28 million in Health and Community Services.



The most significant increases in expenditure were seen in Social Benefit Payments, which rose by £88 million, primarily due to the reintroduction of the States Grant (£78 million). Staff costs also increased by £76 million, driven by an 8% pay award and an increase in staff numbers across the organisation. Further details on staffing changes are provided in the Remuneration Report.

Grants and Subsidies Payments also saw an increase, largely due to the £10 million First Steps assisted home ownership scheme aimed at islanders struggling to get a foot on the property ladder.

In 2024, the Government of Jersey paid 83% of supplier invoices within 30 days of the invoice date, an improvement from 81% in 2023. For suppliers who fully utilise the Government's procurement system, performance was significantly higher, with 95% of invoices paid within 30 days—slightly down from 96% in 2023.

Curbing Growth in Public Expenditure

Following the election of the new government, a commitment was made to Islanders that we would curb the growth in the public sector. The Council of Ministers agreed to achieve this by reducing reliance on external consultants and instead investing in the development of local talent. This was coupled with an approach of reprioritisation of existing budgets to deliver objectives. While total expenditure has increased during the year—partly due to the reintroduction of the States Grant, which represents a significant investment—the rate of growth in spending is being actively managed and has begun to slow.

To further control expenditure, a recruitment freeze was implemented for civil service positions at Grade 11 and above. Initially planned for nine months, this measure was complemented by several senior-level redundancies. Whilst the number of public sector workers increased in 2024, the increase was lower than the previous year, and there was a £10 million reduction in the costs of agency and other temporary workers. A reduction in

consultant expenditure is also noted, with further explanation provided in the Part 2: Remuneration and Staff Report.

The Budget 2025-2028 builds this priority into the expenditure limits set for departments, with growth reducing from 9.4% to 5.7%. The bulk of the growth was driven by further pressures in Health, with other areas seeing a much lower level of growth. The Budget also included a 20% reduction in previous growth budgets, which was also implemented in 2024. While each department was given flexibility in how to achieve these reductions, recognising their unique operational requirements, the across-the-board cut ensured a consistent approach to limiting expenditure growth.

Whilst there remain some pressures in departments, the expenditure limits will mean departments will need to continue to reprioritise resources to meet objectives, rather than expanding.

Value for Money / Savings

The Government Plan for 2024 included a savings programme, outlining targeted cost-saving and spend reduction measures. The initial savings estimate for 2024 was £14.4 million, later revised to £16.3 million, with actual savings totalling £18.0 million—exceeding targets by £1.7 million.

In addition to the savings programme, many departments have also needed to manage unanticipated pressures within in the year, and have therefore taken action to reduce other expenditure to mitigate.

The savings reported by departments are as follows:

Department	Savings £'000
Health and Community Services	6,750
Children, Young People, Education and Skills	3,633
Cabinet Office	2,907
Economic Development, Tourism, Sport & Culture	2,065
Infrastructure and Environment	877
Other Departments	1,783
TOTALs	**18,015**

Each department has adopted unique strategies to achieve recurring savings, including:

- Workforce management – controlling vacancies through natural staff turnover and voluntary redundancies.
- Internal talent development – prioritising internal opportunities over external recruitment.
- Reduced external spending – for example, limiting reliance on consultants and temporary staff.
- Operational efficiencies – achieved through procurement & contract cutting, managing grant funding more prudently, reducing travel expenses.
- Scaling back Growth Programmes, particularly within Children, Young People, Education & Skills.
- Deferring or delaying planned initiatives or spending programmes during 2024, also contributed to reductions within the financial year.

The Health and Community Services department achieved significant recurrent savings of £6.75 million, exceeding its original target by £1.75 million. These savings were primarily driven by the Financial Recovery Programme, which implemented a range of cost-control

measures. Workforce efficiencies contributed £3.5 million, achieved through careful vacancy management and staffing optimisations. Procurement and non-pay cost reductions accounted for £1.6 million, while an additional £1.3 million was generated through increased Private Patient Charges.

Furthermore, an additional £2.6 million in mitigating budget measures were introduced through Executive-led initiatives, which aimed to partially offset areas overspending in the Department.

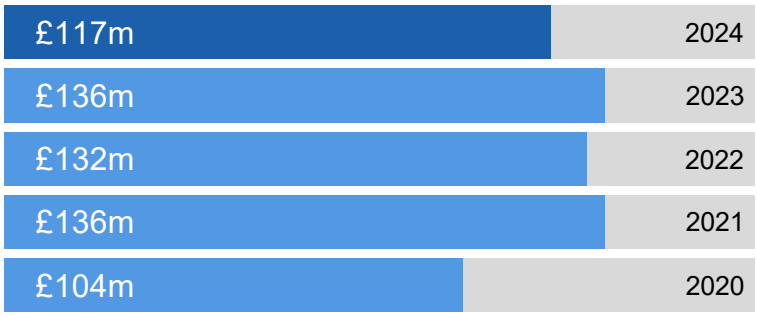
While significant savings were achieved across departments in 2024, the Savings Programme will continue into 2025, as outlined in the Budget 2025–2028.

Capital and other Project Expenditure

£117m

£19m (14.0%)

£48m less than approved in GP24



This includes both capital spend and revenue expenditure on projects.

Total Spend on projects	Budget	Spend	Under Spend
	£'000	£'000	£'000
Feasibility	1,954	1,939	15
Estates	51,602	42,685	8,917
Infrastructure	30,366	28,296	2,070
Information Technology	19,141	13,585	5,556
Replacement Assets	10,942	10,352	590
Others	342	-	342
Total – Capital Programme	**114,347**	**96,857**	**17,490**
New Healthcare Facilities	65,170	20,158	45,012
Total	**179,517**	**117,015**	**62,502**

Capital and other project expenditures were £64 million below the approved budget in 2024 (including approvals carried forwards or allocated in year). Several projects were underspent during the year, most notably the New Healthcare Facilities Programme (NHFP).

The Government Plan 2024-2027 allocated £52 million to the NHFP, forming the initial tranche of the total funding requirement for Phase 1 set out in the Outline Business Case totalling £710 million. In additional previous approvals unspent in 2023 of £13 million were carried forwards, bringing the total approval to £65 million.

The majority of the funding was for technical advisory fees to progress the Acute Hospital from concept design to a technical design ahead of the construction phase which is due to begin in 2025. The completion of the spatial coordination (RIBA Stage 3) was largely complete in 2024 with technical design (RIBA Stage 4) continuing in 2025, alongside activities to procure a main works delivery partner.

In addition, there were funds within the budget for development works on the Kensington Place Ambulatory site which did not progress as quickly as envisaged but will be a priority for 2025. Development Control Plans will also be progressed for the St Saviour Health Village and Kensington Place. In 2025, phases of these works will be taken through concept design and spatial coordination.

Physical works were also undertaken during 2024, including the provision of rehabilitation facilities at St Ewold's (Samares at St Ewold's) that then unlocked and enabled full demolition on the eastern side of Westmount Road. The demolition works were funded partially from 2023 budgets with a small component from 2024 allocations. Overall, the £45m

underspend is best characterised as deferred costs for activities that have been committed but not expended, have been slightly delayed in starting or contingencies that have not yet been called upon.

The Acute Hospital at Overdale remains on track with significant progress forecast in 2025 as the Main Delivery Partner tender process reaches conclusion. In addition, there are a number of smaller procurements in relation to ancillary projects such as the preparation of the site for construction, including the erection of hoardings at Overdale, work on the refurbishment of the former Jersey Water building and the project related to the temporary relocation of crematorium services.

Some of the other underspends on other projects were anticipated in the Budget 2025, and most of the unspent budgets will be released to the Consolidated Fund in line with the plan.

A breakdown of the project expenditure is provided within the *Political Accountability Section – Table e. Project Expenditure from the Consolidated Fund Against Approval*.

Consolidated Fund Balance

The Consolidated Fund is the main fund through which the States collects taxes, other income, and spends money in providing services.

Income received or due is accounted for in the Consolidated Fund, except where specified in Law. Expenditure from the Consolidated Fund is approved by the States Assembly in the Government Plan. The Council of Ministers must not lodge a Government Plan which shows a negative balance in the Consolidated Fund at the end of any of the financial years that the plan covers.

At the end of 2024, the unallocated Consolidated Fund balance was £59.1 million, £35.6 million lower than start of the year.

The Budget 2025-2028 anticipated £11.6 million of this decrease as Government continues to invest in Capital in excess of the Net Operating Surplus, partly offset by a transfer of £20.0 million from the Strategic Reserve to reinstate the States Grant to Social Security in full in 2024. However, income was lower than the latest Income Forecast, which contributed to a lower actual balance remaining in the fund.

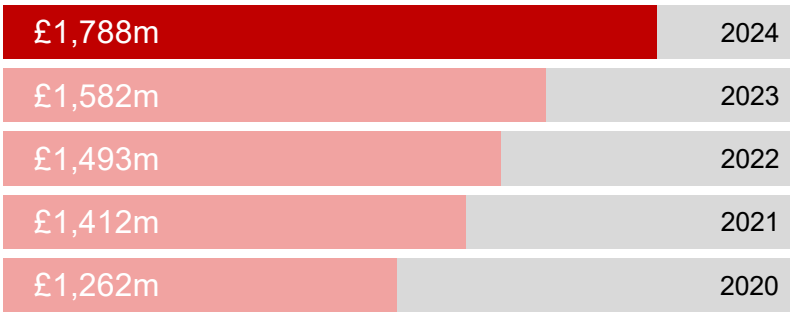
Group Financial Performance

Group Income

£1,788m

▲

£206m (13.0%)



Breakdown of Group Income

		Movement from 2023	% of Total
£1,024m	Taxation Revenue	▲ £142m (16%)	57
£334m	Social Security Contributions	▲ £46m (16%)	19
£269m	Earned through operations	▲ £22m (9%)	15
£138m	Island rates, duties, fees, fines and penalties	▼ (£3m) (-2%)	8
£23m	Investment Income	▼ (£1m) (-4%)	1

Group Income saw a £206 million or 13.0% increase in 2024, exceeding the inflation rate for the year. £125 million of this increase is due to the increases within the General Budget Income, as seen in the Consolidated Fund Financial Performance.

The increase in taxation revenue is discussed further in the General Revenue Income (Taxes and Other Income Received) section of this report. Social Security contributions have risen by £46m or 16% in line with personal tax income growth, as both are based largely on earnings, which have also increased.

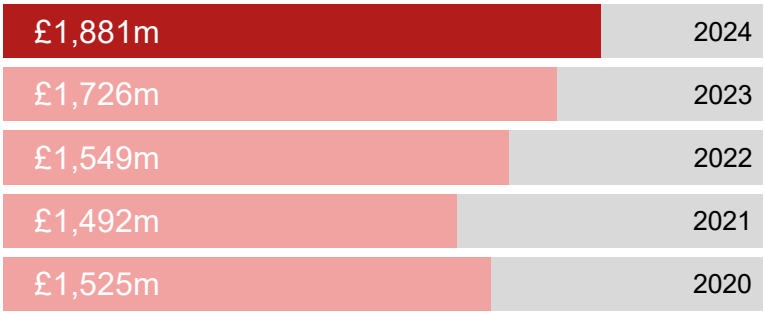
Andium and Ports of Jersey both experienced revenue growth in 2024 of £23m or 34% and £12m or 24%, respectively. Andium's rental income increased as new projects were completed and rented during the year. Additionally, the company received insurance payouts related to Storm Ciarán and Haut du Mont offsetting costs previously incurred. Meanwhile, Ports of Jersey saw a rise in activity, leading to higher revenue.

Group Expenditure

£1,881m

▲

£155m (9.0%)



Breakdown of Group Expenditure

		Movement from 2023	% of Total
£671m	Staff Costs	▲ £78m (13%)	36
£553m	Social Benefit Payments	▲ £39m (8%)	29
£423m	Other Operating Expenditure	▲ £27m (7%)	22
£104m	Depreciation and Amortisation	▲ £5m (5%)	6
£79m	Grants and Subsidies Payments	▲ £5m (7%)	4
£42m	Finance Costs	▲ £11m (35%)	2
£9m	Impairments	▼ (£10m) (-53%)	1

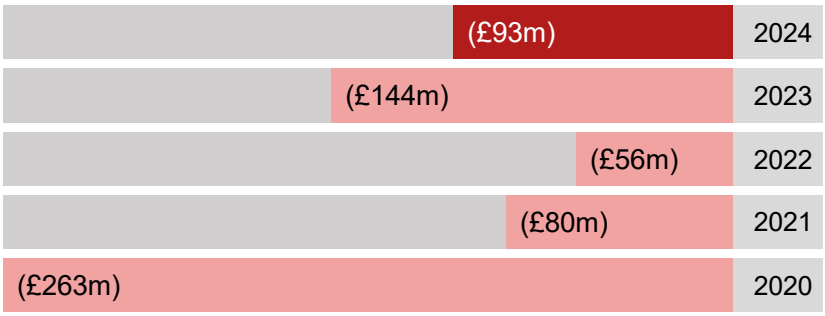
Group expenditure increased by 9% in 2024, exceeding the rate of inflation. Notably, staff costs rose by 13%, driven by an 8% pay award for States employees and an increase in the number of personnel. Further details can be found in Part 2: Remuneration and Staff Report of this document.

Social Benefit Payments also increased during the year, reflecting both a higher volume of claims and the uprating of social benefits. Additionally, the Health Benefits support, which commenced in 2023, has now had a full year of impact as well as an additional £10 per health visit during 2024, in addition the scope has been expanded to include children and students, further contributing to the rise in Social Benefit expenses.

Group Surplus/Deficit

£93m Deficit

£300m Surplus after Investment Gains



The Group has been recording deficits since the COVID-19 pandemic, initially because of reduced income and additional spend to respond to the pandemic and protect islanders and the economy, and more recently due to expenditure growth including inflationary pressures and pay awards.

With the reinstatement of the States Grant, the Social Security funds are now operating broadly in balance, before investment returns, having previously run in deficit. The main driver of the deficit is now the operating deficit in the Consolidated Fund. Revenue Expenditure relating to capital and other projects (£41 million) is also included in Group deficit.

Trading Operations recorded a minor surplus of £2 million, largely due to reduced expenditure during the year.

Other States Funds reported a deficit before investment returns, primarily due to increased grants issued in 2024. Notably, the Climate Emergency Fund contributed towards this shortfall through grants for Electric Vehicles and Low Carbon Heating Systems.

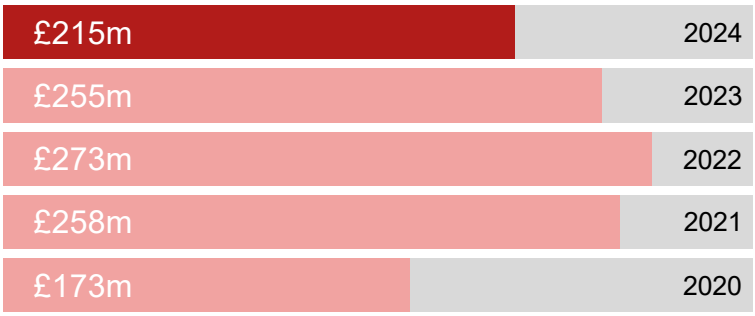
Subsidiary Companies generated a surplus of £31 million, with Andium Homes being the most significant contributor. This was driven by normal business profits and the reversal of previous property impairments following revaluation. Additionally, insurance payouts received by Andium Homes further contributed to its surplus position in 2024. This resulted in a surplus of £44m for Andium.

Ports of Jersey recorded a deficit of £8 million, primarily due to rising operating costs, particularly increased staff expenses.

Group Capital Expenditure

£215m

£40m (15.7%)



During 2024, the Group continued to invest in the Island's infrastructure through £215 million of project and capital expenditure (£255 million in 2023). This is equivalent to 4.5% of the value of property plant and equipment held and exceeds depreciation, leading to an increase in the overall value of our Island's infrastructure.

£215 million

£84 million

By departments and traders

£20m on the New Healthcare Facilities

£19m on Infrastructure Rolling Vote

£11m on upgrades to Schools

£101 million

By Andium Homes

£16m Land for new developments

£78m on homes

£26 million

By Ports of Jersey

£5m on the Harbour Masterplan

£4m on the Airport Masterplan

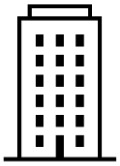
£10m on 2 new workboats and a harbour tugboat

£7m on Marina projects and other smaller spends

£4 million

By States of Jersey Development Company

£4m on the International Finance Centre 6



GROUP BALANCE SHEET

What is the Balance Sheet

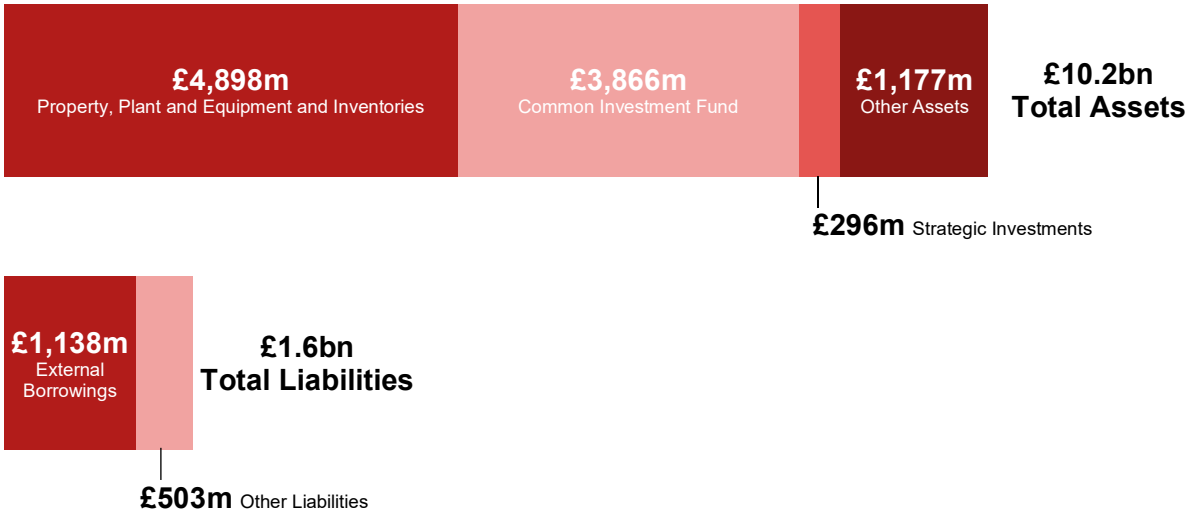
The balance sheet (shown in the Statement of Financial Position) provides a snapshot of the States financial position, setting out what we own, what we owe and what is owed to the States at that point in time. The difference between the two represents the government's "net assets" or "net worth".

The values of assets and liabilities are measured in accordance with Accounting Standards, and generally reflect their market values or replacement values.

The balance sheet is comprised of four main components:

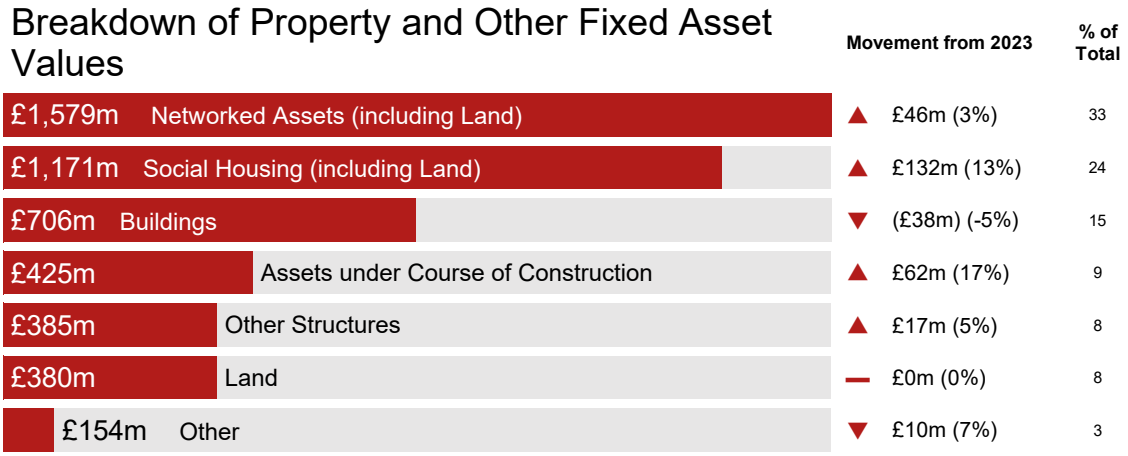
1. Non-current assets: This considers the longer-term assets that we have available to deliver services and outcomes. It includes the buildings that we own, along with other equipment that will be used over many years (e.g. IT, vehicles, roads, sea defences, and other infrastructure), the long-term strategic investments that we have made to deliver a return, and loans that we have issued to other organisations.
2. Working capital or net current assets: These represent the net day-to-day resources available to us. These include the cash that is held in our bank accounts, the amount owed to us from creditors within the next 12 months; as well as the amount we need to repay to individuals and organisations within the next 12 months.
3. Non-current liabilities: Our liabilities include loans and bonds that have been taken out to fund capital projects and any other provisions that we need to make because of past actions and activities where there is a strong obligation that these will need to be repaid.
4. Taxpayers' equity: Taxpayers' equity represents the accumulation of previous surpluses and deficits and is equal to the total net assets that we hold.

Breakdown of Assets and Liabilities



At the end of 2024, total assets (what we own) of £10.2 billion is significantly more than total liabilities (what we owe) of £1.6 billion. This means the Group has a net asset position of £8.6 billion, an increase of £425 million (5.2%) from 2023. This was driven mostly by investment returns.

The largest group of the States assets is property, plant and equipment of £4.8 billion (up £230 million, 5% from 2023), which includes the Island's infrastructure assets, land and buildings and the social housing stock administered by Andium Homes Limited. External valuations were carried out in 2024 on land and buildings, social housing and infrastructure assets resulting in upwards revaluations of £126 million.



The second biggest group of assets is Other Financial Assets of £4.2 billion (2023: £3.9 billion), including the investment holdings of the Strategic Reserve and Social Security Funds.

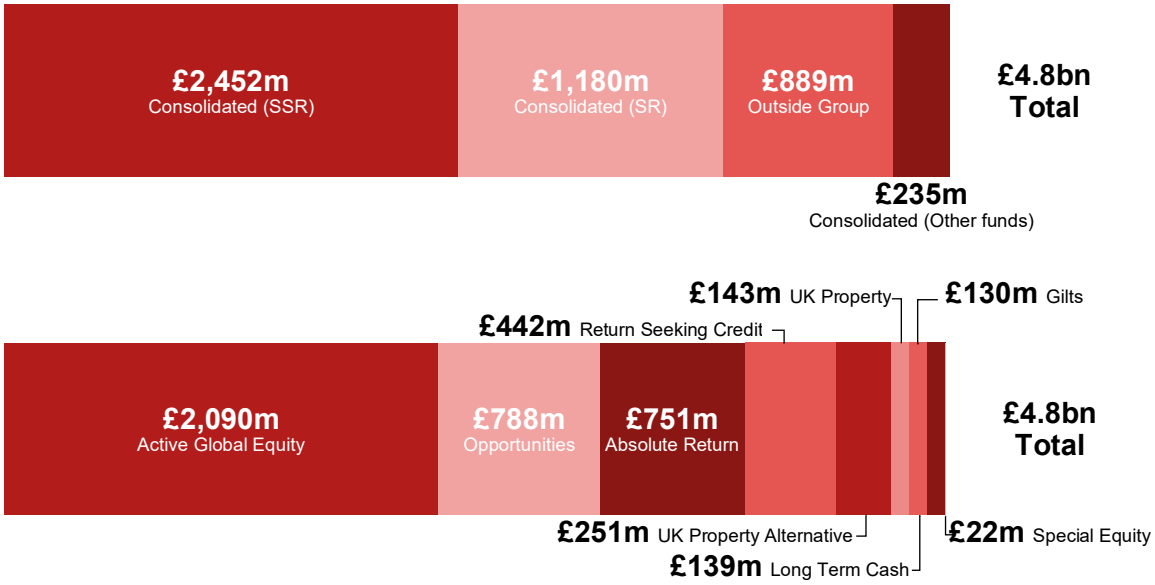
The Common Investment Fund

The Government of Jersey operates its investments through the Common Investment Fund ("CIF"), a pooling arrangement designed to capture economies of scale and enable the effective risk management of the portfolios of Funds it administers. Some Funds which participate in the CIF are outside the direct control of the GoJ and therefore not consolidated in these accounts – most notably the Jersey Teachers Superannuation Fund who produce and publish their own accounts.

Each Fund operating through the CIF follows an investment strategy, collated into an Investment Strategy document presented to the States Assembly by the Minister at least annually and published online, the most recent strategy was presented to the States in December 2024 (R.185/2024).

Each Fund has its own investment strategy specific to that Fund and designed to meet its individual objectives, such as to protect capital value, provide liquidity or grow over time. The asset allocation and performance of the CIF in total is an amalgamation of these underlying Fund level investment strategies and, in particular, of the two largest invested Funds, the Strategic Reserve Fund ('SR') and Social Security Reserve Fund ('SSR'), which make up over 90% of the investment portfolio consolidated within these accounts.

The following chart illustrates the total value of the CIF as of the year end.



Market background

2024 was a good year for the investment portfolio despite mixed economic challenges and opportunities in different regions. Although global inflation started to ease, central banks like the Federal Reserve and the Bank of England kept interest rates high to stay cautious. Higher bond yields and borrowing costs impacted economies, but key markets, especially the US, showed strong resilience.

Stock markets performed well overall, with the Sterling value of the MSCI All Country World Index (which includes a wide range of global stocks) growing by just over 20%. However, performance varied greatly, with tech stocks doing very well, while traditional sectors like utilities and consumer staples lagged behind. The main driver of performance was the "Magnificent 7" stocks (Apple, Nvidia, Microsoft, Amazon, Alphabet, Meta Platforms, and Tesla), which accounted for over half of the S&P 500's gains. In 2024, the Bank of England cut its interest rate twice by 0.25%, bringing it to 4.75%. Several Other central banks also reduced their rates by varying degrees. The UK gilt curve shifted upwards, with yields rising more for medium and long-term maturities than short-term ones. UK fixed-interest gilts fell by 3.3%, and index-linked gilts fell by 8.3% over the last year, according to FTSE All-Stocks indices.

Geopolitical risks, driven by tensions in Europe and the Middle East, added volatility, especially in commodities and global supply chains. While markets reacted positively to the conclusion of the US presidential election, policy decisions and tariffs led to further volatility, with their long term impact on global trade and inflationary pressures remaining uncertain.

Summary of CIF performance

2024 saw a strong year of performance for the overall CIF, earning a net return of 11.6%, which was slightly better than its benchmark return of 11.5%. Since it started in June 2010, the CIF has outperformed its benchmark, returning 7.7% per year after fees. All Pools had positive returns in 2024, and most Pools, except for Equities and Property, outperformed their benchmarks.

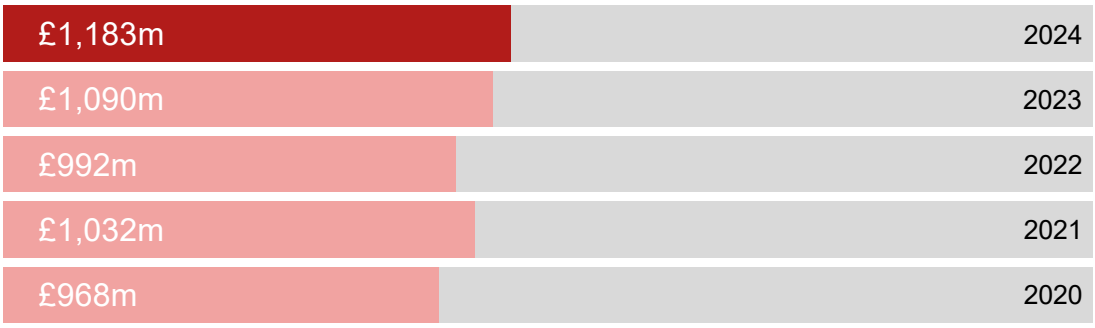
The Equities Pool had strong returns of 14.7% and was the main contributor to overall performance, despite underperformance relative to benchmark. This underperformance is because market growth was driven by a small group of tech stocks: the 'Magnificent 7.' Overall, the CIF's portfolio looks to diversify its exposure through the use of managers with different 'styles'. As such, over the current time period where tech sector names primarily drove equity's strong performance, the CIF's exposure to value and quality managers detracted while the CIF's growth managers were able to marginally offset the Pool's performance against the benchmark over the course of 2024.

Other top performers were the Opportunities Pools and the Absolute Return Pool, the largest alternative assets in the CIF. Both delivered double-digit returns of 11.0% and 11.4%, beating their benchmarks by 7.5% and 6.1%, respectively.

In 2023, the Treasury Advisory Panel restructured the Absolute Return Bond Pool (ARB) into the Return Seeking Credit (RSC) Pool to better capture returns in a higher interest rate environment. This change helped CIF's performance, with the RSC Pool returning 6.1% per year, outperforming the benchmark by 0.8%. Another strong performer was the Alternative Risk Premia class, which made up over 5% of the CIF value and delivered a return of 9.4% against a 4.2% benchmark.

The Treasury Advisory Panel advises the Minister and Treasurer, monitors the investment managers, and oversees the construction of the CIF. They work closely with the investment advisor, Aon, to make necessary changes to the portfolio. The Treasury Advisory Panel remains confident that the portfolio is well-positioned to meet the long-term investment goals for the public of the Island.

Strategic Reserve



The Strategic Reserve generated a return of 10.8%, adding £116 million to the value of investments. The return exceeded both the market benchmark of 10.6%, and the Fund's target return of 5.3%, which reflects long term objectives and risk tolerance of the Fund. Transfers out of the Fund during the year relating to the New Healthcare Facilities Project, and to fund the reinstatement of the States Grant are detailed in the Political Accountability – Reconciliation of Movement in Unallocated Consolidated Fund Balance section.

Social Security (Reserve) Fund

The Social Security (Reserve) generated a return of 12.5%, adding £273m of investment profits to the Fund value. The return was marginally below the market benchmark of 12.9% but above the Fund's target return of 6.3%, which reflects long term objectives and risk tolerance of the Fund.

States Funds Balances

Net Assets for each States Fund (other than the Consolidated Fund) are shown in the table below. The detailed purpose of each fund is summarised in a supporting document to the Public Finances Manual.

States Funds Net Asset Values	2024	2023
	£'000	£'000
Strategic Reserve Fund	1,182,944	1,089,621
Stabilisation Fund	515	584
Insurance Fund	7,706	5,929
Dwelling Houses Loans Fund	1,748	1,716
Assisted House Purchase Scheme	301	301
99 Yr Leaseholder Fund	837	837
Agricultural Loan Fund	579	574
Tourism Dev Fund	17	17
CI Lottery (Jersey) Fund	406	1,201
Jersey Innovation Fund	868	868
Housing Development Fund[5]	(15,198)	(14,593)
Criminal Offences Confiscation Fund	2,405	1,298
Civil Asset Recovery Fund	408	248
Ecology Fund	529	503
Jersey Reclaim Fund	-	-
Currency Fund	10,998	10,564
Climate Emergency Fund	6,565	10,947
Fiscal Stimulus Fund	-	-
Technology Accelerator Fund	15,642	18,793
Social Security Fund	107,922	84,887
Social Security (Reserve) Fund	2,451,820	2,178,738
Health Insurance Fund	110,571	111,800
Long-Term Care Fund	46,680	45,081
Jersey Dental Scheme	33	39
Hospital Construction Fund	5,798	5,799
Total	**3,940,094**	**3,555,752**

[5] The Housing Development Fund holds the bond relating to social housing. Due to the profile of drawdown expenses exceeded income in earlier years. Interest rates for onward lending have been set to ensure the fund balance increases to allow repayment of the bond in due course.

Sustainability Report

Sustainability Reporting

This Sustainability Report is produced in accordance with Jersey Financial Reporting Manual (JFReM).

The Public Finances (Jersey) Law 2019 requires the Council of Ministers to consider the sustainable wellbeing of the inhabitants of Jersey over successive generations when they prepare the budget (Government Plan).

A range of standards exist to help guide organisations in sustainability reporting. However, best practice is converging on a small number of internationally-endorsed standards, including specifically for public service. The Government of Jersey continues to review which standard is most appropriate in a Jersey context and how, and the speed with which, we could adopt a standard. The complexity of the landscape, data collection and analysis involved means that this will be a multi-year reporting improvement journey.

Decarbonisation

Carbon Neutral Roadmap (CNR)

In 2022, the Government of Jersey established a programme of organisational decarbonisation, as laid out in the Carbon Neutral Roadmap, alongside the wider Island reductions programme

CNR policy EN1 “Decarbonising Government” sets out how Scope 1 and 2 departmental operational emissions will reduce for us as an organisation

A Decarbonisation of the Government team has primed the organisation

- Over a three-year period a fixed-term central team has helped to accelerate progress within Government
- The Decarbonisation of Government team ended in December 2024
- Departments are responsible for taking decarbonisation forwards from January 2025

Highlights from 2024 included
- continuation and extension of the pilot use of green fuel alternatives in schools
- removing the use of diesel from the government fleet
- delivery of Carbon Literacy Training, including to States Members
- continued improvements to the recording and validation of data on carbon emissions

Carbon Neutral Roadmap
Carbon Neutral Roadmap progress report August 2024

Emissions Reporting

Greenhouse Gas emissions - "Scopes" explained

Scope 1 emissions from owned or operated assets (eg fleet vehicle exhaust fumes)
Scope 2 emissions from purchased energy (eg from generating the electricity used)
Scope 3 emissions from everything else (eg suppliers, distributors, product use)
Source: Greenhouse Gas Protocol

"$ktCO_2e$" explained

It stands for kilotonnes (kt) of carbon dioxide (CO_2) equivalent (e).
"Carbon dioxide equivalent" is a standard unit for counting greenhouse gas emissions regardless of whether they're from carbon dioxide or another gas, such as methane.

The Government of Jersey's emissions comprise two broad reporting categories:

- '**Core organisational emissions**': property, vehicle, plant and equipment emissions over which government and non-ministerial departments have direct operational control
- '**All organisational emissions**': core organisational emissions plus waste processing. (Note: waste processing emissions are contingent on waste arising from the whole Island, not just from government departments)

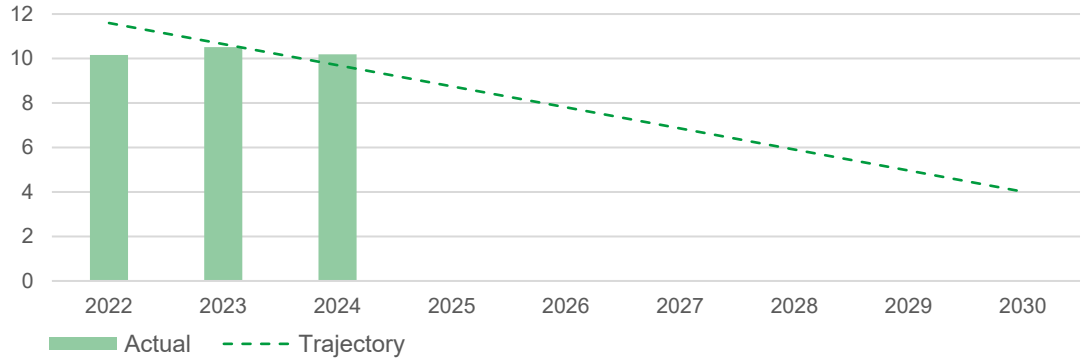
A further detailed breakdown of consumption, emissions and spend can be found in the data tables at the end of this report.

Reference to 'departments' throughout the Sustainability Report includes both ministerial and non-ministerial departments.

Carbon Neutral Roadmap strategic policy 1 describes a pathway that will reduce emissions by 68% compared to the 1990 baseline by 2030. The trajectory shown in subsequent charts represents a simple straight-line reduction that would achieve that level in 2030.

Core Organisational Emissions

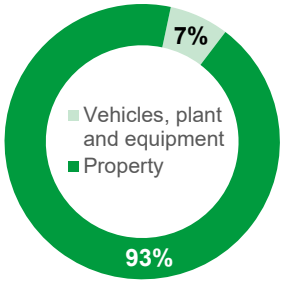
Core organisational Emissions Actual vs Trajectory to 2030 ($ktCO_2e$)



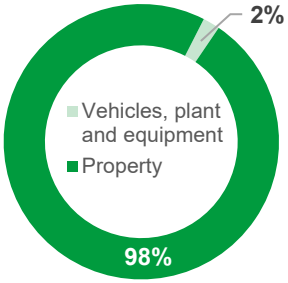
84.8m kWh	10.2 $ktCO_2e$	£11.3m
Energy consumption	Emitted	Spent on energy

Core organisational emissions for 2024 were 3% lower than in 2023 and 19% lower than the 2019-2021 baseline of 12.5$ktCO_2e$ however exceeded the trajectory. Government policy is to replace existing heating systems in the property estate at the end of their life with low carbon systems, wherever possible. This approach aims to reduce emissions gradually over time.

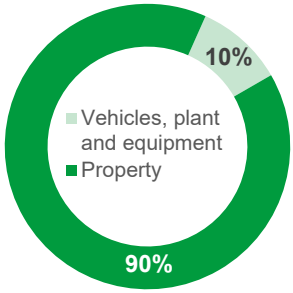
Energy consumption (kWh/yr)
Property vs vehicles plant and equipment



Core organisational emissions ($ktCO_2e$)
Property vs vehicles plant and equipment (excl waste processing)



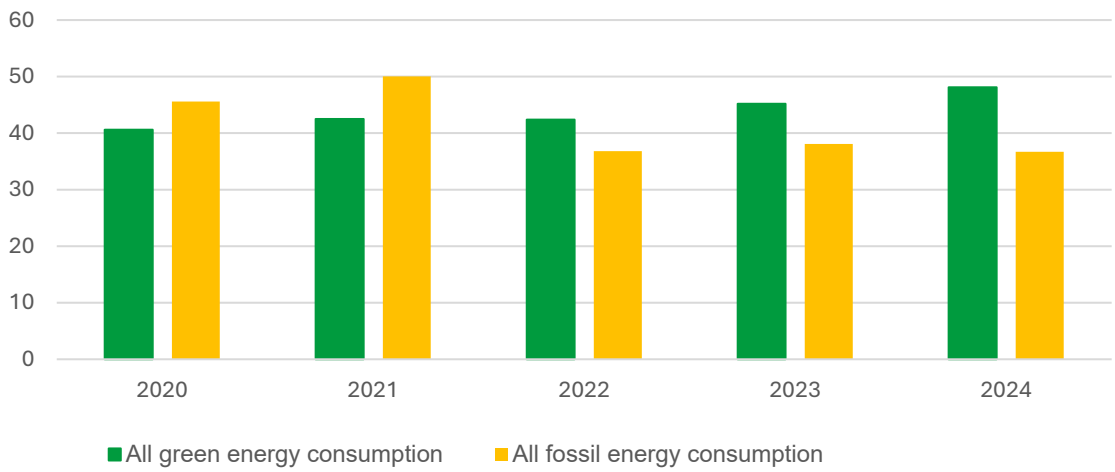
Energy spend (£)
Property vs vehicles plant and equipment



Green Energy

In 2024 we continued to see an increased uptake in green energy (electricity and biofuels) supporting the mission to reduce governmental emissions. In 2022, Government green energy consumption (electricity and biofuels) overtook that of fossil consumption for the first time. The gap has continued to widen in 2024 which saw the lowest fossil energy consumption since a high level in 2021.

Departments energy consumption split (kWh)

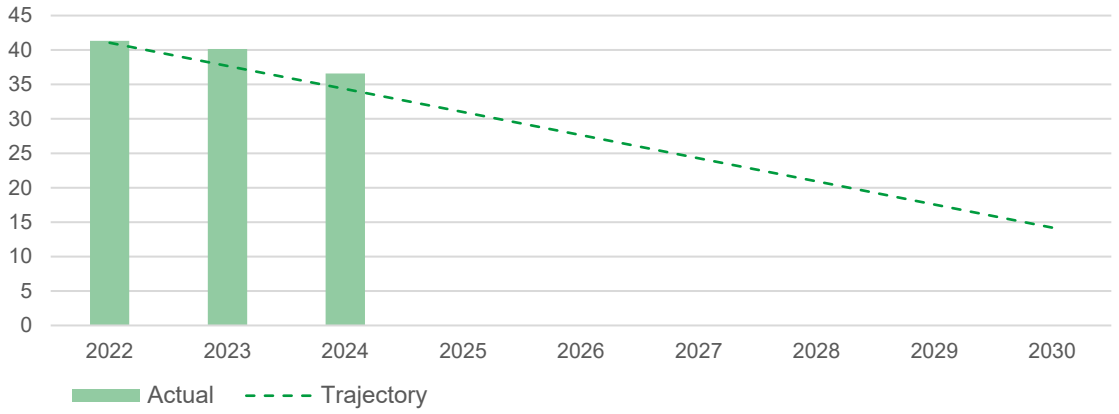


All Organisational Emissions in 2024

Waste processing

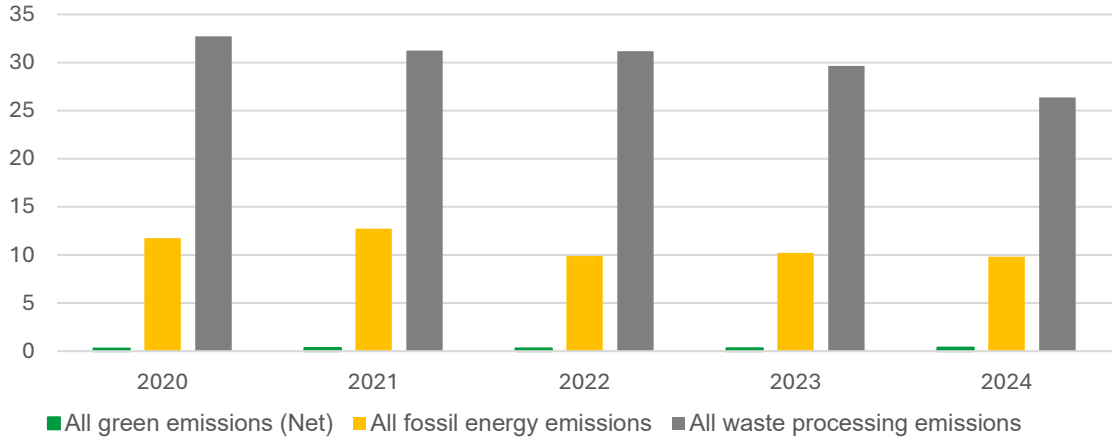
The Government of Jersey is a waste processor, not just a waste producer. With several incinerators in its portfolio, **all organisational emissions** amounted to **36.6**ktCO_2e in 2024, which is a 9% decrease from 2023 and an 18% decrease against the 2019-21 baseline of 44.4ktCO_2e. Despite this decrease all-organisational emissions missed the trajectory by 7%.

All organisational emissions - Actual vs Trajectory to 2030 (ktCO2e)



The chart below shows that 2024 emissions from waste processing were the lowest since a high point in 2020. Emissions from waste accounted for 72% of all organisational emissions, which was a reduction on the 74% seen in 2023.

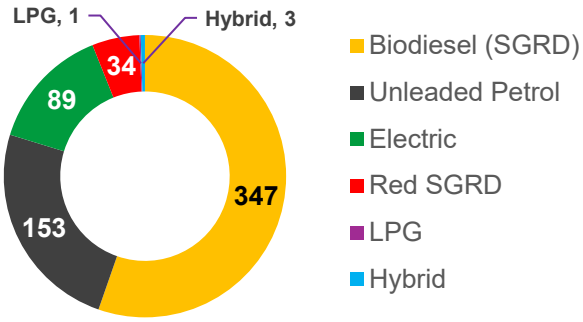
All organisational emissions - by type (ktCO_2e)



Ongoing efforts to reduce Government and broader Island-wide waste and increase recycling, and focus on a circular economy, aim to reduce emissions from waste in the coming years.

Vehicle equipment and plant

Government Vehicles Plant and Equipment (count by fuel type)



Changes from 2023

- Electric vehicles up 9
- Hybrid up 3
- Petrol down 6
- Biofuel (red/SGRD) down 10

The government fleet didn't use fossil diesel at all in 2024, which has reduced fleet emissions by 57% compared to 2023

Property

Union Street building

- At the end of 2024 the new office building in Union Street was fully occupied and a number of other office sites vacated. The full impact and benefits of this move into a modern BREEAM* excellent rated and an EPC (Energy Performance Certificate) 'A' energy rated building will be seen after a full 12 months occupancy, including an expected reduction in carbon emissions from the office property estate.

Jersey Opera House

- In 2024 a major refurbishment of the Jersey Opera House was completed to revitalise the building and significantly reduce its carbon footprint.
- The de-carbonisation included improvement and upgrading of the thermal integrity and air tightness of the building and a complete replacement of the heating system from gas to electric with heat recovery and circulation. Non-Domestic Energy Assessment gains from original to completion is a CO_2 Emissions Rating of G (1441) to a C (134), which is a significant improvement.

Other property sites

- The current age and condition of the property portfolio, combined with funding and available timescales, remain the largest challenge to transition into a low carbon portfolio by 2030.

- Carbon emissions from the estate could be reduced through investment to improve energy efficiency, thermal structure and airtightness; and installation of low carbon heat generation across the estate. This will be considered as part of long-term capital planning and would be subject to availability and prioritisation of funding.

- A significant proportion of the carbon output comes from only a small number of public buildings. The redevelopment of health facilities under the New Healthcare Facilities Programme, is a major opportunity to significantly reduce the overall carbon footprint from some of these major contributors.

*BREEAM is 'Building Research Establishment Environmental Assessment Methodology'. It is the methodology which sets the world standard for rating systems of building and works as an environmental assessment method.

Air travel emissions

Whilst organisational travel is classed as a Scope 3 emission and does not count towards EN1 carbon neutral targets, it is still considered part of wider organisational practice. 2024 saw lower air travel emissions than 2023, a further decrease on pre-pandemic levels.

6.8m km	1.4 $ktCO_2e$	62% lower
Travelled in 2024 11.7% lower than 7.7 in 2023	Air travel gross emissions 22% lower than 1.8 in 2023	than pre-pandemic 2019 was 3.7 $ktCO_2e$

A revised travel policy introduced to the Public Finance Manual in February 2025 includes the principle that

> *Trips off-Island should be necessary and undertaken by the lowest cost means that is practical, with consideration given to the carbon footprint or environmental impact as part of the selection criteria when appropriate*

Digital

Digital transformation can both assist and inhibit sustainability. Collaboration between suppliers and stakeholders is essential to ensure that digital technology within the Government of Jersey reduces environmental pressure. Achieving digital sustainability depends on stakeholder engagement and co-creation of shared value.

The government continues be proactive in reducing the carbon emissions associated with digital services through various initiatives, including

- consolidation of hosting environments,
- engaging with departments to cut down their web content,
- avoiding content duplication using PDFs,
- using images only when necessary,
- advocating for the use of HTML and online forms over document storage, and
- providing data via APIs and in digital formats rather than within documents.

These measures underscore the government's commitment to enhancing the sustainability of digital services and reducing their environmental impact.

People

Highlight

- A monthly 'decarb' newsletter was emailed to colleagues highlighting topics associated with the climate emergency and sustainability in the workplace.
- Information and education highlights were shared through the year via lunch and learn sessions and the intranet.
- A workplace travel guide was produced for the new Government Office, aimed at reducing single occupancy car trips to and from the building by 15% over 5 years.

Simplify

- In 2024 the Government aimed to simplify active travel and public transport use for employees through the introduction and/or promotion of bus pass salary advance scheme, which allows employees to spread the costs of purchase over a 12-month period.
- A series of free pop-up bike clinics were held to teach colleagues basic bike maintenance.

Educate

- A special Carbon Literacy Training session was held for States Members
- An introduction to Carbon Literacy Training was made to the senior leadership group to highlight the availability of the training and encourage uptake
- More than 200 colleagues have now received full Carbon Literacy Training. The aim is to provide the organisation with a collective understanding of the climate emergency and give individuals the tools and motivation to reduce emissions on an individual, community, and organisational basis.

Engage

- 14 volunteering opportunities linked to the natural environment were offered in 2024, totalling more than 600 voluntary hours. The 'green' projects around the Island include invasive species management, biodiversity projects, microplastics collection and community gardening.
- Sessions are designed to educate employees on how the climate emergency is affecting Jersey while using volunteering hours to give back to the community.
- The Love to Ride initiative, originally introduced in Jersey in 2023, is a behavioural change online platform where people can log their cycle journeys and take part in challenges. More than 1,300 government employees have signed up to the platform.

Climate change adaptation

Shoreline Management Plan projects are underway in the three highest risk locations for coastal flooding

- Havre des Pas
- St Aubin's Harbour
- St Aubin's Bay (First Tower to West Park)

The baseline engineering assessments began for the St Aubin's Harbour and Bay projects to establish the baseline for environment, heritage and engineering feasibility with these completing in 2025

Shoreline Management Plan

Havre des Pas Coastal Flood Alleviation Scheme
In 2024 the initial stakeholder workshops were completed and the feedback will inform the Concept Designs

In 2025 the scheme will move from Engineering Feasibility Stage to Concept Design Stage, with Planning Permission submission for the scheme in 2026 for construction of the scheme starting in 2028

Havre des Pas Coastal Flood Alleviation Scheme stakeholder workshop report

Mitigating risks to properties

The trajectory is clear — hotter heat waves, drier droughts, and bigger storm events as experienced in recent times with storm Ciarán. Regular monitoring and condition surveys will identify buildings that require improvements to be carried out to mitigate the effects of some of these events. A recent example is the reinstatement of classroom passive ventilation turrets at Haute Valleé school to improve air flow and expel warm air from classrooms.

Climate Risk

For the Government of Jersey Risk Governance Structure, please see the Corporate Governance section of the Accountability Report

Climate Risk Management

The Government's own climate-related risks are managed in the first instance through departmental risk registers and, where appropriate, escalated to the corporate (or community) risk registers. The separate (but interlinked) area of whole-of-Island risk is handled via the Jersey Emergency Risk Register (JERR), which is owned by the Emergencies Council and administered through the Jersey Resilience Forum (JRF) and the JRF Risk Working Group. Climate-related risks and ensuing mitigation actions are factored into the overall community risk analysis and planning process.

The consequences of climate change which may meet the definition of an “Emergency” (as defined in the emergency powers and planning law) or incidents as a consequence of climate change that would meet the definition of a major incident (as defined by the Joint Emergency Services Interoperability Programme) are recorded in the JERR.

Jersey follows UK Government guidance when assessing risk from this perspective through the lens of the National Security and Risk Assessment 2024. This provides local resilience forums and emergency planners with the high-level risks that would meet these definitions. They are assessed through the Jersey Resilience Forum Risk Working Group.

Climate related risks fall under the heading of Natural and Environmental Hazards related to weather. These hazards are naturally occurring and there are measures that can be taken to mitigate the risks and prevent them becoming natural disasters. As well as causing damage to the environment and the economy, these risks can have disruptive and widespread impacts on human health and essential services.

The natural and environmental hazards listed below (in alphabetic order) are recorded:

- Coastal Flooding
- Drought
- High temperatures and heatwaves
- Low temperatures and snow
- Poor air quality
- Storms (wind)
- Surface water flooding
- Wildfire

Climate Risk Strategy

Organisational exposure to climate risk stems predominantly from the Property Estates portfolio, including from the hazards listed above.

Through inclusion of climate-related risks in the overarching Risk Strategy and Enterprise Risk Management (ERM) system, the Government seeks to identify these risks over the short, medium, and long term. This enables it to better forward-plan, allocate capital, and build resilience for different climate change scenarios.

Biodiversity, Nature Recovery and Pollution

At an organisational level, through its estate, the Government of Jersey’s natural capital covers a wide range of habitats, from Les Blanches Banques Site of Special Interest (SSI), Noirmont SSI, and Les Landes SSI, to gardens and parks, headlands, wooded verge, fields, ponds, and reefs.

These are home to a thriving ecosystem of wildlife, all aspects of which will be supported and enhanced as nature-rich spaces whilst combatting biodiversity loss

Areas of special protection (ASPs)

+2	Additional ASPs established around Les Minquiers to protect nesting and breeding sites of migratory birds
6	Total ASPs currently established

Quinquennial Review of the Wildlife (Jersey) Law 2021 species schedules

+10	New species have been added to the Wildlife Law including the European eel, large chequered-skipper, five plant species and three fungi
6	Species have had their existing level of protection increased

Geological Sites of Special Interest (SSIs)

+11	New sites were designated, extending protection of the Island's rich geodiversity to ensure geo-heritage assets are valued and appreciated
33	New total of sites that have been designated as geological SSIs

Water pollution incidents

5 (6.5%) of 77	relating to Government infrastructure 2023 was 4/81 (5%)	Increased by one. Below the 3-year average
1 (1.3%) of 77	relating to Andium, Jersey Development Company or Ports of Jersey	Broadly in line with 2023 Below the 3-year average

Government continues to encourage good practice by Islanders in order to help minimise blockages to the sewer system.

Recycling Fishing Gear

A collaborative scheme involving the Infrastructure and Environment department, the Jersey Fishermen's association, States of Jersey Prison Service and Ports of Jersey has been in place since 2023. This separates recyclable and non-recyclable materials for recycling or returning to the fishing fleet for reuse, or incineration.

Materials sorted in 2024:

362 pots	**8,100 metres** gill/tangle nets	**54 Tonnes** rope

Finite Resource consumption

Water Use

279m Litres
Down 5% from 295m in 2023

Water purchased by departments includes all public toilets, educational health facilities, and all other Government activities.

A comparison of consumption with recognised good practice benchmarks is difficult because not all consumption is directly controllable (for example water use will increase if there are more visitors using public facilities).

Paper Use (printing and copying)

43k A4 reams
Down from 44k in 2023*

Schools account for half of Government printing and copying and their usage has increased by 10%.

This was offset by reductions in both Health (-6%) which accounts for a quarter, and Highlands (-8%) which is 4% of the total.

Corporate volumes are very similar to 2023, accounting for a fifth of volume.

*Restated from previous reports based on new information available

Waste

As an organisation, the Government of Jersey both produces waste itself and is responsible for the processing of Islanders' waste for the community, in partnership with the Parishes.

3,679kg

of waste was recycled from ten government office sites

*March to December
Estimated to be 4,400kg for a full year

Recycling volume data is not held for health or education.

Health separate all waste at source, with dedicated bins for each type - clinical waste, domestic waste and recyclable waste (including for cardboard, plastics, metals, aluminium (cans), glass and batteries).

All schools are encouraged to have recycling schemes.

Social sustainability

Social value through procurement

As part of the procurement process, the Government considers the sustainability of materials and goods it purchases, as well as its buying power to secure commitments to deliver additional benefits to the island through social value from its contract and service providers.

Delivery of social value in 2024

Throughout 2024, government suppliers have supported and contributed to the Island Outcomes through generating additional benefits through winning government contracts.

Key achievements have been:

372 hours of business volunteering donated to local charitable projects

170 young people engaged with live government projects

27 new roles created for local people, with six people hired through Back to Work, and two people hired through the Jersey Employment Trust

£64k donated to local charities

8 prison leavers employed on projects

7 apprenticeships created

30 work experience placements filled

Progress in 2024

Throughout 2024, Commercial Services have continued to build upon the implementation and delivery of social value, which resulted in:

- 28% more* commitments made by suppliers to deliver additional benefits to the island
- Alignment of the social value strategy to the Island Outcomes
- The introduction of a reporting and monitoring form to make it easier for internal and external stakeholders to track delivery of social value commitments
- Two Community of Practice events for stakeholders across government to hear updates and share best practice on social value, alongside department and team specific workshops
- Hosting an intern who produced a report on sustainable procurement in the Government
- A range of social value initiatives committed to by suppliers through to 2028

*than in 2023

Across the States of Jersey Group

Funds and responsible investment

The Government, through the Minister for Treasury and Resources, invests individual Funds through investment strategies designed to meet their specific objectives. The investment returns for some Funds may be used to provide budgets and support initiatives, while others serve as long-term reserves for use in defined circumstances. The Minister, under their responsibility for the investment of States assets, remains committed to acting as a good steward of capital and investing responsibly. To achieve this aim, they have established a Responsible Investment Policy enshrined in the Investment Strategies for States Funds.

The investment approach adopted by the Strategy is one of engagement, ensuring that individual investment decisions, delegated to a range of managers, integrate environmental, social, and corporate governance (ESG) considerations where possible on an asset class by asset class basis. The Minister's intentions are to hold investments accountable for their actions, driving positive changes to their behaviour. The area of responsible investment is evolving rapidly, and the Minister has tasked the Treasury Advisory Panel (TAP) with reporting annually on how the policy is being implemented and monitored.

Responsible investment is a rapidly evolving field with varying best practise approaches found across a wide range of peer entities. TAP regularly assess these approaches to support the evolution of the responsible investment and assess the existing States policy.

Enhancements to the policy were formalised in the Investment Strategy approved by the Minister during 2024 and included:

Net Zero Emissions by 2050

The States of Jersey are committed to reaching net zero emissions by 2050. TAP is supportive of this goal and is taking steps to implement an equivalent policy through the investment portfolio. The Common Investment Fund (CIF) pursues a strategy diversified across sectors, regions, asset classes, and investment strategies.

Alignment with United Nations Sustainable Development Goals (SDGs)

TAP intends to use the SDGs as a framework to align investment managers' activities with long-term value creation, positive societal and environmental impacts, and sustainability risk management.

R.185/2024 States Investment Strategies

Commitment to Continuous Improvement

The Responsible Investment Policy will be reviewed periodically by TAP to ensure the CIF's responsible investment approach evolves in line with industry developments and best practise, and to maintain relevance to the CIF's investment objectives.

Jersey Overseas Aid

Jersey Overseas Aid (JOA) is the Island's official, publicly funded aid and development agency. It has been translating the generosity and skills of the people of Jersey into assistance to the world's most vulnerable people since 1968.

Development Work

JOA focuses its development work on three themes

- Dairy for development
- Financial inclusion
- Conservation livelihoods

all of which add value through Jersey expertise as well as funding.

Responding to Emergencies

JOA provides emergency humanitarian support across the globe. In 2024, much of this was in response to climate emergencies, including

- the devastating floods in Kenya
- the effects of protracted drought in the Horn of Africa
- ongoing climate shocks and recovery in Bangladesh

0.29% of Jersey GVA* received *Gross Value Added	**£4.6m** emergency humanitarian support delivered	**16+** locations provided with emergency support
£10.9m allocated to international development grants	**£3m** allocated to Jersey charities	**£0.3m** allocated to volunteering projects

Also in 2024, JOA

- facilitated workshops and learning events for the Jersey public and international experts in the fields of inclusive sustainable finance and sustainable development
- introduced 890+ young Islanders to the UN Sustainable Development Goals and JOA's conservation livelihoods work through schools' outreach sessions and supporting JCG LEAP 2024
- undertook monitoring and assessment visits to partners in Zambia, Rwanda, Nepal, Ethiopia, Sierra Leone and Central African Republic
- deployed Jersey volunteers to Malawi, Nepal and Rwanda
- offset all travel use by staff and volunteers through Durrell ReWild

Reports - Jersey Overseas Aid Commission (joa.je)

Andium Homes Limited

Andium Homes is Jersey's largest social housing provider, managing over 4,900 properties and supporting more than 10% of the Island's population. The company has actively aligned with the Government's sustainability goals by implementing a comprehensive Environmental, Social, and Governance (ESG) Strategy, developed in close collaboration with clients and key stakeholders. This strategy encompasses various key aspects:

- Sustainable, High-Quality Housing
- Client-Centric Services
- Addressing Housing Needs and Living Challenges
- Environmental, Social, and Governance Framework
- Regeneration

0% domestic fossil fuels used From 1.7m litres of oil burnt in 2006	**100%** decent homes with Modern Facilities Standard	**410** total solar panels installed +40% since 2023
Delivered pilot Healthy Homes Project • using Internet of Things devices • grant from Impact Jersey	**77** properties upgraded with new triple-glazed windows	**26** electric car sharing club spaces

Reports and publications | Andium

States of Jersey Development Company (JDC)

At the core of JDC's strategy is a commitment to work towards these UN Sustainable Development Goals

JDC's primary focus in 2024 was on the **Community Wellbeing** aspect of the Island Outcomes. Activities during the year included:

- Jersey on Ice community ice rink at Weighbridge Square
- Hola Friday! Ibiza style inclusive DJ evenings throughout the summer at Trenton Square
- Tai Chi and Yoga sessions offered to all ages at no charge at Marina Gardens
- 4 local schools' A-level art students invited to paint murals on the Underpass
- 50+ community and charity events supported on the Waterfront

JDC also continued to consider the impact on the built environment. As part of JDC's **Environmental Wellbeing** focus:

93 attendees at a JDC-hosted Biodiversity Net Gain event open to all	**LED lamps** installed to streetlights at Rue de l'Etau and Rue de Carteret	**94%** of staff completed the Carbon Literacy Project training

Financials | Jersey Development Company

Ports of Jersey

Ports of Jersey exists to serve our Island community and the economy that supports it. We have a responsibility to the environment, to our community, to our customers, to our partners and to our employees, as well as being a key driver of economic development. We believe that the best way we can help our Island is by taking a leading role in developing a sustainable future and tackling the challenges this brings head on.

Ports of Journey launched the Ports Planet and People Plan in March 2022. It is a strategy of priorities, goals and initiatives that are aligned to the UN Sustainable Development Goals and Jersey Performance Framework. We are encouraged by the progress we have made to date and committed to being at the forefront of our industry across Europe. We want to inspire and lead a sustainable future for Jersey that we can all be proud of.

Key delivery highlights for 2024 were

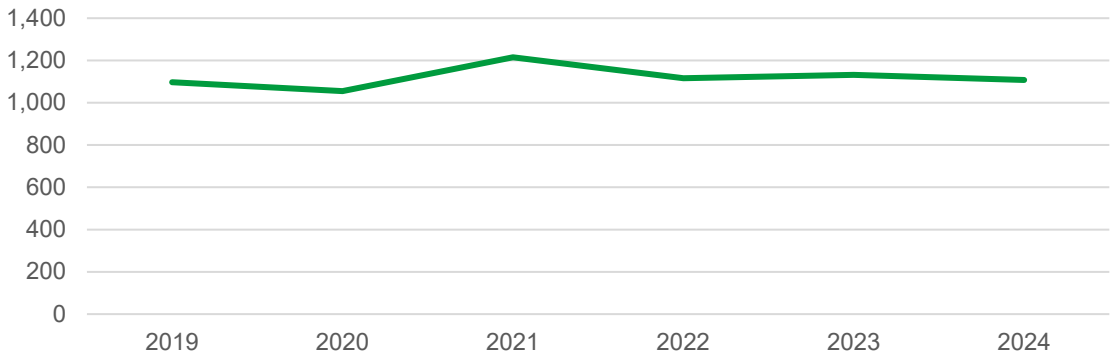
- Publishing the Ports of Jersey Decarbonisation Roadmap
- Converting Elizabeth Terminal to run on Hydrotreated Vegetable Oil (HVO)
- Launching Community Boost

CLIMATE
We will transition to net zero

1,108 tCO_2e Scope 1 and 2 emissions	**2% reduction** in carbon footprint from 2023

44% lower
Elizabeth Terminal heating emissions from switching to Hydrotreated Vegetable Oil (HVO)

Ports of Jersey Scope 1 and 2 emissions (tCO_2e)



BIODIVERSITY

We will preserve Jersey's water and promote thriving biodiversity

1,000kg
of oysters embedded into St Helier Marina

£6,000
donated to Jersey Trees for Life and National trust

3
more eco moorings installed at St Catherines

7,040
trees planted with Durell Rewild Carbon

WASTE AND CIRCULARITY

We will design out waste

100kg
of litter cleared on beach cleans

100%
of Ports' terminals now have recycling bins

362 lobster pots
8,100 metres of nets
54 tonnes of rope
Sorted and separated as part of the fishing waste recycling scheme

PEOPLE

We will nurture our employees, serve our community and encourage sustainable tourism

£529k
financial donations or in kind

5,000
children involved in Coastguard sea safety talks

321
hours in work volunteering

2,291
hours outside work volunteering

115
children from nursery schools visited the Airport

Annual reports | Ports of Jersey

Data and Sources

All data presented in this report uses information and knowledge presented at the time of collation and is provided by contributors as being accurate. All relevant information may be updated as new pertinent information and data become available.

Consumption and emissions are realised where departments are the occupant or user of an asset, and therefore the billpayer. For example, emissions from third parties tenanted in estate property, where they are the billpayer, are not included in these figures.

In this context, green energy comprises electricity and biofuels.

Energy use		Unit	2021	2022	2023 **	2024	% mix within 2024	'24 v 23 change + or (-)
Consumption	All green energy	kWh m	42.5	42.4	45.2	48.1	57%	6%
	All fossil energy	kWh m	50.0	36.8	38.1	36.7	43%	(4%)
		Total	92.5	79.3	83.4	84.8	100%	2%
Emissions	All green energy (net)	$ktCO_2e$	0.3	0.3	0.3	0.4	1%	26%
	All fossil energy	$ktCO_2e$	12.7	9.9	10.2	9.8	27%	(4%)
		Core total	13.1	10.2	10.5	10.2	28% of all	(3%)
	All waste processing	$ktCO_2e$	31.2	31.2	29.6	26.4	72%	(11%)
		All total	44.3	41.3	40.2	36.6	100%	(9%)
Spend	All green energy	£m	5.6	5.9	6.9	8.2	73%	19%
	All fossil energy	£m	3.0	3.5	3.2	3.1	27%	(5%)
		Total	8.6	9.4	10.1	11.3	100%	12%

** 2023 restated because of additional data becoming available.

Note: Totals and/or percentages above may not appear to reconcile exactly due to individual figures shown being rounded

Due to current operational limitations, electricity consumption by electric vehicles charging is currently combined under property consumption values, as it is not metered separately.

Whilst organisational consumption and emissions data continues to improve several areas below are yet to be included:

- Solar panel-derived energy consumption

- Fuel bought from public pumping stations using employee purchase cards (as opposed to fuelling at government pumping stations)
- Consumption by employees' personal vehicles, where used for work purposes
- Liquefied petroleum gas (LPG) canisters for specialist equipment, 50:1 2-Stroke and 25:1 2-Stroke mix.

Considering this, it should be noted that baseline, consumption, emissions and spend numbers may be updated retrospectively as new information becomes available. However, it is not expected that these will present material changes.

In addition, emissions factors (by which consumption is multiplied) are updated annually by external bodies. The government will update calculations accordingly as these are released.

Air Travel		**2021**	**2022**	**2023**	**2024**	**3 yr avg**
Distance (km million)	Corporate Procurement	1.4	4.2	6.5	4.9	5.2
	Health	2.3	3.0	1.2	1.9	2.0
	Total	3.7	7.2	7.7	6.8	7.2
Emissions ($ktCO_2e$)	Corporate Procurement	0.3	1.0	1.5	1.1	1.2
	Health	0.6	0.7	0.3	0.3	0.4
	Total	0.9	1.7	1.8	1.4	1.6

Water pollution	**2021**	**2022**	**2023**	**2024**	**3 yr avg**
Total water pollution incidents	96	68	81	77	75.3
Using Government infrastructure	10	8	4	5	5.7
Gov infrastructure % of all incidents	10%	12%	5%	6%	8%
Total Andium, JDC and PoJ incidents	2	1	2	1	1.3
Total Group incidents	12	9	6	6	7.0
States Group % of all incidents	13%	13%	7%	8%	9%

Finite Resources

Water consumption (all metered)	**2021**	**2022**	**2023**	**2024**	**3 yr avg**
Metered water consumption (million litres)	288	284	295	279	286
Metered water costs (£m)	0.8	0.9	1.0	1.0	1.0

Paper usage*	2021	2022	2023	2024	**2 yr avg**
Printing and copying volume (A4 reams)	n/a	n/a	44k	43k	43.5k
Paper cost (£k)	n/a	n/a	186	188	187

*Restated from previous reports based on new information available

Data Sources

This report, which has not been audited, uses consumption, units (kWh, litres), and spend, as sourced from suppliers, along with waste tonnage sourced from the Department of Infrastructure and Environment. These unit amounts have been converted into emissions values using standard conversion factors, in line with Jersey's Building Bye Laws.

As an Island, Jersey uses a bespoke carbon conversion factor for its grid electricity, covering the blend of French electricity and electricity derived from the Energy Recovery Facility. However, the Government reports emissions arising from the Energy Recovery Facility under its waste processing emissions. This means a net grid electricity emissions factor has been used in emissions calculations to avoid double counting for this energy source.

Information for corporate air travel is provided by the Government's corporate travel management provider. Healthcare-specific travel data is provided directly by Health and Care Jersey (formerly Health and Community Services). Emission factors for official air miles are based on UK Government emission reporting factors. Healthcare-specific emissions are derived from ICAO Carbon Emissions Calculator (ICEC) (major routes) and atmosfair (where not available through ICAO).

Other sources, which have not been audited, are as follows

Data Type	Source
Water usage	Based on information in invoices from Jersey Water. Scope 3 emissions not currently reported
Paper usage	Based on information provided by the supplier of printing services. Scope 3 emissions not currently reported.
Waste	Unlike the UK, where local authorities typically collect residential waste only, and businesses are required to deal with their own disposal, the majority of on-Island waste is collected by the Parish. Consequently, data on waste arising from individual Government sites as waste producers is limited at this point in time.

The Government of Jersey would like to thank all of the companies and departments that have provided information to support the production of this Sustainability Report.

States of Jersey Group entities

Data and information for Jersey Overseas Aid, Ports of Jersey, Jersey Development Company and Andium Homes has been provided directly by them and in line with their own reporting standards.

Independent Data Verification

The data used in the preparation of this report has been provided by relevant officers and external providers and has not been verified independently.

Accountability Report

Corporate Governance Report

Purpose:	Includes:	Structure:
• Demonstrate how the States of Jersey Group has implemented principles of good corporate governance. • Outline how it has reviewed its system of internal controls during 2024.	• The composition and organisation of the States of Jersey Group. • Descriptions of significant governance issues and key risks.	• Directors' Report. • Governance Statement. • Human Rights, Anti-Bribery and Anti-Corruption. • Risk Management. • Update on Governance Issues.

This report primarily focuses on the Core Entities, as defined in Section 4.24—Entities within the Accounting Boundary. Funds are included within the responsibilities of appointed Accountable Officers, and the Public Finances Manual includes a section and supporting document on Funds.

The relationship of the Government of Jersey with the Wholly owned companies is defined in the Public Finances (Jersey) Law 2019 (see Article 53) and Memoranda of Understanding, published to the States Assembly by the Minister for Treasury and Resources in R.56/2022.

The Directors' Report

Details of individuals who served as Ministers, the Principal Accountable Officer and Accountable Officers are set out in the Governance Statement.

Disclosures in respect of remuneration are included in the Remuneration and Staff Report.

Directorships and Significant Interests

Registers of Interests:	
Ministers and States Members	**Principal Accountable Officer and Accountable Officers**
• Held by the Greffier of the States - available on the Members page on the States Assembly website.	• Held within GoJ, for senior officers. Not publicly available.

The Registers of Interests are used to identify parties related to Members of the States of Jersey and Officers for the purpose of preparing disclosure of related party transactions in the States of Jersey Annual Report and Accounts. Any individual transactions which may be affected by those interests are reported in Details of Related Party Transactions, listed in the Financial Statements at Note 4.22 – Related Party Transactions.

Governance Statement

Scope of Responsibilities

A high-level diagram of the legislative and executive governance arrangements of the States of Jersey can be found below. Further information on many of the bodies described can be found on gov.je or statesassembly.je

LEGISLATURE

States Assembly

- Make new laws and regulations.
- Approve the amount of public money to be spent by the States every year.
- Approve the estimates of the amount of tax to be raised.
- Hold ministers to account.
- Approve the Common Strategic Policy and Government Plans.

Committees

- A number of committees support the Assembly on specific issues, for example, the Privileges and Procedures Committee.

Scrutiny and Review

- Examine, investigate and report on Government policy, new laws and changes to existing laws, the work and expenditure of government and issues of public importance.

EXECUTIVE

Council of Ministers

- Provide Leadership to Government.
- Develop and set strategic priorities.
- Support Jersey's community to thrive and succeed.

Executive Leadership Team (ELT)

- The CEO / Chief Officers collectively form ELT and provide strategic advice to CoM on all policy matters.
- Provide a forum for the discussion of significant corporate, cross-cutting or departmental policies.
- Provides focus on efficiency and effectiveness, in particular, managing operational risk, resource planning, programme delivery, budgets and performance.

Risk Management and Audit

- Accountable officers put in place adequate risk management arrangements.
- Risk and Audit Committee provides advice and support to the PAO/ Treasurer/Minister for Treasury and Resources.
- Organisation-wide ERM system.
- Departmental Risk Group acts as a bridge between departments and CoM/ELT.
- Internal audit provide annual assurance statement.

Independent Judiciary

Non-Ministerial Department

Public Accounts Committee

Comptroller and Auditor General

Ministers and Executive Officers

Details of Ministers and the Accountable Officers responsible for ensuring effective governance arrangements during the period are as follows:

The Council of Ministers

The Council of Ministers is the executive government of Jersey. The Council of Ministers:

- Coordinates and prioritises the policies and public administration for which Ministers are individually responsible, including setting executive and legislative priorities.
- Considers significant and crosscutting matters to agree a shared policy position.
- Meets 2 – 3 times a month and comprises the 12 Ministers and Assistant Ministers. The Chief Executive, Greffier of the States, and Attorney General are all invited to attend.

In January 2024, Jersey's Government changed following a Vote of No Confidence in the previous government. A new Code of Conduct and Practice for Ministers and Assistant Ministers was issued in February 2024, and a new Common Strategic Policy was approved by the Assembly in May 2024. The Annual Report and Accounts for 2024 are signed by the Minister for Treasury and Resources, Deputy Elaine Millar.

The Council of Ministers after 30 January 2024.

Deputy
Lyndon Farnham
Chief Minister

Deputy
Tom Binet
Deputy Chief Minister, Minister for Health and Social Services

Deputy
Mary Le Hegarat
Minister for Justice and Home Affairs

Constable
Richard Vibert
Minister for Children and Families

Deputy
Sam Mézec
Minister for Housing

Deputy
Lyndsay Feltham
Minister for Social Security

Constable
Andy Jehan
Minister for Infrastructure

Deputy
Steve Luce
Minister for the Environment

Deputy
Carolyn Labey
Minister for International Development

Deputy
Kirsten Morel
Minister for Sustainable Economic Development

Deputy
Elaine Millar
Minister for Treasury and Resources

Deputy
Ian Gorst
Minister for External Relations

Deputy
Robert Ward
Minister for Education and Lifelong Learning

The attendance record for Ministers at Council meetings for post 30 January 2024 is as follows. Where a Minister was unable to attend and nominated an Assistant Minister to attend on their behalf this is treated as attendance by the Minister him or herself.

Minister (or Assistant Minister)	CoM meetings 30 Jan 2024 – 31 Dec 2024
Deputy Lyndon Farnham	28/30
Deputy Tom Binet	27/30
Deputy Mary Le Hegarat	25/30
Constable Richard Vibert	30/30
Deputy Sam Mézec	27/30
Deputy Lyndsay Feltham	30/30
Constable Andy Jehan	27/30
Deputy Steve Luce	28/30
Deputy Carolyn Labey	25/30
Deputy Kirsten Morel	28/30
Deputy Elaine Millar	23/30
Deputy Ian Gorst	23/30
Deputy Robert Ward	26/30

The following table shows the Ministers in post during January 2024, prior to the change in government. Where a Minister was unable to attend and nominated an Assistant Minister to attend on their behalf this is treated as attendance by the Minister him or herself.

Name	CoM meetings prior to 16 January 2024
Deputy Kristina Moore	1/1
Deputy Inna Gardiner	1/1
Deputy Kirsten Morel	0/1
Deputy Philip Ozouf	1/1
Deputy Karen Wilson	1/1
Deputy Helen Miles	1/1
Deputy David Warr	1/1
Deputy Tom Binet	0/1
Deputy Carolyn Labey	1/1
Deputy Elaine Millar	1/1
Deputy Jonathan Renouf	1/1
Deputy Ian Gorst	1/1

Accountable Officers

The Public Finances (Jersey) Law 2019 makes the Chief Executive the Principal Accountable Officer (PAO), answerable to the States and accountable to the Council of Ministers. The PAO may appoint Accountable Officers (excluding those in Non-Ministerial Departments) to exercise functions as determined but maintains overall responsibility for ensuring the propriety and regularity of the finances of States bodies (excluding Non-Ministerial Departments) and funds and ensuring that the resources of States bodies and States funds are used economically, efficiently and effectively.

All Accountable Officers are accountable for:

- Proper financial management of the resources under their control in accordance with the Law, any subordinate legislation and the Public Finances Manual, including ensuring that public money is safeguarded and properly accounted for, used only for those purposes approved by the States and used economically, efficiently and effectively.

Accountable Officers are responsible:

- For Ministerial Departments, exercising the functions determined by the PAO, and that apply to that accountable officer (if any) as specified in any relevant enactment of the States. (Accountable Officers for Non-Ministerial States bodies are not appointed by the PAO – under the Public Finances Law, the chief officer is also its Accountable Officer. With the agreement of that chief officer the Minister for Treasury and Resources can appoint another officer as Accountable Officer).
- In discharging financial responsibilities, all Accountable Officers must ensure that robust governance arrangements are in place, which include a sound system of internal control and arrangements for the management of risk.

The following table identifies the Accountable Officers serving during 2024.

Chief Executive Officer	Position	Accountable Officer
Principal Accountable Officer	Chief Executive	Andrew McLaughlin (CEO and PAO - except for 8th May to 1st July 2024) Tom Walker (Acting CEO and PAO from 8th May to 1st July 2024)

Ministerial Departments	Position	Accountable Officer
Cabinet Office – CEO, Ministerial Office, People, Policy and Digital	Chief Officer and Assistant Chief Executive	Tom Walker (to 8th October 2024)
	Group Director of Policy	Paul Wylie (from 9th October 2024)

Ministerial Departments	Position	Accountable Officer
Cabinet Office - Communications	Director of Communications	Dirk Danino-Forsyth
Treasury and Exchequer	Treasurer of the States, Chief Officer and Assistant Chief Executive	Richard Bell
Ministry of External Relations	Chief Officer	Kate Nutt
Department for the Economy	Chief Officer	Richard Corrigan
Justice and Home Affairs	Chief Officer	Kate Briden
Health and Care Jersey, formerly Health and Community Services	Chief Officer	Chris Bown (to 30th September 2024) Tom Walker (from 1st October 2024)
Children, Young People, Education and Skills	Chief Officer	Rob Sainsbury (to 31st October 2024) Keith Posner (from 1st November 2024)
Infrastructure and Environment	Chief Officer	Andrew Scate
Employment, Social Security and Housing, formerly Customer and Local Services	Chief Officer	Ian Burns (to 31st August 2024) Sophie Le Sueur (from 1st September 2024)

Non-Ministerial Departments	Position	Accountable Officer
States Assembly (States Greffe)	Greffier of the States	Lisa Hart
Law Officers' Department	Practice Director	Alec Le Sueur
Viscount's Department	Viscount	Mark Harris
Judicial Greffe	Judicial Greffier	Rebecca Morley-Kirk
Office of the Lieutenant Governor	Chief of Staff and Private Secretary	Justin Oldridge
Probation and After Care Service	Chief Probation Officer	Mike Cutland
Office of the Comptroller and Auditor General	Comptroller and Auditor General	Lynn Pamment

Other	Position	Accountable Officer
Jersey Overseas Aid	Executive Director	Simon Boas (to 20th June 2024) Edward Lewis (from 21st June 2024)
Official Analyst	Official Analyst	Nick Hubbard (to 7th June 2024) John Farina (from 8th June 2024)
States of Jersey Police	Chief of Police	Robin Smith
Bailiff's Chambers	Chief Officer	Steven Cartwright

Trading Operations	Position	Accountable Officer
Jersey Car Parking	Chief Officer	Andrew Scate
Jersey Fleet Management	Chief Officer	Andrew Scate

States Body / Fund	Position	Accountable Officer
Strategic Reserve Fund Stabilisation Fund Insurance Fund Assisted House Purchase Scheme 99 Year Leaseholders Scheme Housing Development Fund Criminal Offences Confiscation Fund Civil Assets Recovery Fund Social Security (Reserve) Fund Tourism Development Fund	Treasurer of the States and Assistant Chief Executive	Richard Bell
Agricultural Loans Fund Jersey Innovation Fund Jersey Reclaim Fund	Treasurer of the States and Assistant Chief Executive	Richard Bell (to 30th September 2024)
	Chief Officer – Department for the Economy	Richard Corrigan (from 1st October 2024)
Technology Accelerator Fund Channel Islands Lottery (Jersey) Fund	Chief Officer – Department for the Economy	Richard Corrigan
Climate Emergency Fund	Chief Officer and Assistant Chief Executive	Tom Walker (to 8th October 2024) Paul Wylie (from 9th October 2024)

States Body / Fund	Position	Accountable Officer
Social Security Fund Health Insurance Fund Long Term Care Fund Jersey Dental Scheme	Chief Officer - Customer and Local Services	Ian Burns (to 31st August 2024) Sophie Le Sueur (from 1st September 2024)

Collectively, the majority of Government Accountable Officers sit on the Executive Leadership Team (ELT). Representatives from the Non-Ministerial Departments attend meetings but are not formal members. The attendance record for ELT meetings in 2024 is as follows. Where an ELT member sent an approved delegate this is treated as attendance by the member him or herself.

Department	ELT Board Members	ELT meetings in 2024
CEO	CEO - Andrew McLaughlin / Tom Walker / Acting CEO or delegate Chair	14/14
Department for the Economy	Richard Corrigan	14/14
Treasury and Exchequer	Richard Bell	13/14
Infrastructure and Environment	Andy Scate	13/14
Health and Care Jersey	Chris Bown / Tom Walker	13/14
Cabinet Office – People, Policy and Digital	Tom Walker / Paul Wylie	14/14
Cabinet Office – Comms	Dirk Danino-Forsyth / Martyn White	10/14
Justice and Home Affairs	Kate Briden	14/14
External Relations	Kate Nutt	13/14
Employment, Social Security and Housing	Ian Burns / Sophie Le Sueur	14/14
Children, Young People, Education and Skills	Robert Sainsbury / Keith Posner	14/14

How Ministers and Accountable Officers work together

- Ministers are responsible for policy decisions; departments deliver those decisions.
- Each department's Accountable Officer has obligations under the Public Finances Law to ensure spending is proper, regular and good value for money.
- Regular meetings are held between Ministers and Accountable Officers with proposals to the Minister where formal decisions are needed.
- Rarely, an Accountable Officer may consider that a Minister's proposed course action might infringe upon the Accountable Officer's legal obligations.
    - In such cases, the Minister can direct the Accountable Officer, provided that the proposed action is legal (known as a "Letter of instruction").
    - In practice, this is likely to be where there is insufficient time for the Accountable Officer to carry out all due diligence activity that would normally take place to provide assurance, particularly in relation to value for money. Letters of instruction are published at Letters of instruction for public finances
    - One such letter was issued in 2024, relating to the reimbursements of foreshore payments.

The Governance Framework and Public Finances Manual

The Governance Framework comprises the systems, processes, cultures, values and procedures through which the States of Jersey is directed and controlled and the activities through which it accounts to and engages with the Islanders.

The Governance Framework:

- describes the basis for SoJ to operate in a lawful, open, inclusive and honest manner
- records the Laws, policies, codes of practice and other arrangements that, taken together, make up Jersey's corporate governance arrangements, including:
    - Employment of States of Jersey Employees (Jersey) Law 2005;
    - States of Jersey Law 2005;
    - Public Finances (Jersey) Law 2019;
    - Comptroller and Auditor General (Jersey) Law 2014
- makes sure that public money is safeguarded, properly accounted for and used economically and effectively
- ensures effective arrangements for managing risk are in place
- secures continuous improvements in the way that it operates

The purpose of the Public Finances Manual is to provide guidance on how to apply the Public Finances (Jersey) Law 2019. This therefore helps ensure the proper stewardship and administration of the Law and of the public finances of Jersey. Accountable Officers are required to comply with the Public Finances Manual and other key controls, including departmental risk management measures, and resource management policies.

Other sources of assurance that contribute to the Governance Framework

The States and Government receive valuable feedback from several sources on the adequacy of governance arrangements. These sources include:

- Departmental Governance Statements;

- Departmental Service Performance Measures
- Departmental risk management arrangements (see section on Risk Management);
- Internal Audit and Risk and Audit Committee;
- The Comptroller and Auditor General (C&AG) and External Audit;
- The Public Accounts Committee (PAC) and Scrutiny Panels

Departmental Governance Statements

Internal governance arrangements are based on the Governance Framework and Accountable Officers complete an Annual Statement to describe how their department complies:

- Where issues are identified, steps taken to address known areas of weakness are described.
- Internal Audit have reviewed these statements for consistency and compliance.
- The information gathered through these questionnaires helps build the "Update on Governance Issues" section below.

Departmental Service Performance Measures

Service Performance Measures are metrics developed to report on a department's short-term performance. They provide a broad overview of the delivery of key services by government departments. Each department is responsible for publishing their end of year Service Performance Measures data. Each Accountable Officer has signed off on the accuracy and data quality of their respective departmental Service Performance Measures included in this Annual Report.

Internal Audit and Risk and Audit Committee

The Treasurer of the States, under the Public Finances (Jersey) Law 2019, is responsible for establishing a system of internal audit and for designating a person as Chief Internal Auditor, supporting them in their proper stewardship and administration of the public finances of Jersey. All reports are issued to the independent Risk and Audit Committee (R&AC) in addition the Comptroller and Auditor General and external audit. The Chief Internal Auditor reports quarterly to the R&AC, the Treasurer, and the Chief Executive (or their delegate) in respect to work undertaken.

The Chief Internal Auditor is required to:

- deliver a service that is compliant with professional Internal Audit Standards;
- provide an annual opinion of the adequacy of the internal control environment to the Principal Accountable Officer, Treasurer, and the Risk and Audit Committee. The most recently available annual opinion is cross-referenced against the departmental governance statements and is used to inform the inclusion of governance issues declared; and
- act as one of the two designated persons under the Whistleblowing Policy alongside the Assistant Chief Executive.

The States and Government receive additional assurance from the work of the Risk and Audit Committee. The Risk and Audit Committee acts in an advisory role to support the Government in delivering its responsibilities for risk management, internal control,

governance and audit. The Risk and Audit Committee summarise their work in an annual report which is presented to and considered by the Executive Leadership Team and a copy shared with the Minister for Treasury and Resources.

The membership of the Committee throughout 2024 comprised:

Name	Position	Appointment date
Elaine Walsh	Chair (Risk and Audit)/Independent Member	13/6/2023 to date
Nigel Hair	Deputy Chair (Risk and Audit), Independent Member	13/6/2023 to date
David Chalk	Independent Member	13/6/2023 to date
Leanne McIntyre	Independent Member	13/6/2023 to 14/6/2024
Zoltan Varga	Independent Member	13/6/2023 to 5/4/2024
Samantha Ruellan	Independent Member	1/7/2024 to date
Michael Thomas	Independent Member	1/10/2024 to date

In 2022, following a recommendation by the C&AG (made in a Report published on 5 Dec 2019), an Audit Committee was established for the following Non-Ministerial Departments: the Law Officers' Department, the Judicial Greffe, the States Greffe, the Viscount's Department, the Probation and After-Care Service, the Bailiff's Chambers and the Office of the Lieutenant-Governor (which joined in 2023). This Committee operated throughout 2024.

The Comptroller and Auditor General (C&AG) and External Audit

The C&AG is required to provide the States with independent assurance that the public finances of Jersey are being regulated, controlled, supervised and accounted for in accordance with the Comptroller and Auditor General (Jersey) Law 2014. During 2024 the C&AG issued 8 reports, one Good Practice Guide and one Self-Assessment Tool (both on annual reporting). The C&AG issues her own Annual Report of Findings, which includes details of her work.

The C&AG appoints the external auditors of the States of Jersey. The report of the auditor, Mazars LLP, is included within the accounts.

Public Accounts Committee and Scrutiny Panels

The PAC and Scrutiny Panels are Committees and Panels of the States of Jersey, made up of Assembly Members who are not Government Ministers or Assistant Ministers, and in the case of PAC, includes lay members. Their reports are used by the States Assembly to hold the Government and public service administration accountable. Their reports are accessible to all Islanders and media.

Generally, reviews undertaken by:

- PAC look at how services have been delivered, and how plans have been implemented. This includes whether public funds have been used efficiently, effectively and economically and considers expenditure of public funds, internal financial control, value for money and corporate governance.
- Scrutiny panels look ahead to consider the implications of ministerial policy development, new legislation and matters of public interest. Scrutiny suggests changes to ensure policy planning is fit for purpose and justified.

The Government of Jersey responds to all Scrutiny, C&AG and PAC reports. During 2024, the organisation introduced a risk-based approach to responding to reports of the C&AG and PAC (those most relevant to the governance framework). Colleagues are asked to consider the risk of not implementing a given recommendation and balance this risk against the financial resource and people resource to implement the recommendation, as well as how the work fits with existing work programmes.

This assessment drives officers to consider whether any action should be taken at that point in time. If no action is taken, colleagues are asked to consider whether the associated risks can be tolerated or are significant enough to be recorded on departmental risk registers.

Where the Government agrees to activity in response to reports of the Public Accounts Committee or the Comptroller and Auditor General, implementation of actions is monitored. Progress is reported quarterly to ELT and the PAC:

- In January 2024 there were 118 outstanding recommendations
- 72 new actions were added to the improvement database in 2024.
- At the end of 2024, 68 outstanding actions remained open.

Human Rights, Anti-Bribery and Anti-Corruption Statement

Human Rights

Jersey has had the European Convention on Human Rights extended to it since 23 October 1953, which has been incorporated into Jersey law through the Human Rights (Jersey) Law 2000.

Anti-Bribery and Anti-Corruption

The Government of Jersey has had the following anti-bribery and anti-corruption treaties extended to it:

- UN Convention against Corruption (since 9 November 2009)
- Council of Europe Criminal Law Convention on Corruption (since 1 October 2013)
- UN Convention against Transnational Organised Crime (since 17 December 2014) OECD Convention on Combatting the Bribery of Foreign Public Officials in International Business Transactions (since 16 November 2009).
- The States of Jersey has also enacted the Corruption (Jersey) Law 2006.

The States Assembly approves and publishes anti-corruption arrangements for States Members, in particular in relation to declarations of interests.

In 2022 the Government of Jersey adopted an Anti-Fraud and Corruption Policy and Strategy. Throughout 2024 work continued on implementing the Strategy:

- A programme of training and awareness-raising, as well as detailed work on the identification and assessment of risks.
- Procurement tendering rules are designed to help achieve compliance with the UN Convention against Corruption.

Risk Management

This section sets out how the States of Jersey identifies and manages risks to reduce impact on strategic objectives (see Performance Report) and the organisation's governance (see "Update on Governance Issues").

Enterprise Risk Management

The States' and Government's risk management approach is grounded in a no blame culture and for bad news to be reported immediately and in accordance with prescribed escalation guidelines so there is sufficient notice to determine an effective response. However, each risk recorded on the corporate risk register has a risk owner who is responsible for implementing that effective response, and making adjustments where required.

As our risk management culture matures from focusing on process to quality, the Government of Jersey is placing emphasis on evidence using key risk indicators (KRIs) and asking the right questions of our performance data. These inform the risk and should trigger an appropriate and proportionate response to address risks, and to prevent them from materialising into issues. This will reduce the likelihood of risks exceeding what is known as risk appetite and tolerance. It depends on services understanding their data and their risks and prioritising accordingly.

Our approach to risk management is fully set out in the Government of Jersey's Risk Management Strategy. This document also defines roles and responsibilities across the enterprise. The Strategy is regularly reviewed and updated. The next version will be published later in 2025.

Risk Management – Developments in 2024

Global Risks

The Global Risk Landscape became increasingly fractured and volatile in 2024, the World Economic Forum Global Risks Report 2025 observing that "We seem to be living in one of the most divided times since the Cold War". Escalating geopolitical, environmental, societal and technological challenges threaten stability and progress worldwide.

The report notes a declining optimism with an expansion in conflicts, multitude of extreme weather events, widespread societal and political polarization and continued technological advancements accelerating the spread of false or misleading information.

With an increase in the prominence of State-based armed conflict, this has seen a rise in the importance of national security and humanitarian considerations on government agendas. Global economic tensions have also increased in terms of global trade, as well as unease around geoeconomic confrontation. The role of technology in Cyber espionage and warfare is also ranked as a prominent global risk in the World Economic Forum's 2-year risk outlook below:

Global risks ranked by severity over the short and long term

Local impacts

Increasingly, we have seen the impacts of Global risks to Jersey, such as pandemic (Covid-19) and extreme weather events (Grand Vaux and Storm Ciaran) as well as a Cost-of-Living Crisis due to macro-economic pressures, and disruption to supply chain.

Many of the Global Risks highlighted previously impact Jersey to a greater or lesser extent and these impacts are captured within risks on the Jersey Emergency Risk Register (formerly called the Community Risk Register), as well as the Corporate and Departmental risk registers.

The Jersey Emergency Risk Register acts as an enabler for the resilience community in Jersey to be better prepared to plan for, respond to and recover from an emergency or major incident more effectively. In 2024, this risk register was revised through the leadership of Emergency Planning and supported by the Jersey Resilience Forum. Work is currently ongoing to develop policy and law drafting of new civil contingencies legislation which will replace the current but out-dated Emergency Powers Law 1990.

Principal and Emerging Risks

The Corporate Risk Register identifies risks that could materially threaten the Government of Jersey's business model, future performance, or prospects. These are strategic, emerging, or exceptional risks. They include financial risk, service delivery, reputation, legal and regulatory, people, economic and social and environmental risks.

The following provides an overview of the principal risks and issues facing Government in 2024-25 and which are included within our Corporate or Strategic risk register. The tables show only those risks and issues – an issue is where a risk has materialised – which have an extreme current risk score at the end of Q4 2024. The Corporate Risk Register, as with other risk registers, is a living document and subsequently changes year-on-year as risks are de-escalated, closed, increase or decrease in score, or new risks are added. The table "Other Notable Risks recorded on the Corporate Risk Register" provides a summary of the movement of risks on the Corporate Risk Register in 2024 that are not noted in the principal risks outlined below.

The tables provide links between strategic objectives, quantified risks and mitigations, risk appetite, and a description of how the risk profile has changed over time including developments. Risk appetite refers to the amount of risk an organisation is willing to take to meet its strategic objectives. A low-risk appetite indicates that an organisation is not willing to take much risk in terms of higher levels of likelihood and impact. The Government of Jersey's overarching risk appetite statement is featured in the Risk Management Strategy.

Risk appetite is generally recognised to be the hardest part of any enterprise risk management implementation. A focus in 2024 and 2025 is for Government to understand its risk appetite and tolerance better. Simply put, tolerance is about what an organisation can cope with, as it is inevitable that organisations have to take some level of risk and avoid other risks. Although this may be easier to address for a commercial organisation than say a government department, all oversight groups can use risk management to inform sound risk-based decision making and prioritisation. The tables the following symbols indicate the trend. A stable trend does not indicate that a risk is within acceptable limits:

↔	Stable risk score
↑	Increasing risk score
↓	Decreasing risk score

Principal Issues 2024-25

Issue	Description	Areas of focus	Risk Appetite	Movement description
Inflationary pressure and impact on economy/population Island Outcome: Affordable Living Risk score: Extreme	Global and UK pressures continue to feed through to the Jersey economy, which could lead to stunted economic growth and cost people large parts of their disposable income, particularly affecting the most disadvantaged in society. Risk of demand-led and supply costs (living wage) inflation could lead to stickier inflation on the island.	• Establishment of Ministerial Cost of Living Group. • Economy Department to ensure all projects and policies have inflation considerations.	LOW	The score reduced in 2024 largely due to an easing in terms of wider macro-economic pressures.
Uninsured Losses Island Outcome: Health and Wellbeing / Sustainable Resources Risk Score: Extreme	Increasing insurance premiums, historic deficits in cover and recent large claims may impact our ability to adequately transfer our risk, with possible higher excesses and/or uninsured risks.	• Insurance Strategy and Implementation Plan. • Risk transfer and financing. • Strategy, action plans and review. • Financial/uninsured risk controls.	MEDIUM	This became an issue in 2023 due to an increase in medical malpractice claims exposure and a number of clinical reviews. Considerable work has since been undertaken to reduce the level of risk exposure. As a result, the Corporate Risk around Clinical Governance – Assurance reduced in Q4 2024 from extreme to medium.

NOTE: GoJ is self-insuring for some key risks, largely driven by insurers' requirements as a resulting of increasing exposures and claims. The latest actuarial review of the Insurance Fund was completed in June 2024, which has informed decisions on levels of reserves retained for self-insured claims. It has also supported thinking on risk appetite for insurable risks and ensuring optimal levels of self-insurance compared to insurance premiums payable to external insurers. Increased self-insurance puts a greater emphasis on GoJ to focus on improving risk management practice to reduce costs.

Principal Risks 2024-25

Risk	Description	Areas of focus	Risk Appetite	Movement description
Cyber Defence Island Outcome: Safety and Security Risk score: Extreme	There is a risk that systems could be successfully breached, leading to a loss of government data and failure of public services. There could be reputational and/or regulatory impacts, as well as financial impacts to recover from a breach, for example.	• Continual review and improvements across the control landscape to make improvements across the business.	LOW	Stable. Government continues to review and improve its security through technology transformation.
Failure of frontline IT Services Island Outcome: Safety and security Risk Score: Extreme **NEW**	There is a risk of frontline and back-office IT services failing. This could result in significant disruption to operations and project delivery, with costs to remediate and reputational damage.	• Improvements to infrastructure, networks and applications. • Minimum Enterprise Requirements. • Improve processes (specifically change, incident, problem management). • Align resources, including Enterprise or Solutions Architects to meet ELT priority projects.	LOW	This risk is receiving prioritised funding as part of the Budget (Government Plan).
Lack of capacity for liquid waste disposal Island Outcome: Built environment Risk Score: Extreme	There is a risk that the liquid waste network does not have the capacity to manage future demand of new development due to under investment in the network.	• New Sewage Treatment Works (now complete) • Bridging Liquid Waste Strategy • Availability of Funding (needs enhancement) • Upgrades to Infrastructure	MEDIUM	Separated from a consolidated liquid and solid risk in 2024. Solid waste disposal has been de-escalated following mitigation. Liquid waste is being prioritised in Budget funding to 2026 although a shortfall is forecast beyond.

Other Notable Risks recorded on the Corporate Risk Register

Risk	Description
NEW risks	
Supply Chain	Geopolitical issues and local issues, such as IT systems, contracts and freight operating agreements could result in difficulty sourcing strategic and critical supplies. The recent contract award for ferry services has provided some assurance over this risk.
REDUCING risks	
Inflationary Pressures on economy	Scoring has reduced as inflation reduces based on macro-economic trends. However, mitigating measures have been included in previous Government Plans to alleviate the impact at a local level to businesses and islanders.
Threats to long-term financial sustainability	There could be pressures on longer term income and expenditure due to economic uncertainty, regulation of global taxation and escalating healthcare costs for an ageing population. This risk is reducing due to mitigations such as prudence in financial planning, maintaining strong reserves and measures to respond to OECD Pillar 2.
Clinical Governance – assurance	Has reduced in score in 2024 due to improvements implemented after clinical and governance reviews. These continue and the score is expected to further reduce to within stated low risk appetite.
FATF/MONEYVAL	This risk reduced following publication of positive review of Anti-Money Laundering (AML) and Countering the Financing of Terrorism and Proliferation (CFT) measures in Q3 2024. This has been de-escalated from corporate risk register during Q1 2025.
Failure to progress the NHFP (Hospital)	The risk around failure to progress the NHFP (Hospital) has reduced following approval of funding in the Government Plan (Budget) and as the programme continues to move forward from planning towards construction.
DE-ESCALATED risks	
Lack of Capacity for Solid Waste Disposal	De-escalated from corporate risk register after reassessment of capacity and mitigations in place by Infrastructure and Environment.
Other NOTABLE risks	
Management of Health and Safety	In 2023-2024 there was non-compliance with some minimum standards. For example, fire risk in schools (there have been intolerable risks identified in audits but these have since been addressed), management of contractors and violence and aggression towards staff in HCJ. An improvement plan is in place around the Health and Safety Minimum Standards and we expect to see continued progress in 2025.
Non-Compliance with Data Protection Law	There is a risk of both persistent and major breaches of the Data Protection (Jersey) Law 2018, which could result in regulatory reputational damage and financial consequence due to the quantity of internal resource involvement. Stable in 2024, anticipated to decrease in 2025.

Update on Governance Issues

Based on their awareness of the major issues facing the organisation, the Chief Executive Officer and the Treasurer of the States have determined the issues detailed below as being the most significant governance issues to be included in this Governance Statement. These issues have been drawn from departmental governance assurance statements, management reviews and the work of the Comptroller & Auditor General, internal and external audit.

The following tables show governance issues identified either in 2024 or prior years, and detail the actions undertaken in 2024 to address those issues. They are grouped by theme:

- IT and technology
- Health and care system, including overspends
- Recruitment and retention
- Estate Management

Governance issue identified during 2024

Underinvestment in technology infrastructure – investment in new technology to improve Islanders' ability to interact with Government online has not in all cases been accompanied by investment in the infrastructure and network that supports government systems. Following issues in early 2024, a risk assessment of our IT landscape was undertaken.

The 2023 audit of the Government of Jersey's accounts, including the review of IT General Controls (ITGC), was published in early 2024 and highlighted issues with controls An improved engagement plan was implemented in 2024, with full engagement from Digital Services and key input from system business owners across Departments. A follow-up audit on IT controls is under way, which is anticipated to confirm the issues identified have been addressed.

Actions undertaken in 2024

A business case was approved as part of the Budget 2025-2028 and an IT Major Upgrades and Replacements head of expenditure established. The outcome of this programme will be critical upgrades to the government's aging digital infrastructure, simplified digital systems and improve the reliability of the IT network across government.

Governance issue identified in prior year and still relevant

Information Security, Information Governance and Cyber Security - Improvements were required across Information Governance including to records management, information management and the development of a data strategy.

Like all governments, cyber security systems need to be continually updated to both detect and deter inappropriate access and to ensure compliance with Privacy legislation.

Actions undertaken in 2024

In 2024, a new mandatory training module for Cyber Security Awareness was launched to all staff and new investment was secured for Cyber Programme. Two key projects within that target improvement in this area are Identity and Access Management and the Configuration Management Database.

Governance issue identified in prior year – now considered to be stabilised

Governance Arrangements in Health and Social Care – were judged as needing improvement in a report issued by the Comptroller and Auditor General (C&AG) in 2018. 22 recommendations were made. A follow-up C&AG review published in September 2021 reported partial progress being made to implement the recommendations of the 2018 report, whilst also noting the need to be able to govern across the whole system.

In 2022, Professor Hugo Mascie-Taylor, in his Review into clinical governance arrangements in secondary care, noted the work of the existing HCS Board (established in response to the C&AG 2018) but recommended that a more conventional board should be established with non-executive leadership to drive further improvements to governance. The Minister adopted that recommendation and established, during the course of 2023, a new non-statutory Advisory Board for HCS with an independent Chair and up to 5 NEDs.

Actions undertaken in 2024

The HCS Advisory Board continued to meet regularly 2024 in public (eight meetings). The Board sought assurance on a wide range of subjects, such as quality & safety, operational performance, finance and workforce. In addition, the Board focused on progress made against recommendations from clinical reviews and wider system topics. Papers and recordings are publicly available on gov.je and contribute to public transparency. The public are invited to submit questions in advance or to raise them in the meeting.

In 2024, the governance structures were further strengthened through the establishment of three assurance committees, each chaired by a non-executive director.

All recommendations from the C&AG reports on Governance Arrangements for Health and Social Care and the recommendations from the review of clinical governance arrangements have been addressed and closed during 2024.

Additional expertise and capacity was provided by a dedicated Change Team, supporting the governance improvements throughout HCS.

At the end of 2024, the Minister for Health and Social Services proposed the establishment of a wider Partnership Board to enhance integrated system working including co-production of strategy, service planning, development and commissioning, quality and safety assurance, and risk management.

Governance issue identified in prior year and still relevant

Health funding – Work started in 2023 continued throughout 2024 to address funding pressures in the Health and Care Jersey Department as foreseen during Budget Planning 2024 which identified continued cost pressures. As referred to within the Financial Review unspent approvals in departments from 2023 being carried forward were used to fund this pressure.

Actions undertaken in 2024

The Financial Recovery Plan alongside additional funding approved in the Government Plan 2024-2027 and further deficit funding provided in 2024, is planned to stabilise the position to a more sustainable situation. HCJ established the ELT Cobra group of Executive Directors to sharpen focus on financial recovery and budget accountability to mitigate the deficit within agreed limits. The financial forecast has been under monthly review and scrutiny with Treasury and Exchequer colleagues. At the year-end 2024 the

Minister for Treasury and Resources addressed the HCJ deficit through a Ministerial Decision to balance funding positions through heads of expenditure.
Further work on drivers of the deficit has been done during 2024 in light of continuing cost pressures and deficits which highlight the main areas of unfunded risks are the rising costs of social care and mental health packages, tertiary care contracts and activity for off-island care, and high cost drugs and treatments and healthcare inflation. These are to be addressed as part of the 2025 Budget Planning to ensure HCJ operates within approved expenditure in the Budget.

Governance issue identified in prior year and still relevant

Recruitment and resourcing – some departments continue to experience difficulty in recruiting to specific skilled roles and subsequently retaining appropriately skilled and experience staff.

Actions undertaken in 2024

The recruitment and retention risk was introduced at a time when we had a number of issues with recruitment and retention across Jersey Public Service. Since that time, we have introduced new policies and updated policies covering recruitment and selection, relocation, key worker accommodation and a flexible working policy both supporting the attraction and retention of talent within Jersey Public Service.

Despite the difficult recruitment market and challenges in bringing new starters into Jersey, recruitment activity has successfully increased the staff in front line departments Children, Young People, Education and Skills (CYPES) and Health and Care Jersey (HCJ) collectively by over 350 through 2024 across all staff groups. Further detailed information is included in the Remuneration and Staff Report.

In terms of general improvements, we have put in place measures to address recruitment and retention thus significantly reducing this risk. Measures include developing our paid internship programme and providing increased and varied professional apprenticeship schemes. We also launched a new Jersey Public Service careers website Jersey Public Service Careers (gov.je) last year. The portal aims to enhance the recruitment processes, improve the candidate experience, and streamline the management of job applications across Jersey Public Services.

In addition, our increased focus on Strategic Workforce Planning has allowed departments to analyse their workforce, identifying any risk areas, and plan for future workforce requirements. The collated outputs of Strategic Workforce Planning offsites informed us of corporate support required in Organisation Development (OD) and other areas of People Services to include areas of resourcing, reward, wellbeing, employee engagement and diversity, equality, and inclusion.

Governance issue identified in prior year and still relevant

Estate Management - The effectiveness of planned maintenance procedures and compliance with Health and Safety requirements needs improvement.

Actions undertaken during 2024

A major survey of the condition of the estate was completed in 2024 and this, together with the development of Property Asset Management Plans (AMPs), specific property plans and a more detailed Planned Preventative Maintenance (PPM) programme, will provide a clearer longer-term view on the future levels of work required across the estate that include Health and Safety requirements. This will inform work with Treasury and Exchequer to provide a long-term capital programme with a smoother profile.

The Property directorate continues to work with the I&E Health and Safety Team to improve the standards of health and safety with a view to adherence to Corporate Health and Safety Minimum Standards that will evidence management and compliance with the Health and Safety at Work (Jersey) Law.

Closing statement

As we reflect on the achievements and challenges of 2024, the Government of Jersey remains deeply committed to upholding the principles of transparency, accountability, and responsible governance. The dedication of our public servants and the collaborative efforts with our partners and stakeholders have been instrumental in achieving the outcomes detailed in this report.

We have reviewed all governance items declared by departments as part of the Governance Statements process, and those that we consider significant enough to be included in the Annual Report have been identified above. We are confident that the governance arrangements in place during 2024 have been effective, with the exception of those governance issues identified in this Annual Report and in individual departmental 2024 Governance Statements.

It is our view that the Annual Report and Accounts, as a whole are fair, balanced and understandable and represent a true and fair view of the financial performance of the organisation.

However, there is always room for improvement, and the organisation is committed to regularly reviewing and correcting any issues identified, through independent review, public audit, parliamentary Scrutiny, budget and business planning, risk management and performance reporting.

Dr Andrew McLaughlin
Chief Executive Officer
Date: 28 April 2025

Richard Bell
Treasurer of the States
Date: 28 April 2025

Remuneration and Staff Report

Remuneration Strategy

Remuneration policy for all employees of the States of Jersey is determined by the States Employment Board (SEB). On behalf of the SEB, the People Services department provides an employer-side secretariat for the purpose of negotiation and consultation with the recognised trades unions and associations.

The SEB is the employer of all public servants in Jersey. It is chaired by the Chief Minister, or their nominee, and brings together 2 States Members who are Ministers or Assistant Ministers and 2 States Members who are not. Members in 2024 were:

Members of States Employment Board
Deputy L. Farnham of St. Mary, St. Ouen and St. Peter. Chief Minister and Chair
Deputy M. Ferey of St. Saviour. Vice Chair
Connétable M. Troy of St. Clement
Deputy R. Binet of Grouville and St. Martin
Deputy S. Ahier of St. Helier North

The SEB is responsible for setting the remuneration and terms of engagement for all employees of the States of Jersey. Pay scales are published and cover the following groups of public servants:

- Civil Servants (which includes Workforce Modernisation (Ambulance, Family Support Workers and Residential Childcare Officers) and Teaching Assistants –for both of whom separate pay scales exists)
- Civil Servants - Allied Health Professionals (As defined by the Health and Care Professions Council)
- Police
- Doctors and Medical Consultants
- Nurses and Midwives
- Manual Workers
- Teachers
- Headteachers and Deputies
- Prison Officers
- Fire and Rescue
- Non-Ministerial Departments
- Legal Appointments (this pay group was created in 2022. It previously sat under Civil Servants)
- Individual contract holders (normally senior civil servants, but who are paid outside of the union negotiated pay scales).

In addition, the SEB are responsible for the remuneration and terms of engagement of those who are public office holders, but not employees of the SEB.

- Bailiff
- Deputy Bailiff
- Attorney General
- Solicitor General
- Viscount
- Deputy Viscount
- Judicial Greffier
- Deputy Judicial Greffier
- Greffier of the States
- Deputy Greffier of the States
- Master of the Royal Court
- Magistrate
- Deputy Magistrate
- Children's Commissioner

SEB has policies on pay and reward to ensure fairness and consistency, which are underpinned by the Reward and Benefits code of practice. This includes:

- Establish pay scales
- Job Evaluation
- Benchmarking
- Organisation design

States of Jersey Codes of Practice

In 2023, the SEB issued Codes of Practice to all employees of the Board, being in public service of the States of Jersey.

Public servants are those engaged on behalf of the SEB including employees, agency and interim workers, directly contracted individuals and office holders engaged directly on behalf of the SEB as defined by the Employment of States of Jersey Employees (Law) 2005.

The full Codes of Practice, which set out the Objectives, Operational Statement, and Code particulars are available here: States of Jersey Codes of Practice (gov.je).

The six codes of practice are:

- Standards in Public Service
- Employee rights at work
- Performance and accountability
- Reward and benefits
- Engagement
- Talent development

Standards in Public Service

The SEB require all public servants to adhere to the Standards in Public Service, which are set out in the codes of practice under 8 points:

- Governance
- Loyalty
- Integrity
- Objectivity
- Probity
- Accountability
- Respect
- Ethics

Employees rights at work

The SEB require all public servants to adhere to the standards to uphold employee rights at work. These rights are derived largely from legal obligations and are stated as a commitment of the SEB to ensure our compliance with our obligations. Employees have the:

- Right to expect everyone to live the values of the organisation
- Right to be treated with dignity and respect at work
- Right to freedom from discrimination and harassment
- Right to a safe, inclusive, and healthy workplace
- Right to request flexible working
- Right to protection where raising concerns of public interest
- Right to effective, swift resolution when resolving concerns
- Right to be well managed
- Right to union membership and representation
- Right to consultation or negotiation on changes effecting terms and conditions of employment
- Right to not be unfairly dismissed.

Performance and accountability

The SEB requires all public servants to be well led, effectively managed and adequately skilled to undertake their duties efficiently and to a good standard. All public servants must take accountability for their own conduct, behaviours and work.

Individual performance is measured through connect performance, setting performance indicators, goals and objectives, ensuring that expectations are realistic, achievable and aligned to business plans. We have empowered public servants to take ownership of their work and make decisions autonomously within their areas of responsibility. Regular performance reviews and feedback sessions help to identify area for improvement and opportunities for growth and career progression.

Performance culture in 2024 was also measured using BeHeard survey results.

Leadership development during 2024 has also enhanced a culture of accountability, actions and decision making. Clear expectations for performance and behaviour have been re-set across the Government of Jersey.

Reward and benefits

The SEB has the following principles for Reward:

- Equal pay for equal work
- Market sensitivity
- Total reward approach
- Flexibility
- Performance and recognition
- Affordability and sustainability
- Socially responsible.

Engagement

The SEB requires employees to be supported, involved, and engaged in their roles. To do this, all public servants must understand their contribution and expectations of them through:

- Values and behaviours
- Communications
- Representation
- Feedback
- Recognition
- Wellbeing
- Consultation
- Effective change
- Line management

Be Heard Employee Engagement Survey

In 2024, we undertook a Be Heard survey to assess employee engagement across the public service. The survey provides an overall rating called a Best Companies Index (BCI) score; this is a recognised standard scoring for employee engagement. Overall, more employees report being engaged and satisfied at work than in the 2023 survey.

Since last year, the Jersey Public Service Best Companies Index (BCI) score has improved by 15.8 points. The BCI score is a recognised standard for employee engagement. The BCI is a scale of 0-1000, although most companies fall between 475 and 900. This year's score puts the Government of Jersey in the same overall category of 'Ones to Watch', meaning that it is a 'good' organisation to work for. The improvement of 15.8 points means that Jersey public service is now within short distance (12.9 points) of a 1-star, or 'very good' rating.

Some departments and several individual teams have already been awarded star ratings in recognition of their high levels of engagement.

Talent Development

The SEB expect standards to be in place for public servants in respect of talent development across the Public Service. The Board requires public servants to:

- hold professional learning and development discussions as part of regular supervision and within the performance management system.
- ensure the diversity of public servants by offering an inclusive approach with different learning provisions that meet diverse learning styles, backgrounds and needs of the individual. We have achieved this by producing comprehensive training, on-line, remote and face-to-face.
- work together to build a view of the future of work for our people and our Island and deliver a plan to get there, utilising our strategic workforce plans.
- have a focus on internal succession planning and attracting more Islanders into roles within the public service.

Equal Opportunities

The Public Service is fully committed to equal opportunities. The Equality and Diversity policy is to ensure that all candidates and employees receive equal treatment regardless of

gender, age, disability, race, religion or social circumstances, subject to the constraints of current immigration and housing rules.

The Jersey Public Service is committed to supporting candidates with special employment needs or barriers to employment. 'Barriers to employment' is a broad term used to describe a range of circumstances, and may include:

- People who have been out of work long term and are in need of re-skilling
- People with disabilities or illnesses (these may be major or minor, short or long term)
- People with learning difficulties
- Ex-offenders (subject to the nature of offences and role applied for)
- Existing employees recovering from illness or injury.

The aim is to focus on the person's ability to achieve the role's objectives. Any barriers to employment that a candidate may have will always be taken into consideration, and support in demonstrating their abilities during the recruitment process will be arranged.

Under our Guaranteed Interview Scheme, all candidates with a disability, who meet the essential criteria for the role, will be shortlisted for interview. The essential criteria for the job are the key skills (as indicated on the applicable advertisement), knowledge and experience required to perform the role.

The People Services Business Plan for 2025 states:

- 'We will educate, support and build the capability of leaders to ensure [Diversity, Equality and Inclusion] DEI is part of our way of working, this will enable us to build a culture of trust which facilitates people to speak up and feel safe'.

To deliver this objective, People Services have committed to:

- Collect additional workforce data, including at the recruitment stage, to better understand the composition of our workforce to help prioritise initiatives that enhance inclusion and belonging, recognising that inclusive services stem from an inclusive workforce.

There are several DEI initiatives within Government of Jersey that support broader efforts to create a more equitable workplace.

Recruitment and onboarding initiatives, which can have an impact on representation and progression, are led by the Resourcing Team within People Services.

While the current DEI framework does not include specific objectives to address pay gaps related to disability, neurodiversity, and minority groups, the staff networks have played a key role in raising awareness of these issues.

Through their initiatives and engagement, they have helped to highlight structural barriers and advocate for more inclusive practices across the organisation. For instance, they have worked to promote these key initiatives:

- Flexible Working & Parental Leave Advocacy.
- Delivering workshops on Bias & Allyship.
- Flexible & Hybrid Working
- Women in Leadership engagement events and mentoring

- Numerous Awareness Sessions and educational resources on Disability, Menopause, Mental Health, Neurodiversity, Sexuality and Ethnicity

Pay awards and progression

How pay is uplifted and increased differs between pay groups. Each pay group is represented by trades unions who negotiate any annual increase. Most pay groups have pay scales that allow progression through a grade. It varies between groups on how progression occurs between automatic progression based on time served, through to requirements for training, qualifications, and performance.

Annual uplifts in pay in response to inflation are negotiated with the trade unions; usually linked to the September inflation figure. 2025 and 2026 pay awards have been agreed as RPI + 1%.

Annual uplift by pay group compared to inflation for 2014 to 2024

Year	RPI (September of Previous Year)	Civil Servants *	Nurses & Midwives	Manual Workers	Teachers	Prison	Fire	Police	Head-teachers	Doctors and Consultants
2014	1.2%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	0.0%
2015	1.9%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%
2016	0.1%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	3.0%
2017	2.0%	2.0%	2.5%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	3.0%
2018	3.1%	1.0%	3.1%	4.5%	2.0%	2.0%	2.0%	2.0%	2.0%	3.5%
2019	4.3%	1.0%	3.0%	2.2%	2.0%	2.0%	2.0%	2.0%	2.0%	5.0%
2020	2.7%	4.0%	6.0%	4.0%	4.8%	4.2%	4.2%	4.0%	4.0%	3.9%
2021	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	1.0%
2022	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
2023	10.4%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%	7.9%
2024	10.1%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Compounded % Increase 2014 – 2024	46.7%	37.5%	47.2%	44.0%	41.3%	40.5%	40.5%	40.3%	40.3%	46.5%
Compounded Net Effect against RPI:		*-9.2%*	*0.5%*	*-2.8%*	*-5.4%*	*-6.2%*	*-6.2%*	*-6.5%*	*-6.5%*	*-0.2%*

Notes: * Includes Workforce Modernisation, Teaching Assistants and Allied Health Professionals.

Comparison with other sectors is provided in the Gender Pay Gap in Jersey (for June 2024) published in March 2025 by Statistics Jersey. This includes the real-term change from June 2023 to June 2024 for each sector.

Pension benefits

The Government administers three public service pension schemes, the Public Employees Contributory Retirement Scheme (PECRS or the Final Salary Scheme), the Public Employees' Pension Scheme (PEPS or the Career Average Scheme), these two schemes come under the umbrella of the Public Employees Pensions Fund (PEPF), and the Jersey

Teachers' Superannuation Fund (JTSF). Employees of the States Employment Board and 30 admitted employers are members of these schemes.

The Final Salary Scheme and the Career Average Scheme are the pension schemes for all public servants, apart from headteachers and teachers, and have around 20,000 scheme members, of whom over 8,500 are employed and accumulating benefits. Around 8,400 employees were accumulating pensions in the Career Average Scheme at the end of 2024 and 143 are continuing to accumulate benefits in the Final Salary Scheme. Around 7,500 (88%) are employed in the Government of Jersey and around 1,000 (12%) are employed by admitted employers.

The Career Average Scheme of the PEPF provides benefits based on the pensionable earnings paid to the member each year. Non-uniformed members have a normal expected retirement age linked to the Social Security Pension Age, which is increasing to age 67. Non-uniformed employees contribute 7.75% of their pensionable earnings to the scheme. Uniformed employees have an earlier normal retirement age of 60 and contribute 10.1% of pensionable earnings. The Government makes an employer contribution of 16% of pensionable earnings into the pension fund. The Final Salary Scheme closed to new entrants on 1 January 2016.

The JTSF has over 3,100 scheme members, of whom over 1,300 are employed and accumulating benefits. JTSF is a final salary pension scheme with benefits based on length of service and final salary on leaving or retiring from the scheme. The scheme has an expected retirement age of 65 for new entrants. Teachers contribute up to 6% of their salaries into the scheme. The Government also makes an employer contribution of 10.8% of teacher pensionable salaries towards the costs of future pension accrual.

The public service pension schemes in Jersey are not balance-of-cost schemes and the employer contribution is capped. Pension increases are subject to the financial position of the pension funds remaining satisfactory and are not guaranteed.

Remuneration of Ministers and Executive Leadership Team

Council of Ministers Remuneration

All elected States Members' remuneration, including that of Ministers, is determined in accordance with the States of Jersey Law 2005. Under the Law, all elected States Members must receive the same amount of remuneration. The 2024 salary level was determined in accordance with the 2023 determination of the States Members' Remuneration Reviewer.

In line with that 2023 determination, elected States Members are reimbursed for their Class 2 Social Security contributions and receive an additional special payment equivalent to 20% of that amount in order that they are compensated for the taxation of that reimbursement as a benefit in kind. This only applies where the States Member has a Social Security contributions liability. Any cover for Social Security liability paid for by the States is shown in the 'other remuneration and benefits' column in the below table.

The contribution rate of the States to the States Members' pension scheme in 2024 was 16% of States Members' salaries. States Members can opt into the Pension Scheme, rather than opting out; and it is therefore possible that not all Ministers are members of the scheme.

Remuneration of the Council of Ministers in 2024 – Audited

		*Salary and Allowances	**Other Remuneration and Benefits	***Pension Related Benefits	Total 2024
Chief Minister (From 30th January 2024)	Deputy Lyndon Farnham	£54,712	£693	£8,754	£64,158
Minister for Health and Social Services	Deputy Tom Binet	£54,712	£347		£55,058
Minister for Justice and Home Affairs	Deputy Mary Le Hegarat	£54,712	£347	£8,754	£63,812
Minister for Children and Families	Constable Richard Vibert	£54,712	£347		£55,058
Minister for Housing	Deputy Sam Mezec	£54,712	£693		£55,405
Minister for Social Security	Deputy Lyndsay Feltham	£54,712	£347	£5,882	£60,940
Minister for Infrastructure	Constable Andy Jehan	£54,712	£693	£5,882	£61,286
Minister for the Environment	Deputy Steve Luce	£54,712	£693		£55,405
Minister for International Development	Deputy Carolyn Labey	£54,712	£693	£8,754	£64,158
Minister for Sustainable Economic Development	Deputy Kirsten Morel	£54,712	£693	£8,754	£64,158
Minister for Treasury and Resources	Deputy Elaine Millar	£54,712	£693	£8,754	£64,158
Minister for External Relations	Deputy Ian Gorst	£54,712	£693		£55,405
Minister for Education and Lifelong Learning	Deputy Robert Ward	£54,712	£693	£8,754	£64,158

* Salary and Allowances include payments in Lieu of Notice, Lieu of Holidays and any contractual Redundancy Payments
** Other Remuneration includes back pay, sickness benefit and other pensionable and non-pensionable pay adjustments and compensatory amounts such as Social Security liabilities paid for by the States.
*** The figure represents the employer pension contributions

Senior officer remuneration – Audited

The Executive Leadership Team (ELT) is the most senior leadership team of the Government of Jersey's public service. It leads the delivery of public services and supports the policy objectives of the Council of Ministers (COM). The table below provides payments made to the ELT (including informal attendees with standing invitations) who were employed in 2024. ELT members who were employed in 2023, but not in 2024 are not included in the table. These employees can be found in the 2023 table, available here. The table also includes Accountable Officers in the period who were not members of the ELT.

£000's unless stated otherwise	*Salary and Allowances	**Other Remuneration and Benefits	***Pension Related Benefits	****Loss of Office and Compensatory Payments	Total 2024	Total 2023
Treasurer of the States, Chief Officer for Treasury and Exchequer Assistant Chief Executive **Richard Bell**	200-205		30-35		230-240	220-230
Chief Officer for Health and Community Services **Chris Bown** (*AO Until 30 September 2024*)	270-275	5–10	-		270-280	180-185

£000's unless stated otherwise	*Salary and Allowances	**Other Remuneration and Benefits	***Pension Related Benefits	****Loss of Office and Compensatory Payments	Total 2024	Total 2023
Chief Officer for Justice and Home Affairs **Kate Briden**	170-175		25-30		200-210	185-195
Chief Officer for Customer and Local Services (now Employment, Social Security and Housing) **Ian Burns** (*Until 31 August 2024*)	175-180		15-20	115-120	310-320	190-200
Chief Officer for the Economy **Richard Corrigan**	170-175	55–60	35-40		260-270	245-260
Director of Communications **Dirk Danino-Forsyth** (*Director until 19 May 2024. AO for the full year*)	140-145		20-25		160-170	145-160
Chief People Officer **Lesley Darwin**	160-165		25-30		190-200	
Greffier of the States **Lisa Hart**	170-175		25-30		200-210	185-195
Practice Director (Law Officer's Department) **Alec Le Sueur**	135-140		20-25		150-160	145-155
Chief Officer for Employment, Social Security and Housing **Sophie Le Sueur** (*from 01 September 2024*)	55-60		5–10		60-70	
Chief Executive Officer and Head of Public Service **Andrew McLaughlin** (*start date 05 September 2023*) *Excludes the period 08 May to 01 July 2024*	205-210	20–25	-		220-230	70-75
Chief Officer for the Ministry of External Relations **Kate Nutt** *Employed via Channel Islands Governmental Services (London) Limited*	170-175		25-30		195-205	185-195
Interim Chief Officer for Children, Young People, Education and Skills **Keith Posner** (*From 01 November 2024*)	20-25		0-5		20-30	
Chief Officer for Children, Young People, Education and Skills **Rob Sainsbury** (*up until 31 October 2024*)	215-220	5–10	25-30	35-40	290-300	195-210
Chief Officer for Infrastructure and Environment **Andy Scate**	190-195		30-35		220-230	205-215
Chief Officer for Health and Care Jersey (*From 01 Oct 2024*). Chief Officer for People, Policy and Digital (*Until 08 Oct 2024*) **Tom Walker**	215-220		30-35		250-260	200-210
Interim Chief Officer for Cabinet Office **Paul Wylie** (*From 09 October 2024*)	40-45		5–10		40-50	
Interim Director of Communications **Martyn White** (*From 20 May 2024*) (Act up 02 Oct – 31 Dec 2023)	65-70		5–10		70-80	30-40
Chief Information Officer **Jason Whitfield**	180-185		25-30		210-220	

* Salary and Allowances include payments in Lieu of Notice, Lieu of Holidays and any contractual Redundancy Payments

** Other Remuneration includes back pay, sickness benefit and other pensionable and non-pensionable pay adjustments and compensatory amounts

*** The figure represents the employer pension contributions

**** Loss of office previously reported under the category of other remuneration

Note: Any senior officer employed in their role for less than the full year, only have their remuneration for their stated role(s) included in the figures.

Accountable Officers (AO) not part of ELT					
£000's unless stated otherwise	*Salary and Allowances	**Other Remuneration and Benefits	***Pension Related Benefits	****Loss of Office and Compensatory Payments	Total 2024
Chief Officer – Bailiff's Chambers **Steven Cartwright**	130-135		20-25		150-160
Chief Probation Officer **Mike Cutland**	115-120		15-20		130-140
Official Analyst **John Farina** (AO from 08 June 2024)	50-55		5–10		60-70
Viscount **Mark Harris**	175-180	10-15	30-35		220-230
Official Analyst **Nicholas Hubbard** (Until 07 June 2024)	45-50		5–10		50-60
Judicial Greffier **Rebecca Morley-Kirk**	180-185		25-30		200-210
Chief of Staff and Private Secretary **Justin Oldridge**	115-120	0-5	15-20		130-140
Chief of Police **Robin Smith**	165-170	5–10	25-30		200-210

* Salary and Allowances include payments in Lieu of Notice, Lieu of Holidays and any contractual Redundancy Payments
** Other Remuneration includes back pay, sickness benefit and other pensionable and non-pensionable pay adjustments and compensatory amounts
*** The figure represents the employer pension contributions
**** Loss of office previously reported under the category of other remuneration
Note: Any senior officer employed in their role for less than the full year, only have their remuneration for their stated role(s) included in the figures.

The Remuneration Report is prepared in accordance with the principles of the Jersey Financial Reporting Framework 2024 (JFReM), which is based on the UK Financial Reporting Framework 2023–2024 (UKFReM). Under UKFReM, the report must disclose the remuneration of all Directors.

In 2024, this requirement was reinterpreted to include 'Directors and all Accountable Officers appointed under the Public Finances (Jersey) Law 2019,' which now encompasses Non-Ministerial Accountable Officers. As a result, these have been included in the 2024 report, whereas they were not included in previous years.

Pension Entitlements for Senior Officers – Audited

Directors (ELT Members) and Accountable Officers £000's unless stated otherwise	Annual Pension at retirement at 31/12/2024	Annual Pension at retirement at 31/12/2023	CETV at 31/12/2024	CETV at 31/12/2023	Difference between 2023 and 2024 CETVs ***
Richard Bell	65 - 70	60 - 65	982	844	138
Chris Bown**	-	-	-	-	-
Kate Briden	10 - 15	10 - 15	110	76	34
Ian Burns	30 - 35	30 - 35	391	341	50
Steven Cartwright	10 - 15	10 - 15	103	83	20
Richard Corrigan	25 - 30	20 - 25	280	216	64
Mike Cutland	55 - 60	50 - 55	932	837	95
Dirk Danino-Forsyth	10 - 15	5 - 10	61	40	21

Directors (ELT Members) and Accountable Officers £000's unless stated otherwise	Annual Pension at retirement at 31/12/2024	Annual Pension at retirement at 31/12/2023	CETV at 31/12/2024	CETV at 31/12/2023	Difference between 2023 and 2024 CETVs ***
Lesley Darwin	25 - 30	15 - 20	329	209	120
John Farina	30 - 35	25 - 30	558	427	131
Mark Harris	25 - 30	20 - 25	317	241	76
Lisa Hart	60 - 65	55 - 60	938	800	138
Nicholas Hubbard	70 - 75	70 - 75	1252	1172	80
Alec Le Sueur	45 - 50	40 - 45	782	694	88
Sophie Le Sueur	40 - 45	30 - 35	455	347	108
Andrew McLaughlin **	-	-	-	-	-
Rebecca Morley-Kirk	0 - 5	0 - 5	35	7	28
Kate Nutt *	-	-	-	-	-
Justin Oldridge	15 - 20	15 - 20	212	177	35
Keith Posner	25 - 30	25 - 30	299	259	40
Rob Sainsbury	0 - 5	15 - 20	154	121	33
Andy Scate	85 - 90	80 - 85	1039	901	138
Robin Smith	10 - 15	10 - 15	211	173	38
Tom Walker	75 - 80	55 - 60	972	699	273
Martyn White	5 - 10	0 - 5	54	35	19
Jason Whitfield	0 - 5	0 - 5	36	6	30
Paul Wylie	5 - 10	5 - 10	68	48	20

* Employed via Channel Islands Governmental Services Company (London) Limited. Pension data and CETV values are not held.
** Has not joined the pension scheme
*** This figure comprises the movement in the Cash Equivalent Transfer Value (CETV) from the previous year. This represents the accrued pension fund available for the individual from which their pension benefit will be paid rather than the amount that will be paid as a pension benefit.

Lump sum

Members of PEPF can choose to exchange up to 30% of their pension for a lump sum upon retirement. For every £1 of annual pension given up, members will receive a cash sum of £13.50. As all members may choose to exchange a different proportion, individual lump sums are not shown.

Cash Equivalent Transfer Value

The Cash Equivalent Transfer Value (CETV) represents the value of rights accrued in the scheme and is calculated based on a transfer to a private pension scheme. Transfer values payable from PEPF are subject to a market adjustment factor, which is derived from the future investment return of the Pension Fund. The transfer values will generally increase each year due to an additional year of accrual of benefits in the PEPF, but changes to the market adjustment factors have also reduced the CETV value in some cases.

Staff Report

Fair Pay Disclosure - Audited

The following table provides details of pay ratios and multiples. The median remuneration is a form of average, representing the individual where 50% of employees earned more and 50% earned less. This is the mid-point of remuneration. The calculations are based on a full-time equivalent annual salary (including benefits but not including pension contributions by the employer). This represents all employees on a permanent, temporary or fixed-term contract, but not including those on zero-hour contracts.

	2024	2023
Pay ratio between the highest paid employee and the lowest paid employee	12:1	14:1
Pay ratio between the highest paid employee and the 25th percentile pay of all employees	7:1	7:1
Pay ratio between the highest paid employee and the median pay of all employees	5:1	6:1
Pay ratio between the highest paid employee and the 75th percentile pay of all employees	4:1	4:1
Upper quartile Remuneration	£73,305	£65,217
Median Remuneration	£56,857	£50,722
Lower quartile remuneration	£41,922	£38,421
Gender Pay Gap Median Hourly Pay	10.3%	12.5%
Gender Pay Gap Mean Hourly Pay	14.4%	14.6%

The methodology is based on UK government guidelines and uses a snapshot month to calculate ordinary pay. The snapshot month for these calculations was June. This monthly figure is then converted to an annual figure and divided by total working hours to get ordinary hourly pay inclusive of supplements, shift pay, skill related payments and standby payments. Further information on the Government Gender Pay Gap is available here.

Exit Packages (All States of Jersey Employees) – Audited

Reason	Total	Amount (£)
Compulsory / Voluntary Redundancies	27	579,823
Settlement agreements	14	870,069
Other	8	127,687
Grand Total	**49**	**1,577,579**

Note: *Loss of office is a settlement agreement

A total of 49 individuals received an overall total of £1,577,579 in severance and ex-gratia payments between them during 2024. In 2023, 45 individuals received a total of £508,906 in severance and ex-gratia payments between them. The average payment in 2024 was £32,195 compared to £11,309 in 2023. These payments were for compulsory and voluntary redundancy and loss of office. The other reasons include conciliation payments. Any payments for lieu of notice or annual leave are excluded from this table. The increase in the average payment can be partly attributed to the voluntary and compulsory redundancy schemes. These schemes are essential for facilitating cost-saving initiatives and efforts to curb public sector growth. It is a requirement within the business case for any voluntary or compulsory redundancy payment that the department expects to make a net saving on the

overall wage bill. So, although payments were higher in 2024, this will result in overall net re-occurring savings in future years.

Voluntary Release Scheme

A Voluntary Release Scheme opened in July 2024. A total of 7 employees left for reasons of Voluntary Redundancy between the period July – December 2024. Departments are required to deliver a saving and meet a two-year payback period. This means that the organisation will receive financial, efficiency or productivity benefits after a two-year period.

2024 Headcount Changes

2024 saw a total headcount increase of 4.5% (394) in States of Jersey to a new total of 8,755, with a Full Time Equivalent number of 8,064. This compares to 5.5% growth in headcount in 2023. When considering this headline figure for 2024, it should be noted that there were several issues that sit behind the total:

- Growth in headcount was primarily driven by increases in the frontline departments, whilst back-office departments remained stable or reduced

- **Additional frontline staff recruitment**
  Despite the difficult recruitment market and challenges in bringing new starters into Jersey, recruitment activity has successfully increased the staff in front line departments Children, Young People, Education and Skills (CYPES) and Health and Care Jersey (HCJ) collectively by over 350 through 2024 across all staff groups. This includes the addition of:
  - 91 Nurses and Midwives
  - 53 Teaching Assistants
  - 42 Manual Workers (which predominately consists of the new catering roles in relation to school dinners in primary schools within CYPES)
  - 26 Allied Health Professionals
  - 23 Teachers and Lecturers
  - 20 Social Workers, Mental Health Practitioners and Counsellors
  - 11 Doctors and Consultants

- **External recruitment freeze -** From August 2024 onwards, measures were implemented to curb the growth of the public service through an external recruitment freeze and targeted reductions in senior manager roles.

- **Decrease in Staff Turnover Rate** – During the period, the employee turnover rate dropped from 8% (2023) to 7.1% (2024). As a result, employee headcount continued to grow rather than decrease as anticipated with the recruitment freeze and associated slowdown of new starters.

- **Shift from Agency workers to settled employees** – there was a concerted effort to reduce Jersey's reliance on Agency and contingent workers in essential frontline roles that benefit from stability and relationship building. This would have the effect of increasing headcount, but there would be a corresponding drop in the use of more costly Agency workers. The most notable reduction of agency utilisation was seen within HCJ,

where the usage of Agency Nurses reduced from 110 FTE to 32 FTE in the last 6 months of the year.

Additional increases in HCJ are due to agreed investment above the planned HCJ budget in 2024. This has enabled a further rise in headcount of substantive frontline roles caring for islanders, which has helped protect vital Health and Care services.

The increase in headcount and full-time equivalents (FTE) in CYPES across the schools and college workforce is a direct result of strategic investments aimed at meeting the identified needs within the education system for children and young people with additional needs. This initiative aligns with the recommendations from the Inclusion Review and encompasses direct funding for schools, the restructuring and scaling up of existing services, and the development of new provisions.

CYPES has increased and stabilised the specialist resources dedicated to inclusion across all schools, ensuring that these resources better reflect their specific needs. New roles have been introduced, including Special Educational Needs Coordinators (SENCOs), Designated Safeguarding Leads (DSLs), Educational Welfare Officers (EWOs), Emotional Literacy Support Assistants (ELSA), and staff to manage Records of Need (RoN).

Children and young people with the most complex needs, as outlined in their Records of Need, have seen significant benefits from increased funding that accurately reflects the scale and complexity of support they require to access education. This funding has facilitated the provision of essential additional support and has led to an increase in the number of teaching assistants.

CYPES has also expanded the number of teachers and teaching assistants within the newly established Additional Resource Provisions (ARPs) designed to support children with low cognitive abilities. These specialist units provide a more comprehensive level of support, catering to a broader range of needs and enhancing the overall capacity of these provisions.

Additionally, the rise in headcount and FTE is aligned with one of the Government's key strategic priorities for 2024, which mandates that all fully funded primary schools provide hot meals to students every day. This provision has necessitated an increase in the workforce to enable catering staff to carry out preparation and serving of meals as well as supervision duties. This initiative commenced in 2023 and was completed in 2024.

Staff Numbers by Department – Audited

Proposition 69, as amended (P.69/2023 Amd.2), publishes employee headcount and number of vacancies in each Government department at quarterly intervals. Data for 31 December 2024 was published on 28 February 2025 and is available here. These publications also show the split of permanent, fixed-term and zero-hour employees.

Summary data from this publication has been included in the table below. Employees are counted once per Department they work in, with the overall total only counting them once. Employees total FTE for all roles held are counted against the applicable Department and in the total.

Department	2024		2023	
	Headcount	FTE	Headcount	FTE
Children, Young People, Edu & Skills	2,900	2,448	2,727	2,304
Health and Care Jersey**	2,702	2,558	2,509	2,354
Justice and Home Affairs	803	783	802	762
Infrastructure and Environment	721	699	681	659
Treasury and Exchequer	376	368	345	338
Employment, Social Security and Housing*	297	278	297	277
Non-Ministerial Departments	243	225	226	213
Department for the Economy	76	74	52	50
States Assembly (States Greffe)	65	61	54	51
Department for the Ministry of External Relations	17	17	13	13
Cabinet Office	**574**	**554**	**655**	**631**
Chief Operating Office	349	341	379	372
Strategic Policy, Planning and Performance	175	165	201	187
Office of the Chief Executive	50	48	75	72
States of Jersey Total	**8,755**	**8,064**	**8,361**	**7,653**
Subsidiaries	547	454	473	471
Grand Total	**9,302**	**8,518**	**8,834**	**8,124**

*Previously known as Customer and Local Services
** Previously known as Health and Community Services

Internal Changes

2024 saw the move of the Financial Intelligence Unit (30 FTE) from Justice and Home Affairs to the Department for the Economy. During the year, Customer and Local Services was renamed Employment, Social Security and Housing, while Health and Community Services was renamed as Health and Care Jersey. In these financial statements, the departments are referred to by their new names. However, for consistency with the Government Plan, their Heads of Expenditure retain their original designations.

Staff Composition

The number of male / female employees and full-time equivalent persons employed by seniority in 2024 is set out in the following table. 'Senior Staff' are defined as any Personal Contract Holder, Tier 2 or Tier 3 employee earning above a Civil Servant Grade 15:4 role. The data is based on end of year headcount as outlined in the above tables. The 2024 Government of Jersey (GoJ) Gender Pay Gap report outlines the split of male / females at each level within GoJ and how this has changed since 2023.

Government of Jersey Core								
	FEMALE		MALE		PREFER NOT TO SAY		Total	Total
	Headcount	FTE	Headcount	FTE	Headcount	FTE	Headcount	FTE
Directors (ELT)	5	5	10	10	-	-	15	15
Senior Staff	25	25	47	47	-	-	71	71
Other Staff	5,563	4,946	3,105	3,030	1	1	8,669	7,978
Total Employees	**5,592**	**4,975**	**3,162**	**3,088**	**1**	**1**	**8,755**	**8,064**

Subsidiaries					
	FEMALE	MALE	PREFER NOT TO SAY	Total	Total
	Headcount	Headcount	Headcount	Headcount	FTE
Directors	6	9	-	15	15
Senior Staff	6	12	-	18	17
Other Staff	170	318	26	514	422
Total Employees	**182**	**339**	**26**	**547**	**454**

Segmental Analysis

The following table shows a full breakdown of the number of employees on a grade of equal value or above a Civil Servant Grade 14 increment 1, as at 31 December 2024. Figures have been redacted as applicable for data protection purposes. Details of the values associated with each grade can be found here.

Further details and a breakdown of remuneration by band, as a percentage of the total wage bill, can be found in the States Employment Board Annual Report.

PAY GROUP AND GRADE	CABO: Chief Operating Office	CABO: Office of the Chief Executive	CABO: Strategic Policy, Planning and Performance	Children, Young People, Edu & Skills	Department for the Economy	Department for the Ministry of External Relations	Employment, Social Security and Housing	Health and Care Jersey	Infrastructure and Environment	Justice and Home Affairs	Non-Ministerial Departments	Treasury and Exchequer
Civil Servants and Personal Contract Holders*												
CS14, CS15	21	<5	15	26	13	<5	<5	29	33	6	5	26
Personal Contract Holders*	<5	<5	12	8	6	<5	<5	15	6	11	19	8
Doctors and Consultants												
CONN, SAS, SGR			<5					142				
Heads and Deputies												
LEAD				57								
Legal Appointments												
ALD, LADV2, LADV3, PLADV1, SALD, SLADV1, SLD									<5		49	
Manual Workers												
EW11									<5			
Nurses and Midwives												
NMD8								<5				
Uniformed Services												
CINS, FRSC, INSR, SUPT, UNIM, WFMI										24		

* Personal Contract Holders are Civil Servants paid outside of the Civil Servant pay scales. Employees in this category are typically employed in the top three tiers of the organisation. The latest organisational hierarchy can be found here.

Employee sickness absence

Employee Sickness Absence 2024	2024	2023
Total Hours Lost	557,344	429,351
Total Days Lost	75,317	58,020
Average Days Sick Per Employee	8.8	7.1
% Working Time Lost	4.4%	3.5%

The increase in total days and hours lost, as well as the increase in average days off sick per employee, can partly be attributed to better recording of previously uncaptured sickness. The top reason declared for sickness absence in 2024 was Cold, Cough and Influenza, which accounted for over 26% of the total.

Sickness panels were introduced to ensure that employees receive support from their line managers and leaders to facilitate their return to work. These panels help identify and implement any necessary adjustments to aid the reintegration process. Additionally, toolkits and training programmes were launched to equip line managers with the skills and resources needed to support staff in remaining in the workplace. This includes promoting the provision of reasonable adjustments and encouraging employees to seek early support through the Employee Assistance Programme.

Turnover

Proposition 69, as amended (P.69/2023 Amd.2), publishes employee turnover in each Government department at quarterly intervals. Data for 31 December 2024 was published on 28th February 2025 and is available here. A summary table of the past four years turnover is shown below. Whilst exact employee pay group (i.e. manual worker, civil servant, teacher etc) and time-period comparisons to the UK Civil Service and NHS are not possible, figures published during 2023 and early 2024 indicate that the States of Jersey is doing comparatively well in terms of staff turnover. For comparison, the August 2023 NHS staff turnover rate was 8.3%, down from 9.4% in August 2022. The proportion of staff leaving the UK civil service altogether remained at its post-pandemic peak of 9% with turnover being the highest in the centre of the UK government, at 26.2% in the UK Treasury and 23.7% in the UK Cabinet Office.

Year	Turnover Percentage
2020	8.9%
2021	9.2%
2022	8.9%
2023	8.0%
2024	7.1%

Employee Costs – Audited

The tables below provide a breakdown of employees across core Government and non-ministerial departments. A full breakdown of employee costs across the group can be found in note 4.7 Staff Costs.

2024 Year End FTE	Department	Salary and Wages	Pension	Social Security	Total
		£000's	£000's	£000's	£000's
2,558	Health and Care Jersey	196,979	23,272	9,937	230,188
2,448	Children, Young People, Education & Skills	154,978	18,124	8,922	182,024
783	Justice and Home Affairs	54,636	7,571	3,066	65,273
660	Infrastructure and Environment	38,250	5,991	2,396	46,637
368	Treasury & Exchequer	24,006	3,864	1,434	29,304
341	CABO: Chief Operating Office	22,010	3,474	1,388	26,872
165	CABO: Strategic Policy, Planning and Performance	12,416	1,923	693	15,032
48	CABO: Office of the Chief Executive	4,880	618	246	5,744
225	Non-Ministerial Departments	19,540	3,222	1,008	23,770
278	Employment, Social Security and Housing	14,072	2,322	929	17,323
74	Department for the Economy	7,152	1,013	352	8,517
61	States Assembly	7,433	664	231	8,328
17	Ministry for External Relations	1,825	140	51	2,016
8,025	**Department Total**	**558,177**	**72,198**	**30,653**	**661,028**
20	Jersey Car Parks	907	145	58	1,110
19	Jersey Fleet Management	1,119	171	71	1,361
39	**Trading Operations Total**	**2,026**	**316**	**129**	**2,471**
541	**Subsidiaries**	**34,299**	**3,574**	**1,788**	**39,661**
	Social Security Eliminations			(32,570)	(32,570)
8,606	**Grand Total**	**594,502**	**76,088**	**-**	**670,590**

Employee Costs by Paygroup

Paygroup	2024	2023
	£000s	£000s
Chief Officers, Judicial Greffe, Crown Appointments, Law Draftsmen and Other Personal Contract Holders	10,568	7,393
Civil Servants (Including A Grades)	251,306	220,157
Doctors and Consultants	39,850	31,344
Energy From Waste Operations	2,188	2,116
Heads and Deputy Heads, Highlands Managers	9,119	8,385
Law Officers	6,813	6,185
Manual Workers	31,384	28,115
Nurses and Midwives	69,024	60,808
Work Force Modernisation	8,118	7,245
Teachers and Lecturers	69,901	60,548
Uniformed Services	32,195	29,265
Subsidiaries	34,299	28,327
Other Accounting Adjustments	(259)	(235)
Amount Shown in Other Employee Costs	2,142	1,369
Non-States Staff Costs	36,789	47,586
Staff Capital Recharges	(8,935)	(12,409)
Total Salaries and Wages	**594,502**	**526,199**
Pension	76,088	66,580
Social Security	32,570	28,374
Social Security Eliminations	(32,570)	(28,374)
Grand Total	**670,590**	**592,779**

Employee Costs by Payment Type

Payment Type	2024	2023
	£000's	£000's
Basic Pay	525,267	455,644
Overtime	12,155	13,292
Shift Allowances	13,524	12,281
Skill Related Payments	5,051	3,451
Ad Hoc Payments / Supplements	7,369	2,975
++Standby Payments	2,855	2,858
Relocation Expenses	85	712
Benefits	569	677
Other Time Payments	295	370
Business Expenses	196	238
Purchased Annual Leave		(466)
Sickness Offsets from Social Security	(2,602)	(2,143)
Other Accounting Adjustments	(259)	(235)
Amount Shown in Other Employee Costs	2,142	1,369
Non-States Staff Costs	36,789	47,586
Staff-Capital Recharges	(8,935)	(12,409)
Total Salaries and Wages	**594,502**	**526,199**
Pension	76,088	66,580
Social Security	32,570	28,374
Social Security Eliminations	(32,570)	(28,374)
Grand Total	**670,590**	**592,779**

Expenditure on Consultancy, Fixed Term Employees and Agency Staff

As part of our commitment to transparency, we publish a comprehensive report—known as the Proposition 59/2019 report (P.59)—which provides an in-depth analysis of consultancy, temporary employee, and related expenditures. We anticipate releasing the P.59 report and accompanying analysis at a later date.

	H1 2023	H2 2023	H1 2024	H2 2024
	£'000,000	£'000,000	£'000,000	£'000,000
Agency Healthcare and Social Worker	17	20	12	8
Consultancy	19	21	9	8
Contingent Labour	12	14	8	6
Fixed Term Contractors	8	9	9	5
Agency Local	1	2	1	1
Total P.59	**57**	**66**	**39**	**28**
Outsourced Service Solutions*	-	-	8	19
Total	**57**	**66**	**47**	**47**

* Outsourced Service Solutions is a new category in 2024.

In 2024, new spending controls were introduced to strengthen oversight of third-party engagements supplementing the Government's workforce. Alongside these controls, updated guidance and clearer category definitions were implemented to support hiring managers and enhance reporting capabilities. From 2024, Outsourced Service Solutions have been removed from the P.59 report, but amounts are included in the table above to allow comparison to 2023.

The 2024 data shows a significant reduction in overall expenditure on consultancy and temporary staffing, with total costs falling from £123 million in 2023 to £94 million in 2024, a decrease of 24%. This notable reduction reflects a sustained focus on managing workforce-related costs more effectively, as well as the completion of several major projects. A key part of this strategy includes a deliberate reduction in reliance on external consultants, agency staff, and contingent labour.

Instead, investment and resources have been redirected towards the permanent recruitment of essential front-line service staff and the development of local talent, strengthening the internal workforce and supporting long-term sustainability. Notably, the Health and Care Jersey department has taken significant steps as part of its Financial Recovery Programme to reduce agency healthcare staffing costs. By prioritising the recruitment of permanent staff, the department aims to enhance continuity of care, improve patient outcomes, and achieve greater financial resilience.

Political Accountability Report

Statement of Outturn against Approvals

This section provides a breakdown of how much the government has received in income and spent against the approvals made by the States Assembly. It is presented consistently with approvals made under the Public Finances (Jersey) Law 2019 and in the Government Plan 2024 -2028.

The budgeting system, and the consequential presentation of the Statement of Outturn against Approvals (SoOaA) and related notes has different objectives to IFRS-based accounts. The system supports the achievement of macro-economic stability by ensuring that public expenditure is controlled, with relevant States approval, in support of the Government's fiscal framework.

This section of the Annual Report and Accounts is subject to audit as described in the independent auditor's report to the Minister for Treasury and Resources.

Statement of Revenue Outturn against Approvals

2023 Actual		Reference	2024 Government Plan	2024 Final Approved Budget[1]	2024 Actual	Difference from Approval
£'000			£'000	£'000	£'000	£'000
1,077,927	States Net General Revenue Income	A	1,190,589	1,190,589	1,203,224	12,635
(1,016,158)	Departmental Net Revenue Expenditure - Near Cash	B & D	(1,162,591)	(1,211,034)	(1,193,316)	17,718
61,769	**Net Operating Surplus / (Deficit)**		**27,998**	**(20,445)**	**9,908**	**30,353**
(56,717)	Departmental Depreciation/Amortisation and Other Non-Cash		(56,131)	(56,131)	(73,305)	(17,174)
5,052	**Operating Surplus / (Deficit)**		**(28,133)**	**(76,576)**	**(63,397)**	**13,179**
(28,230)	Revenue Expenditure on Projects	E			(41,908)	
(3,424)	Healthcare Facilities - Financing Costs	B & D	(7,820)	(7,820)	(5,147)	2,673
(2,017)	Our Hospital AUCC Impairment				-	
4	Other Income / (Expenditure)[2]				(48)	
(28,615)	**Net Revenue Expenditure - Consolidated Fund**		**(35,953)**	**(84,396)**	**(110,500)**	**15,852**
1,747	Trading Operations Net Revenue Income / (Expenditure)[3]				2,261	
165,958	Net Revenue Income / (Expenditure) of Social Security Funds				296,567	
97,044	Net Revenue Income / (Expenditure) of Other States Funds				110,673	
-	Consolidation Adjustments				(691)	
236,134	**Net Revenue Income - Core Entities**				**298,310**	
7,605	Net Revenue Income / (Expenditure) of SOJDC				(736)	
(45,583)	Net Revenue Income / (Expenditure) of Andium Homes				10,027	
6,822	Net Revenue Income / (Expenditure) of Ports of Jersey				(7,578)	
-	Consolidation Adjustments[4]				210	
204,978	**Net Revenue Income / (Expenditure) as Reported in the SoCNE**		**(35,953)**	**(84,396)**	**300,233**	**15,852**

[1] Reconciliation of Approvals (note d) provides a summary of the approved changes to the budgets approved by the States Assembly in the Government Plan to the Final Approved Budget
[2] This includes other Consolidated fund items, including movements in Pension Liabilities, charges relating to Finance Leases and movements in hedging arrangements.
[3] Including Depreciation
[4] Accounting Standards require that all transactions and balances between entities within the States of Jersey group are eliminated in the consolidated accounts.

Reconciliation of movement in Unallocated Consolidated Fund Balance

Unallocated Consolidated Fund Balance	2024	2023
	£'000	£,000
Opening balance	**95,022**	**99,644**
Approvals brought forward from previous year	50,229	74,639
Adjusted Opening Balance	**145,251**	**174,283**
Operating Surplus		
Net General Revenue Income	1,203,224	1,077,927
Net Departmental expenditure - near cash	(1,193,316)	(1,016,158)
New Healthcare Facilities - Financing Costs	(5,147)	(3,424)
	4,761	**58,345**
Other Movements in Fund Balances		
Prior Year Basis Tax Debt Receipts	10,104	11,328
Capital repayments to Currency Fund	(763)	(736)
Other movements	(428)	1,221
	8,913	**11,813**
Capital and Other Projects Expenditure		
Capital and Other Projects Expenditure	(96,857)	(98,020)
New Healthcare Facilities	(20,158)	(38,331)
	(117,015)	**(136,351)**
Capital Financing Transfers In		
Criminal Offences Confiscation Fund	48	356
Strategic Reserve - Capital Repayment	336	1,000
Strategic Reserve - Hospital	20,158	38,331
Technology Accelerator Fund	2,194	-
	22,736	**39,687**
Funds Transfers In/Out		
Climate Emergency Fund	(2,705)	(4,160)
Strategic Reserve - Pension Refinancing Repayment	(2,167)	(1,790)
Strategic Reserve - Financing Costs	5,147	3,424
Strategic Reserve - States Grant	20,000	-
	20,275	**(2,526)**
Movements in Borrowing		
Borrowing Proceeds - Hospital	18,400	41,800
Transfer Borrowing Proceeds to Strategic Reserve Fund	(18,400)	(41,800)
	-	**-**
Consolidated fund movement	**(60,330)**	**(29,032)**
Closing balance before carry forwards	**84,921**	**145,251**
Carry forward of approvals to subsequent year	(25,827)	(50,229)
Closing balance	**59,094**	**95,022**

Notes to the Statement of Outturn Against Approvals

a. Net General Revenue Income against Estimate

Actuals		Government Plan 24 (GP 24)	Income	Expenditure	Actual	Difference from GP 24
2023 £'000		2024 £'000	2024 £'000	2024 £'000	2024 £'000	2024 £'000
	Income Tax					
623,507	Personal Income Tax	713,386	705,448		705,448	(7,938)
142,245	Corporate Income Tax	159,900	191,496		191,496	31,596
(1,966)	Provision for Bad Debts	(3,000)		(16,494)	(16,494)	(13,494)
763,786	**Net Income Tax**	**870,286**	**896,944**	**(16,494)**	**880,450**	**10,164**
	Goods and Services Tax (GST)					
102,871	Goods and Services Tax	108,300	112,968	-	112,968	4,667
12,835	International Service Entities Fees	12,700	13,613	-	13,613	913
115,706	**Goods and Services Tax**	**121,000**	**126,580**	**-**	**126,580**	**5,580**
	Impôts Duties					
7,126	Spirits	7,655	6,713	-	6,713	(942)
8,754	Wines	9,158	8,775	-	8,775	(383)
899	Cider	1,036	927	-	927	(109)
6,172	Beer	6,686	6,282	-	6,282	(404)
18,698	Tobacco	16,007	17,160	-	17,160	1,153
25,974	Fuel	24,689	24,531	-	24,531	(158)
688	Goods (Customs)	1,000	501	-	501	(499)
3,083	Vehicle Emissions Duty	3,727	3,169	-	3,169	(558)
71,394	**Impôts Duties**	**69,958**	**68,058**	**-**	**68,058**	**(1,900)**
	Stamp Duty and Land Transaction Tax					
28,425	Stamp Duty	32,336	31,194	-	31,194	(1,142)
8,113	Land Transaction Tax	3,720	1,928	-	1,928	(1,792)
2,654	Probate	2,700	3,689	-	3,689	989
345	Enveloped Property Transaction Tax	1,000	3,525	-	3,525	2,525
39,537	**Stamp Duty**	**39,756**	**40,336**	**-**	**40,336**	**580**
	Other Income					
16,429	Parish Rates	17,300	17,851	-	17,851	551
16,964	Dividend Income	22,231	16,369	-	16,369	(5,862)
29,061	Income from Andium Homes and Housing Trusts	29,715	29,124	-	29,124	(591)
25,050	Other Non-dividend Income	20,343	24,456	-	24,456	4,113
87,504	**Other Income**	**89,589**	**87,800**	**-**	**87,800**	**(1,789)**
1,077,927	**Net General Revenue Income**	**1,190,589**	**1,219,718**	**(16,494)**	**1,203,224**	**12,635**

General Revenue Income in 2024 was broadly in line with the estimates in the Government Plan 2024-2027. However, the mix of income changed, as anticipated in the latest Income Forecasting Group forecast and the Budget 2025-2029. This was driven mainly by changes to economic assumptions, which are provided by the Fiscal Policy Panel.

The significant increase in Corporate Income Tax was due to profits made in the Financial Services sector, although the Budget 2025 anticipated an even larger increase.

A provision of £16 million has been allocated for bad debts in 2024, significantly exceeding the budgeted £3 million. During the COVID-19 pandemic, the Government of Jersey implemented extended payment periods across various revenue streams to support fiscal stimulus and alleviate financial pressure on local industries.

As these deferred amounts become due, a higher balance of provisions for bad debts has been recognized to account for potential non-recoverable amounts. However, the Government remains committed to pursuing the collection of all outstanding debts where feasible, ensuring that recovery efforts are conducted in a fair, proportionate, and respectful manner.

b. Revenue Heads of Expenditure against Approval

		Government Plan 2024			Final Approved Budget			2024 Outturn			Difference from Final Approved Budget
Actuals 2023		Income	Expenditure	Net Budget	Income	Expenditure	Net Budget	Income	Expenditure	Net Outturn	
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	Departmental Expenditure										
70,658	Cabinet Office	5,120	(82,388)	(77,268)	5,196	(96,217)	(91,021)	7,365	(96,801)	(89,436)	1,585
201,355	Children, Young People, Education and Skills	22,945	(229,412)	(206,467)	23,396	(248,186)	(224,790)	23,513	(247,276)	(223,763)	1,027
96,548	Customer and Local Services	11,774	(118,601)	(106,827)	11,851	(119,709)	(107,858)	12,210	(115,601)	(103,391)	4,467
54,032	Infrastructure	24,643	(81,808)	(57,165)	28,762	(89,984)	(61,222)	27,851	(89,011)	(61,160)	62
10,836	Environment	6,351	(17,250)	(10,899)	6,684	(20,331)	(13,647)	4,771	(18,418)	(13,647)	-
302,792	Health and Community Services	23,792	(310,027)	(286,235)	27,434	(360,797)	(333,363)	27,433	(360,795)	(333,362)	1
17,698	Jersey Overseas Aid	-	(20,041)	(20,041)		(20,041)	(20,041)	81	(19,494)	(19,413)	628
42,930	Justice and Home Affairs	4,531	(44,600)	(40,069)	4,482	(48,291)	(43,809)	5,123	(47,203)	(42,080)	1,729
32,221	States of Jersey Police Service	162	(27,497)	(27,335)	340	(33,524)	(33,184)	368	(33,069)	(32,701)	483
3,290	Ministry of External Relations	330	(3,707)	(3,377)	330	(3,888)	(3,558)	328	(3,759)	(3,431)	127
34,955	Economic Development, Tourism, Sport and Culture	-	(37,119)	(37,119)	-	(41,709)	(41,709)	457	(42,165)	(41,708)	1
7,791	Financial Services	-	(11,215)	(11,215)	-	(11,259)	(11,259)	57	(11,030)	(10,973)	286
71,048	Treasury & Exchequer	4,189	(163,777)	(159,588)	4,724	(165,838)	(161,114)	3,710	(164,187)	(160,477)	637
13,782	Past Service Pension Liability Refinancing	174	(13,964)	(13,790)	174	(13,964)	(13,790)	209	(13,878)	(13,669)	121
959,936	**Total Departmental Expenditure**	**104,011**	**(1,161,406)**	**(1,057,395)**	**113,373**	**(1,273,738)**	**(1,160,365)**	**113,476**	**(1,262,687)**	**(1,149,211)**	**11,154**
	Non-Ministerial and Other States Bodies										
2,460	Bailiff's Chambers	68	(3,276)	(3,208)	68	(4,275)	(4,207)	83	(4,289)	(4,206)	1
1,042	Comptroller and Auditor General	97	(1,249)	(1,152)	97	(1,249)	(1,152)	89	(1,197)	(1,108)	44
7,157	Judicial Greffe	2,094	(10,953)	(8,859)	2,094	(11,258)	(9,164)	2,537	(9,408)	(6,871)	2,293
13,200	Law Officers Department	127	(13,008)	(12,881)	488	(16,208)	(15,720)	642	(16,362)	(15,720)	-
866	Office of the Lieutenant Governor	132	(1,037)	(905)	132	(1,093)	(961)	219	(1,092)	(873)	88
691	Official Analyst	53	(788)	(735)	53	(830)	(777)	69	(833)	(764)	13
2,649	Probation	78	(3,029)	(2,951)	78	(3,241)	(3,163)	49	(2,912)	(2,863)	300
8,456	States Assembly	-	(9,904)	(9,904)	-	(10,353)	(10,353)	307	(9,804)	(9,497)	856
1,863	Viscounts Department	882	(3,295)	(2,413)	882	(3,491)	(2,609)	1,288	(3,491)	(2,203)	406
38,384	**Total Non-Ministerial and Other States Bodies**	**3,531**	**(46,539)**	**(43,008)**	**3,892**	**(51,998)**	**(48,106)**	**5,283**	**(49,388)**	**(44,105)**	**4,001**
	Reserves and Other Heads of Expenditure										
17,516	Covid-19 Response	-	-	-	-	-	-	-	-	-	-
-	Central Reserve	-	(62,188)	(62,188)	-	(2,564)	(2,564)	-	-	-	2,564
1,016,158	**Net Revenue Expenditure - Near Cash**	**107,542**	**(1,270,133)**	**(1,162,591)**	**117,265**	**(1,328,299)**	**(1,211,034)**	**118,759**	**(1,312,075)**	**(1,193,316)**	**17,718**
3,424	Healthcare Facilities – Financing Costs	-	(7,820)	(7,820)	-	(7,820)	(7,820)	-	(5,147)	(5,147)	2,673
1,019,260	**Total Net Revenue Expenditure**	**107,542**	**(1,277,953)**	**(1,170,411)**	**117,265**	**(1,336,119)**	**(1,218,854)**	**118,759**	**(1,317,222)**	**(1,198,463)**	**20,391**

Reconciliation of Approvals (Note d) provides a summary of the approved changes to the budgets approved by the States Assembly in the Government Plan to the Final Approved Budget. This includes allocations from the Reserve for pay awards, and other transfers.

Whilst overall expenditure was within the total approval, it was necessary to allocate additional funding to some departments to meet financial pressures – most notably the Health and Community Services (HCS) department. Although the Government Plan 2024–2027 included provisions for extra funding, unforeseen pressures during the year and delays in the anticipated delivery of the Financial Recovery Plan meant these allocations were insufficient. The 2025 Budget reflects these ongoing financial challenges.

Further financial details can be found in the Departmental Reports.

c. Trading Operations Net Revenue Expenditure against Approval

		Government Plan 2024			Final Approved Budget			2024 Outturn			Difference from Final Approved Budget
Actuals 2023		Income	Expenditure	Net Government Plan Budget	Income	Expenditure	Net Government Plan Budget	Income	Expenditure	Net Government Plan Budget	
£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
2,757	Jersey Car Parking	8,335	(6,565)	1,770	8,702	(6,932)	1,770	8,906	(7,981)	925	(845)
2,224	Jersey Fleet Management	5,557	(3,328)	2,229	5,557	(3,328)	2,229	6,001	(4,665)	1,336	(893)
4,981	**Net Revenue Income / (Expenditure) – Trading Operations**	**13,892**	**(9,893)**	**3,999**	**14,259**	**(10,260)**	**3,999**	**14,907**	**(12,646)**	**2,261**	**(1,738)**

d. Reconciliation of Approvals

Department	2024 Government Plan As Amended	Carry Forward from 2023	Allocation Of Reserves	Departmental Transfers	Returns to the Consolidated Fund	Transfers to/from Projects	2024 Approved Budget Near Cash
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Ministerial Departments							
Cabinet Office	(77,268)	-	(13,292)	(460)	-	-	**(91,020)**
Children, Young People, Education and Skills	(206,467)	-	(18,242)	(81)	-	-	**(224,790)**
Customer and Local Services	(106,827)	-	(1,031)	-	-	-	**(107,858)**
Infrastructure	(57,165)	-	(5,432)	128	763	485	**(61,221)**
Environment	(10,899)	-	(2,749)	-	-	-	**(13,648)**
Health and Community Services	(286,235)	-	(47,074)	(54)	-	-	**(333,363)**
Jersey Overseas Aid	(20,041)	-	-	-	-	-	**(20,041)**
Justice and Home Affairs	(40,069)	-	(4,008)	268	-	-	**(43,809)**
States of Jersey Police Service	(27,335)	-	(5,453)	(396)	-	-	**(33,184)**
Ministry of External Relations	(3,377)	-	(181)	-	-	-	**(3,558)**
Economic Development, Tourism, Sport and Culture	(37,119)	-	(4,590)	-	-	-	**(41,709)**
Financial Services	(11,215)	-	(44)	-	-	-	**(11,259)**
Treasury & Exchequer	(159,588)	-	(2,121)	595	-	-	**(161,114)**
Past Service Pension Liabilities Refinancing	(13,790)	-	-	-	-	-	**(13,790)**
Total Ministerial Departments	**(1,057,395)**	**-**	**(104,217)**	**-**	**763**	**485**	**(1,160,364)**
Non-Ministerial and Other States Bodies							
Bailiff's Chambers	(3,208)	-	(999)	-	-	-	**(4,207)**
Comptroller and Auditor General	(1,152)	-	-	-	-	-	**(1,152)**
Judicial Greffe	(8,859)	-	(305)	-	-	-	**(9,164)**
Law Officers Department	(12,881)	-	(2,839)	-	-	-	**(15,720)**
Office of the Lieutenant Governor	(905)	-	(56)	-	-	-	**(961)**
Official Analyst	(735)	-	(42)	-	-	-	**(777)**
Probation	(2,951)	-	(212)	-	-	-	**(3,163)**
States Assembly	(9,904)	-	(449)	-	-	-	**(10,353)**
Viscounts Department	(2,413)	-	(196)	-	-	-	**(2,609)**
Total Non-Ministerial and Other States Bodies	**(43,008)**	**-**	**(5,098)**	**-**	**-**	**-**	**(48,106)**
Departmental and Non-Ministerial Total	**(1,100,403)**	**-**	**(109,315)**	**-**	**763**	**485**	**(1,208,470)**
Reserves and Other Heads of Expenditure							
Central Reserve	(62,188)	(37,723)	97,347	-	-	-	**(2,564)**
Net Revenue Expenditure	**(1,162,591)**	**(37,723)**	**(11,968)**	**-**	**763**	**485**	**(1,211,034)**
Healthcare Facilities - Financing Costs	(7,820)	-	-	-	-	**-**	**(7,820)**
Total Net Revenue Expenditure	**(1,170,411)**	**(37,723)**	**(11,968)**	**-**	**763**	**485**	**(1,218,854)**

The Minister for Treasury and Resources presents a report to the States Assembly every six months covering “Finance Law Delegations”, including budget transfers. The relevant reports for 2024 are R.134/2024 and R.15/2025, available on the States Assembly website.

In 2024, Health and Community Services received allocations from the Central Reserve to support various funding requirements. Of the total received, £18.3 million was allocated for pre-agreed expenditure, consistent with allocations made to other departments. An additional £28 million was provided to address emerging cost pressures faced during the year.

Project Expenditure

e. Project Expenditure from the Consolidated Fund Against Approval

Head of Expenditure	Major Project	Sponsor Department	Delivery Department	Government Plan 2024	Carry Forward	Allocations from Reserves	Transfers	Available Budget	2024 Capital Expenditure	2024 Revenue Expenditure	Total 2024 Expenditure	Unspent Project Approvals as at 31 December 2024	Total Project Budget	Total Project Actuals
				£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Total Feasibility				**(1,706)**	**-**	**(248)**	**-**	**(1,954)**	**(1,939)**	**-**	**(1,939)**	**(15)**	**(1,954)**	**(1,939)**
Estates														
Mont A L'Abbe School	M	CYPES	I&E	(1,000)	-	732	-	**(268)**	(267)	-	**(267)**	**(1)**	(268)	(267)
Le Squez Youth Centre/Comm Hub	M	CYPES	I&E	(3,500)	-	-	-	**(3,500)**	(3)	-	**(3)**	**(3,497)**	(3,500)	(3)
Upgrade to CYPES Estate		CYPES	CYPES	(10,721)	-	4,721	-	**(6,000)**	(1,804)	(4,196)	**(6,000)**	**-**	(6,000)	(6,000)
Jersey Opera House	M	ECON	I&E	(5,522)	-	(6,203)	-	**(11,725)**	(11,725)	-	**(11,725)**	**-**	(16,874)	(12,582)
Elizabeth Castle	M	ECON	ECON	(1,088)	-	(780)	-	**(1,868)**	-	(1,867)	**(1,867)**	**(1)**	(4,733)	(4,732)
Learning Difficulties - Specialist Accommodation	M	HCS	HCS	(4,037)	-	2,837	-	**(1,200)**	(339)	(188)	**(527)**	**(673)**	(4,102)	(3,429)
Health Services Improvements Programme		HCS	HCS	(5,000)	-	(295)	-	**(5,295)**	(392)	(4,903)	**(5,295)**	**-**	(5,295)	(5,295)
Oakfield and Fort Regent Decant	M	I&E	I&E	(2,500)	-	1,000	-	**(1,500)**	(674)	-	**(674)**	**(826)**	(8,278)	(2,752)
Office Modernisation	M	I&E	I&E	(2,361)	-	(2,070)	-	**(4,431)**	-	(4,431)	**(4,431)**	**-**	(5,903)	(5,903)
Major Refurbishments and Upgrades		I&E	I&E	(2,500)	-	(1,536)	-	**(4,036)**	(1,284)	(2,752)	**(4,036)**	**-**	(4,036)	(4,036)
Property Dilapidations		I&E	I&E	-	-	(446)	-	**(446)**	-	(446)	**(446)**	**-**	(446)	(446)
Land Acquisition		I&E	I&E	-	-	-	(3,758)	**(3,758)**	-	(3,758)	**(3,758)**	**-**	(3,758)	(3,758)
Other IHE Estate Projects		I&E	I&E	(2,050)	-	-	-	**(2,050)**	(441)	(719)	**(1,160)**	**(890)**	(2,050)	(1,160)
Ambulance, Fire & Rescue Headquarters	M	JHA	JHA	(750)	-	600	-	**(150)**	(37)	-	**(37)**	**(113)**	(860)	(547)
Police Firearms Range		SoJP	SoJP	-	-	(1,354)	-	**(1,354)**	(1,117)	-	**(1,117)**	**(237)**	(1,623)	(1,386)
Army and Sea Cadets Headquarters		JHA	JHA	-	-	(75)	-	**(75)**	(43)	-	**(43)**	**(32)**	(889)	(97)
Dewberry House - Sexual Assault Referral Centre		SoJP	SoJP	(3,315)	-	1,565	-	**(1,750)**	(112)	-	**(112)**	**(1,638)**	(4,701)	(528)
Prison Improvement Works		JHA	I&E	(1,384)	-	-	-	**(1,384)**	(374)	-	**(374)**	**(1,010)**	(24,244)	(21,079)
New School & Educational Development		CYPES	CYPES	-	-	(63)	-	**(63)**	(63)	-	**(63)**	**-**	(3,567)	(3,001)
In-Patient Support Service		HCS	HCS	-	-	(749)	-	**(749)**	-	(749)	**(749)**	**-**	(2,022)	(2,020)
Total Estates				**(45,728)**	**-**	**(2,117)**	**(3,758)**	**(51,603)**	**(18,675)**	**(24,009)**	**(42,684)**	**(8,919)**	**(103,150)**	**(79,021)**
Infrastructure														
Infrastructure Rolling Vote and Regeneration Including St. Helier		I&E	I&E	(18,950)	-	-	-	**(18,950)**	(15,660)	(1,313)	**(16,973)**	**(1,977)**	(18,950)	(16,973)
Sewage Treatment Works	M	I&E	I&E	(2,733)	-	(1,351)	-	**(4,084)**	(4,042)	(42)	**(4,084)**	**-**	(86,932)	(86,932)
Liquid Waste Key Infrastructure	M	I&E	I&E	(5,171)	-	1,514	-	**(3,657)**	(3,572)	-	**(3,572)**	**(85)**	(3,657)	(3,572)
Road Safety		I&E	I&E	-	-	-	(485)	**(485)**	(478)	-	**(478)**	**(7)**	(7,643)	(7,636)
Other Infrastructure		I&E	I&E	(3,190)	-	-	-	**(3,190)**	(3,190)	-	**(3,190)**	**-**	(3,190)	(3,190)
Shoreline Management Plan – Harve Des Pas		I&E	I&E	-	-	-	-	**-**	-	-	**-**	**-**	-	-

Head of Expenditure	Major Project	Sponsor Department	Delivery Department	Government Plan 2024	Carry Forward	Allocations from Reserves	Transfers	Available Budget	2024 Capital Expenditure	2024 Revenue Expenditure	Total 2024 Expenditure	Unspent Project Approvals as at 31 December 2024	Total Project Budget	Total Project Actuals
				£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Springfield Pitch & Floodlights		I&E	I&E	-	-	-	-	-	-	-	-	-	-	-
Planning Obligation Agreements		I&E	I&E	-	-	-	-	-	-	-	-	-	-	-
Country Side Access and Signage		I&E	I&E	-	-	-	-	-	-	-	-	-	-	-
Total Infrastructure				**(30,044)**	**-**	**163**	**(485)**	**(30,366)**	**(26,942)**	**(1,355)**	**(28,297)**	**(2,069)**	**(120,372)**	**(118,303)**
Information Technology														
Cyber Programme 2.0	M	CBO	CBO	(1,096)	-	-	-	**(1,096)**	(450)	-	**(450)**	**(646)**	(1,096)	(450)
Digital Services Platform	M	CBO	CBO	(2,194)	-	-	-	**(2,194)**	(983)	(22)	**(1,005)**	**(1,189)**	(2,194)	(1,005)
Other Government Wide IT Projects		CBO	CBO	(1,277)	-	(324)	-	**(1,601)**	856	(1,541)	**(685)**	**(916)**	(4,329)	(3,413)
IT for Migration Services		CBO	CBO	-	-	(179)	-	**(179)**	(72)	-	**(72)**	**(107)**	(1,000)	(894)
Digital Care Strategy	M	HCS	CBO	(5,305)	-	-	-	**(5,305)**	(3,059)	(841)	**(3,900)**	**(1,405)**	(14,955)	(13,550)
Jersey Care Model - Digital Systems		HCS	CBO	(1,000)	-	-	-	**(1,000)**	(398)	(602)	**(1,000)**	**-**	(2,457)	(1,981)
Combined Control IT		JHA	JHA	-	-	(521)	-	**(521)**	(319)	-	**(319)**	**(202)**	(2,016)	(1,813)
Electronic Patient Records		JHA	JHA	-	-	(177)	-	**(177)**	154	(238)	**(84)**	**(93)**	(667)	(573)
Regulation Improvement to Digital Assets		I&E	I&E	(1,065)	-	-	-	**(1,065)**	(933)	-	**(933)**	**(132)**	(3,554)	(3,280)
Revenue Transformation Programme (Phase 3)	M	T&E	T&E	(1,986)	-	-	-	**(1,986)**	(2,579)	616	**(1,963)**	**(23)**	(1,986)	(1,963)
Revenue Transformation Programme (Phase 4)	M	T&E	T&E	(3,230)	-	1,470	-	**(1,760)**	(436)	(841)	**(1,277)**	**(483)**	(1,760)	(1,277)
Court Digitisation		JG	JG	(1,700)	-	937	-	**(763)**	(747)	-	**(747)**	**(16)**	(1,073)	(1,057)
Replacement LC-MS system		OA	OA	-	-	-	-	**-**	-	-	**-**	**-**	-	-
Probation/Prison Case Management system		PRO	PRO	(500)	-	425	-	**(75)**	(68)	-	**(68)**	**(7)**	(515)	(111)
Automatic Electoral Registration		SA	CBO	(809)	-	310	-	**(499)**	(162)	-	**(162)**	**(337)**	(499)	(162)
Integrated Technology Solution	M	CBO	CBO	-	-	(920)	-	**(920)**	(880)	(40)	**(920)**	**-**	(62,701)	(62,701)
Service Digitisation		CBO	CBO	-	-	-	-	**-**	454	(454)	**-**	**-**	(2,297)	(2,297)
Cyber	M	CBO	CBO	-	-	-	-	**-**	11,258	(11,258)	**-**	**-**	(18,604)	(18,604)
Next Passport Project		JHA	JHA	-	-	-	-	**-**	-	-	**-**	**-**	-	-
Replacement LC-MS System		OA	OA	-	-	-	-	**-**	-	-	**-**	**-**	-	-
Total Information Technology				**(20,162)**	**-**	**1,021**	**-**	**(19,141)**	**1,636**	**(15,221)**	**(13,585)**	**(5,556)**	**(121,703)**	**(115,131)**
Replacement Assets and Minor Capital														
Replacement Assets and Minor Capital		CYPES	CYPES	(250)	-	-	-	**(250)**	-	(249)	**(249)**	**(1)**	(250)	(249)
Replacement Assets and Minor Capital		I&E	I&E	(5,350)	-	-	-	**(5,350)**	(5,328)	(22)	**(5,350)**	**-**	(5,350)	(5,350)
Replacement Assets and Minor Capital		HCS	HCS	(2,000)	-	(246)	-	**(2,246)**	(2,785)	539	**(2,246)**	**-**	(2,246)	(2,246)
Replacement Assets and Minor Capital		SoJP	SoJP	(200)	-	-	-	**(200)**	(137)	(63)	**(200)**	**-**	(200)	(200)
Replacement Assets and Minor Capital		JHA	JHA	(380)	-	-	-	**(380)**	(317)	(62)	**(379)**	**(1)**	(380)	(379)
Replacement Assets and Minor Capital		CBO	CBO	(2,500)	-	-	-	**(2,500)**	(518)	(1,394)	**(1,912)**	**(588)**	(2,500)	(1,912)
Aerial Ladder Platform		JHA	JHA	-	-	(16)	-	**(16)**	(16)	-	**(16)**	**-**	(784)	(760)
Fisheries Protection Vessel & Auxiliary Vessels		I&E	I&E	-	-	-	-	**-**	-	-	**-**	**-**	-	-
Total Replacement Assets and Minor Capital				**(10,680)**	**-**	**(262)**	**-**	**(10,942)**	**(9,101)**	**(1,251)**	**(10,352)**	**(590)**	**(11,710)**	**(11,096)**

Head of Expenditure	Major Project	Sponsor Department	Delivery Department	Government Plan 2024	Carry Forward	Allocations from Reserves	Transfers	Available Budget	2024 Capital Expenditure	2024 Revenue Expenditure	Total 2024 Expenditure	Unspent Project Approvals as at 31 December 2024	Total Project Budget	Total Project Actuals
				£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Other														
Major Incident Recovery		CAB	I&E	-	-	-	-	**-**	-	-	**-**	**-**	-	-
Reserve for Central Risk and Inflation Funding		T&E	T&E	(5,000)	(12,506)	13,406	3,758	**(342)**	-	-	**-**	**(342)**	(342)	-
Healthcare Facilities	M	HCS	HCS	(52,000)	(13,170)	-	-	**(65,170)**	(19,824)	(334)	**(20,158)**	**(45,012)**	(116,670)	(58,489)
Total Others				**(57,000)**	**(25,676)**	**13,406**	**3,758**	**(65,512)**	**(19,824)**	**(334)**	**(20,158)**	**(45,354)**	**(117,012)**	**(58,489)**
Grand Total				**(165,320)**	**(25,676)**	**11,968**	**(485)**	**(179,517)**	**(74,845)**	**(42,170)**	**(117,015)**	**(62,502)**	**(475,899)**	**(383,979)**

In the year departments spent a total of £117 million on capital and other projects, against a total available approval of £180 million. The bulk of the underspend related to the New Healthcare Facilities programme. Other underspends were anticipated in the Budget 2025, and the majority of the underspends will be released to the Consolidated Fund in line with the plan. In recent years a greater focus has been given to ensuring that the level of capital allocated is deliverable, which has reduced the scale of underspends. More detail on capital expenditure is included in the Financial Review.

f. Capital Expenditure from Trading Funds Against Approval

	Total Project Expenditure	Total Allocated Budget	Remaining Unspent Budget
	£'000	£'000	£'000
Jersey Car Parking			
Anne Court Car Park	(6,965)	(6,985)	(20)
Automated Charging System	(281)	(312)	(31)
Car Park Enhancement & Refurbishment	(12,563)	(17,444)	(4,881)
Jersey Car Parking Total	**(19,809)**	**(24,741)**	**(4,932)**
Jersey Fleet Management			
Vehicle & Plant Replacement	(26,680)	(27,229)	(549)
Jersey Fleet Management Total	**(26,680)**	**(27,229)**	**(549)**
Total	**(46,490)**	**(51,970)**	**(5,480)**

Other Accountability Disclosures

Personal Data Related Incidents

There were 3 personal data related incidents reported to the Office of the Information Commissioner in 2024. Not all incidents reported will be upheld as a data breach by the Information Commissioner.

An incident is defined as a loss, unauthorised disclosure or insecure disposal of personal data. Protected personal data is information that links an identifiable living person with information about them which, if released, would put the individual at risk of harm or distress. The definition includes sources of information that, because of the nature of the individuals or the nature, source or extent of the information, is treated as protected personal data by the States.

Gifts

A gift is defined as something voluntarily donated, with no preconditions and without the expectation of any return. Transfers of assets between States entities, grants, social benefits, retirement gifts and long service awards are specifically not classified as gifts. As per the JFReM, only gifts over £10,000 in value are to be disclosed. Two gifts over £10,000 were given or received during the year ended 31 December 2024

- Seaside Café at Grève De Lecq was gifted to the National Trust for Jersey subject to a condition that the National Trust for Jersey utilise the land for environmental, cultural and social benefit to the public. This gift equated to £3.6 million.
- The Sir James Knott Trust gifted £20,000 to the prison (Justice and Home Affairs Department) to support education of prisoners.

No gifts were made or received in 2023.

Losses and special payments

Losses and special payments

	2024 £'000	2023 £'000
Losses	(5,486)	(4,505)
Fruitless payments	(2)	(51)
Special payments	(4,841)	(1,196)
Total	**(10,329)**	**(5,752)**

Losses and special payments are items that the States would not have contemplated when it agreed budgets or passed legislation. By their nature they are items that ideally should not arise.

The term loss includes the loss of money or property belonging to a States entity. Examples include overpayments of grants, social benefits and to employees as well as theft, fraud, physical loss and abandoned debts, damage or loss of inventory and impairments.

A fruitless payment is a payment for which liability ought not to have been incurred, or where the demand for the goods and service in question could have been cancelled in time to avoid

liability. Because fruitless payments will be legally due to the recipient they are not regarded as special payments. However, as due benefit will not have been received in return, they should be regarded as losses. Fruitless payments are payments where the liability ought not to have been incurred. Significant individual items are disclosed separately.

Special payments include compensation payments made under legal obligations, extra payments to contractors, ex gratia payments, severance payments and regulatory payments.

A further breakdown of losses and special payments is provided in Note 4.21.

Statement of responsibilities

The Treasurer of the States is required by the Public Finances (Jersey) Law 2019 to prepare the annual accounts and financial statements of the States of Jersey. The annual financial statements must be prepared in accordance with Generally Accepted Accounting Principles, and accounting standards prescribed by the Treasurer of the States with the approval of the Minister for Treasury and Resources. Under the Social Security (Jersey) Law 1974, Health Insurance (Jersey) Law 1967 and Long-Term Care (Jersey) Law 2012, accounts of the relevant funds are to be prepared in such form, manner and at such times as the Minister for Social Security may determine. The consolidation of the Funds into the States of Jersey Accounts is considered to be sufficient for statutory reporting requirements.

The Public Finances (Jersey) Law 2019 came into force in June 2019 and confirmed arrangements introduced by amendments to that Law in 2018 which gave the Chief Executives, as Principal Accountable Officer, the function of ensuring the propriety and regularity of the finances of States bodies (other than non-Ministerial States bodies), specified organisations, States funds, and trust assets. The Principal Accountable Officer is responsible for the appointment of Accountable Officers (except those of Non Ministerial Bodies) and for determining their functions. Although the Principal Accountable Officer is not responsible for making policy decisions (this responsibility lies with Ministers) they are accountable for the implementation of policy with due regard for the need to achieve value for money and good governance. Detailed arrangements are set out in the Public Finances Manual.

In preparing the accounts, detailed in the following pages, the Treasurer has:

- applied the going-concern principle to all entities included within the accounts.
- applied appropriate accounting policies in a consistent manner.
- made reasonable and prudent judgements and estimates.

The Treasurer confirms that, so far as he is aware, there is no relevant audit information of which the States' auditors are unaware; and he has taken all steps that he ought to have taken as Treasurer to make himself aware of any relevant audit information and to establish that the States' auditors are aware of that information.

Richard Bell
Treasurer of the States
Date: 28 April 2025

Independent auditor's report to the Minister for Treasury and Resources

Report on the audit of the financial statements of the States of Jersey

Opinion

We have audited the financial statements of the States of Jersey Core Entities and its subsidiaries specified for consolidation in the Government of Jersey Financial Reporting Manual (the 'group') for the year ended 31 December 2024 which comprise the:

- Consolidated Statement of Comprehensive Net Expenditure;
- Consolidated Statement of Financial Position;
- Consolidated Statement of Changes in Taxpayers' Equity;
- Consolidated Statement of Cash Flows; and
- Notes to the financial statements, including material accounting policy information.

The financial reporting framework that has been applied in their preparation is applicable law and the 2024 Government of Jersey Financial Reporting Manual (the 'JFReM'), which applies UK adopted International Financial Reporting Standards (IFRS) in place as at 1 January 2023 as adapted or interpreted for the Public Sector in Jersey.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the group as at 31 December 2024 and of the States of Jersey Core Entities and the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with the JFReM;
- have been prepared in accordance with the requirements of the Public Finances (Jersey) Law 2019; and
- properly represent the activities of the States of Jersey.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)), the Code of Audit Practice (December 2023) issued by the Comptroller & Auditor General, and applicable law. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the States of Jersey Core Entities and of the group in accordance with the ethical requirements that are relevant to audits of financial statements in the UK, including the FRC's Ethical Standard as applied to public interest entities and listed entities, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Treasurer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Our audit procedures to evaluate the Treasurer's assessment of the States of Jersey Core Entities and of the group's ability to continue to adopt the going concern basis of accounting included but were not limited to:

- the interpretation of going concern in the public sector context as reflected in the JFReM;
- undertaking an initial assessment at the planning stage of the audit to identify events or conditions that may cast significant doubt on the States of Jersey Core Entities and group's ability to continue as a going concern;
- making enquiries of the Treasurer, the Minister for Treasury and Resources, and the Chair of the Risk and Audit Committee in relation to the appropriateness of the adoption of the going concern assumption; and
- evaluating the appropriateness of the Treasurer's disclosures in the financial statements on going concern.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the States of Jersey Core Entities or on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period and include the most significant assessed risks of material misstatement (whether or not due to fraud) we identified, including those which had the greatest effect on: the overall audit strategy; the allocation of resources in the audit; and directing the efforts of the engagement team. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We summarise below the key audit matters in forming our audit opinion above, together with an overview of the principal audit procedures performed to address each matter and key observations arising from those procedures.

These matters, together with our findings, were communicated to those charged with governance through our Audit Completion Report.

Key Audit Matter	How our scope addressed this matter
Risk of fraud in revenue recognition – personal income tax (States of Jersey Core Entities) Risk of fraud in revenue recognition (presumed to be a significant risk because of the potential to inappropriately shift the timing and basis of revenue recognition as well as the potential to record fictitious revenues or fail to record actual revenues). We have determined the risk of fraud in revenue recognition as being principally in relation to the personal income tax revenue because of the value and the estimation involved in accounting for and recognising the income. As disclosed in the note 4.3 of the financial statements, personal income taxation is identified by the States of Jersey as a key source of estimation uncertainty. Personal income tax recognised in the 2024 SoCNE was £705m. Of this, £680m is based on the personal income tax estimate for 2024. The increase of £25m relates to previous years where actual income was higher than the estimated income.	Our audit procedures involved the engagement of our own actuarial experts and included: • evaluating the design and implementation of controls over the tax estimation methodology by reviewing the model and its objectives; • challenging the methodology and the assumptions used in the tax estimate by checking for consistency with the Fiscal Policy Panel's forecasts; • considering the historical accuracy of the estimates made for the 2023 financial year by comparing them against actual tax revenues for that period; • challenging any changes in methodology for the current year estimate compared to the prior year; and • substantively testing the source data used in the estimate by testing a sample of income tax to submitted tax returns. **Our observations** We obtained sufficient, appropriate audit evidence that the estimate for personal income tax recognised was not materially misstated for the year ended 31 December 2024.
Valuation of land, buildings, social housing, networked assets and other structures (States of Jersey Core Entities and Group) The net book value of Property, Plant and Equipment at the 31 December 2024 was £4.8 billion. As disclosed in the note 4.3 of the financial statements, the valuation of these assets is identified by the States as a key source of estimation uncertainty. Note 4.9 discloses the following net book values at 31 December 2024: • Land: £380m • Buildings: £706m • Social Housing: £1,171m • Networked Assets (including land): £1,579m • Other Structures £385m. Management makes key judgements, estimates and assumptions depending on the asset type when valuing these assets. Small changes in the judgements and assumptions used in valuing these assets could result in a material change to the net book value.	Our audit procedures included: • obtaining an understanding of the design and implementation of controls over the valuation process by conducting a walkthrough test; • considering the reasonableness of the valuations by engaging our in-house valuations expert to support our challenge of the key assumptions used in the valuation; • obtaining an understanding of the competence, skills and experience of the States of Jersey valuer and considering the appropriateness of the instructions issued to the States of Jersey valuer; • substantively testing the source data provided to and used by the States of Jersey valuer; In particular, evaluating the appropriateness of data provided to the valuer by management by agreeing it to supporting evidence; and • sample testing individual assets to ensure the basis of valuations completed in 2024 was appropriate by agreeing the details to supporting evidence. The work done by our in-house valuations expert included consideration of the methodology and assumptions used in the 2024 valuations by the States of Jersey valuer. For the valuation of social housing held in Andium Homes Limited, we critically assessed the work

Key Audit Matter	How our scope addressed this matter
	performed by the component auditor in accordance with our group audit instructions including meeting with the component auditor and the Andium Homes valuer. We considered the appropriateness of the valuation methodologies applied to the assets held by Ports of Jersey Limited during the consolidation process, by reviewing movements in line with independently sourced indices. **Our observations** We obtained sufficient, appropriate audit evidence that the valuation of land, buildings, social housing, networked assets and other structures was not materially misstated as at 31 December 2024.
Valuation of strategic investments (States of Jersey Core Entities) Strategic investments as at 31 December 2024 were £302m, and represent the four subsidiaries that the JFReM requires to be valued rather than consolidated in the group accounts. As disclosed in the note 4.3 of the financial statements, the valuation of strategic investments is identified by the States as a key source of estimation uncertainty. One subsidiary is a Level 1 investment as it is listed, and the other three subsidiaries are Level 3 investments where the valuation is based on inputs that are not readily observable. The assets are valued at fair value and the Level 3 assets require judgements regarding comparative data on which to base the fair value estimate. The assets are valued at fair value and require judgements which could be sensitive to change in markets.	Our audit procedures involved the engagement of our own experts and included: • obtaining an understanding of the design and implementation of controls over the valuation process by performing a walkthrough; • critically assessing and challenging the valuation methodology and the assumptions used by calculating a value for each non-listed strategic investment and comparing this to management's valuation; and • substantively testing the accuracy of the source data used in the valuation by agreeing to supporting evidence. We tested that the valuations have been accurately reflected in the financial statements and that the disclosures are in line with the reporting framework. **Our observations** We obtained sufficient, appropriate audit evidence that the valuation of strategic investments was not materially misstated as at 31 December 2024.
Valuation of unquoted investments for which a market price is not readily available (States of Jersey Core Entities) As at 31 December 2024 the Common Investment Fund (CIF) had assets of in the region of £3.8bn. This included £1.5bn of assets valued as Level 3 investments. Valuation of these assets involves significant judgements given the unobservable inputs. As disclosed in the note 4.3 of the financial statements, these valuations are identified as a key source of estimation uncertainty. Note 4.10(d) of the financial statements detail the sensitivity of Level 3 investments to movements assumptions..	Our audit procedures included: • obtaining an understanding of the design and implementation of controls over the valuation process by performing a walkthrough test; • understanding and testing the source of data used in the valuations to ensure it is independent by obtaining third party confirmations; • agreeing the valuation to supporting documentation including the investment manager valuation statements and cash flows for any adjustments made to the investment manager valuation by obtaining third party confirmations from the Fund Manager and Custodian; • agreeing the investment manager valuation to audited accounts or other independent supporting documentation, where available; and

Key Audit Matter	How our scope addressed this matter
	• coinspecting control reports, and where relevant, bridging letters, from investment managers to identify any matters impacting on the valuation. **Our observations** We obtained sufficient, appropriate audit evidence that the valuation of unquoted investments was not materially misstated as at 31 December 2024.

Our application of materiality

The scope of our audit was influenced by our application of materiality. We set certain quantitative thresholds for materiality. These, together with qualitative considerations, helped us to determine the scope of our audit and the nature, timing and extent of our audit procedures on the individual financial statement line items and disclosures and in evaluating the effect of misstatements, both individually and on the financial statements as a whole. Based on our professional judgement, we determined materiality for the financial statements as a whole as follows:

	States of Jersey Core Entities	States of Jersey Group
Overall materiality	£123.1m	£133.2m
How we determined it	1.3% of total assets	
Rationale for benchmark applied	We consider total assets to be the key focus of users of the financial statements	
Performance materiality	£92.3m	£99.9m
	Performance materiality is set to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements in the financial statements exceeds materiality for the financial statements as a whole.	
Reporting threshold	£3.7m	£4.0m
	This is the level above which we agreed we would report misstatements identified during the audit, as well as misstatements below that amount that, in our view, warranted reporting for qualitative reasons.	

In our view, a specific lower materiality level was appropriate for the Consolidated Statement of Comprehensive Net Expenditure, where the Statement of Outturn Against Approvals and regularity nature of reporting is particularly relevant. We considered total expenditure to be a focus of the user in this Statement and as such we based our specific materiality around this benchmark.

We set a materiality threshold at 1.3% of total expenditure, resulting in overall specific materiality of £24.4m, performance materiality of £18.6m and a reporting threshold of £0.7m for the Consolidated Statement of Comprehensive Net Expenditure.

Other specific materiality levels set were related party transactions (£100k), special payments (£100k) and remuneration disclosures (£5k).

An overview of the scope of our audit

As part of designing our audit, we assessed the risk of material misstatement in the financial statements, whether due to fraud or error, and then designed and performed audit procedures responsive to those risks. In particular, we looked at where the Treasurer made subjective judgements such as making assumptions on significant accounting estimates.

We tailored the scope of our audit to ensure that we performed sufficient work to be able to give an opinion on the financial statements as a whole. We used the outputs of a risk assessment, our understanding of the States of Jersey Core Entities and of the group, their environment, controls and critical business processes, to consider qualitative factors in order to ensure that we obtained sufficient coverage across all financial statement line items.

Our group audit scope included an audit of the financial statements of the States of Jersey Core Entities and of the group. The group comprises the States of Jersey Core Entities, which include Government Departments and a number of non-ministerial bodies and operations, and three wholly owned subsidiaries.

Based on our risk assessment, Andium Homes Limited and Ports of Jersey Limited were subject to full scope audit, and Jersey Development Company was subject to specific review. The work required for group audit purposes was undertaken by the component auditor of each subsidiary.

Subsidiary	Share of 2024 Group Total Assets of £10.2 billion	Share of 2024 Group Total Expenditure of £1.9 billion	Scope
States of Jersey Core Entities	79.6%	93.4%	Full scope audit (Forvis Mazars)
Andium Homes Limited	14.1%	2.4%	Full scope audit (separate component auditor)
Ports of Jersey Limited	5.0%	3.8%	Full scope audit (separate component auditor)
Jersey Development Company	1.3%	0.4%	Specific review (separate component auditor)
TOTAL	**100.0%**	**100.0%**	

We issued group audit instructions for the work that we required from the component auditors to support the Group audit opinion. We provided component auditors with materiality levels to apply for the purposes of the group audit. We liaised with the component auditors on an ongoing basis during the audit. We received information from the component auditors on the outcomes of their work, and we reviewed key working papers relating to the components under full scope audit.

We also tested the consolidation process and carried out analytical procedures to confirm our conclusion that there were no significant risks of material misstatement of the aggregated financial information.

Other information

The other information comprises the information included in the Annual Report and Accounts other than the financial statements and our auditor's report thereon. The Treasurer is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of the Treasurer and Principal Accountable Officer

As explained more fully in the "Statement of responsibilities" set out within the Accountability Report, the Treasurer is responsible for the preparation of the financial statements. The JFReM requires that the Treasurer should only approve the financial statements if they are satisfied that they give a true and fair view of the financial position of the States of Jersey. As explained in the Accountability Report, the Principal Accountable Officer and Accountable Officers are responsible for the proper financial management of the resources under their control and must ensure that robust governance arrangements are in place, which include a sound system of internal control and arrangements for the management of risk. These arrangements are necessary to enable the Treasurer to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Treasurer is responsible for assessing the States of Jersey Core Entities and the group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the States Assembly either intends to liquidate the States of Jersey Core Entities or the group or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the States of Jersey and of the group, we identified that the principal risks of non-compliance with laws and regulations related to the Public Finances (Jersey) Law 2019, and we considered the extent to which non-compliance might have a material effect on the financial statements.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- at the planning stage of our audit, gaining an understanding of the legal and regulatory framework applicable to the States of Jersey Core Entities and to the group, and the structure of the States of Jersey Core Entities and of the group, and considering the risk of acts by the States of Jersey Core Entities and by the group which were contrary to applicable laws and regulations;
- discussing with the Treasurer the policies and procedures in place regarding compliance with laws and regulations;
- discussing amongst the engagement team the identified laws and regulations, and remaining alert to any indications of non-compliance; and
- during the audit, focusing on areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, through discussions with the Treasurer and the Risk and Audit Committee, from inspection of correspondence, and from review of minutes of meetings of the Council of Ministers in the year.

In addition, we evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates and significant one-off or unusual transactions.

Our procedures in relation to fraud included but were not limited to:

- making enquiries of the Treasurer, the Chair of the Risk and Audit Committee and the Minister for Treasury and Resources on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate risks related to fraud;

- discussing amongst the engagement team the risks of fraud, such as opportunities for fraudulent manipulation of financial statements, and determined that the principal risks were related to posting manual journal entries to manipulate financial performance and management bias through judgements and assumptions in significant accounting estimates;
- evaluating the selection and application of accounting policies; and
- addressing the risks of fraud through management override of controls and the risk of fraud in revenue recognition.

The primary responsibility for the prevention and detection of irregularities including fraud rests with both those charged with governance and management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

The risks of material misstatement that had the greatest effect on our audit (whether or not due to fraud) are discussed in the key audit matters section of this report.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters which we are required to address

We were appointed by the Comptroller and Auditor General on 9 October 2020 to audit the financial statements for the year ended 31 December 2020 and subsequent financial periods. The period of total uninterrupted engagement to date is five years, covering the year ended 31 December 2020, the year ended 31 December 2021, the year ended 31 December 2022, the year ended 31 December 2023 and the year ended 31 December 2024.

The non-audit services prohibited by the FRC's Ethical Standard were not provided to the States of Jersey Core Entities or to the group and we remain independent of the States of Jersey Core Entities and the group in conducting our audit.

Our audit opinion is consistent with the additional report to the Minister for Treasury and Resources and the Risk and Audit Committee, which comprises our Audit Completion Memorandum and follow up letter.

Report on regularity

Opinion on regularity

In our opinion, in all material respects:

- the Statement of Outturn Against Approvals properly presents the outturn against the budget approved by the States Assembly for the year ended 31 December 2024 and shows whether those totals have been exceeded; and
- the income and expenditure relating to the States of Jersey Core Entities in the Statement of Comprehensive Net Expenditure for the year ended 31 December 2024 have been applied to the purposes intended by the States Assembly and the financial transactions recorded in the financial statements confirm to the authorities which govern them.

Basis for opinion on regularity

We are required to give reasonable assurance that the Statement of Outturn Against Approvals properly presents the outturn against amounts approved by the States Assembly and that those totals have not been exceeded. We are also required to obtain evidence sufficient to give reasonable assurance that the income and expenditure recorded in the financial statements have been applied to the purposes intended by the States Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Code of Audit Practice

We are required by the Code of Audit Practice (December 2023) issued by the Comptroller & Auditor General to give an opinion on whether the part of the Remuneration Report to be audited has been properly prepared in accordance with the relevant accounting and reporting framework.

In our opinion, the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with the JFReM.

Matters on which we are required to report by exception under the Code of Audit Practice

We are required by the Code of Audit Practice (December 2023) issued by the Comptroller & Auditor General to report, by exception, where the Corporate Governance Report included in the Annual Report and Accounts:

- does not comply with any requirements for its compilation stated in the Annual Report and Accounts of the States of Jersey or directed in the Public Finances Manual, as issued by the Minister for Treasury and Resources under Article 31 of the Public Finances (Jersey) Law 2019; or
- is misleading or inconsistent with information of which the auditor is aware as a result of their audit.

We have nothing to report in these respects.

Use of our report

This report is made solely to the Minister for Treasury and Resources in accordance with Article 12(1) of the Comptroller and Auditor General (Jersey) Law 2014. Our audit work has been undertaken so that we might state to the Minister for Treasury and Resources those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Minister for Treasury and Resources for our audit work, for this report, or for the opinions we have formed.

Karen Murray
Partner
for and on behalf of Forvis Mazars LLP

One St Peter's Square
Manchester
M2 3DE

30 April 2025

Report of the Comptroller and Auditor General to the States Assembly

Certificate of the Comptroller and Auditor General to the States Assembly

In accordance with Article 12(1) of the Comptroller and Auditor General (Jersey) Law 2014, I have ensured that an audit of the financial statement of the States of Jersey for the year ended 31 December 2024 has been completed. I have no matters to which I wish to draw the States' attention in accordance with Article 12(3) of the Comptroller and Auditor General (Jersey) Law 2014.

Lynn Pamment
Comptroller and Auditor General

Jersey Audit Office
de Carteret House
7 Castle Street
St Helier
Jersey
JE2 3BT

30 April 2025

Financial Statements

3.1 Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 December 2024

	Note[1]	States of Jersey Core Entities 2024 £'000	States of Jersey Group 2024 £'000	States of Jersey Core Entities 2023 £'000	States of Jersey Group 2023 £'000
Revenue					
Levied by the States of Jersey	4.5	1,497,705	1,495,937	1,312,661	1,311,158
Earned through Operations	4.5	186,297	291,584	181,552	270,868
Total Revenue		**1,684,002**	**1,787,521**	**1,494,213**	**1,582,026**
Expenditure					
Social Benefit Payments	4.6	(552,561)	(552,561)	(514,245)	(514,245)
Staff Costs	4.7	(632,717)	(670,590)	(562,549)	(592,779)
Other Operating Expenses		(383,673)	(423,232)	(361,733)	(396,345)
Grants and Subsidies Payments	4.8	(89,218)	(79,343)	(74,060)	(74,103)
Depreciation and Amortisation	4.9	(69,889)	(104,372)	(63,778)	(99,487)
Impairments	4.10	(24,137)	(9,476)	(4,104)	(18,599)
Finance Costs	4.10	(31,460)	(41,639)	(27,876)	(30,612)
Net Foreign-Exchange Gain/(Loss)		(103)	294	(124)	(204)
Total Expenditure		**(1,783,758)**	**(1,880,919)**	**(1,608,469)**	**(1,726,374)**
Operating Net Revenue (Expenditure) / Income		**(99,756)**	**(93,398)**	**(114,256)**	**(144,348)**
Other Non-Operating Revenue/Expenditure					
Gain/(Loss) on Disposal of Non-Current Assets	4.9	(6,894)	(6,993)	140	135
Gain/(Loss) on Financial Assets	4.10	405,064	400,728	350,250	349,191
Movement in Past Service Liability	4.19	(104)	(104)	-	-
Net Revenue Income / (Expenditure)		**298,310**	**300,233**	**236,134**	**204,978**
Other Comprehensive Income					
Items that will not be reclassified to Net Revenue Expenditure					
Revaluation of Property, Plant and Equipment	4.9	14,707	129,262	34,364	42,261
Remeasurements of the Net Defined Benefit Pension Scheme Liability	4.19	(540)	(540)	(799)	(799)
Items that may be reclassified subsequently to Net Revenue Expenditure					
Gain/(Loss) on Revaluation of Financial Instruments held at FVTOCI	4.10	(11,625)	(11,625)	(20,616)	(20,616)
Other Adjustments		562	226	-	-
Total Other Comprehensive Income / (Expenditure)		**3,104**	**117,323**	**12,949**	**20,846**
Total Comprehensive Income / (Expenditure)		**301,414**	**417,556**	**249,083**	**225,824**

[1] The Notes in section 4 of this report form part of the financial statements.

3.2 Consolidated Statement of Financial Position (SoFP) as at 31 December 2024

		States of Jersey Group	
	Note[1]	2024 £'000	2023 £'000
Non-Current Assets			
Property, Plant and Equipment	4.9	4,800,321	4,570,558
Intangible Assets		75,985	81,993
Other Financial Assets > 1 year	4.10	4,241,453	3,869,665
Derivative Financial Instruments Expiring > 1 year	4.10	867	-
Interest in Joint Venture		4,674	7,034
Trade and Other Receivables > 1 year	4.12	308,769	316,228
Total Non-Current Assets		**9,432,069**	**8,845,478**
Current Assets			
Other Non-Current Assets Classified as Held for Sale		7,946	7,571
Inventories	4.11	97,700	96,874
Other Financial Assets < 1 year	4.10	12,876	36,311
Derivative Financial Instruments Expiring < 1 year	4.10	3,726	2,650
Trade and Other Receivables < 1 year	4.12	590,119	544,381
Cash and Cash Equivalents	4.13	92,266	75,636
Total Current Assets		**804,633**	**763,423**
Total Assets		**10,236,702**	**9,608,901**
Current Liabilities			
Trade and Other Payables < 1 year	4.14	(292,640)	(288,259)
External Borrowings < 1 year	4.15	(163,273)	(108,313)
Currency in Circulation	4.16	(96,854)	(97,259)
Provisions < 1 year	4.18	(2,226)	(1,589)
Lease liabilities < 1 year	4.17	(650)	-
Total Current Liabilities		**(555,643)**	**(495,420)**
Total Assets Less Current Liabilities		**9,681,059**	**9,113,481**
Non-Current Liabilities			
Trade and Other Payables > 1 year	4.14	(1,049)	(39)
External Borrowing > 1 year	4.15	(974,477)	(880,195)
Provisions > 1 year	4.18	(97,825)	(58,380)
Derivative Financial Instruments Expiring > 1 year	4.10	-	(1,246)
Defined Benefit Pension Schemes Net Liability > 1 year	4.19	(2,202)	(2,521)
Lease liabilities	4.17	(9,168)	-
Total Non-Current Liabilities		**(1,084,721)**	**(942,381)**
Assets Less Liabilities		**8,596,338**	**8,171,100**
Taxpayers' Equity			
Accumulated Revenue and Other Reserves		6,372,734	6,051,704
Revaluation Reserve		1,989,687	1,873,854
Investment Reserve		233,917	245,542
Total Taxpayers' Equity		**8,596,338**	**8,171,100**

The financial statements were approved and authorised for issue on:

Elaine Millar
Minister for Treasury and Resources
Date: 28 April 2025

Richard Bell
Treasurer of the States
Date: 28 April 2025

[1] The Notes in section 4 of this report form part of the financial statements.

3.3 Consolidated Statement of Changes in Taxpayers' Equity (SoCiTE) for the year ended 31 December 2024

States of Jersey Group	Note[1]	Accumulated Revenue and Other Reserves	Revaluation Reserve	Investment Reserve	Total
		£'000	£'000	£'000	£'000
Balance at 1 January 2023		**5,848,458**	**1,832,491**	**266,439**	**7,947,388**
Net Revenue Expenditure		204,978	-	-	**204,978**
Other Comprehensive Income					
Revaluation of Property, Plant and Equipment	4.9	-	42,261	-	**42,261**
Revaluation Losses for Financial Instrument held at FVTOCI	4.10	-	-	(20,616)	**(20,616)**
Remeasurements of the Net Defined Benefit Pension Scheme Liability	4.19	(799)	-	-	**(799)**
Total Other Comprehensive Income		**(799)**	**42,261**	**(20,616)**	**20,846**
Other Movements					
Other Reserve Adjustments		(933)	(898)	(281)	**(2,112)**
Total Other Movements		**(933)**	**(898)**	**(281)**	**(2,112)**
Total Movements in Reserves		**203,246**	**41,363**	**(20,897)**	**223,712**
Balance at 31 December 2023		**6,051,704**	**1,873,854**	**245,542**	**8,171,100**
Net Revenue Income		300,233	-	-	**300,233**
Other Comprehensive Income					
Revaluation of Property, Plant and Equipment	4.9	-	129,262	-	**129,262**
Revaluation Losses for Financial Instrument held at FVTOCI	4.10	-	-	(11,625)	**(11,625)**
Remeasurements of the Net Defined Benefit Pension Scheme Liability	4.19	(540)	-	-	**(540)**
Total Other Comprehensive Income		**(540)**	**129,262**	**(11,625)**	**117,097**
Other Movements					
Release of Revaluation Reserve on Disposal of Property, Plant and Equipment		16,652	(16,652)	-	**-**
Other Reserve Adjustments (including IFRS 16)		4,685	3,223	-	**7,908**
Total Other Movements		**21,337**	**(13,429)**	**-**	**7,908**
Total Movements in Reserves		**321,030**	**115,833**	**(11,625)**	**425,238**
Balance at 31 December 2024		**6,372,734**	**1,989,687**	**233,917**	**8,596,338**

[1] The Notes in section 4 of this report form part of the financial statements.

3.4 Consolidated Statement of Cash Flows (SoCF) for the year ended 31 December 2024

		States of Jersey Group	
	Note[1]	2024 £'000	2023 £'000
Cash Flows from Operating Activities			
Net Revenue Income / (Expenditure)	SoCNE	**300,233**	**204,978**
Adjustments for Non-Cash Transactions			
Depreciation of Property, Plant and Equipment	4.9	93,361	91,956
Amortisation of Intangible Assets		7,864	7,531
Depreciation of Right of Use Assets	4.9	3,147	
Impairments & Abortive Costs	4.10	9,476	18,599
Investment Income	4.10	(22,787)	(23,541)
Finance Costs	4.10	40,970	30,612
Interest Charge on Lease Liabilities	4.10	669	-
Adjustments for Non-Operating Activities			
Loss/(Gains) on Other Financial Assets	4.10	(400,728)	(349,191)
Losses/(Gain) on Disposal of Non-Current Assets		6,993	(135)
Movement in Pension Liabilities		221	1,903
Net Foreign Exchange Loss		294	204
Movement in Other Liabilities			
Increase/(Decrease) in Provisions	4.18	40,082	9,798
Increase/(Decrease) in Currency in Circulation	4.16	(405)	(7,423)
Operating Cash Flows before movements in Working Capital		**79,390**	**(14,709)**
Adjustments for movements in Working Capital			
(Increase)/Decrease in Inventories	4.11	(826)	(23,168)
Increase in Trade and Other Receivables	4.12	(58,879)	(41,587)
Increase in Trade and Other Payables	4.14	5,391	28,545
Net Cash (Outflow)/Inflow from Operating Activities		**25,076**	**(50,919)**
Cash Flows from Investing Activities			
Purchases of Property, Plant and Equipment		(228,081)	(191,438)
Proceeds from disposal of Property, Plant and Equipment		28,550	27,449
Purchases of Intangible Assets		(1,245)	(22,428)
Net (Purchases)/Proceeds from disposal/purchase of Assets Held for Sale		25,645	(6,141)
Interest Received	4.10	6,623	6,577
Dividends Received	4.10	16,164	16,964
Interest in Joint Venture		2,360	(1,151)
Net (Purchases)/Proceeds from disposal/purchase of Financial Assets		40,751	109,079
Net Cash Outflow from Investing Activities		**(109,233)**	**(61,089)**
Cash Flows from Financing Activities			
Proceeds of External Borrowings	4.15	224,995	143,500
Repayments of External Borrowings	4.15	(111,604)	(33,737)
Bond Interest Paid	4.15	(23,755)	(24,705)
Other Interest Paid	4.15	(19,733)	(4,146)
Bank and Other Charges		(1,979)	(1,723)
Repayment of lease liabilities	4.17	(3,421)	-
Net Cash Inflow from Financing Activities		**64,503**	**79,189**
Net (Decrease)/Increase in Cash and Cash Equivalents		**(19,654)**	**(32,819)**
Cash and Cash Equivalents at the Beginning of the Year	4.13	75,636	108,455
Cash and cash equivalents at the end of the year[2]	4.13	**55,982**	**75,636**

[1] The Notes in section 4 of this report form part of the financial statements.

[2] Cash and cash equivalents includes bank overdrafts that are repayable on demand and form an integral parts of the Group's cash management.

Notes to the accounts

Notes to the Accounts

4.1 Basis of financial statements preparation

a. Introduction

This note provides a list of the significant accounting policies adopted in the preparation of these consolidated financial statements to the extent they have not been disclosed in the other notes. These policies have been consistently applied to all the years presented, unless otherwise stated.

b. Purpose

The purpose of this note is to outline the basis on which the consolidated financial statements for the SOJ Group have been prepared.

Significant accounting policies that are relevant to understanding the consolidated financial statements are provided throughout the notes to the consolidated financial statements. Except as otherwise noted, the accounting policies detailed in this note and throughout the consolidated financial statements are applicable to all entities consolidated within the Group.

c. Basis of preparation

Compliance with the 2024 JFReM

These consolidated accounts have been prepared in accordance with the 2024 States of Jersey Financial Reporting Manual (JFReM) issued by the Minister for Treasury and Resources to meet the requirements of the Public Finances (Jersey) Law 2019. The accounting policies contained in the JFReM apply UK adopted International Financial Reporting Standards (IFRS) in place as at 1 January 2024 as adapted or interpreted for the Public Sector in Jersey. These accounts are prepared on a going concern basis. The JFReM includes details of all material interpretations and adaptions of IFRS applied by the States of Jersey. It can be found in full on the States Assembly website.

The JFReM applicable to the 2024 financial year (including comparators) is based on the UK Financial Reporting Manual (FReM) for the UK financial year ending 31 March 2024 which is prepared by HM Treasury following consultation with the Financial Reporting Advisory Board (FRAB).

Where the JFReM permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the circumstances of the States of Jersey for the purpose of giving a true and fair view has been selected. The accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

In adopting the going concern basis for preparing the financial statements, the Treasurer has considered the government’s power to set tax rates to meet its funding requirements, as well as controls over public spending, which ensure that the government will continue to exercise its functions.

Accounting convention

These accounts have been prepared under the historical cost convention, modified where appropriate to account for the revaluation of certain assets and liabilities as set out in these accounting policies.

Accounting standards in issue but not yet effective in the JFReM

The following new standards and amendments to standards have been issued but not yet effective:

Accounting standard	Key dates	Summary
IFRS 17 'Insurance Contracts'	• IASB effective date 1 Jan 2023 • UK effective date 16 May 2022 • FReM 2025-26 • Expected in JFReM 2026	IFRS 17 establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of the standard. The objective of IFRS 17 is to ensure that an entity provides relevant information that faithfully represents those contracts. This information gives a basis for users of financial statements to assess the effect that insurance contracts have on the entity's financial position, financial performance and cash flows. Once effective, IFRS 17 will replace IFRS 4 Insurance Contracts. It is not possible at this time to quantify the impact of IFRS 17 on the States, as this will be dependent on choices made on the scope and applicability of the standard to the public sector.

There are no other IFRS or International Financial Reporting Interpretations Committee (IFRIC) interpretations not yet effective that would be expected to have a material impact on these accounts.

Future Accounting Intentions

As outlined in Note 4.24, Entities within the accounting boundary, the accounting boundary of these financial statements is planned to change for the financial year ending 31 December 2025.

d. Basis of consolidation

These accounts consolidate all material entities within the States of Jersey consolidation boundary (the 'accounting boundary') as set out in the JFReM. Entities that fall within the accounting boundary, but which are immaterial to the accounts, as a whole, have not been consolidated. Entities that fall within the accounting boundary but not consolidated are listed as Minor Entities in Note 4.24.

Subsidiaries are all entities (including structured entities) over which the group has control. In accordance with the interpretation of direct control applied in the JFReM which is based on the States, Council of Ministers or a Minister exercising in year control over operating practices, four entities are not consolidated in these accounts and are held as strategic investments.

The group controls an entity where the group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its

power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the group. They are deconsolidated from the date that control ceases. Where this principle is not met and an entity within the accounting boundary has an investment in an entity outside the accounting boundary, this holding is treated as an investment in the group accounts.

Inter-company transactions, balances and unrealised gains on transactions between group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group.

The Statement of Comprehensive Net Expenditure (SoCNE) has been split to show results for Core Entities (excluding subsidiary companies) and the Group (Note 4.24).

e. Foreign currency translation

Functional and presentation currency

Items included in the financial statements of each of the group's entities are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The consolidated financial statements are presented in British Pounds (GBP), which is the States' functional and presentation currency.

Transactions and balances

Foreign currency transactions undertaken in a foreign currency are translated into GBP at the rate ruling at the date of each transaction. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates, are generally recognised in profit or loss. They are deferred in equity if they relate to qualifying cash flow hedges and qualifying net investment hedges or are attributable to part of the net investment in a foreign operation.

Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss. For example, translation differences on non-monetary assets and liabilities such as equities held at fair value through profit or loss are recognised in profit or loss as part of the fair value gain or loss, and translation differences on non-monetary assets such as equities classified as at fair value through other comprehensive income are recognised in other comprehensive income (FVOCI).

f. Taxpayers' equity

Taxpayers' Equity represents the taxpayers' interest in the States of Jersey, which equates to both the total value of Net Assets held by the States, and an accumulation of Net Income and other gains and losses over the years. Reserves are split based on how the interest has arisen (as explained below).

Accumulated Revenue and Other Reserves

The Accumulated Revenue and Other Reserves represent the cumulative balances of surpluses and deficits recorded by the States of Jersey.

Revaluation Reserve

The Revaluation Reserve reflects the unrealised balance of cumulative revaluation adjustments to Property, Plant and Equipment and Intangible Non-Current Assets. When an asset is disposed any balance in the revaluation reserve is transferred to the Accumulated Revenue and Other Reserves.

Investment Reserve

The Investment Reserve reflects the cumulative balance of unrealised gains and losses on financial instruments classed as Fair Value through Other Comprehensive Income (FVTOCI). Gains and losses on FVTOCI instruments are only recognised as income within Net Revenue Expenditure when the instruments are disposed.

4.2 Critical accounting judgements

Judgements and estimates are subject to periodic review, including through the receipt of actuarial advice. Judgements and estimates are based on historical experience, various other assumptions believed to be reasonable under the circumstances and, where appropriate, practices adopted by other entities.

Judgements and estimates made by States of Jersey Group entities that have the most significant impact on the amounts recorded in these financial statements include:

Significant accounting judgements/estimates	Notes
Taxation revenue - Personal Tax Forecast[i]	**4.5**
Revenue recognition - whether revenue from contracts with customers is recognised over time or at a point in time	**4.5**
Impairment - key assumptions and methodologies used to estimate the recoverability of accounts receivable, statutory debts and the value of inventory and fixed assets	**4.9, 4.10, 4.11, 4.12**
Fair value - assumptions used in valuation techniques for the fair value of financial assets and liabilities, including derivatives	**4.10**

a. Recognition of pension schemes:

Public Employees Pension Fund (PEPF) and Jersey Teachers Superannuation Fund (JTSF)

The PEPF is a combination of the final-salary section known as the Public Employees Contributory Retirement Scheme (PECRS) and the career average section known as the Public Employees' Pension Scheme (PEPS). The schemes are recognised as defined contribution schemes in accordance with IAS 19 on the following basis:

The employer contributions rate to the PEPS is 16% with a legal cap of 16.5% so the States of Jersey cannot legally be required to make additional contributions. Whilst the employer contribution rate is not currently at the cap set in legislation, there is only scope for a 0.5% increase and it is considered to be fixed at the current rate of 16% on the basis that:

- Scheme contribution rates have never been increased;
- Scheme member communication materials clearly inform scheme members that a pension increase in line with Jersey RPI is not guaranteed and is dependent on the performance of the funds; and
- Precedent has demonstrated that employee/scheme member benefits were reduced in 2010, 2011 and 2012 to address actuarial deficits in the scheme.

The Jersey Teacher Superannuation Fund shares many attributes with the PECRS and has been recognised as a defined contribution scheme accordingly. The employer contribution into JTSF is fixed at 16.4% and defined in the Teachers' Superannuation (New Members) (Jersey) Order 2007 which was introduced at the point in time the Pension Increase Debt was established. There is no facility in Regulations for employers to pay a different amount other than to fund ill-health or early retirement of scheme members.

This judgement has been written in to the JFReM as an interpretation of IAS 19.

[i] The Personal Tax Forecast represents a key accounting estimate, which is subsequently adjusted each year based on the variance between prior-year estimates and actual tax revenues.

4.3 Key sources of estimation uncertainty

Preparing financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities at the year-end and the amounts reported for income and expenditure during the year. Estimates and assumptions are made taking into account historical experience, current trends and other relevant factors. However, the nature of estimation means that the actual results could differ from the assumptions and estimates.

Item	Uncertainties	Effect if actual results differ from assumptions	Carrying amount (£'000)
Valuation of Social Housing	Social Housing is valued using an Existing Use Value for Social Housing (EUV-SH) method via a discounted cash flow of future rental streams. A discount rate ranging from 5.25% - 6.0% (5.75%) has been applied by the external valuers Jones Lang LaSalle to reflect their judgement of the risk associated with the long term income.	While the impact has not been quantified, any variation in the discount rate will have a significant impact on the valuation.	1,171,100
Valuation of drainage within networked assets	Due to the age and nature of the Island's drainage network, the records held do not include details of all pipe depths and infrastructure characteristics which can have a significant bearing on replacement cost of these assets. A judgement has been made to apportion the lengths of the drainage network where no depth or pipe characteristic data is held using information available for drains that do have this data on record. The value of drainage assets uses an estimated base cost factor for Jersey. This factor is based on UK replacement costs but inflated to the higher costs of tender prices and professional fees in Jersey.	Drainage assets are valued at £233m (2023: £220m). If drainage pipes were 5% larger than estimated this would increase the value of drainage assets by £11.6m (2023: £11m). Conversely a 5% reduction in estimated pipe diameter would reduce the value of drainage assets by £11.6m (2023: £11m). An increase/(decrease) to the base cost factor by +/- 5% would increase/ (decrease) the value of this asset class by £11.6m (2023: £11m).	233,000
Valuation of Property, Plant and Equipment - General	Valuations require a number of judgements around key inputs on: • Unit material costs for modern equivalent depreciated replacement cost valuations; • Location factors to determine the local prices based on build cost indices; • Useful economic lives; • Condition of assets; and • Dimensions of the networked assets where historical records do not exist.	While the impact has not been quantified, any variation in these inputs will have a significant impact on the valuation.	2,576,300
Personal Income Taxation	In recognising personal income taxation (PIT) based on forecasts for the year, there is a degree of uncertainty involved as the actual outcome could differ from the estimate used. The main uncertainty relates to the impact to the Jersey economy of tightening monetary policy. This is partially mitigated by using Revenue Jersey data on earnings reported by employers through the Income Tax Instalment System (ITIS). And by using the latest (July) economic forecasts from the Fiscal Policy Panel (FPP) and any available outturn data since then.	Several sensitivity analyses have been carried out. 1. Statistical analysis indicates that there is a 2/3 likelihood that the impact of any variation in earned income will be within a range of +/- £5.8m around the central forecast (0.9%). 2. There is a 2/3 likelihood that the impact of any variation in pension income will be within a range of +/- £4.2m (0.6%). 3. There is a 2/3 likelihood that the impact of any variation in investment income will be within a range of +/- £3.4m (0.5%).	705,448

Item	Uncertainties	Effect if actual results differ from assumptions	Carrying amount (£'000)
Our Hospital Impairment	The government is undertaking a transformative initiative aimed at delivering a state-of-the-art healthcare facility to meet the island's future needs. The approved Government Plan 2024–2027 includes indicative costs for the first phase of the New Healthcare Facility (NHF), totalling £710 million. This replaced the previous "Our Hospital" project, but much of the work on that project will be utilised. Throughout 2024, work has continued to advance the concept designs for the Acute Facility, enhancing cost certainty for this initial phase of the project. The next key milestone for the program was submission of the planning application. The planning application was approved on 20th February 2025. Securing planning approval brings the programme closer to ensuring construction of the acute facility remains on track meeting our Government priority as set out in the Common Strategic Policy.	All capitalised costs that have not been written down retain value within the current identified plans under consideration.	129,069
Strategic Investments	The fair value of investments that are not traded in an active market is determined using valuation techniques. These company valuations apply judgement in the selection of comparable companies and use company outturn versus forecasts and market multiples. Differences in geographical area, markets, regulatory environments and organisation structure make direct comparisons for valuation uncertain.	See sensitivity analysis in Note 4.10d. Any valuation movement is recognised through the OCI and does not affect the operating net revenue expenditure/income.	295,580
Valuation of level 3 Other Financial Instruments	The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The investment managers use their judgement to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of each reporting period.	For details of the key assumptions used and the impact of changes to these assumptions see note 4.10d / 4.10e	1,499,757

4.4 Segmental analysis

The Segmental analysis is presented to be consistent with the elements of the group set out within Note 4.24. Further breakdowns of expenditure approved by the States Assembly are also included in the Statement of Outturn against Approval.

Reporting Segments	Operational Activity
Consolidated Fund	The Consolidated Fund is the fund through which the majority of the States' income and expenditure is managed, including Net General Revenue Income and departmental income and expenditure. Departments provide a range of services which include educational tuition, planning control, healthcare, police, firefighters, the States' legal system as well as the States Assembly. The main source of funding is taxation revenue.
Social Security Funds	The Social Security Funds exist to provide certain benefits to Islanders. The main source of funding is social security contributions, and grants from general taxation.
Trading Operations	Income consists of fees for the provision of parking services by members of the public that use the service and maintaining a central fleet of vehicles that are leased/hired out to other SOJ departments to gain efficiencies.
Other States Funds	This segment holds amounts which are attributable to funds established for specific purposes as decided by the States Assembly. The primary revenue source is from investment income.
States of Jersey Development Company	Purpose is to purchase and receive surplus States' land and buildings for development to sell. The primary revenue source is from property development.
Andium Homes Limited	Holding and development of property for the purposes of providing Islanders sufficient and affordable housing. Income consists of rental income, capital appreciation and development to sell (in combination with housing bonds).
Ports of Jersey Limited	Providing necessary infrastructure to allow Jersey Airport and Harbours' operations to take place. Income sources consist of airport and harbour charges as well as concession fees on retail sales.

The tables below illustrates the disaggregated information presented in the Consolidated Primary Statements.

a. Segmental Analysis - Statement of Comprehensive Net Expenditure for the year ended 31 December 2024

States of Jersey Comprehensive Net Expenditure 2024	Consolidated Fund	Social Security Funds	Trading Operations	Other States Funds	Total States of Jersey Core Entities	States Of Jersey Development Company	Andium Homes Limited	Ports of Jersey Limited	Total States Of Jersey Group
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Revenue									
Levied by the States of Jersey	1,160,677	481,926	793	15	**1,643,411**	-	-	20	**1,643,431**
Earned through Operations	178,512	1,129	14,115	36,950	**230,706**	7,561	89,324	63,209	**390,800**
Less: Internal Core Revenue					**(190,115)**				**(190,115)**
Less: Internal Subsidiary Revenue									**(56,595)**
Total Revenue	**1,339,189**	**483,055**	**14,908**	**36,965**	**1,684,002**	**7,561**	**89,324**	**63,229**	**1,787,521**
Expenditure									
Social Benefit Payments	(219,311)	(450,049)	-	-	**(669,360)**	-	-	-	**(669,360)**
Staff Costs	(660,903)	(23)	(2,472)	(1,286)	**(664,684)**	(2,042)	(6,069)	(31,552)	**(704,347)**
Other Operating Expenses	(373,696)	(12,823)	(4,955)	(26,408)	**(417,881)**	(2,933)	(21,907)	(20,867)	**(463,588)**
Grants and Subsidies Payments	(82,000)	-	(2,075)	(8,580)	**(92,655)**	-	(2)	(123)	**(92,780)**
Depreciation and Amortisation	(63,003)	(744)	(3,080)	(2)	**(66,829)**	(162)	(18,802)	(15,518)	**(101,311)**
Impairments	(21,949)	(2,188)	-	-	**(24,137)**	(25)	15,700	(1,014)	**(9,476)**
Finance Costs	(22,039)	(3)	(81)	(9,492)	**(31,615)**	(3,135)	(14,686)	(2,104)	**(51,540)**
Net Foreign-Exchange Gain / (Loss)	(117)	-	-	14	**(103)**	-	-	397	**294**
Less: Internal Core Expenditure					**183,506**				**183,506**
Less: Internal Subsidiary Expenditure									**27,683**
Total Expenditure	**(1,443,018)**	**(465,830)**	**(12,663)**	**(45,752)**	**(1,783,758)**	**(8,297)**	**(45,766)**	**(70,781)**	**(1,880,919)**
Operating Net Revenue Income / (Expenditure)	**(103,829)**	**17,225**	**2,245**	**(8,788)**	**(99,756)**	**(736)**	**43,558**	**(7,552)**	**(93,398)**
Other Non-Operating Revenue/Expenditure									
Gain / (Loss) on Disposal of Non-Current Assets	(6,555)	-	59	(12)	**(6,508)**	-	(71)	(28)	**(6,607)**
Fair value Gain / (Loss) on Other Financial Assets	(56)	279,342	-	119,475	**398,761**	-	(33,460)	-	**365,301**
Movement in Past Service Liability	(104)	-	-	-	**(104)**	-	-	-	**(104)**
Secondary Costs	44	-	(42)	(2)	**-**	-	-	-	**-**
Less: Internal Core Expenditure					**5,917**				**5,917**
Less: Internal Subsidiary Expenditure									**29,124**
Net Revenue Income / (Expenditure)	**(110,500)**	**296,567**	**2,262**	**110,673**	**298,310**	**(736)**	**10,027**	**(7,580)**	**300,233**
Other Comprehensive Income									
Revaluation Gain / (Loss) of Property, Plant and Equipment	14,754	(47)	-	-	**14,707**	-	114,555	-	**129,262**
Remeasurements of the Net Defined Benefit Pension Scheme Liability	(540)	-	-	-	**(540)**	-	-	-	**(540)**
Gain/(Loss) on Revaluation of Financial Instruments held at FVTOCI	(11,625)	-	-	-	**(11,625)**	-	-	-	**(11,625)**
Other Adjustments	25,256	-	-	(24,694)	**562**	-	(336)	-	**226**
Other Comprehensive Income	**27,845**	**(47)**	**-**	**(24,694)**	**3,104**	**-**	**114,219**	**-**	**117,323**
Total Comprehensive Income / (Expenditure)	**(82,655)**	**296,520**	**2,262**	**85,979**	**301,413**	**(736)**	**124,246**	**(7,580)**	**417,555**

b. Segmental Analysis - Statement of Comprehensive Net Expenditure for the year ended 31 December 2023

States of Jersey Comprehensive Net Expenditure 2023	Consolidated Fund	Social Security Funds	Trading Operations	Other States Funds	Total States of Jersey Core Entities	States Of Jersey Development Company	Andium Homes Limited	Ports of Jersey Limited	Total States Of Jersey Group
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Revenue									
Levied by the States of Jersey	1,021,958	349,945	720	5	**1,372,628**	-	-	24	**1,372,652**
Earned through Operations	169,821	2,027	13,517	35,118	**220,483**	14,107	66,589	51,108	**352,287**
Less: Internal Core Revenue					**(98,898)**				**(98,898)**
Less: Internal Subsidiary Revenue									**(44,015)**
Total Revenue	**1,191,779**	**351,972**	**14,237**	**35,123**	**1,494,213**	**14,107**	**66,589**	**51,132**	**1,582,026**
Expenditure									
Social Benefit Payments	(130,924)	(416,737)	-	-	**(547,661)**	-	-	-	**(547,661)**
Staff Costs	(589,133)	-	(2,250)	(1,016)	**(592,399)**	(1,436)	(5,785)	(24,536)	**(624,156)**
Other Operating Expenses	(345,712)	(11,621)	(5,098)	(28,198)	**(390,629)**	(4,452)	(16,102)	(17,699)	**(428,882)**
Grants and Subsidies Payments	(71,516)	-	(1,775)	(3,747)	**(77,038)**	0	(1)	(42)	**(77,081)**
Depreciation and Amortisation	(59,658)	(749)	(3,368)	(3)	**(63,778)**	(44)	(18,369)	(17,296)	**(99,487)**
Impairments	(4,388)	264	-	20	**(4,104)**	(66)	(30,845)	16,416	**(18,599)**
Finance Costs	(19,106)	(2)	(129)	(9,491)	**(28,728)**	(504)	(10,921)	(1,098)	**(41,251)**
Net Foreign-Exchange Losses/(Gain)	(69)	-	-	(55)	**(124)**	-	-	(80)	**(204)**
Less: Internal Core Expenditure					**95,992**				**95,992**
Less: Internal Subsidiary Expenditure									**14,955**
Total Expenditure	**(1,220,506)**	**(428,845)**	**(12,620)**	**(42,490)**	**(1,608,469)**	**(6,502)**	**(82,023)**	**(44,335)**	**(1,726,374)**
Operating Net Revenue Expenditure/(Income)	**(28,727)**	**(76,873)**	**1,617**	**(7,367)**	**(114,256)**	**7,605**	**(15,434)**	**6,797**	**(144,348)**
Other Non-Operating Revenue/Expenditure									
(Gains) / Loss on Disposal of Non-Current Assets	5	-	135	-	**140**	-	(5)	-	**135**
Fair value Loss / (Gains) on Financial Assets	-	242,831	-	104,416	**347,247**	-	(30,144)	24	**317,127**
Movement in Past Service Liability	-	-	-	-	**-**	-	-	-	**-**
Less: Internal Core Expenditure					**3,003**				**3,003**
Less: Internal Subsidiary Expenditure									**29,061**
Net Revenue Expenditure/(Income)	**(28,722)**	**165,958**	**1,752**	**97,049**	**236,134**	**7,605**	**(45,583)**	**6,821**	**204,978**
Other Comprehensive Income									
Revaluation of Property, Plant and Equipment	34,364	-	-	-	**34,364**	-	7,897	-	**42,261**
Remeasurements of the Net Defined Benefit Pension Scheme Liability	(799)	-	-	-	**(799)**	-	-	-	**(799)**
(Gain)/Loss on Revaluation of Financial Instruments held at FVTOCI	(20,616)	-	-	-	**(20,616)**	-	-	-	**(20,616)**
Other Comprehensive Income	**12,949**	**-**	**-**	**-**	**12,949**	**-**	**7,897**	**-**	**20,846**
Total Comprehensive Expenditure/(Income)	**(15,773)**	**165,958**	**1,752**	**97,049**	**249,083**	**7,605**	**(37,686)**	**6,821**	**225,824**

Notes supporting the Consolidated Statement of Comprehensive Net Expenditure

4.5 Revenue

Accounting Policy

Revenue recognition

Revenue from transactions arise from interactions between the States of Jersey and other entities, including households, private corporations, the not-for-profit sector and other governments. It excludes gains and losses on financial assets, which are disclosed separately in Note 4.10b.

Whilst IFRS 15 does not cover non-exchange transactions that are "Levied by the States of Jersey" such as taxation, fines and penalties, the JFReM extends the standard to this type of expenditure. Non-exchange income is therefore accounted for on an accruals basis, provided that a reasonable estimate of that income can be determined. Recognition points for non-exchange income are:

Revenue type	Recognition point
Social Security Contributions, Long-term Care Contributions and Personal income tax	Accrued for in the year the assessable income is earned.
Corporation tax	Accrued for in the year company tax returns are due unless no return was submitted and it is impracticable to make an estimate of tax due, i.e. year after assessable income is earned based on company returns.
Goods and Services Tax (GST)	Accrued for in the year the taxable activity occurs.
Impôts Duties	When the goods are landed in Jersey.
Island rates	Accrued in the year the Island Rates are charged for on a calendar year basis. Income is recognised in the period for which the rates are charged.
Fines and penalties	Accrued for when the fines and penalties are imposed. Generally, subsequent remissions and write-offs of such penalties and interest are treated as an expense . Penalties and interest that are imposed by law and immediately cancelled are not recognised as revenue or expense.

Taxpayers are entitled to dispute amounts assessed by the States of Jersey. Where the States considers that the probable outcome will be a reduction in the amount of tax owed by a taxpayer, an allowance for credit amendment (if the disputed debt is unpaid) or a provision for refund (if the disputed debt has been paid) will be created and there will be a corresponding reduction in revenue.

Earned through operations

Goods, services and rental income under "Earned through Operations" do meet IFRS 15's application criteria.

Revenue from sale of goods and services is measured based on the fair value of the consideration specified in a contract with a customer and excludes amounts collected on behalf of third parties.

In general, income is recognised in the period when good or services are provided. Non-refundable fees and other income are treated as income on receipt.

GST charged/paid is fully recoverable, and so income and expenditure is shown net of GST.

Investment income

Accounting Policy

Interest is recognised on a time-proportionate basis using the effective interest method. Interest income includes interest from cash and cash equivalents and from financial assets at fair value through profit or loss (FVTPL).

Dividend income is recognised when the right to receive a dividend payment is established. Any amount not received by the end of the reporting period is recognised as a current receivable.

Revenue

	2024 £'000	2023 £'000
Levied by the States of Jersey		
Taxation Revenue		
Personal Income Tax	705,448	623,535
Corporation Tax	191,496	142,245
Goods and Services Tax (GST)	126,576	115,706
Total Taxation Revenue	**1,023,520**	**881,486**
Total Social Security Contributions	**334,446**	**288,453**
Island rates, duties, fees, fines and penalties		
Impôts Duty	68,058	71,394
Stamp Duty and Land Transfer Tax	40,336	39,537
Island Wide Rates	17,852	16,429
Fines and Penalties	11,725	13,859
Total Island rates, duties, fees, fines and penalties	**137,971**	**141,219**
Total Levied by the States of Jersey	**1,495,937**	**1,311,158**
Earned through operations		
Revenue from Contracts with Customers		
Sale of Goods	13,521	10,600
Sale of Services	114,295	107,521
Other Fees and Charges	13,836	14,731
Total Revenue from Contracts with Customers	**141,652**	**132,852**
Investment Income		
Interest Income	6,623	6,577
Dividend Income	16,164	16,964
Total Investment Income	**22,787**	**23,541**
Other Revenue		
Hire & Rentals	94,403	87,885
Other Income[i]	32,742	26,590
Total Other Revenue	**127,145**	**114,475**
Total Earned through operations	**291,584**	**270,868**
Net Revenue Expenditure/(Income)	**1,787,521**	**1,582,026**

Highlights

Analysis providing an explanation of the key year on year movements in revenue can be found in the Financial Review within the Performance Report.

[i] Other income includes: Financial Services returns, recovered costs, coverage payments and other income that does not fall into any other category.

4.6 Social Benefit Payments

Accounting Policy

Social benefits payments are accounted for as expenditure in the period to which they relate.

Social benefits payments include income support, which are recognised over the period for which the claim assessed is due. Where under or overpayments are identified, either during the award year or subsequently, adjustments are made to expenditure.

	2024	2023
Social Benefits	£'000	£'000
Pensions	255,437	239,898
Income Support	83,773	79,152
Incapacity Allowance, Pensions and Survivors' Benefits	60,777	57,101
Long Term Care Benefits	82,992	75,609
Health Benefits	51,877	45,424
Education and Other: Allowances and Student Grants	17,705	17,061
Total Social Benefits	**552,561**	**514,245**

Highlights

While most benefit lines saw increases due to changes in volumes and the uprating of payment amounts, the most significant change in 2024 is the increase in Income Support, which took effect in January 2024. Additionally, the Health Benefits support, which commenced in 2023, has now had a full year of impact as well as an additional £10 per health visit during 2024, in addition the scope has been expanded to include children and students, further contributing to the rise in Social Benefit expenses.

From 2024 payments made under the “Nursery Education Fund” have also been classified as social benefits.

4.7 Staff costs

Accounting Policy

Staff costs include salaries and wages, the costs of pensions and other employee benefits. Staff costs that can be attributed directly to the construction of an asset have been capitalised. Average staff numbers reported in the Staff Report include staff engaged on capital projects.

2024	Notes	Salaries and Wages	Pension Contributions	Social Security	Total
		£'000	£'000	£'000	£'000
Departments & Trading Operations		527,143	72,464	30,782	**630,389**
Subsidiary Companies	i	34,299	3,574	1,788	**39,661**
Non-States Staff Costs	ii	36,789	-	-	**36,789**
States Members Remuneration		3,064	-	-	**3,064**
Other Staff Costs	iii	2,142	50	-	**2,192**
Capitalised Staff Costs		(8,935)	-	-	**(8,935)**
Elimination of Social Security Contributions	iv	-	-	(32,570)	**(32,570)**
Total		**594,502**	**76,088**	**-**	**670,590**

2023	Notes	Salaries and Wages	Pension Contributions	Social Security	Total
		£'000	£'000	£'000	£'000
Departments & Trading Operations		458,506	63,313	26,861	**548,680**
Subsidiary Companies	i	28,327	3,267	1,527	**33,121**
Non-States Staff Costs	ii	47,586	-	-	**47,586**
States Members Remuneration		2,820	-	-	**2,820**
Other Staff Costs	iii	1,369	-	-	**1,369**
Capitalised Staff Costs		(12,409)	-	-	**(12,409)**
Elimination of Social Security Contributions	iv	-	-	(28,388)	**(28,388)**
Total		**526,199**	**66,580**	**-**	**592,779**

Highlights

There has been an increase in staff numbers and costs in 2024. The increase in costs includes the impact of pay awards in 2024 of 8%.

More information on the number of staff and what pay awards were given in 2024 is provided in the Staff and Remuneration Report.

[i] Further details can be found in the separately published Jersey Development Company / Andium Homes / Ports of Jersey accounts.
[ii] Non-States staff costs includes the costs of individuals who do not hold an employment contract with the States, but who are acting as States Employees.
[iii] Other staff costs include redundancy, voluntary redundancy, severance payments and adjustments for the cost of accumulated compensated absences.
[iv] Social Security Contributions paid by States Entities to the Social Security Fund and Health Insurance Fund are internal to the States Accounts, and so eliminated on consolidation. This note has been drafted to show the full staff costs as well as the consolidated position.

4.8 Grants

Accounting Policy

Grants made are recognised as Grants and Subsidies Payments within the Consolidated Statement of Comprehensive Net Expenditure (SoCNE) to match the underlying event or activity that gives rise to a liability.

When considering Grant Schemes, we consider the applicants as the Grantee and not the intermediaries.

Issuing Department	Grantee	2024 £'000	2023 £'000	Reason for Grant
Significant Grants (£75,000 and over)				
CLS	Jersey Employment Trust (JET)	1,069	1,629	Grant to support employment for people with a Disability and / or Long-Term Health Conditions - employment and employability skills training, a range of paid, unpaid and voluntary employment opportunities, assistance in their induction period and through to sustained employment
CLS	Jersey Employment Trust (JET)	785	-	One off payment to support Cost of Living increase
CLS	Jersey Employment Trust (JET) - Workforce Solutions Ltd (VDS)	831	800	Grant to support a program offering life and social pre-employment skills for people with a learning disability, those on the Autistic Spectrum or others with a disability or long-term health condition who require support to move them towards entering the employment market
CLS	Shelter Trust	1,558	1,501	Grant to continue providing accommodation and support as well as outreach for the homeless and those without income or housing on the island
CLS	FREEDA (formerly Jersey Women's Refuge)	429	300	Grant to support the charity to protect and empower women and children who have experienced domestic abuse
CLS	Jersey Citizens Advice Bureau	293	282	Grant to support championing the rights of individuals and promote equality and justice for all citizens by providing free advice and maintaining the Jersey online Directory including upgrading its development
CLS	Beresford Street Kitchen	310	-	Financial Support to help provide access to training and employment opportunities
CLS	Home Call	111	107	Grant to support providing services to elderly and vulnerable Islanders - Services include organising home grocery and prescription deliveries, arranging transport to appointments at the hospital, organizing social events
CLS	Salvation Army	128	-	Grant to fit out Jersey's first food pantry which will provide choice and affordable food for low-income families, reducing the need to access foodbanks
CLS	Sanctuary Trust	188	-	The Sanctuary Trust provides accommodation for homeless men (30 in total) as well as outreach support. The grant has enabled them to continue to deliver this vital service as part of the island's homelessness strategy
CYPES	Beaulieu Convent School	2,422	2,367	Grant to support the operation of the schools in delivering the Jersey Curriculum to its students
CYPES	De La Salle College	1,919	1,889	Grant to support the operation of the schools in delivering the Jersey Curriculum to its students
CYPES	FCJ Primary School	290	270	Grant to support the operation of the schools in delivering the Jersey Curriculum to its students
CYPES	Jersey Child Care Trust	134	134	To support the operation of Jersey Child Care Trust who promote high quality, affordable childcare for families in Jersey and deliver a variety of programmes to enable all children to have the best start

Issuing Department	Grantee	2024 £'000	2023 £'000	Reason for Grant
CYPES	Jersey Child Care Trust	278	-	This funding is allocated to support the provision of free nursery hours for 2 to 3-year-olds in Jersey. It forms a key component of the Common Strategic Policy outlined in the Government Plan for 2025 to 2028
CYPES	Jersey Child Care Trust	100	-	Education Reform CPD Grant, paid out to support CPD delivery for staff including staff from JCCT
CYPES	Digital Jersey (Geek Talent)	-	435	To provide financial support for the running costs of the Digital Jersey Academy
CYPES	Brighter Futures	104	332	To support the operation of Brighter Futures who supports parents, carers, children and young people in Jersey
CYPES	Jersey Cares	124	500	To support the operation of Jersey Cares
I&E	Serco (Jersey) Limited	1,303	307	To provide financial support for the running costs of the Waterfront Pool
I&E	Parish of St Helier	300	-	Halkett Street public realm improvements
JOA	Overseas Aid Grants (Grant Aid)	10,116	9,731	To provide life-changing assistance to people in developing countries since 1968
JOA	Overseas Aid Grants (Local Charities)	3,085	2,835	To support local community work project initiatives
JOA	Overseas Aid Grants (Disaster Fund)	4,704	4,441	To provide disaster and emergency relief
JOA	Overseas Aid Grants	228	203	To provide humanitarian aid for Ukraine residents
MER	Government of Jersey London Office	793	646	Grant to support Jersey's position is known and understood by decision makers and commentators throughout the UK, in defending the Island's interests and in assisting colleagues to attract visitors and inward investment
MER	Bureau de Jersey Ltd	124	125	Grant to support relations with France in areas such as energy, fisheries, civil contingencies, transport links, tourism, education and language links, and business development
MER	Channel Islands Brussels Office	369	359	Grant to promote the interests of the Channel Islands in Europe, to represent the Governments and public authorities of the Channel Islands to the EU institutions, and to advise Guernsey and Jersey on EU policy issues
ECON	Jersey Finance Ltd	6,316	6,354	Grant to support the operation of the business which promotes the finance sector and provides technical support to Government
ECON	Digital Jersey Ltd	2,102	2,325	To provide financial support for the operating costs of Digital Jersey Ltd, which promotes the digital sector and provides technical support to Government
ECON	Digital Jersey Ltd	63	-	Top-up grant to provide financial support for the operating costs of Digital Jersey Ltd, to support objectives included within the core grant
ECON	Digital Jersey Ltd	160	-	Top-up grant to provide financial support for Digital Jersey Ltd elements of the Digital Economy Strategy
ECON	Jersey Competition Regulatory Authority	897	747	Grant to cover the cost of administering and enforcing competition law
ECON	Jersey Island Genetics Ltd	230	188	Grant to support the unique heritage of the Island breed by providing individual animal identification systems, health and traceability programmes in supporting international product marketing
ECON	Jersey National Park Ltd	200	250	Grant to support safeguarding and development of Jersey landscapes
ECON	Jersey Arts Centre Association	885	850	Grant to promote the arts in the Island, and provide financial support for the operating costs
ECON	Jersey Opera House	400	511	To provide financial support for the operating costs
ECON	Jersey Heritage	6,087	5,500	Grant to protect and promote Jersey's unique culture and heritage
ECON	Jersey Heritage	2,088	2,547	Grant for the refurbishment of Elizabeth Castle
ECON	Jersey Rugby Football Club	-	370	Grants provided for the maintenance of the Rugby Club
ECON	Jersey Battle of Flowers (Events) Ltd	285	150	Grant to support initiatives to enhance the presentation and atmosphere of the Parades with objective of increasing visitors numbers
ECON	Art House Jersey	1,268	1,130	Grant to support artists in the creation of ambitious work that has a positive impact on our Island community and international audiences
ECON	Jersey Business Limited	1,680	1,650	Grant to support delivery of the objectives contained within the JBL's business plan
ECON	Jersey Business Limited	92	-	Top up grant to provide additional financial support for the operating costs
ECON	Jersey Sport Limited	1,929	2,142	Grant helping to drive sport and physical activity forward in Jersey

Issuing Department	Grantee	2024 £'000	2023 £'000	Reason for Grant
ECON	Jersey Sport Limited	113	-	Top up grant to provide additional financial support for the operating costs
ECON	Jersey Sport Limited - Performance Sport	120	-	To provide funding for off-island travel for high performing athletes
ECON	Jersey Consumer Council	137	137	To continue the operation of the JCC
ECON	Visit Jersey Limited	4,787	5,650	Grant to promote the Island's unique history, culture and community
ECON	Visit Jersey Limited	184	-	Top up grant to provide additional financial support for the operating costs.
ECON	Ballet d'Jèrri Limited	340	330	To provide financial support for the Jersey National Ballet
ECON	Jersey Products Promotion 2017 Limited	189	189	Core grant to support Jersey farming
ECON	Jersey Products Promotion 2017 Limited	56	-	Additional top-up grant to support Jersey Farming
ECON	Jersey Products Promotion 2017 Limited	70	-	Additional funding to support the Jersey Royal Marketing Campaign (annual grant)
ECON	Jersey Office of the Information Commissioner	205	70	Grant to provide financial support to an organisation that enforces data protection legislation
ECON	The Jersey Literary Festival Association	80	-	To support the literary festival, Jersey Festival of Words
ECON Funds	Digital Jersey Ltd - Impact Jersey	1,033	325	Grant from the Technology Accelerator Fund to accelerate the use of technology which supports economic, environmental and social priorities
ECON Funds	Jersey Community Foundation	1,000	1,000	Grant from the Jersey Reclaim Fund to support distribution of funds transferred under the Dormant Bank Accounts (Jersey) Law 2017 for charitable purposes
SPPP	Jersey Advisory and Conciliation Service (JACS)	473	455	To continue the operations of the employment relations service
NM-LOD	ICAR - International centre for Asset recovery	275	-	International centre for Asset recovery three-year sponsorship
NM-LOD	Comite des Connetables	86	-	To fund laptops for the Honorary Police, funded from the COCF
T&E Funds	Association of Jersey Charities	549	-	The distribution of funds for charitable purposes made through the Channel Islands Lottery
T&E Funds	Jersey Community Foundation	549	-	The distribution of funds for charitable purposes made through the Channel Islands Lottery
	Total Significant Grants	**67,023**	**62,063**	
Significant Grant Schemes (total over £75,000)				
ECON	Rural Initiative Scheme	1,308	1,026	Grant to support businesses adapt to meet future challenges in the marketplace by supporting diversification, enterprise and innovation
ECON	Rural Support Scheme	4,199	3,046	Transitional support to allow the industry to implement their Dairy Industry Recovery Programme
ECON	Marine Support Scheme	438	321	Grant to support the fishing and associated industries manage rising costs while encouraging businesses to become more environmentally friendly and efficient
ECON	Culture Support	86	95	Grant to support the development of a new project or artistic skills on island
OCE	Provision For Pilot Scheme	-	497	A one-off grant to a third party to support with set up costs
I&E	Country access scheme	113	142	Grant to support an environmental improvement scheme which offers financial incentives to support and reward initiatives designed to look after Jersey's countryside

Issuing Department	Grantee	2024 £'000	2023 £'000	Reason for Grant
SPPP - CEF	Electric Vehicles Grant	3,436	814	The purchase incentive aims to speed up Jersey's transition to electric vehicles by bringing down the cost of electric vehicles to be closer to petrol or diesel alternatives
SPPP - CEF	Low carbon heating systems Grant	1,064	630	Grant to support Islanders to move to low carbon heating systems (greenhouse gas emissions)
SPPP - CEF	Energy Performance Certificate Grant	305	227	Grant supporting homeowners with the cost of Home Energy Audits which includes both a carbon dioxide emissions rating and an energy costs rating
CYPES	Nursery Education Fund (NEF)	-	3,379	Grant for a funded nursery place at a Government of Jersey primary school or a NEF registered provider. From 2024 these have been reclassified as Social Benefit Payments
CYPES	Other Subsidies	-	156	Grants regarding school functionalities and focus on assistance to needs
CYPES	Private School Bursaries	-	424	Grant to assist students in the payment of fees - bursaries are awarded based on means testing criteria
CLS	Ukraine Support	161	172	Subsidy payments provided as part of the Ukraine framework agreement
CLS	Community Compass	151	485	Grant to support projects that promote mental or physical health for Islanders that may have been affected by the pandemic
CLS	Various Back to Work	218	179	Grant to support a range of measures to encourage additional employment opportunities for the unemployed, including employment incentives, Community Jobs Fund and industry specific training
	Total Significant Grant Schemes	**11,479**	**11,593**	
Other amounts including Grants under £75k, adjustments and eliminations		**841**	**447**	
Total Grants and Subsidies expense recorded		**79,343**	**74,103**	

Highlights

In 2024, total grants and subsidies expenses increased by £5.2 million, representing a 7.1% rise. The most significant increases in grant expenditures were observed in the Electric Vehicles Grant, the Low Carbon Heating Systems Grant, and payments to cover deficits of Serco (Jersey) Limited, the operator of the Aquasplash facility in 2023 and 2024. Additionally, the Nursery Education Fund (NEF) has been reclassified as a social benefit payment in 2024 to better reflect the nature of this expenditure.

Notes supporting the Consolidated Statement of Financial Position

4.9 Property, plant and equipment

Accounting Policy

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the States and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred.

Property, Plant and Equipment is recognised where the initial cost or value exceeds £10,000. There is no threshold for the capitalisation of subsequent expenditure on an asset. On completion, Assets Under Course of Construction are transferred into the appropriate asset category.

Measurement

Assets are initially measured at cost, comprising:

- The purchase price;
- Any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management;
- The cost of dismantling and removing the item and restoring the site on which it is located.

Property, plant and equipment is subsequently measured as follows:

Asset category	Measurement basis
Non-specialised operational assets	Existing Use Value (EUV)
Social housing	Existing Use Value – Social Housing (EUV-SH)
Specialised assets and networked assets	Depreciated Replacement Cost (DRC)
Surplus assets with access to the market	Fair value
Surplus assets with restrictions preventing access to the market	Existing Use Value (EUV)
Assets under Construction	Cost
Short life and low value assets	Depreciated historical cost (DHC)[i]

Non-specialised assets are valued in accordance with the RICS Valuation Global Standards 2022, as updated for the UK, on a 5-yearly cycle with a 3-year revaluation for higher value assets. The value of assets not revalued in the current year is indexed to the year-end using available appropriate indices. Assets are independently valued by RICS registered valuers, the Valuation Office Agency.

Social housing stock is valued annually at EUV-SH in line with the UK Housing Statement of Recommended Practice (SoRP) using the discounted cashflow approach. The stock is independently valued by RICS registered valuers, Jones Lang LaSalle.

Specialised assets and networked assets are valued in accordance with the RICS Valuation Global Standards 2022, as updated for the UK, on a 5-yearly cycle with a 3-year revaluation for higher value assets using the modern equivalent basis of DRC valuation. Cyclical valuations are supplemented by annual desktop valuations by the external valuer.

[i] The States has elected to use DHC as a proxy for fair value for assets with a short useful life or a low value.

Subsequent expenditure on assets is capitalised where it enhances or replaces the service potential. Spending that does not replace or enhance service potential is expensed.

Revaluation

Revaluation gains are recorded in the revaluation reserve and presented in Other Comprehensive Income. Revaluation gains can be taken to Other Comprehensive Income to the extent of previous losses allocated to Other Comprehensive Income.

Downward revaluations are recorded in the revaluation reserve to the extent that they reverse previous upward revaluations. Downward revaluations that do not reverse a previous upward valuation charged to the revaluation reserve are recognised as an expense in the Statement of Comprehensive Net Expenditure. Downward revaluations below the historic cost of the asset are recorded as an impairment in Net Revenue Expenditure/Income.

Where assets are transferred from Assets Under the Course of Construction into Land, Buildings, Social Housing, Networked Assets and Other Structures upon completion, they will be revalued according to their measurement basis, dependant on their asset category.

Depreciation

Depreciation for Property, Plant and Equipment, other than for networked assets, is calculated by amortising the carrying value of the asset less its estimated residual value over its useful economic life on a straight-line basis. Depreciation is recognised in the Statement of Comprehensive Net Expenditure (SoCNE). The principal asset categories and their range of useful economic lives are outlined below:

Asset category	Life
Land	Not depreciated
Buildings	Up to 75 years
Social housing	Up to 80 years
Other structures	Up to 100 years
Plant, machinery, furniture & fittings	3 to 50 years
Transport equipment	2 to 20 years
Information Technology Equipment	3 to 10 years
Antiques and Works of Art	Depreciation is not required on heritage assets which have indefinite lives
Networked assets (Road networks, sewer systems and sea defences)	The annual depreciation charge for networked assets is the value of the service potential replaced through the maintenance programme, adjusted for any change in condition as identified by a condition survey. The value of the maintenance work undertaken is used as an indication of the value of the replaced part.

Residual Values and Useful Economic Lives of Property, Plant and Equipment are reviewed annually and, if appropriate, amended at the end of each reporting period.

Where an asset consists of several components which are significant in relation to the overall cost of the asset and with different useful economic lives, these will be componentised.

Disposal

On disposal of Property, Plant and Equipment, gains or losses on disposal are measured by deducting the carrying value of the asset and any directly attributable transaction costs from the sale proceeds and are reported in Net Revenue Expenditure/Income.

The Right of Use Assets accounting policies are disclosed at Note 4.17.

2024	Land	Buildings	Social Housing (inc Land)	Networked Assets (inc Land)	Other Structures	Right of Use Assets (RoU)	Transport Equipment	Plant and Machinery, Furniture and Fittings	Information Technology Equipment	Antiques and Works of Art	Assets Under Course of Construction	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost												
At 1 January 2024	**446,295**	**1,043,987**	**1,142,766**	**1,554,444**	**471,998**	**-**	**19,055**	**327,905**	**7,678**	**5,073**	**371,198**	**5,390,399**
Additions / RoU at initial recognition	2,184	406	5,633	-	1,592	17,661	-	15,745	(10)	-	185,256	228,467
Disposals	(9,078)	(32,063)	-	-	(343)	-	(699)	(14,622)	(129)	-	-	(56,934)
Transfers	17,356	8,949	47,292	17,900	26,220	-	630	3,462	2,613	-	(125,028)	(606)
Revaluations/Revaluation Reversal	(13,070)	(2,825)	89,772	30,132	-	-	-	-	-	-	-	104,009
Impairment/Impairment Reversals	(91)	(83)	-	-	-	-	-	-	-	-	-	(174)
Assets reclassified (to)/from Non-Current Assets Held For Sale and Other Adjustments			(33,012)						-		-	(33,012)
At 31 December 2024	**443,596**	**1,018,371**	**1,252,451**	**1,602,476**	**499,467**	**17,661**	**18,986**	**332,490**	**10,152**	**5,073**	**431,426**	**5,632,149**
Accumulated Depreciation and Impairment												
At 1 January 2024	**(66,777)**	**(299,482)**	**(104,084)**	**(21,550)**	**(103,923)**	**-**	**(12,370)**	**(197,270)**	**(6,272)**	**(61)**	**(8,052)**	**(819,841)**
Depreciation charge	-	(36,697)	(18,388)	(2,535)	(10,233)	(3,148)	(1,596)	(23,006)	(905)	-	-	(96,508)
Disposals	5,626	29,464	-	-	163	(386)	619	14,377	129	-	-	49,992
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Revaluations/Revaluation Reversals	-	(137)	22,334	943	-	-	-		-	-	-	23,140
Impairment/Impairment Reversals	(2,447)	(5,542)	18,789	(488)	(271)	-	-	(49)	-	-	1,397	11,389
Assets reclassified (to)/from Non-Current Assets Held For Sale and Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
At 31 December 2024	**(63,598)**	**(312,394)**	**(81,349)**	**(23,630)**	**(114,264)**	**(3,534)**	**(13,347)**	**(205,948)**	**(7,048)**	**(61)**	**(6,655)**	**(831,828)**
Net Book Value: 31 December 2024	**379,998**	**705,977**	**1,171,102**	**1,578,846**	**385,203**	**14,127**	**5,639**	**126,542**	**3,104**	**5,012**	**424,771**	**4,800,321**
Net Book Value: 1 January 2024	**379,518**	**744,505**	**1,038,682**	**1,532,894**	**368,075**	**-**	**6,685**	**130,635**	**1,406**	**5,012**	**363,146**	**4,570,558**

2023	Land	Buildings	Social Housing (inc Land)	Networked Assets (inc Land)	Other Structures	Transport Equipment	Plant and Machinery, Furniture and Fittings	Information Technology Equipment	Antiques and Works of Art	Assets Under Course of Construction	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost											
At 1 January 2023	**452,354**	**1,015,549**	**1,068,801**	**1,477,296**	**473,612**	**18,943**	**279,958**	**7,383**	**5,073**	**385,906**	**5,184,875**
Additions	-	1,630	6,903	-	-	36	31	53	-	182,778	**191,431**
Disposals	(250)	-	-	-	-	(601)	(256)	-	-	-	**(1,107)**
Transfers	355	2,252	94,112	13,389	39,604	59	47,634	81	-	(197,486)	**-**
Revaluations/Revaluation Reversal	(7,189)	(1,129)	(2,102)	20,794	-	-	-	-	-	-	**10,374**
Assets reclassified (to)/from Non-Current Assets Held For Sale and Other Adjustments	1,025	25,685	(24,948)	42,965	(41,218)	618	538	161	-	-	**4,826**
At 31 December 2023	**446,295**	**1,043,987**	**1,142,766**	**1,554,444**	**471,998**	**19,055**	**327,905**	**7,678**	**5,073**	**371,198**	**5,390,399**
Accumulated Depreciation and Impairment											
At 1 January 2023	**(62,841)**	**(258,710)**	**(62,990)**	**(18,775)**	**(102,676)**	**(10,470)**	**(184,998)**	**(5,156)**	**(61)**	**(8,376)**	**(715,053)**
Depreciation charge	-	(36,427)	(17,840)	(10,000)	(12,837)	(1,814)	(12,163)	(875)	-	-	**(91,956)**
Disposals	-	-	31	-	-	525	251	-	-	-	**807**
Transfers	-	-	-	-	-	-	-	-	-	-	**-**
Revaluations/Revaluation Reversals		13,908	9,764	8,214	-	-	-	-			**31,886**
Impairment/Impairment Reversals	(1,621)	6,140	(33,049)	688	11,598	-	-	-	-	324	**(15,920)**
Assets reclassified (to)/from Non-Current Assets Held For Sale and Other Adjustments	(2,315)	(24,393)	-	(1,677)	(8)	(611)	(360)	(241)	-	-	**(29,605)**
At 31 December 2023	**(66,777)**	**(299,482)**	**(104,084)**	**(21,550)**	**(103,923)**	**(12,370)**	**(197,270)**	**(6,272)**	**(61)**	**(8,052)**	**(819,841)**
Net Book Value: 31 December 2023	**379,518**	**744,505**	**1,038,682**	**1,532,894**	**368,075**	**6,685**	**130,635**	**1,406**	**5,012**	**363,146**	**4,570,558**
Net Book Value: 1 January 2023	**389,513**	**756,839**	**1,005,811**	**1,458,521**	**370,936**	**8,473**	**94,960**	**2,227**	**5,012**	**377,530**	**4,469,822**

The table below includes valuation details of assets measured using the valuation model and the amount at which assets stated at revalued amounts would have been stated at had those assets been carried under the cost model:

	Land	Buildings	Social Housing (inc Land)	Networked Assets (inc Land)	Other Structures	Right of Use Assets	Transport Equipment	Plant and Machinery, Furniture and Fittings	Information Technology Equipment	Antiques and Works of Art	Assets Under Course of Construction
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Revaluation	Revaluation	Revaluation	Revaluation	Revaluation	Revaluation	Revaluation	Cost as an approximation for Fair Value				
Independent Valuer	Valuation Office Agency	Valuation Office Agency	Jones Lang LaSalle	Valuation Office Agency	Valuation Office Agency & Buckley	Valuation Office Agency	N/A				
Valuation Methodology	Market Value	Market Value and Depreciated Replacement Cost	Existing Use Value	Depreciated Replacement Cost	Depreciated Replacement Cost	Existing Use Value					
Valuation Process	Desktop Valuation	Desktop Valuation	Desktop Valuation	Desktop Valuation	Desktop Valuation	Valuation Report					
Frequency of Full Valuation	Quinquennial	Quinquennial	Quinquennial	Quinquennial	Quinquennial	Quinquennial					
Date of last full valuation	December 2022	December 2022	December 2022	December 2023	December 2022	December 2024					
Effective Date of Valuation	December 2024	December 2024	December 2024	December 2024	December 2024	December 2024					
Carrying Amount at Cost	330,378	380,694	769,517	1,003,360	150,025	14,127	5,639	126,591	3,104	5,012	431,426
Revaluation Surplus / Deficit	49,620	325,283	401,585	575,486	235,178	-	-	(49)	-	-	(6,655)
Revaluation /Impairment Movement in Year	(15,608)	(8,587)	130,895	30,587	(271)	-	-	(49)	-	-	1,397

The Right of Use Assets disclosures are disclosed at Note 4.17.

Highlights

The increase in the overall net book value of property, plant and equipment assets is largely driven by the net revaluation increases during 2024 as well as additional expenditure recognised as 'Assets under course of construction' during the year. These increases are partly offset by depreciation and disposals.

Additions during the year primarily relate to Andium's ongoing developments at key sites including Ann Street Brewery, the Mayfair, and the Northern Quarter. Further capital investment was also made in other significant projects, notably the Healthcare Facilities programme.

The Valuation Office Agency performed an interim infrastructure valuation as at 31 December 2024 increasing the value of assets by £7.3 million, including:

- Increased valuation of Sea Defences by £29.9 million
- Increased valuation of Drainage Network by £6.9 million
- Decreased valuation of Land and Buildings associated with Infrastructure Assets by £15.6 million
- Decreased valuation of Road Network by £10.1 million

The valuation of Sea Defences and the Drainage Network is primarily influenced by construction costs. In 2024, increased construction expenses resulted in a higher valuation of these assets, reflecting the significant investment required for their development.

The valuations for Land and Buildings were adjusted in line with the Tender Price Index (TPI), which rose in 2024, leading to an overall increase in valuation. However, this was fully offset by a decline in land values, driven by a combination of falling residential property prices and rising construction costs.

Social Housing experienced a net increase in value, primarily due to revaluations, which led to both a higher valuation and a reversal of previous impairments. This growth was driven by a 3.75% annual rent uplift, effective from 1st January 2025, and a reduction in the yield rate applied by the external valuer.

Capital Commitments

This amount includes the following amounts which are committed via a contractual arrangement, but not yet incurred/provided for.

Capital Commitments	2024[i]	2023
	£'000	£'000
Tangible		
Andium: Ann Street Brewery	43,270	64,185
Andium: Northern Quarter	14,341	36,130
Andium: The Mayfair	11,923	29,601
HCS: Health Service Improvements	7,753	5,496
I&E: Orchard House	6,012	-
HCS: Healthcare Facilities	2,701	4,452
I&E: Prison Improvement Works	2,256	-
HCS: Replacement Assets	1,676	-
POL: SoJ Police Firearms Range	948	1,227
HCS: Learning Difficulties	823	-
I&E: Upgrades to CYPES Estates	802	109
Andium: The Limes	792	4,705
Ports: Departures Lounge	765	-
Ports: Elizabeth Harbour	660	-
COO: Digital Care Strategy	542	636
I&E: Major Refurbishments and Upgrades	523	-
I&E: Fort Regent	434	94
I&E: Liquid Waste Key Infrastructure	395	1,757
Other Tangible	5,852	36,052
Total Tangible	**102,468**	**184,444**
Intangible		
COO: Digital Services Platform	876	-
COO: Cyber Programme 2.0	614	-
COO: Replacement Assets	132	-
COO: Integrated Technology Solution	104	796
Ports: Port Management Information System	47	-
Ports: Digital Professional Services	28	-
Other Intangible	-	303
Total Intangible	**1,801**	**1,099**
Total Capital Commitments	**104,269**	**185,543**

[i] The table above is based on the 2024 projects. The breakdown of the 2023 commitments is set out in the Annual Report and Accounts for the States of Jersey 2023, which is available on the gov.je website.

4.10 Financial Instruments

Accounting Policy

Classification

The group classifies its financial assets at amortised cost or fair value either through profit or loss (FVTPL) or through other comprehensive income (FVTOCI). The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

Category	Criteria for classification	Financial Assets
Amortised Cost	Amortised cost for financial assets whose cash flows are solely payments of principal and interest and the business model of which is to hold those financial assets in order to collect contractual cash flows. They are initially recognised at fair value and thereafter at amortised cost using the effective interest method less any impairment. The effective interest rate method is a method of calculating the amortised cost of a financial asset and of recognising and allocating interest income over the relevant period.	Loans and advances, contractual trade receivables and cash and cash equivalents
FVTPL	Fair value through profit or loss (FVTPL) for any financial assets that are not measured at amortised cost or FVTOCI. This category includes derivatives and investments in equity instruments, unless an irrevocable election is made on initial recognition to classify as FVTOCI. The election is only available to equity instruments that are not held for trading. Transactions costs and any subsequent movements in the valuation of assets held at FVTPL are recognised in the Statement of Comprehensive Net Expenditure (SoCNE).	Investments units in the Common Investment Fund, housing property bonds and derivatives
FVTOCI	FVTOCI includes debt instruments whose cash flows are the sole payments of principal and interest and held within the business model whose objective is achieved by both collecting contractual cash flows and selling the financial assets. The SoJ accounts do not hold any debt instruments at fair value through other comprehensive income. FVTOCI also includes equity instruments where an irrevocable election has been made to fair value through other comprehensive income. The group has made the irrevocable election to present the Strategic Investments (as defined in Note 10(a)) as fair value through other comprehensive income.	Strategic investments

The group classifies its financial liabilities at either amortised cost or fair value through profit or loss (FVTPL)

Category	Criteria for classification	Financial Liabilities
Amortised Cost	Most of the government's financial liabilities are classified at amortised cost.	Bank borrowings, bond, credit facility and contractual trade payables
FVTPL	Meets the IFRS 9 definition of a financial guarantee contract, contingent consideration or financial liability at fair value through profit or loss. Financial liabilities that arise where a transfer of a financial asset does not qualify for derecognition. Commitments to provide a loan at a below-market interest rate.	Derivatives

Recognition and derecognition

Purchases and sales of financial assets are recognised on trade date, being the date on which the group commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the group has transferred substantially all the risks and rewards of ownership. Differences between derecognised financial instruments' carrying value and cashflows received to transfer ownership are recognised as realised gains/losses in the SoCNE.

Financial assets are derecognised when the rights to receive future cash flows have expired or are transferred and the risks and rewards of ownership have been substantially transferred.

Measurement

At initial recognition, an entity shall measure FVTPL financial instruments at their fair value. Amortised cost and FVTOCI financial instruments shall be measured at their fair value plus or minus transaction costs that are directly attributable to the acquisition or issue of the financial instrument. Except for contractual trade receivables which are initially measured at IFRS 15's transaction price.

Subsequent measurement of Financial Assets is as follows:

Category	Subsequent measurement
Amortised Cost	Interest income is calculated using the effective interest rate method. Any gain/(loss) arising on derecognition is presented in finance income or cost.
FVTPL	Changes in fair value movements are recognised through the profit and loss under (Gains)/Losses on Financial Assets.
FVTOCI	Changes in fair value movements are recognised through Other Comprehensive Income (OCI). Impairment losses or reversals, interest income (using the effective interest rate method) and foreign exchange gains and losses, are recognised in profit or loss. On derecognition, the cumulative gain/loss previously recognised in OCI is reclassified from equity to profit or loss.

Subsequent measurement of Financial Liabilities is as follows:

Category	Subsequent measurement
Amortised Cost	Interest expenses are included in finance costs using the effective interest rate method. Fees paid to establish loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates. Any gain/(loss) arising on derecognition or remeasurement is presented in finance income or cost.
FVTPL	Fair value movements are recognised through the profit and loss.

Derivative contracts within the Common Investment Fund (CIF) have the legal right of set-off and thus can be settled net.

Impairment of Financial Assets

Financial assets other than equity instruments and those at FVTPL are assessed for impairment at each reporting date using the expected credit loss model as introduced by IFRS 9, and impairments are recognised in the SoCNE.

The group assesses on a forward-looking basis the expected credit losses, and annual assessments for impairment are carried out. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

IFRS 9 impairment requirements for financial assets apply to:

- Debt instruments – loans, trade receivables and debt securities measured at amortised cost or fair value through other comprehensive income (FVTOCI)
- Lease receivables

- Contract assets within the scope of IFRS 15
- Certain financial guarantees and loan commitments.

Trade receivables

The group applies the IFRS 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables and contract assets. To measure the expected credit losses, trade receivables and contract assets have been grouped based on shared credit risk characteristics and the days past due. The group has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

The expected loss rates are based on the payment profiles of sales over a period of 36 months before 31 December 2020 or 1 January 2021 respectively and the corresponding historical credit losses experienced within this period. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers to settle the receivables.

a. Financial Instruments by Category

Financial Instruments by Category	2024		2023	
	Long term £'000	Short Term £'000	Long term £'000	Short Term £'000
Financial Assets				
Amortised Cost				
Cash and cash equivalents	-	92,265	-	75,636
Trade and other receivables	15,571	118,156	6,946	91,465
Loans and advances	17,721	1,416	17,524	2,779
Liquid Investments	-	11,458	-	33,531
Preference shares	7,400	-	7,400	-
Total Amortised Cost	**40,692**	**223,295**	**31,870**	**203,411**
Fair value through OCI				
Strategic investments	295,580	-	307,205	-
Total Fair value through OCI	**295,580**	**-**	**307,205**	**-**
Fair value through profit and loss assets				
Housing Bonds	54,459	-	49,820	-
Investment Units in the CIF	3,866,293	-	3,487,716	-
Derivatives	864	4,590	-	1,404
Total Fair value through profit and loss assets	**3,921,616**	**4,590**	**3,537,536**	**1,404**
Total financial assets[i]	**4,257,888**	**227,885**	**3,876,611**	**204,815**
Financial Liabilities				
Amortised Cost				
Trade and other payables	(1,049)	(86,189)	(39)	(64,905)
External borrowing	(974,477)	(163,273)	(880,195)	(108,313)
Total Amortised Cost	**(975,526)**	**(249,462)**	**(880,234)**	**(173,218)**
Total financial liabilities	**(975,526)**	**(249,462)**	**(880,234)**	**(173,218)**

Loans and advances

Loans and advances include:

- a loan to Blue Islands furthering the continuity of a business which was critical to the economic recovery following the restrictions placed on islanders as a result of the COVID 19 pandemic,
- loans to assist first time house buyers from the Dwelling Houses Loan Fund,
- loans to housing associations from the Housing Development Fund
- other smaller loans from specific Funds.

[i] Other Financial Assets excludes Cash and cash equivalents, derivatives and Trade and Other Receivables which are already presented on the Statement of Financial Position and disclosed separately as referenced above.

Strategic Investments

Strategic Investments are the investment holdings in utility companies (JT Group, Jersey Electricity and Jersey Water) and a logistic company (Jersey Post) summarised below. The irredeemable preference shares are a separate holding in Jersey Water.

Strategic Investments

Company Name	Shareholding	2024 £'000	2023 £'000
Jersey Electricity PLC	62% (19,000,000 Ordinary Shares of 5p)	82,650	81,700
JT Group Limited	100% (20,000,000 £1 Ordinary shares)	144,656	157,497
Jersey Waterworks Company Limited	74% (4,620,000 (100%) "A" Ordinary Shares, 2,520,000 (50%) Ordinary Shares)[i]	45,967	44,015
Jersey Post International Limited	100% (5,000,000 £1 Ordinary shares)	22,307	23,993
Total Jersey Strategic Investments		**295,580**	**307,205**

Highlights

Strategic Investments

The marginally downwards movement in the valuation of the strategic investments is largely the result of a reduction in the value of JT Global following a decrease in the cash balance held due to capital investment.

The Jersey Post valuation has slightly decreased primarily due to a lower cash balance at the year end, offset by industry multiples used in valuation continuing to recover. Jersey Electricity increased in value (based on share price), and Jersey Water increased – mostly driven by a marginally improved performance in 2024 offset by less buoyant multiples in the industry.

These valuation estimates are based on a single investment valuation methodology and represent an estimate based on those calculations as at the balance sheet date for the purposes of compiling these accounts.

Investment Units in the Common Investment Fund ("CIF")

Value of Investment Units held by the States of Jersey

CIF Unit Name	2024 £'000	2023 £'000
Equity Pool CIF Units	1,826,129	1,692,886
Government Bond CIF Units	129,512	127,504
Corporate Bond CIF Units	-	7
Absolute Return Bond CIF Units	-	115
Absolute Return CIF Units	580,350	531,176
Property CIF Units	74,708	92,629
Opportunities CIF Units	600,247	503,519
Alternative Risk CIF Units	167,427	152,114
Cash Investments CIF Units	137,782	90,444
Risk Seeking Credit CIF Units	350,138	297,321
	3,866,293	**3,487,715**

[i] 900,000 (100%) 10% Cumulative Fifth Preference shares are also held

Investment Units in the CIF are those held across various investment managers and asset classes. Within the Financial Review there is a detailed description of the performance of the CIF during 2024.

Total CIF Balance Sheet Breakdown

	2024 £'000	2023 £'000
Non-Current Assets		
Equity Class	2,069,701	1,972,716
Corporate Bond Class	128,714	-
Property Class	132,907	159,745
Absolute Return Class	746,404	681,046
Absolute Return Bond Class	-	-
Opportunities Class	750,237	611,841
Alternative Risk Premia Class	250,537	228,832
Risk Seeking Credit	441,241	351,850
Liquid Investments and gilts	141,810	104,250
Total Non-Current Assets	**4,661,551**	**4,110,280**
Current Assets		
Trade and other receivables	43,673	3,715
Cash, cash equivalents and Liquid Investments	75,939	178,882
Derivatives	-	17,848
Total Current Assets	**119,612**	**200,445**
Current Liabilities		
Trade and other payables	(7,112)	(6,357)
Derivatives[i]	(18,480)	-
Total Current Liabilities	**(25,592)**	**(6,357)**
Net Assets	**4,755,571**	**4,304,368**
Effective percentage of CIF units held within the accounting boundary	81.3%	81.0%
States of Jersey Share of net assets	**3,866,293**	**3,487,715**

Interest Rate Swap Derivatives

The Group has two subsidiaries that have entered into interest rate swap agreements.

Andium Homes limited entered into three interest rate swaps in July and August 2023 to mitigate their interest rate risk on their Revolving Credit Facility, in addition to the swap entered into in July 2022. The swaps have a notional value of £100m as at 31 December 2024 (2023: £100m) with a weighted average interest rate of 3.51% (2023: 3.51%) and maturities of 27 February 2027 and 27 February 2029, in line with the RCF. The carrying value of this swap is a asset of £0.9m (2023: liability £1.2m) as at 31 December 2024.

Jersey Development Company has an interest rate swaps agreement in place with a notional amount of £22m (2023: £22m) whereby they receive a fixed rate of interest of 1.21% (2023: 1.21%) and pays interest at a variable rate equal to Compounded SONIA on the notional amount. The swap is being used to hedge the exposure to changes in the fair

[i] The balances stated above are recorded as a net derivative basis. The gross derivative asset value is £1,202 million and the gross liability value is £1,220 million.

value of its floating rate secured loan. The carrying value of this swap is £3.3 million as at 31 December 2024 (2023: £2.6 million).

Financial guarantee contracts

Jersey Business Disruption Loan Guarantee Scheme

The Jersey Business Disruption Loan Guarantee Scheme was introduced in response to fears that the COVID-19 might result in temporary shortages in funding to otherwise viable local businesses causing avoidable longer term damage to the economy. The method of the scheme is to guarantee qualifying bank lending by 80% for a limited period of time, enabling £50 million of new lending capacity by local banks. The scheme became live on 1 April 2020 with 30 September 2020 being the initial pre-defined closing date for applications.

The scheme was thereafter extended a number of times until finally closing to new applications on 31 December 2021. Whereas the guarantees issued up to and including 30 September 2020 were issued under emergency legislation, subsequent approvals to extend the scheme were issued under Ministerial orders.

There are five banks participating in the Scheme: RBSI; HSBC; Lloyds; Barclays; and Santander. Each bank has a £5 million limit on the amount of loans they can issue under the scheme (with the exception of Santander which agrees amounts per customer as required).

As 31 December 2024, 26 (2023: 31) of the facilities that had been granted by banks remained active. These facilities had a total facility value of £1.1 million (2023: £1.6 million) at their respective dates of award. At 31 December 2024, reflecting repayments made in the period to the year's end, the remaining value of guarantee exposure from these facilities (including accrued interest) is £0.4 million (2023: £0.7 million). Loan repayments will continue to diminish this guarantee exposure over time, notwithstanding that balances continue to accrue interest until full repayment.

There were no claims in 2024 (2023: two claims). No other liability provision was recorded in the accounts as at 31 December 2024 based on the fact that default rates in equivalent non-pandemic Business & Commercial loans have been historically very low (1%) and that the terms of the Scheme ensure banks conclude equivalent lending processes prior to issuing guaranteed loans.

Students Loans Scheme

The States of Jersey has provided financial guarantees to four banks in respect of student loans under its Students' Loans scheme. The loan scheme provided loans of up to £1,500 per year towards tuition fees. The scheme was stopped in the academic year 2018/19 to new students but remains in place for students who were already in the scheme. The total value of loans guaranteed is £0.2 million (2023: £0.3 million). There has been insignificant default on the Jersey scheme. The equivalent scheme in the UK experiences default of around 1% per annum on the balance.

Other Financial Liabilities

Housing Trusts Letters of Comfort

The States of Jersey has provided 21 letters (2023: 22 letters) of comfort to four Housing Trusts covering loans totalling £51.51 million (2023: £59.78 million). The letters of comfort provide that the States will provide a subsidy (through the Housing Development Fund) to the housing trusts if interest rates exceed an agreed threshold. The subsidy payable would be equal to the excess interest payable. The letters of comfort cover a range of periods up to 2034. No subsidies have been paid since 2009, but changes in financial market conditions

and interest rates during 2024 have exceeded the threshold for triggering subsidy payments towards the end of the year, the potential liability for the year ended 31 December 2024 is expected to be £0.9 million (2023: £0.6 million).

One of the trusts, holding the largest volume of letters (16), will fall away from 2025, due to re-negotiated loans with new lenders. Forecasts for future interest rates suggest that subsidies will be payable in future years for the remainder, but it is expected to continue being insignificant in value for the foreseeable future.

For those guarantees which are required to be disclosed under IAS 37, but not recognised within the Statement of Financial Position (SoFP), these are disclosed in Note 4.20.

b. Amounts Recognised in the SoCNE

2024	Financial Assets			Financial Liability	
	Amortised Cost	Fair value Through OCI	Fair value through profit and loss	Amortised cost	Total
	£'000	£'000	£'000	£'000	£'000
Interest income	6,623	-	-	-	6,623
Dividend income	-	16,164	-	-	16,164
Total Investment Income	**6,623**	**16,164**	**-**	**-**	**22,787**
Net Realised Financial Asset Gain / (Loss)	-	-	78,606	-	78,606
Net Unrealised Financial Asset Gain / (Loss)	-	-	322,122	-	322,122
Total Gains / (Losses) on Financial Asset	**-**	**-**	**400,728**	**-**	**400,728**
Interest expense	-	-	-	(39,658)	(39,658)
Fee expense	-	-	-	(1,981)	(1,981)
Total Finance Costs relating to Financial Instruments	-	-	-	**(41,639)**	**(41,639)**
Impairment loss	(20,600)	-	-	-	(20,600)
Total Impairment relating to Financial Instruments	**(20,600)**	**-**	**-**	**-**	**(20,600)**
Total Income / Expenditure in Net Revenue Expenditure relating to Financial Instruments	**(13,977)**	**16,164**	**400,728**	**(41,639)**	**361,276**
Gain / (Loss) on Other Financial Assets	-	(11,625)	-	-	(11,625)
Surplus / deficit on revaluation of assets in Other Comprehensive	**-**	**(11,625)**	**-**	**-**	**(11,625)**
Net Gain / (Loss) for the year	**(13,977)**	**4,539**	**400,728**	**(41,639)**	**349,651**

Investment Management and other Fees relating to the CIF of £53.7 million are included as part of the Gain / Losses on CIF investments (2023: £39.0 million).

2023	Financial Assets			Financial Liability	
	Amortised Cost £'000	Fair value Through OCI £'000	Fair value through profit and loss £'000	Amortised cost £'000	Total £'000
Interest income	4,474	-	2,103	-	6,577
Dividend income	-	16,964	-	-	16,964
Total Investment Income	**4,474**	**16,964**	**2,103**	**-**	**23,541**
Net Realised Financial Asset Gain / (Loss)	-	-	45,752	-	45,752
Net Unrealised Financial Asset Gain / (Loss)	-	-	303,439	-	303,439
Total Gains / (Losses) on Financial Asset	**-**	**-**	**349,191**	**-**	**349,191**
Interest expense	-	-	-	(28,889)	(28,889)
Fee expense	-	-	-	(1,722)	(1,722)
Total Finance Costs relating to Financial Instruments	**-**	**-**	**-**	**(30,611)**	**(30,611)**
Impairment loss	(2,669)	-	-	-	(2,669)
Total Impairment relating to Financial Instruments	**(2,669)**	**-**	**-**	**-**	**(2,669)**
Total Income / Expenditure in Net Revenue Expenditure relating to Financial Instruments	**1,805**	**16,964**	**351,294**	**(30,611)**	**339,452**
Gain / (Loss) on Other Financial Assets	-	(20,616)	-	-	(20,616)
Surplus / deficit on revaluation of assets in Other Comprehensive	**-**	**(20,616)**	**-**	**-**	**(20,616)**
Net Gain / (Loss) for the year	**1,805**	**(3,652)**	**351,294**	**(30,611)**	**318,836**

Reconciliation to SoCNE Finance Costs

Expenses Breakdown	2024 £'000	2023 £'000
Interest Expense	(38,989)	(28,889)
Interest on lease liabilities	(669)	-
Fee Expense	(1,981)	(1,723)
Finance Costs	**(41,639)**	**(30,612)**

Reconciliation to SoCNE Impairments

Expenses Breakdown	2024 £'000	2023 £'000
Impairment (Loss) / Reversals of Trade and Other Receivables	(20,600)	(2,669)
Impairment (Loss) / Reversals of Property, Plant and Equipment (PPE)	11,124	(15,930)
Impairments	**(9,476)**	**(18,599)**

Impairments include amounts recorded in Note 4.12 Trade and Other Receivables, where an increase in expected credit losses and write-offs has been recognised. Further details on this increase are provided within that note.

Additionally, PPE has seen a reversal of previous impairments, primarily related to Andium Social Housing, as outlined in Note 4.9 Property, Plant, and Equipment.

c. Fair Value Hierarchy

Fair values of financial and non-financial assets and financial liabilities

The following table combines information about:

a) classes of financial instruments and non-financial assets based on their nature and characteristics;
b) the carrying amounts of financial instruments and non-financial assets;
c) fair values of financial instruments and non-financial assets; and
d) fair value hierarchy levels of financial instruments and non-financial assets for which fair value is disclosed.

Fair value hierarchy levels 1 to 3 are based on the degree to which the fair value is observable:

- **Level 1** fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;
- **Level 2** fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- **Level 3** fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Transfers between levels

The States' policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period.

31 December 2024	Carrying Value	Fair Value Level			Total Fair Value
		1	2	3	
	£'000	£'000	£'000	£'000	£'000
Financial Assets					
Amortised Cost[i]					
Cash and cash equivalents	92,265	92,265	-	-	**92,265**
Trade and other receivables	133,727	133,727	-	-	**133,727**
Loans and advances	19,137	-	13,119	-	**13,119**
Short-term liquid investments	11,458	11,458	-	-	**11,458**
Preference shares	7,400	-	7,400	-	**7,400**
Fair value through OCI					
Strategic investments[ii]	295,580	82,650	-	212,930	**295,580**
Fair value through profit and loss					
Housing Bonds	54,459	-	-	54,459	**54,459**
Investment Units in the CIF	3,866,293	1,571,906	1,068,855	1,225,532	**3,866,293**
Derivatives	5,454	-	5,454	-	**5,454**
Total financial assets	**4,485,773**	**1,892,006**	**1,094,828**	**1,492,921**	**4,479,755**
Financial Liabilities					
Amortised cost[i]					
Trade and other payables	(87,238)	(87,238)	-	-	**(87,238)**
External Borrowings	(1,137,750)	(387,750)	(497,348)	-	**(885,098)**
Total financial Liabilities	**(1,224,988)**	**(474,988)**	**(497,348)**	**-**	**(972,336)**

[i] There is a difference between amortized cost and fair value due to the differing measurement objectives and methodologies. Amortized cost focuses on the historical cost adjusted for specific factors, while fair value captures the current market value of the asset.

[ii] The States' Strategic Investments are held through instruments that are unlisted. Therefore, they are all classified as Level 3 instruments following the fair value basis of "Unquoted Strategic Investments" except for Jersey Electricity PLC which has been valued using publicly traded quoted ordinary share price therefore being deemed as level 1.

31 December 2023	Carrying Value	Fair Value Level			Total Fair Value
		1	2	3	
	£'000	£'000	£'000	£'000	£'000
Financial Assets					
Amortised Cost					
Cash and cash equivalents	75,636	75,636	-	-	**75,636**
Trade and other receivables	98,411	98,411	-	-	**98,411**
Loans and advances	20,303	-	15,829	-	**15,829**
Short-term liquid investments	33,531	33,531	-	-	**33,531**
Preference shares	7,400	-	7,400	-	**7,400**
Fair value through OCI					
Strategic investments	307,205	81,700	-	225,505	**307,205**
Fair value through profit and loss					
Housing Bonds	49,820	-	-	49,820	**49,820**
Investment Units in the CIF	3,487,716	1,418,210	972,158	1,097,348	**3,487,716**
Derivatives	1,404	-	1,404	-	**1,404**
Total financial assets	**4,081,426**	**1,707,488**	**996,791**	**1,372,673**	**4,076,952**
Financial Liabilities					
Amortised cost					
Trade and other payables	(64,944)	(64,944)	-	-	**(64,944)**
External Borrowings	(988,508)	(221,284)	(573,883)	-	**(795,167)**
Total financial Liabilities	**(1,053,452)**	**(286,228)**	**(573,883)**	**-**	**(860,111)**

Valuation processes

The Treasury and Investments Team of the Treasury & Exchequer Department is responsible for obtaining valuations of financial instruments used for financial reporting, including level 3 fair values.

Discussions of valuation processes and results for financial instruments are subject to internal review within the Treasury and Investment Team and their advisor, Aon, with oversight provided by the Treasury Advisory Panel.

Valuation of pooled investments at level 3 are based on the latest manager valuation reports adjusted for any capital calls and distributions since the valuation report. Valuations are subject to a layered assurance process comprising:

e) independent review of valuations applied by the custodian, Northern Trust;
f) review of the valuation process by the independent investment advisor, Aon;
g) where they are available, review of the SOC1 internal controls reports for fund managers, custodian and administrators; and
h) back testing to validate manager valuations to compare published audited outturn results against the valuations.

The valuation of Strategic Investments is subject to internal review and sign off within the Treasury and Investment Team, including the selection of appropriate comparable companies in similar sectors and the calculation of the income multiples. The valuation for

Jersey Post International Ltd, JT Global Ltd and Jersey New Waterworks Ltd is based on a "market pricing" approach using the comparable companies technique. The valuation of Jersey Electricity plc is based on the quoted share price.

d. Sensitivity of assets valued at Level 3

Having analysed historical data and current market trends, and consulted with independent investment advisors, the States has determined that the valuation methods described above are likely to be accurate to within the following ranges, and has set out opposite the consequent potential impact on the closing value of investments held at 31 December 2024.

Description of asset 2024	Assessed valuation range		Value at 31 December 2024	Value on increase	Value on decrease
	+%	-%	£'000	£'000	£'000
Property Class	10.00%	-10.00%	74,242	81,666	66,818
Absolute Return Class	10.00%	-10.00%	577,250	634,975	519,525
Opportunities Class	12.50%	-12.50%	574,040	645,795	502,285
Housing Bonds	4.26%	-4.26%	54,459	56,780	52,138
Total			**1,279,991**	**1,419,216**	**1,140,766**

Please refer to Note 4.10(e) for sensitivity analysis of unquoted strategic investments.

2024	Opening balance	Transfers in/(out) of Level 3	Purchases	(Sales)	Unrealised gains/ (losses)	Closing balance
	£'000	£'000	£'000	£'000	£'000	£'000
Common Investment Fund						
Property CIF Pool	92,629	-	150	(21,800)	3,729	**74,708**
Absolute Return CIF Pool	684,154	-		(11,000)	77,562	**750,716**
Opportunities CIF Pool	651,867	-	112,460	(50,260)	74,308	**788,375**
Total Investment in the CIF	**1,428,650**	**-**	**112,610**	**(83,060)**	**155,599**	**1,613,799**
SOJ's proportion of level 3 CIF units						
Property CIF Units	92,408					**74,242**
Absolute Return CIF Units	528,763					**577,250**
Opportunities CIF Units	476,178					**574,040**
Total SOJ's proportion of level 3 CIF units	**1,097,349**					**1,225,532**
Unquoted Strategic Investments	225,505	-	-	-	(12,575)	**212,930**
Housing bonds	49,820	-	10,277	(1,287)	(4,351)	**54,459**
Total SOJ Level 3 financial assets	**1,372,674**	**-**	**10,277**	**(1,287)**	**(16,926)**	**1,492,921**

Description of asset 2023	Assessed valuation range		Value at 31 December 2023	Value on increase	Value on decrease
	+%	-%	£'000	£'000	£'000
Property Class	10.0%	-10.0%	92,408	101,649	83,167
Absolute Return Class	10.0%	-10.0%	528,763	581,639	475,887
Opportunities Class	12.5%	-12.5%	476,178	535,700	416,656
Housing Bonds	6.2%	-6.2%	49,820	52,902	46,738
Total			**1,147,169**	**1,271,890**	**1,022,448**

2023	Opening balance	Transfers in/(out) of Level 3	Purchases	(Sales)	Unrealised gains/ (losses)	Closing balance
	£'000	£'000	£'000	£'000	£'000	£'000
Common Investment Fund						
Property CIF Pool	100,086	-		(3,900)	(3,557)	**92,629**
Absolute Return CIF Pool	647,686	-	3,376	(14,376)	47,468	**684,154**
Opportunities CIF Pool	585,834	-	91,065	(66,265)	41,233	**651,867**
Total Investment in the CIF	**1,333,606**	**-**	**94,441**	**(84,541)**	**85,144**	**1,428,650**
SOJ's proportion of level 3 CIF units						
Property CIF Units	99,675					**92,408**
Absolute Return CIF Units	465,218					**528,763**
Opportunities CIF Units	425,039					**476,178**
Total SOJ's proportion of level 3 CIF units	**989,932**					**1,097,349**
Unquoted Strategic Investments	230,921	-	-	-	(5,416)	**225,505**
Housing bonds	46,423	-	4,905	(422)	(1,086)	**49,820**
Total SOJ Level 3 financial assets	**1,267,276**	**-**	**4,905**	**(422)**	**(6,502)**	**1,372,674**

e. Fair value - Basis of valuation

The basis of the valuation of each class of asset and liability measured at fair value is set out below. There has been no change in the valuation techniques used during the year. All assets and liability have been valued using fair value techniques based on the characteristics of each instrument, with the overall objective of maximising the use of market-based information.

The value of Units in the Common Investment Fund equals the underlying net assets value of the holdings within each specific pool. The basis of valuation of these underlying assets is set out below.

Description of asset or liability	Valuation hierarchy	Basis of valuation	Observable and unobservable inputs	Key sensitivities
Cash and cash equivalents, trade and other receivables, and trade and other payables	1	Carrying value is deemed to be fair value, because of the short-term nature of the instruments.	Not required.	Not required.
Quoted bonds and equity	1	Quoted price.	Not required.	Not required.
Quoted strategic investments	1	Share price.	Not required.	Not required.
Forward Foreign Exchange derivatives	1	Market forward exchange rates at the year-end.	Exchange rates.	Not required.
Interest Rate Swaps	2	The present value of the estimated future cash flows based on observable yield curves.	Interest rates.	Not required.
Loans and advances, finance leases and external borrowing	2	Fair values have been estimated by discounting the remaining cashflows of the instruments using the rates from the Public Works Loans Board as a proxy for the rates at which the States might lend and borrow.	Observable inputs: rates vary depending on the remaining period of the financial instrument. Unobservable inputs: remaining period of the financial instruments varies from 1 to 34 years.	Not required.
Pooled equity	2	Closing bid price where bid and offer price are published	NAV based pricing though pricing underlying listed equity.	Not required.
Corporate bonds	2	Closing bid price where bid and offer price are published	NAV based pricing though pricing underlying listed debt.	Not required.
Special equity pooled fund	2	Closing bid price where bid and offer price are published	NAV based pricing though pricing underlying listed equity.	Not required.
Alternative Risk Premia	2	Closing bid price where bid and offer price are published	NAV based on third party valuation of underlying assets, all of which are level 1/2.	Not required.
Absolute Return bond	2	Closing bid price where bid and offer price are published	NAV based on third party valuation of underlying assets, all of which are level 1/2.	Not required.

Description of asset or liability	Valuation hierarchy	Basis of valuation	Observable and unobservable inputs	Key sensitivities
Return seeking credit	2	Closing bid price where bid and offer price are published	NAV based on third party valuation of underlying assets, all of which are level 1/2.	Not required.
Pooled property fund	3	Valuations are calculated monthly by the manager on the basis of the open market value as defined in the 'Appraisal and Valuation Manual' of the Royal Institution of Chartered Surveyors.	NAV based on unaudited quarterly valuation statement, which is valued by the Manager.	The Fund holds a diversified portfolio of UK property, but is exposed to the material events impacting the UK property market. Valuations will be impacted by factors such as occupancy rates, lease terms, covenant terms, transactional activity in sector.
Absolute Return Pool	3	Valued monthly at NAV based on manager valuation models.	Investment valuations are determined by the Manager. Hedge Funds apply proprietary models to value assets, using a variety of sources. The manager will utilise mark to model values which are derived from a variety of asset specific models.	Valuation models apply numerous subjective judgments by the Investment Manager. These are subject to assumptions around factors such as Liquidity discounts, EBITDA multiples etc.
Opportunities Fund	3	Valued quarterly at NAV based on manager valuation models. Valuations are adjusted to capital calls / distributions in the quarter.	Investment valuations are determined by the Manager. Managers apply proprietary models to value assets, using a variety of sources. The manager will utilise mark to model values which are derived from a variety of asset specific models.	Valuation models apply numerous subjective judgments by the Investment Manager. These are subject to assumptions around recent arm's length transactions, referring to other instruments that are substantially the same and/or discounted cash flow analysis.
Housing bonds	3	Fair value of the bonds is initially calculated as the proportionate difference between the fair market price of the property and the agreed cash price. Subsequently, fair value is obtained at each year end by applying the latest published Jersey Housing Price Index (HPI) to the bonds initial fair value.	Fair market or agreed cash price of the property (at purchase)	Fair value of the bonds is initially calculated as the proportionate difference between the fair market price of the property and the agreed cash price. Subsequently, fair value is obtained at each year end by applying the latest published Jersey Housing Price Index (HPI) to the bonds initial fair value.
Unquoted strategic investments	3	Priced using income multiples based on similar companies.	Forecast EBITDA of the companies. Industry valuation multiples. Financial results of the comparable companies.	Valuations are primarily influenced by the income multiple and the discount factor. An increase / (decrease) in the income multiple of 1 would increases / (decreases) the value by £27.226m and a 5% increase / (decrease) in discount rate (decreases) / increases the value by £9.978m

f. Financial Risks

Risk and Risk Management

The primary long-term risk to the States is that it fails to meet its investment objectives. The States recognises that risk is inherent in any investment activity. The objective of risk management is to identify, manage and control risk exposure within acceptable parameters, whilst optimising the return on that risk. The States has an active risk management programme in place and the measures it uses to control key risks are set out in the States of Jersey Investment Strategies Document (ISD).

The ISD is subject to ongoing review by the Treasury Advisory Panel (TAP) who recommend its adoption to the Minister. On approval by the Minister the strategy is presented to the States.

The ISD sets out the investment strategies for all the participant States' funds invested in the Common Investment Fund (the CIF). The CIF is a pooling arrangement allowing States' funds together with charitable funds administered by the States, to be managed as a cohesive whole to maximise investment opportunity and reduce risk, while recognising that participant Funds have different investment objectives depending on their purpose.

The overall approach is to reduce risk to a minimum where it is possible to do so without compromising returns (e.g. in operational matters), and to limit risk to prudently acceptable levels otherwise (e.g. in investment matters). The means by which the States minimises operational risk and constrains investment risk is set out in further detail in its ISD.

In addition, the States has controlling interests in seven subsidiary companies, four of which are referred to as Strategic Investments. The purpose for holding these investments is to provide security of key utility services for the Island and to assist with the delivery of Government policy.

These companies will face many of the same risks to which the States is exposed but these are managed directly by the individual Boards and Executive Management teams. Details on how these risks are managed can be found in each company's own annual report.

Market risk

Market risk is the level of volatility in returns on investments caused by changes in market expectations, interest rates, credit spreads, foreign exchange rates and other factors. Market risk is inherent in all asset classes but is considered to be higher in the more volatile asset classes such as equity.

The States seeks to limit its exposure to market risk through diversification and through active management by its underlying portfolio of managers. The level of exposure to market volatility is determined at a Fund level and controlled through the asset allocation set in individual Funds strategies.

i) Price Risk

Price risk represents the risk that the value of a financial instrument will fluctuate as a result of changes in market prices (other than those arising from interest rate risk or foreign exchange risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all such instruments in the market.

The States is exposed to price risk from the equity securities and Strategic Investments held by the Group.

To manage its price risk arising from investments in equity securities, the States diversifies its Equity Class portfolio. Diversification of the portfolio is done in accordance with the limits set by the Treasurer. Price risk is managed via asset allocation at the strategic level but also managed by Investment Managers at the operational level through tools such as diversification and selection of individual securities. The operational controls employed by the managers are included within their investment management agreements, scheme rules or equivalent.

In consultation with its investment advisors, the States has determined that the following movements in market price risk are reasonably possible for 2024, assuming that all other variables, in particular foreign exchange rates and interest rates, remain the same:

Asset type	Value at 31 December 2024 £000	Potential market movements (+/-)	Value on increase £000	Value on decrease £000
Equity Pool CIF Units	1,826,129	19.5%	2,182,224	1,470,034
Strategic investments	295,580	17.6%	347,602	243,558
Total	**2,121,709**		**2,529,826**	**1,713,592**

Asset type	Value at 31 December 2023 £000	Potential market movements (+/-)	Value on increase £000	Value on decrease £000
Equity Pool CIF Units	1,692,886	19.3%	2,019,613	1,366,159
Strategic investments	307,205	17.4%	360,567	253,843
Total	**2,000,091**		**2,380,180**	**1,620,002**

ii) Interest Rate Risk

Fixed interest securities and cash are subject to interest rate risks, which represent the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The States is exposed to interest rate risk through holdings in interest bearing assets held both directly or indirectly through Fund structures such as: return seeking credit and the Opportunities class.

UK Government Bonds are held directly within the Short-Term Government Bond and Index Linked Government Bond Pool of the CIF, which are passively managed and interest rate risk managed by limiting the duration of the States holdings.

Cash, return seeking credit and Opportunities class assets are actively managed by external managers within the scope of their respective investment management agreements. Some managers may utilise derivative instruments such as futures, options and swap agreements to modify duration, subject to restrictions.

External borrowings are subject to interest rate risk to varying degrees with actions having been taken to mitigate this risk; within the subsidiaries, interest rate swaps have been implemented to hedge against the majority of this exposure. Additionally, the interest rates on the States of Jersey's bonds are fixed until maturity in 2052 and 2054, providing stability and mitigating the impact of interest rate fluctuations.

The States of Jersey Revolving Credit Facility pays a variable rate of interest, based on a fixed margin above SONIA. The States of Jersey Overdraft Facility pays a variable rate of interest Interest, based on a fixed margin over the prevailing Bank of England Base Rate.

The table below illustrates a 1% change in value on the assets deemed to be affected by interest rate movements.

Financial Asset / Liability exposed to interest rate risk	Value at 31 December 2024	Potential movement on 1% change in interest rates	Value on increase	Value on decrease
	£'000	£'000	£'000	£'000
Alternative Risk CIF Units	167,427	1,674	169,101	165,753
Absolute Return CIF Units	580,350	5,804	586,154	574,546
Risk Seeking Credit CIF Units	600,247	6,002	606,249	594,245
Opportunities CIF Units	350,138	3,501	353,639	346,637
Gilt CIF Units	129,512	1,295	130,807	128,217
Total change in assets available	**1,827,674**	**18,276**	**1,845,950**	**1,809,398**
States of Jersey Revolving Credit Facility	(96,200)	962	(97,162)	(95,238)
States of Jersey Overdraft	(36,283)	363	(36,646)	(35,920)
Total change in liabilities	**(132,483)**	**1,325**	**(133,808)**	**(131,158)**

Assets exposed to interest rate risk	Value at 31 December 2023	Potential movement on 1% change in interest rates	Value on increase	Value on decrease
	£'000	£'000	£'000	£'000
Alternative Risk CIF Units	152,114	1,521	153,635	150,593
Absolute Return CIF Units	531,176	5,312	536,488	525,864
Risk Seeking Credit CIF Units	297,321	2,973	300,294	294,348
Opportunities CIF Units	503,519	5,035	508,554	498,484
Gilt CIF Units	127,626	1,276	128,902	126,350
Total change in assets available	**1,611,756**	**16,117**	**1,627,873**	**1,595,639**

iii) Currency Risk

Currency risk represents the risk that the fair value of future cash flows of a financial instrument will fluctuate as a result of changes in foreign exchange rates.

The States is exposed to currency risk on financial instruments denominated in currencies other than sterling. Exposure to currency risk is controlled in line with the Statement on Currency Hedging included within the ISD. The ISD aims to mitigate this risk as follows:

- Exposure to currency risk is typically managed by the underlying investment managers whose performance is linked to a sterling benchmark.
- Where a non-sterling share class is utilised, a hedging decision will be made on investment under the advice of the TAP and will typically see 95% of the exposure hedged.
- Under advice of the TAP a special hedging arrangement was entered into to protect some of these gains from a sudden recovery in sterling and remains in place.

The following table demonstrates the change in value of the States investments had there been a 6% strengthening/weakening of the pound against foreign currencies.

Assets exposed to currency risk				Value on decrease

	Value at 31 December 2024	Potential market movement	Value on increase	
	£'000	£'000	£'000	£'000
Equity Pool CIF Units	1,608,012	96,481	1,704,493	1,511,531
Opportunities CIF Units	247,474	14,848	262,322	232,626
Absolute Return CIF Units	203,191	12,191	215,382	191,000
Alternative Risk CIF Units	159,791	9,587	169,378	150,204
Cash and cash equivalents	11,686	701	12,387	10,985
Liquid Investments	-	-	-	-
Total change in assets available	**2,230,154**	**133,808**	**2,363,962**	**2,096,346**

Assets exposed to currency risk	Value at 31 December 2023	Potential market movement	Value on increase	Value on decrease
	£'000	£'000	£'000	£'000
Equity Pool CIF Units	1,145,220	68,713	1,213,933	1,076,507
Opportunities CIF Units	149,273	8,956	158,229	140,317
Absolute Return CIF Units	33,741	2,024	35,765	31,717
Alternative Risk CIF Units	147,967	8,878	156,845	139,089
Cash and cash equivalents	237	14	251	223
Liquid Investments	3,206	192	3,398	3,014
Total change in assets available	**1,479,644**	**88,777**	**1,568,421**	**1,390,867**

iv) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a loss for the other party by failing to pay for its obligation.

The main exposure to credit risk arises from investment in fixed income, loans and advances, trade and other receivables and cash class assets, which includes cash and cash equivalents held for operational purposes. Credit risk is managed as follows:

- UK Gilts are held within the Short-Term Government Bond Pool and Index Linked Gilt Pool depend on the solvency of the UK Government. The credit rating of the UK Government is AA (Moody's). Credit rating is monitored regularly by the States.UK Corporate bonds and absolute return bonds are invested via collective investment vehicles, which indirectly expose the States to credit risk. Credit risk within the vehicles is managed through diversification and selection of securities/counterparty which is delegated to individual Investment Managers. Risk management within the collective investment vehicles is undertaken in line with the investment mandate for each Manager, which may also include use of derivatives for hedging purposes, subject to restrictions.
- Cash held for investment purposes is managed on the States' behalf by Ravenscroft Asset Management (RAM) on a daily basis. RAM operate within a mandate which manages credit risk through limits on counterparty rating, concentration and maturity.
- Housing bonds are issued to eligible purchasers of housing stock initially valued as the difference between the agreed cash price and the fair market value of the property. The bond is repaid to the Company when the property is next conveyed. Subsequently, the bond value is measured at fair value which is linked to the fair value of the underlying housing property. All housing bonds are fully backed by collateral. Following the adoption of IFRS 9 Expected credit loss (ECL) "forward-looking model", it is no longer necessary for a loss event to have occurred before credit losses are recognised. States of Jersey entities are now required to recognise either a 12-month or lifetime ECL, depending on whether there has been a significant increase in credit risk since initial recognition. The ECL model applies to both debt instruments accounted for at amortised cost and at FVTOCI. Significant judgement may be involved where there is an absence of market comparisons.

v) Liquidity risk

Liquidity risk represents the risk that the States will not be able to meet its financial obligations as they fall due. Cashflows are forecast for relevant States Funds to ensure that sufficient short-term cash is available to meet monthly cash requirements. Sufficient liquid assets are maintained in the Consolidated Fund to meet all States' short-term requirements. Liquidity requirements are monitored regularly by the TAP throughout the year.

The CIF has committed capital within the Opportunities Class. Capital call notifications are usually given with 10-20 days' notice with the purpose of acquiring investments and working capital requirements. The Treasury and Investment Management team request that Opportunity investment Managers provide estimated drawdown forecasts on a quarterly basis to ensure sufficient cash can be made available within the portfolio. The Government's proportion of the residual undrawn commitment still available to be called by the Opportunity investment Managers is as follows:

Opportunities Pool Undrawn Committed Capital

Currency	2024 '000	2023 '000
GBP	141,789	100,992
USD	116,203	124,082
EUR	-	10,492
Total	**257,992**	**235,566**

The States' financial liabilities as at 31 December 2024 and 2023, stated at their gross, contractual and undiscounted amounts, fall due as indicated in the following table:

Financial Liabilities - 2024	Less than one year	Between one to five years	Greater than 5 years	Total
	£'000	£'000	£'000	£'000
Trade and other payables	(86,190)	(1,049)	-	(87,239)
External borrowing	(310,244)	(176,448)	(1,425,000)	(1,911,692)
Total	**(396,434)**	**(177,497)**	**(1,425,000)**	**(1,998,931)**

Financial Liabilities - 2023	Less than one year	Between one to five years	Greater than 5 years	Total
	£'000	£'000	£'000	£'000
Trade and other payables	(64,906)	(39)	-	(64,945)
External borrowing	(276,378)	(96,247)	(1,353,712)	(1,726,337)
Total	**(341,284)**	**(96,286)**	**(1,353,712)**	**(1,791,282)**

4.11 Inventories

Accounting Policy

Inventory includes:

- Raw materials, consumables, work-in-progress and finished goods;
- Development property; and
- Currency not issued.

Inventory comprising raw materials, consumables, work-in-progress and finished goods are valued at the lower of cost and current replacement cost.

In the case of property held as inventory by the States of Jersey Development Company, costs represent the purchase price plus any directly attributable costs including professional fees and expenses incurred directly associated with the land's development since acquisition. Directly attributable costs also include salaries and related expenses. Net realisable value is the estimated selling price in the ordinary course of business less costs to complete redevelopment and selling expenses.

Currency not issued is recognised at cost.

Type of Inventory

	2024 £'000	2023 £'000
Raw Materials, Consumables, Work in Progress and Finished Goods	13,296	13,562
Development Property Inventories	84,404	83,312
Total Inventories	**97,700**	**96,874**

During the year the following amounts relating to Inventory were recognised as expenditure:

	Raw Materials, Consumables, Work in Progress and Finished Goods		Development Property Inventories	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Inventory used during the year	42,842	38,985	-	-
Inventory written off	106	982	25	-
Total	**42,948**	**39,967**	**25**	**-**

Highlights

The majority of the inventory pertains to the International Finance Centre 6 and is held by Jersey Development Company. No new developments were undertaken or classified as inventory during the year, resulting in no material changes to the inventory balance.

4.12 Trade and Other Receivables

Accounting Policy

Tax Receivables

Tax receivables are recognised in the Consolidated Statement of Financial Position (SoFP) on an accruals basis based on individual tax assessments less payments received from the individual taxpayer.

Impairment of statutory receivables - taxes due

Impairment losses for taxes due are recognised as incurred. Impairment for large tax receivables are estimated on an individual assessment basis, with a default percentage impairment rate (based on historical collectability rates) applied to debts where the taxpayer is insolvent or has entered into a payment arrangement. The remaining tax receivables impairment loss is derived using a model which allows large debt populations to be examined and provides for statistical credibility, in conjunction with interpretive judgement.

Accrued Income

Taxation revenue is recognised as tax accrued income which is the estimated tax revenue accruing to the year of economic activity, based on economic forecasts produced by the States' Economic Unit in the case of Personal Income Tax. Other tax revenue is accrued by Revenue Jersey based on relevant taxpayer data.

Impairment of Non-Financial Assets

Non-financial assets are assessed at the year-end as to whether there is any indication that they may be impaired. Where indications exist and possible differences are estimated to be material, the recoverable amount of the asset is estimated, and where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Expected Credit Losses (ECL)

The group applies the IFRS 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables and contract assets. To measure the expected credit losses, trade receivables and contract assets have been grouped based on shared credit risk characteristics and the days past due. The group has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

Type of Receivable

	2024 £'000	2023 £'000
Receivables - Income Levied by the States of Jersey - Amounts falling due within one year		
Income Tax Receivables	280,758	231,387
Income Tax Accrued Income	83,338	105,057
GST Receivables	30,312	26,180
GST Accrued Income	31,571	28,878
Social Security Receivables	43,878	36,300
Social Security Accrued Income	3,576	16,953
Island Rates, Duties, Fines and Penalties Receivables	22,441	21,600
Island Rates, Duties, Fines and Penalties Accrued Income	13	129
Provision for Levied by the States of Jersey Receivables	(23,924)	(13,568)
Total Levied by the States of Jersey Receivables due within one year	**471,963**	**452,916**
Receivables – Income Earned Through Operations - Amounts falling due within one year		
Trade Receivables	60,480	49,854
Prepayments and Accrued income	67,124	44,566

Type of Receivable

	2024 £'000	2023 £'000
Other Receivables	219	3,584
Expected Credit Loss Allowance for Earned through Operations Receivables	(9,667)	(6,539)
Total Receivables – Incomes Earned Through Operations due within one year	**118,156**	**91,465**
Total Receivables due within one year	**590,119**	**544,381**
Receivables - Income Levied by the States of Jersey - Amounts falling due after more than one year		
Taxation Receivable[i]	293,198	303,413
Social Security Receivables	-	5,869
Total Receivables – Incomes Levied by the States of Jersey due after more than one year	**293,198**	**309,282**
Receivables – Income Earned Through Operations - Amounts falling due after more than one year		
Trade and Other Receivables	15,571	6,946
Total Earned Through Operations Receivables due after more than one year	**15,571**	**6,946**
Total Receivables due after more than one year	**308,769**	**316,228**
Total Receivables	**898,888**	**860,609**

The provision for impairment of receivables is analysed below:

Trade and Other Receivables Categories

	2024 £'000	2023 £'000
Income Tax Receivables	20,164	9,113
GST Receivables	1,352	485
Social Security Receivables	2,408	3,660
Island Rates, Duties, Fines and Penalties Receivables	745	310
Trade Receivables	8,922	6,539
Total Trade and Other Receivables Provisions	**33,591**	**20,107**

Highlights

Receivables have increased by £43 million (5.0%) in 2024 which is less than the increase in income.

Income tax receivables increased by £49.4 million (21%), much of which related to the timing of collection of Corporate Taxation. Receivables for other areas of Income levied by the States of Jersey were more stable or decreased. Receivables relating to operational income also increased across both departments and subsidy companies, including a number of debts becoming due within one year.

Over recent years, receivables have continued to rise, leading to an increase in ECLs in 2024. To reflect this trend, a more targeted review of income tax receivables was undertaken during the year, contributing to a higher provision.

[i] On 4 November 2020 the States Assembly agreed to move all prior year taxpayers onto a current year basis of assessment. From 2021 all taxpayers became current year taxpayers and 2019 tax bills were frozen but will have to be paid in the future. This frozen tax debtor has been recognised within Taxation Receivables falling due after one year.

4.13 Cash and Cash equivalents

Accounting Policy

Cash and cash equivalents include cash in hand, current balances with banks and similar institutions and amounts on deposits that are immediately available without penalty. The carrying amount of these assets approximates to their fair value. Cash equivalents are highly liquid investments that mature in no more than three months and that are readily convertible to known amounts of cash with low risk of change in value.

Overdrafts are show as part of Borrowings in line with IAS 7.

Cash and Cash equivalents

	2024 £'000	2023 £'000
Bank Deposit Accounts	16,751	5,263
Bank Current Accounts	18,866	30,396
Cash in Hand and in Transit	2,075	344
Cash Equivalents	54,573	39,633
Cash and cash equivalents in the statement of financial position	**92,265**	**75,636**
Bank overdrafts repayable on demand and used for cash management purpose	(36,283)	-
Cash and cash equivalents in the statement of cash flow	**55,982**	**75,636**

Highlights

The cash balances presented above are maintained for operational purposes and fluctuate in accordance with the Group's funding requirements. Included within borrowings is an cash overdraft, which reduces the reported cash balance. Overall, there has been a decrease in cash during the year, when the overdraft is included. The Consolidated Statement of Cash Flows (SoCF) for the year ended 31 December 2024 provides further details on the cash outflows during the period.

4.14 Trade and Other Payables

Accounting Policy

Tax Receipts in Advance

Tax receipts in advance are recognised where cash receipts from the taxpayer exceed the tax assessments processed to date and there are no outstanding appeals on the taxpayers' account. Tax receipts in advance are applied to future year's tax liability.

Trade and Other Payables

Trade and other payables, including accruals, are recorded when SOJ entities have a triggered a service obligation as a result of a purchase of assets or services. Payables are initially recognised at fair value and are subsequently measured at amortised cost. Most payables are expected to be settled within 12 months.

Trade and other payables

	2024 £'000	2023 £'000
Trade and Other Payables due within one year		
Payables – Income Levied by the States of Jersey		
Income Tax Payables and Receipts in Advance	114,363	115,746
GST Payables and Receipts in Advance	14,853	17,016
Social Security Payables and Receipts in Advance	-	14,732
Total Payables – Income Levied by the States of Jersey falling due within one year	**129,216**	**147,494**
Payables – Income Earned Through Operations		
Trade Payables	86,190	64,905
Accruals and Deferred Income	58,332	58,668
Receipts in Advance	18,901	17,192
Total Payables – Incomes Earned Through Operations falling due within one year	**163,423**	**140,765**
Total Payables falling due within one year	**292,639**	**288,259**
Trade and Other Payables due in more than one year		
Trade Payables	1,049	39
Total Payables due after more than one year	**1,049**	**39**
Total Payables	**293,688**	**288,298**

The average credit period taken for purchases in 2024 was 33 days (2023: 32 days).

The States considers that the carrying value of trade payables approximates to their fair value.

4.15 External borrowings

Accounting Policy

All external borrowings are financial liabilities, refer to Note 4.10 which includes the accounting policy for financial instruments

External borrowings	2024 £'000	2023 £'000
Amounts falling due within one year		
States of Jersey Revolving Credit Facility	96,200	52,800
States of Jersey Overdraft	36,283	-
Jersey Development Company (JDC) Limited Bank Borrowings	790	35,513
Ports of Jersey Bank Borrowings	30,000	20,000
Total borrowings due within one year	**163,273**	**108,313**
Amounts falling due after more than one year		
Jersey Development Company (JDC) Limited Bank Borrowings	35,908	8,197
Andium Bank Borrowing	203,525	140,287
Ports of Jersey	3,003	-
Government of Jersey £500m Bond 2022 Issuance	488,023	487,811
Government of Jersey £250m Bond 2014 Issuance	244,018	243,900
Total borrowings due after more than one year	**974,477**	**880,195**
Total Borrowings	**1,137,750**	**988,508**

Movement during the year:

External borrowings movements	2024 £'000	2023 £'000
Opening Balance	**988,508**	**878,707**
Proceeds of External Borrowings	224,995	143,500
Repayment of External Borrowings	(111,604)	(33,737)
Bank Overdraft drawdown	36,283	-
Finance Cost	43,056	28,889
Bond Interest Paid	(23,755)	(24,705)
Other Finance Cost Paid	(19,733)	(4,146)
Closing Balance	**1,137,750**	**988,508**

States of Jersey Revolving Credit Facility: On 7 May 2020, a £500m (2023: £500m) revolving credit facility was agreed with a range of local banks. An option was exercised to extend the term to 7 May 2023.

In May 2023 the Minister for Treasury and Resources approved the replacement of the existing revolving credit facility (RCF) with a new facility for £300m (2023: £300m), with an accordion option of £200 million, expiring in 2028. There is an option to extend the facility to 2030. As of 31 December 2024, £25m (2023: £0m) of the facility was utilised as a short-term overdraft, while the remaining balance was allocated to funding the New Healthcare Facility.

Interest is at a margin over SONIA (Sterling Overnight Index Average).

States of Jersey Bond 2022 Issuance: This Bond was issued on 6 May 2022 - the proceeds may be used for general government purposes.

The unsecured Bond was issued at £489m (nominal amount of £500m but issued at a discount) with a coupon rate of 2.875%, and a term of 30 years with the final instalment due to be repaid in 2052. The effective interest rate for the year was 3.0% (2023: 3.0%).

States of Jersey Bond 2014 Issuance: The Bond was issued in June 2014, and the proceeds may be used to fund affordable housing through providers such as Andium Homes Limited. The unsecured Bond was issued at £244m (nominal amount of £250m, issued at a discount) with a coupon rate of 3.75% and a term of 40 years, with the final instalment due to be repaid in 2054. The Bond's effective interest rate for the year was 3.9% (2023: 3.9%).

States of Jersey Overdraft: Cash balances may be ringfenced within specific States Funds, while other Funds may have short term deficits and so be overdrawn. The gross overdraft position has been appropriately classified under borrowings in the financial statements.

Jersey Development Company bank borrowings: This loan is secured on inventory and investment property and bears an average interest rate of 6.48% (2023: 5.16%).

Ports of Jersey bank borrowing: Ports of Jersey secured a £40m RCF with three-year commitments from RBSI and Lloyds during 2020, this facility was refinanced to £60m during 2023 for a further five years with equal commitments from RBSI, HSBC and Lloyds. As at 31st December 2024 the Company had drawn £30m (2023: £20m) of borrowing under the RCF to fund capital investments. The balance of £30m remain available to be utilised to support our future investment programme and maintain liquidity as required.

Ports of Jersey Mortgage: During 2024 Ports of Jersey obtained a loan for €3.9m (£3.3m), which is secured against one of the Ports of Jersey's workboats. The loan is to be repaid in 35 equal monthly instalments and a final lump sum payment in December 2027.

Andium Homes Ltd Revolving Credit Facility: A revised £225m revolving credit facility was agreed on 23 December 2021 with HSBC Bank Plc (£75m), NatWest International (£75m) and Lloyds Bank Corporate Markets Plc, Jersey Branch (£75m). The facility terminates on 28 February 2027, with an option for two further 1-year extensions. The facility is subject to an asset cover and interest cover covenant. Interest is at a margin over the SONIA.

Andium Homes Ltd Private Placement: On 25 November 2024, Andium Homes Ltd issued a £100m Private Placement which is repayable on 25 November 2032. Interest is fixed at 5.11%.

Highlights

In 2024, Andium issued £100 million in private placements, resulting in a significant increase in the balance. The States of Jersey continued to draw down on the revolving credit facility (RCF) to finance expenditure related to new healthcare facilities and

ongoing operational costs. At the year-end, one of the States of Jersey's bank accounts was overdrawn, further contributing to the increase in borrowings.

Additionally, subsidiary companies have drawn down borrowings to finance various capital projects.

4.16 Currency in Circulation

Accounting Policy

Under the "Currency Notes (Jersey) Law 1959" the States produce and issue bank notes and coins. These are accounted for, at cost, as stock until they are formally issued by the States Treasury and Exchequer department. Once issued the liability value of the currency is recognised at its face value in Currency in Circulation in liabilities within the Statement of Financial Position (SoFP). Cash received in payment for this currency is held in the Currency Fund against this liability.

Currency in Circulation

	2024 £'000	Movement £'000	2023 £'000
Jersey Notes issued	111,619	(4,992)	116,611
Less: Jersey Notes held	(24,377)	4,599	(28,976)
Total Jersey Notes in Circulation	**87,242**	**(393)**	**87,635**
Jersey Coinage issued	10,305	-	10,305
Less: Jersey Coinage held	(693)	(12)	(681)
Total Jersey Coinage in Circulation	**9,612**	**(12)**	**9,624**
Total Currency in Circulation	**96,854**	**(405)**	**97,259**

4.17 Leasing

Accounting Policy

These Financial Statements have adopted IFRS 16 - leases from 1 January 2024 using the adaptations and interpretations set out by the JFReM. The net cumulative impacts of the initial application of applying IFRS 16 have been recognised as an adjustment to the taxpayers' equity at 1 January 2024, and prior year comparatives have not been restated.

For lessees, IFRS 16 removes the distinction between operating and finance leases and introduces a single accounting model that recognises in scope leases on the Statement of Financial Position (SoFP) as right of use (ROU) assets and corresponding lease liabilities. The definition of a lease has been updated under IFRS 16 with more emphasis on being able to control the use of an asset identified in a contract. For the SoJ this has increased the value of assets and liabilities as leases formerly classified as operating leases are now recognised on the SoFP.

IFRS 16 represents a significant change in lessee accounting by removing the distinction between operating leases (off- SoFP financing) and finance leases (on-SoFP financing) and introducing a single lessee accounting model.

IFRS 16 requires recognition of assets and liabilities for all leases in the SoFP, with exemption given to low value leases and short-term leases. The adoption of the standard results in the recognition of a ROU asset, representing a right to use the underlying leased asset and a lease liability, representing an obligation to make lease payments.

The States as lessor

At lease commencement date, the Group recognises a ROU asset and a lease liability in its consolidated statement of financial position.

The Group measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the Group's estimated incremental borrowing rate. The ROU asset is measured at cost, which is made up of the initial measurement of the lease liability, plus any initial direct costs incurred by the Group.

For ROU assets held under peppercorn lease agreements, which have a minimal or no payment, the lease liability is not deemed a suitable proxy for the asset's value. The determined existing use value is instead the valuation method chosen.

ROU assets measured under existing use value are independently valued by RICS registered valuers, the Valuation Office Agency.

Leasing arrangement category	Asset measurement basis
Standard	Present value of future payments
Minimal or no payments	Existing Use Value (EUV)

After the initial measurement, the ROU assets are depreciated over their useful economic lives in accordance with the relevant accounting policy.

After the initial measurement, the liability will be reduced by lease payments that are allocated between repayments of principal and finance costs. The finance cost is the amount that produces a constant periodic rate of interest on the remaining balance of the lease liability.

No finance leases or sale and lease back transactions have been identified.

The States as lessee

Operating leases are charged to Net Revenue Expenditure/Income on a straight-line basis over the term of the lease. Where the arrangement includes incentives, such as rent-free periods, the value is recognised on a straight-line basis over the minimum non-cancellable period of the lease.

The States as lessor

The States leases out property and equipment under operating leases for the following purposes:

a) for the provision of affordable housing through its subsidiary, Andium Homes Limited
b) to utilise existing property and other assets for the direct provision of services or to supplement the funding of services.

Total income within the statement of net expenditure is £94.5 million (2023: £87.9 million).

The future minimum lease payments receivable under non-cancellable leases in future years are:

Leases: Lessor	2024 £'000	2023 £'000
Within one year	30,255	31,632
Within two to five years	48,772	63,455
Later than five years	41,451	117,909
Total	**120,478**	**212,996**

The States as lessee

The States leases out property and equipment under operating leases for the following purposes:

a) for the provision of affordable housing through its subsidiary, Andium Homes Limited
b) to utilise existing property and other assets for the direct provision of services or to supplement the funding of services.

Category of Lease	Operational Activity
Unindexed Leases	For leases which have a fixed payment amount.
Indexed Leases	For Leases which have their payments adjusted by an index related to that asset.
Peppercorn Leases	For leases which have a minimal or no payment for the use of an asset.
Short-Term or Low Value Leases	Short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets (such as tablets and personal computers, small items of office furniture and telephones)

The SoFP shows the following amounts relating to leases:

	Notes	2024	2023
		£'000	£'000
Right of Use			
Land		13,713	-
Buildings		415	-
Total		**14,128**	**-**
Lease Liabilities			
Current		650	-
Non-current		9,168	-
Total		**9,818**	**-**

ROU: This table reflects the adoption of IFRS 16 and the initial recognition represents the reporting of the former operating leases as right of use assets in accordance with the new standard.

	Land	Buildings	Total
	£'000	£'000	£'000
Cost			
At 1 January 2024 - Initial Recognition	17,114	547	**17,661**
Adjusted opening balance as at 1 January 2024	**17,114**	**547**	**17,661**
At 31 December 2024	**17,114**	**547**	**17,661**
Depreciation			
Adjusted opening balance as at 1 January 2024			
Charges in year	3,015	132	**3,147**
Disposals	386	-	**386**
At 31 December 2024	**3,401**	**132**	**3,533**
Carrying amount at 31 December 2024	**13,713**	**415**	**14,128**
Carrying amount at 31 December 2023	**-**	**-**	**-**

The lease liability movements in 2024 are presented below. Please note the accounting policy section of this note for treatment.

Reconciliation of lease liabilities	Lease liability
	£'000
Initial Recognition	
At 1 January 2024 - Initial Recognition	**12,570**
Adjusted lease liability as at 1 January 2024	**12,570**
Movements	
Finance costs	**669**
Lease payments	**(3,421)**
Lease liability as at 31 December 2024	**9,818**

Other IFRS 16 Disclosure requirements of amounts recognised within the statement of net expenditure:

	2024	2023
	£'000	£'000
Interest expense (included in finance cost)	669	-
Expense relating to short-term leases	3,894	-
Expense relating to leases of low-value assets that are not shown above	2	-

The total cash outflow for leases in 2024 was £7.3 million.

The future minimum lease payments due under non-cancellable leases in future years are:

Operator leases: Lessee		
	2024	**2023**
	£'000	£'000
Within one year	2,852	6,168
Within two to five years	6,841	19,197
Later than five years	4,726	7,712
Total	**14,419**	**33,077**

In the above table we have eliminated all intercompany leases in 2024. Within 2023 the intercompany leases have been included which is why there has been a significant decrease in 2024.

Implementing IFRS 16, eliminating leases within the group, the £33.1 million commitments as December 2023 were subsequently recognised as £12.4 million of lease liability in January 2024.

Of the lease liabilities as at 31 December 2024, 97.9% related to indexed arrangements. Most change alongside movements in Jersey RPI and market values.

A maturity analysis of unindexed leases as at 31 December 2024 are shown below:

Maturity analysis of unindexed leases	Minimum future payments	Present value
	£'000	£'000
Within one year	125	**118**
Within two to five years	107	**93**
Later than five years	-	**-**
Lease liability as at 31 December 2024	**232**	**211**

4.18 Provisions

Accounting Policy

Provisions are recognised where the States has a legal or constructive obligation arising from a past event that will probably require settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the appropriate service line in the Statement of Comprehensive Net Expenditure (SoCNE) in the year that the States becomes aware of the obligation.

Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date, taking into account relevant risks and uncertainties.

In 2024, the composition of significant provisions underwent changes. Accordingly, the breakdown has been revised to accurately reflect the most material provisions.

Provisions as at 31 December 2024 and 2023 were made up of:

2024	2024 Balance b/f	Increase in provision	Used in year	Written back	2024 Balance c/f	Due within 12 months	Due after 12 months
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Dormant bank accounts	42,383	25,649	(290)	-	67,742	-	67,742
Civil asset recovery fund	242	10,253	(242)	-	10,253	-	10,253
Asset sharing agreement	4,385	7,542	(3,026)	-	8,901	-	8,901
Insurance provision	8,002	-	(640)	-	7,362	-	7,362
Other Provisions	4,957	1,432	(595)	-	5,794	2,227	3,567
Total	**59,969**	**44,876**	**(4,793)**	**-**	**100,052**	**2,227**	**97,825**

In 2024, the composition of significant provisions has changed, and we have adjusted the groupings accordingly. However, the 2023 comparative figures remain unchanged.

2023	2023 Balance b/f	Increase in provision	Used in year	Written back	2023 Balance c/f	Due within 12 months	Due after 12 months
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Dormant Bank Accounts	37,726	3,634	(487)	1,510	42,383	-	42,383
Insurance Provision	8,267	-	(265)	-	8,002	-	8,002
Decommissioning Provision	1,003	-	-	-	1,003	-	1,003
Other Provisions	3,175	6,012	(56)	(550)	8,581	1,589	6,992
Total	**50,171**	**9,646**	**(808)**	**960**	**59,969**	**1,589**	**58,380**

Dormant bank accounts

The Jersey Reclaim Fund serves to hold money from accounts deemed dormant, where banks have been unable to trace owners for an extended period of time in line with the provisions of the Dormant Bank Accounts (Jersey) Law 2017.

A provision is made to maintain a sufficient reserve to repay any subsequently identified account owners.

Insurance provision

A provision has been made to meet known and anticipated liabilities on claims under the States' insurance arrangements. This is assessed by a professional insurance advisor on an annual basis. This includes the Rheumatology provision as disclosed in Note 4.20 Contingent assets and liabilities.

Asset sharing agreement

The Fund was established to receive money collected under Article 24 of the Proceeds of Crime (Jersey) Law 1999.

The assets under the provision are subject to a confiscation order or forfeiture and subject to a return of funds on conclusion of the case by the Court, or asset sharing agreement with another jurisdiction, as advised by the Law Officers Department.

Civil asset recovery fund

The Fund hold monies collected under Article 11 of the Civil Asset Recovery (International Co-operation) (Jersey) Law 2007 (the Law), 'to receive forfeits under the Law (and any other Law under which money recovered by any process is required to be paid into the Civil Asset Recovery Fund)'.

The assets under the provision are forfeited and subject to a return of funds on conclusion of the case by the Court, or asset sharing agreement with another jurisdiction, as advised by the Law Officers Department.

Other provisions

Other provisions include property dilapidations, court decisions and other potential liabilities.

4.19 Defined benefit pension schemes

Accounting Policy

In addition to the two main schemes which are not included in these accounts (see Note 4.2), the States of Jersey operates three defined benefits pension schemes closed to new members which operate under the following legislation. All three schemes are final salary schemes and all current members of these schemes are receiving pension benefits.

- The Jersey Post Office Pension Fund (JPOPF) providing benefits to employees of Jersey Post International Limited. The scheme is in run-off as the last active member left in 2009;
- The Discretionary Pension Scheme (DPS) which is in run-off as it only has one member; and
- The Civil Service Scheme (CSS) which is a non-contributory scheme predating the formation of the PEPF in 1967. The scheme is governed under the Civil Service Administration (Pensions)(Jersey) Rules 1963 and there are no active members remaining in service.

The JPOPF and DPS are funded schemes with scheme assets invested in funds administered by the States of Jersey. The CSS is an unfunded scheme. All three schemes are accounted for as defined benefits schemes under IAS 19.

The liabilities of the defined benefits pensions schemes are recognised in the Statement of Financial Position (SoFP) on an actuarial basis. The basis of calculation of the defined benefit obligation is the projected unit method undertaken by Aon Hewitt, independent actuaries to the States.

The present value of the projected future liability is determined by discounting the future cashflows by reference to market yields for high quality corporate bonds at the year-end date.

The assets of the two funded schemes are included in the SoFP at their fair value.

Transactions relating to post-employment benefits

The following transactions have been recognised in the Consolidated Statement of Net Expenditure:

Recognised in the Consolidated Statement of Net Expenditure	2024 £'000	2023 £'000
Net Revenue Expenditure		
Current service cost	-	-
Net interest expense	104	110
Total Post-Employment Benefits charged to Net Revenue Expenditure	**104**	**110**
Other Comprehensive Income		
Remeasurement of the net defined benefit liability comprising:		
The return on plan assets, excluding the amount included in the net interest expense	172	-
Actuarial gains/(losses)	(194)	799
Total Remeasurement of Defined Benefit Pension Scheme Liability recognised in Other Comprehensive Income	**(22)**	**799**
Total Earned Through Operations Payables falling due within one year	**82**	**909**

The amount included in the Statement of Financial Position (SoFP) arising from the States' obligation in respect of its defined benefits plans is as follows:

2024	Asset £'000	Liability £'000	Net Liability £'000
Jersey Post Office Pension Fund	3,858	(3,722)	136
Discretionary Pension Scheme	142	(402)	(260)
Jersey Civil Service Scheme (pre-1967)	-	(2,078)	(2,078)
Total defined benefits schemes	**4,000**	**(6,202)**	**(2,202)**

2023	Asset £'000	Liability £'000	Net Liability £'000
Jersey Post Office Pension Fund	4,374	(4,298)	76
Discretionary Pension Scheme	157	(438)	(281)
Jersey Civil Service Scheme (pre-1967)	-	(2,316)	(2,316)
Total defined benefits schemes	**4,531**	**(7,052)**	**(2,521)**

All scheme liabilities have been estimated by Aon Hewitt Ltd, an independent firm of actuaries, based on the latest full valuation of each scheme, which was 31 December 2024.

Liabilities have been assessed on an actuarial basis using the projected unit method.

Other Notes and Disclosures

4.20 Contingent assets and liabilities

Accounting Policy

Contingent liabilities and contingent assets are not recognised as liabilities or assets in the statement of financial position (SoFP), but are disclosed in the notes to the accounts.

Contingent liabilities and contingent assets are reported at the point at which the contingency is evident or when a present liability is unable to be measured with sufficient reliability to be recorded in the financial statements (unquantifiable liability). Contingent liabilities, including unquantifiable liabilities, are disclosed if the possibility that they will crystallise is more than remote. Contingent assets are disclosed if it is probable that the benefits will be realised.

Unless otherwise stated, the amount of each contingent liability cannot be determined with sufficient reliability or to quantify it would jeopardise the outcome of the legal case.

Contingent assets

There are no contingent assets as at 31 December 2024 (2023: none).

Contingent liabilities

Legal claims, potential legal claims and proceedings

In addition to the claims individually set out below, there are numerous legal actions that have been brought against the States of Jersey or expected to be brought against the States of Jersey, which relate to the following:

- COVID Vaccinations
- Failure to Remove
- Inappropriate Removal
- Medical Malpractice
- Health and Safety

However, in the majority of these actions it is considered a remote possibility that the Government would lose the case, or if the States of Jersey were to lose it would be unlikely to have greater than £6.5 million impact in total. Based on these factors, not all legal actions are individually disclosed.

Rheumatology Case

An amount has been included within the Insurance Provisions, Note 4.18 Provisions, to account for the financial outflows related to the Rheumatology cases brought against Jersey's General Hospital in 2023 and 2024.

In the 2023 financial statements, these cases were classified as a contingent liability, as a reliable estimate of the potential costs could not be determined at the time. However, since then is the cases have been confirmed as covered under the States of Jersey's insurance agreements. As a result, a provision has been recognized in the 2024 financial statements to reflect these obligations.

Benefit applications

At the year end there were a number of social benefit claims for the social security funds where the probability of payment or the estimate of value were insufficient to warrant a provision in the accounts. It is estimated that these would total up to £1.5m if they were all to be successful at full value

Uncalled capital in Common Investment Fund

As disclosed in Note 4.10.f.v) there is capital committed to the underlying investments within the Common Investment Fund. These will become due as drawdown notices are issued.

Guarantees

Guarantees have been set out and described within the Note 4.10a.

4.21 Losses and Special Payments

Accounting Policy

Special Payments are those which fall outside the normal day-to-day business of the entity.

Losses are recognised when they occur. Special Payments are recognised when there is a legal or constructive obligation for them to be paid.

Losses and Special Payments

	2024 £'000	2023 £'000
Losses		
Losses of cash		
Overpayment of Social Benefits	511	-
Other losses of cash	1	8
Total losses of cash	**512**	**8**
Fruitless Payments		
Fruitless Payments	2	51
Total Fruitless Payments	**2**	**51**
Bad debts and claims abandoned		
Uncollectible Tax	4,619	1,985
Other claims abandoned	227	(20)
Total bad debts and claims abandoned	**4,846**	**1,965**
Damage or loss of inventory		
Write off of expired stock	-	195
Other inventory write offs	128	321
Total damage or loss of inventory	**128**	**516**
Impairment of fixed assets		
Impairment of fixed assets	-	2,016
Total impairment of fixed assets	**-**	**2,016**
Total Losses	**5,488**	**4,556**
Special Payments		
Total compensation payments	13	210
Total ex gratia and extra contractual payments	1,909	647
Total Severance Payment	2,845	220
Total Regulatory Payments	74	119
Total Special Payments	**4,841**	**1,196**
Total Losses and Special Payments	**10,329**	**5,752**

4.22 Related Party Transactions

Accounting Policy

A related party is a person or entity that is related to the States of Jersey.

a) A person or a close member of that person's family is related to the States of Jersey if that person:
   i) has control or joint control of the States;
   ii) has significant influence over the States; or
   iii) is a member of the key management personnel of the States.

b) An entity is related to the States if any of the following conditions applies:
   i) The entity and the States are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
   ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
   iii) Both entities are joint ventures of the same third party.
   iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
   v) The entity is a post-employment benefit plan for the benefit of employees of either the States or an entity related to the States.
   vi) The entity is controlled or jointly controlled by a person identified in (a).
   vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
   viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the States.

Transactions between entities within the States of Jersey Group are eliminated on consolidation so are not disclosed in this note.

Transactions with utility companies and government departments that are a result of their role as such are excluded in line with accounting standards. This includes:

- Electricity provided by Jersey Electricity
- Water provided by Jersey Water
- Postage services provided by Jersey Post
- Telephone charges from JT

Transactions relating to salaries and statutory amounts such as taxes are excluded.

Where the party is related through a Minister, only transactions occurring whilst in office are included. Further information is available on this within the Corporate Governance section of this annual report,

Further to the transactions listed in this note, the States of Jersey acts as an agent in some cases to administer transactions with related parties. For example, there are cases where recipients of benefits instruct the States to pay their designated care provider directly rather than receive the benefit and pass it on to the provider. These transactions with the care provider do not form part of the balances included in the States of Jersey financial statements but the associated benefits expenditure does.

2024	Income	Expenditure	Balances Due to the States	Balances Due by the States	Notes
	£'000	£'000	£'000	£'000	
Directly Controlled Entities - Strategic Investments					
Jersey Electricity plc	7,502	184	54	22	Income includes dividends of £4,304k.
Jersey Post International Limited	322	104	11	99	No dividend income was received in 2024.
JT Group Limited	10,282	861	72	38	Income includes dividends of £10,000k.
The Jersey New Waterworks Company	1,226	48	87	13	Income includes dividends of £971k.
Directly Controlled Entities - Other					
School funds	388	552	37	-	
Indirectly Controlled Entities - Subsidiaries of Strategic Investments					
JE Building Services	-	135	-	14	Subsidiary of JEC.
Jersey Deep Freeze Ltd	-	24	-	58	Subsidiary of JEC.
Jersey Energy	-	-	-	3	Subsidiary of JEC.
Retirement Schemes					
PEPF	1,133	-	-	-	Income related to services provided by the Treasury Department.
JTSF	303	-	-	-	Income related to services provided by the Treasury Department.
Controlled or influenced by Key Management Personnel or members of their close family					
NatWest Group	20	-	20	-	Andrew McLaughlin was seconded from NatWest Group until May 2024.
National Trust for Jersey	3	3,760	-	-	Alec le Sueur is the Vice-President of National Trust for Jersey.
Clifford Wilding Design	-	14	-	-	The spouse of Alec le Sueur is a Director and Owner of Clifford Wilding Design.
Bureau des Iles Anglo Normandes	-	124	-	-	Kate Halls-Nutt is co-chair
Channel Islands Brussels Office	-	577	-	-	Kate Halls-Nutt is a director.
Jersey London Office	-	793	-	-	Kate Halls-Nutt is a board member.
Please FREEDA (Jersey Women's Refuge)	-	431	-	-	Lisa Hart is the Honorary Secretary for FREEDA.
Jersey Community Foundation	-	232	-	-	The spouse of Mark Harris is an Honorary Director of Jersey Community Foundation.
Intro	9	-	-	-	The spouse of Mark Harris is a Founder.
De La Salle College	36	1,919	1	-	Mike Cutland is a Vice Chair for the De La Salle College Board of Governors
Jersey Heritage	121	8,303	67		Steven Cartwright is a trustee.
Jersey Cares Limited	1	124	-	-	Deputy Ian Gorst (Minister) is a Chair and Director.
Brighter Futures	-	119	-	-	Deputy Kirsten Morel (Minister) is a Honorary Non-Executive Director.
City Pay Limited / Ivisum Holdings Limited	-	30	-	-	Deputy Lyndsay Feltham (Minister)'s partner is a Director and shareholder.
Jersey Oyster Company	10	-	10	-	Deputy Steve Luce (Minister) receives interest income.
The Infuse Group Limited	1	-	22	-	Deputy Steve Luce (Minister) is a shareholder.
Ernie Le Feuvre Limited	1	93	-	-	Deputy Tom Binet (Minister) is a shareholder.
Old Mates Limited	2	-	2	-	Deputy Tom Binet (Minister) is a shareholder.
The Jersey Farmers (Trading) Union Limited	1	135	1	-	Deputy Tom Binet (Minister) is a shareholder.
Pathways	-	-	1	-	Deputy Helen Miles (Former Minister) is a Committee Member.

2024	Income	Expenditure	Balances Due to the States	Balances Due by the States	Notes
	£'000	£'000	£'000	£'000	
Autism Jersey	-	3	-	-	Deputy Helen Miles (Former Minister) was a Trustee for part of 2024.
Dickinson Gleeson	3	-	-	-	Deputy Kristina Moore (Former Chief Minister) is a shareholder of the company.

2023	Income	Expenditure	Balances Due to the States	Balances Due by the States	Notes
	£'000	£'000	£'000	£'000	
Directly Controlled Entities - Strategic Investments					
Jersey Electricity plc	6,970	560	201	824	Income includes dividends of £4,465k.
Jersey Post International Limited	346	292	481	95	No dividend income was received in 2023.
JT Group Limited	9,917	1,834	109	39	Income includes dividends of £9,700k.
The Jersey New Waterworks Company	2,759	174	41	33	Income includes dividends of £2,571k.
Directly Controlled Entities - Other					
School funds	153	350	52	3	
Indirectly Controlled Entities - Subsidiaries of Strategic Investments					
JE Building Services	-	954	-	56	Subsidiary of JEC.
Jersey Deep Freeze Ltd	-	238	-	42	Subsidiary of JEC.
Jersey Energy	-	5	-	3	Subsidiary of JEC.
Retirement Schemes					
PECRS	531	-	-	-	Income related to services provided by the Treasury Department.
JTSF	263	-	-	-	Income related to services provided by the Treasury Department.
PEPF	407	-	-	-	Income related to services provided by the Treasury Department.
Controlled or influenced by Key Management Personnel or members of their close family					**As at 31 December 2023**
Autism Jersey	10	2,280	4	6	Helen Miles (Minister) is a trustee.
Brighter Futures	-	355	-	-	Kirsten Morel (Minister) is a director.
Bureau des Iles Anglo Normandes	-	125		25	Kate Halls-Nutt is co-chair.
Channel Islands Brussels Office	-	408	-	-	Kate Halls-Nutt is a director.
Clifford Wilding Design	-	18	-	4	Alec le Sueur's partner has a 50% shareholding.
De La Salle College	28	2,001	1	-	Mike Cutland is a governor.
Dickinson Gleeson, Advocates	5	-	-	-	The spouse of Deputy Kristina Moore (Former Chief Minister) is a partner.
Ernie Le Feuvre Ltd	-	161	-	6	Tom Binet (Minister) is a director/ shareholder.
Fairway Pension Trustees Ltd	1	3	1	-	Mike Cutland's spouse is an investment manager for Fairway Trust.
Focus on Mental Illness	-	2	-	-	Deputy Karen Wilson (Former Minster) and Deputy Tom Binet (Minister) are trustees.

2023	Income	Expenditure	Balances Due to the States	Balances Due by the States	Notes
	£'000	£'000	£'000	£'000	
FREEDA (Women's Refuge)	5	300	4	-	Lisa Hart is the Honorary Secretary.
Institute of Law	73	197	101	12	Deputy Elaine Miller (Minister) was a governor until March 2023.
Island Child and Adolescent Psychotherapy	-	2	-	-	Andy Scate's wife is 100% owner.
Jersey Community Foundation General	13	317	-	317	Mark Harris's spouse is a non-executive director.
Jersey Heritage	30	8,177	9	1	Steven Cartwright is a trustee.
The Jersey Farmers (Trading) Union Ltd	2	94	1	4	Deputy Tom Binet (Minister) is a director and shareholder.
National Trust for Jersey	2	18	-	-	Alec le Sueur is a council member.
NatWest Markets Plc	-	63	-	-	Andrew McLaughlin was on Secondment from NatWest Markets Plc.
Sanctuary Trust Limited	2	-	-	-	Kristina Moore (Former Chief Minister) is a trustee.

4.23 Third Party Assets

Accounting Policy

The States of Jersey holds certain monies and other assets on behalf of third parties. These are not recognised in the accounts where the States of Jersey does not have a direct beneficial interest in them.

The States of Jersey, in the course of its normal activities, has reason to hold assets on behalf of third parties. The Viscount's Department is a non-ministerial department and, as a matter of law, third party assets held by the Viscount are not held for the States of Jersey.

The Viscount of the Royal Court undertakes a number of activities that give rise to holding assets on behalf of third parties. The largest proportion by value is held pursuant to court orders made in connection with proceeds of crime legislation. The main activities that give rise to this are:

- Désastres: assets gathered in by the Viscount as part of administration of bankruptcies for onward distribution to creditors under the relevant law.
- Delegates: funds held on behalf of those who cannot manage their own property and affairs and where the Viscount has been appointed as delegate of last resort.
- Enforcement: judgements and compensation monies for onward payment to creditors and beneficiaries.
- Bail: monies held on behalf of bailors.
- Saisies Judiciaires /Civil Asset Recovery: assets seized pending investigation and court cases relating to drug trafficking and proceeds of crime. Following a conviction, property adjudged to represent the benefit of proceeds of crime is liquidated and the proceeds remitted to statutory funds such as the Criminal Offences Confiscations Fund; if a third party is found not guilty or the saisie is discharged, property is returned. (Assets can also be seized pursuant to laws relating to anti- terrorism, forfeiture and civil asset recovery).

Monies held on behalf of third parties are set out below:

Liquid Assets

	2024 £'000	2023 £'000
Viscount's	376,923	371,825
Judicial Greffe	25,132	-
Health and Community Services	482	327
Justice and Home Affairs	108	49
Charitable Funds	44,309	41,143
Total Liquid Assets held on behalf of third parties	**446,954**	**413,344**

In addition to the liquid assets listed above the Viscount's Department holds investments, property and contents with an approximate total value of £6.7 billion (2023: £5.6 billion).

The Judicial Greffe holds funds that have been paid into court for various legal reasons, such as security for costs to ensure potential legal expenses are covered or disputed

payments where one party withholds payment for works alleged to be improperly completed. In such cases, the disputed amount may be deposited with the court until a ruling is made.

In addition to monies listed above the Health and Community Services Department holds equipment on trial and various consignment stocks, valued at £1.4 million (2023: £0.4 million).

In addition to the items listed above the Non-Ministerial Department holds various works of art, valued at £1.2 million (2023: £0.7 million). Increase is due to the additional pieces of works of art held in 2024.

The States arrangement to pool funds for investment purposes, is known as the 'Common Investment Fund' (CIF). Included within the CIF are monies held on behalf of entities outside of the States of Jersey group boundary, referred to as Out of Group Funds.

4.24 Entities within the accounting boundary

The Accounting Boundary is set out in the JFReM based on direct control of entities as evidenced by the Government, Council of Ministers or a Minister exercising in year control over operating practices, income, expenditure, assets of liabilities of the entity.

Government Departments	Non-Ministerial Bodies	Consolidated Fund	Core entities	Group
Cabinet Office	Bailiff's Chambers			
Children, Young People, Education and Skills	Judicial Greffe			
Employment, Social Security and Housing (formerly Customer and Local Services[i])	Law Officers' Department			
Department for the Economy	Office of the Comptroller and Auditor General			
Health and Care Jersey (formerly Health and Community Services[i])	Office of the Lieutenant Governor			
Infrastructure and Environment	Probation Department			
Justice and Home Affairs	Viscount's Department			
Treasury and Exchequer				
External Relations				
The States Assembly and its Services	**Other**			
Assemblee Parlementaire de la Francophonie - Jersey Branch	Jersey Overseas Aid			
Commonwealth Parliamentary Association - Jersey Branch	Official Analyst			
States Funds				
Dwelling Houses Loan Fund	Insurance Fund			
Assisted House Purchase Scheme	Jersey Reclaim Fund			
99 Year Leaseholders Fund	Climate Emergency Fund			
Agricultural Loans Fund	Ecology Fund			
Tourism Development Fund				
Channel Islands Lottery (Jersey) Fund				
Jersey Innovation Fund	**Social Security Funds**			
Housing Development Fund	Health Insurance Fund			
Criminal Offences Confiscation Fund	Social Security Fund			
Civil Asset Recovery Fund	Social Security (Reserve) Fund			
Technology Accelerator Fund	Long-Term Care Fund			
Strategic Reserve	Jersey Dental Scheme			
Stabilisation Fund	**Trading Operations**			
Currency Fund (comprising Jersey Currency Notes and Jersey Coinage)	Jersey Car Parking			
	Jersey Fleet Management			
Consolidated Subsidiary Companies				
States of Jersey Development Company (and its subsidiaries)				
Andium Homes Limited (and its subsidiaries)				
Ports of Jersey Limited (and its subsidiaries)				
Strategic Investments (not consolidated however elected to be held at Fair Value through other Comprehensive Income)				
Jersey Electricity PLC				
JT Group Limited				
Jersey Waterworks Company Limited				
Jersey Post International Limited				

[i] During the year, Customer and Local Services was renamed Employment, Social Security and Housing, while Health and Community Services was renamed as Health and Care Jersey. In these financial statements, the departments are referred to by their new names. However, for consistency with the Government Plan, their Heads of Expenditure retain their original designations.

Future Accounting Intentions

The accounting boundary of these financial statements is planned to change for the financial year ending 31 December 2025.One of the key differences between the UK FReM and the JFReM has been the Accounting Boundary. The UK FReM uses a control criteria by the Office for National Statistics to determine the sector classification and will only consolidate entities which are classified as 'government sector'. The JFReM used a historically agreed boundary based on direct control.

From 1 January 2025 the States of Jersey will more closely align with the UK FReM and implement a statistical boundary, based on Eurostat's guidance: Section 20.18 of the European system of accounts (ESA) 2010 and Section 1.2.3.1, 24 of the Manual on Government Deficit and Debt (MGDD) 2022. Based on analysis conducted, this change will result in the deconsolidation of the three wholly owned companies that are currently consolidated:

- States of Jersey Development Company (and its subsidiaries);
- Andium Homes Limited (and its subsidiaries); and
- Ports of Jersey Limited (and its subsidiaries).

The Annual Report and Accounting from 2025 onwards will therefore only consolidate Core Entities (i.e. Departments and States Funds).

The companies which are no longer consolidated will be held at Fair Value through Other Comprehensive Income in line with the Strategic Investments.

2024 figures will be restated (in line with accounting standards).

Minor Entities not consolidated but within the accounting boundary

There are a number of smaller entities which fall within the accounting boundary of the States of Jersey but which are not consolidated as they are immaterial to the financial statements as a whole. These are referred to as "Minor Entities" and comprise:

- Government of Jersey London Office
- Digital Jersey Limited
- Jersey Legal Information Board
- Jersey Business Limited
- Bureau des Iles Anglo-Normandes
- Jersey Finance Limited
- Visit Jersey Limited
- Channel Islands Brussels Office

4.25 Social Security Funds

Statements of Comprehensive Net Expenditure[i]

	2024					2023				
	Social Security Fund	Health Insurance Fund	Social Security (Reserve) Fund	Long Term Care Fund	Jersey Dental Scheme	Social Security Fund	Health Insurance Fund	Social Security (Reserve) Fund	Long Term Care Fund	Jersey Dental Scheme
Revenue										
Social Security Contributions	269,035	50,754	-	47,215	-	228,352	51,595	-	36,879	-
States Grants to Social Security Funds	77,596	-	-	37,325	-	-	-	-	33,119	-
Sales of goods and services	-	-	-	-	38	(23)	-	-	-	-
Investment income	-	5,362	273,082	898	-	344	4,847	237,013	1,741	111
Other revenue	649	-	-	392	51	(145)	-	-	970	-
Total Revenue	**347,280**	**56,116**	**273,082**	**85,830**	**89**	**228,528**	**56,442**	**237,013**	**72,709**	**111**
Expenditure										
Social Benefit Payments	(315,198)	(52,434)	-	(82,417)	-	(296,329)	(45,046)	-	(75,362)	-
Staff Costs	(16)	(3)	-	(4)	-	-	-	-	-	-
Other Operating expenses	(6,238)	(4,776)	-	(1,716)	(93)	(5,593)	(4,351)	-	(1,573)	(104)
Grants and Subsidies payments	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortisation	(744)	-	-	-	-	(749)	-	-	-	-
Impairments	(1,962)	(132)	-	(94)	-	272	59	-	(68)	-
Finance costs	(2)	-	-	-	(1)	(1)	-	-	-	(1)
Total Expenditure	**(324,160)**	**(57,345)**	**-**	**(84,231)**	**(94)**	**(302,400)**	**(49,338)**	**-**	**(77,003)**	**(105)**
Net Revenue (Expenditure) / Income	**23,120**	**(1,229)**	**273,082**	**1,599**	**(5)**	**(73,872)**	**7,104**	**237,013**	**(4,294)**	**6**
Other Comprehensive Income										
Revaluation of Property, Plant and Equipment	(47)	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	**(47)**	**-**	**-**	**-**	**-**	-	-	-	-	-
Total Comprehensive (Expenditure) / Income	**23,073**	**(1,229)**	**273,082**	**1,599**	**(5)**	**(73,872)**	**7,104**	**237,013**	**4,294**	**6**

[i] These are the financial information of Social Security Funds and not the primary statements of States of Jersey.

Statements of Financial Position[i]

	2024					2023				
	Social Security Fund £'000	Health Insurance Fund £'000	Social Security (Reserve) Fund £'000	Long Term Care Fund £'000	Jersey Dental Scheme £'000	Social Security Fund £'000	Health Insurance Fund £'000	Social Security (Reserve) Fund £'000	Long Term Care Fund £'000	Jersey Dental Scheme £'000
Non-Current Assets										
Property, Plant and Equipment	6,531	-	-	-	-	5,702	-	-	-	-
Intangible Assets	4,621	-	-	-	-	4,682	-	-	-	-
Investments held at Fair Value through Profit or Loss	-	102,240	2,451,801	17,837	-	-	96,878	2,178,719	16,904	-
Trade and Other Receivables	-	-	-	8,325	-	-	-	-	5,869	-
Total Non-Current Assets	**11,152**	**102,240**	**2,451,801**	**26,162**	**-**	**10,384**	**96,878**	**2,178,719**	**22,773**	**-**
Current Assets										
Trade and Other Receivables	48,306	3,941	-	14,049	-	34,188	2,445	19	12,959	-
Amounts due from the Consolidated Fund	51,214	8,778	19	7,900	-	31,926	15,938	-	-	-
Cash and Cash Equivalents	5,829	-	-	3,896	49	1,156	-	-	8,946	65
Investments held at Fair Value through Profit or Loss	-	-	-	4,198	-	10,974	-	-	26,667	-
Total Current Assets	**105,349**	**12,719**	**19**	**30,043**	**49**	**78,244**	**18,383**	**19**	**48,572**	**65**
Total Assets	**116,501**	**114,959**	**2,451,820**	**56,205**	**49**	**88,628**	**115,261**	**2,178,738**	**71,345**	**65**
Current Liabilities										
Trade and Other Payables	(8,580)	(4,389)	-	(9,525)	(15)	(3,780)	(3,462)	-	(7,465)	(26)
Amounts due to the Consolidated Fund	-	-	-	-	-	-	-	-	(18,799)	-
Total Current Liabilities	**(8,580)**	**(4,389)**	**-**	**(9,525)**	**(15)**	**(3,780)**	**(3,462)**	**-**	**(26,264)**	**(26)**
Assets Less Liabilities	**107,921**	**110,570**	**2,451,820**	**46,680**	**34**	**84,848**	**111,799**	**2,178,738**	**45,081**	**39**
Taxpayers' Equity										
Accumulated Revenue and Other Reserves	101,380	110,570	2,451,820	46,680	33	78,260	111,799	2,178,738	45,031	39
Revaluation Reserve	6,541	-	-	-	-	6,588	-	-	-	-
Total Taxpayers' Equity	**107,921**	**110,570**	**2,451,820**	**46,680**	**33**	**84,848**	**111,799**	**2,178,738**	**45,031**	**39**

[i] These are the financial information of Social Security Funds and not the primary statements of States of Jersey.

4.26 Events after the reporting period

Accounting Policy

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the accounts are authorised for issue. The Minister for Treasury and Resources approved the Annual Report and Accounts to be presented to the States Assembly on the date in the Audit Report in section 2.4.

We have not identified any events after the reporting period that should be recognised by the States of Jersey Group as at the reporting date. If any costs are incurred during 2025, they will be included in the 2025 financial statements.

4.27 Publication and distribution of the annual report and accounts

In accordance with the Public Finances (Jersey) Law 2019, the Annual Report and Accounts for the year ended 31 December 2024 have been approved by the Minister for Treasury and Resources and were presented to the States for publication and distribution.

States of Jersey Group 2024

Annual Report and Accounts

States of Jersey

Annex 1

Government Department Annual Reports

Introduction

This Annex to the 2024 States of Jersey Group Annual Report and Accounts provides a performance analysis for each Government Department.

It is intended to tell the story of each Department's year in a fair and balanced way. The narrative has been written by each Department representing their view on their performance.

Further information on each Department can be found at:

Cabinet Office
Children, Young People, Education and Skills Department
Employment, Social Security and Housing
Department for the Economy
External Relations
Health and Care Jersey
Infrastructure and Environment
Justice and Home Affairs
Treasury and Exchequer

Information on what Departments planned to deliver, including the service performance measures used, in 2024 can be found in Business Plans for 2024.

Further detail on Departments' Service Performance Measures is published on gov.je at Annual Service Performance Measures for 2024

Cabinet Office

Paul Wylie

Interim Chief Officer

Ministers:

- Chief Minister
- Minister for Housing

Information on the department's purpose, context and structure and links to the professionally independent and arm's length bodies the department supports can be found at The Cabinet Office (gov.je)

It should be noted that, since the publication of the 2024 Cabinet Office Business Plan in August 2024, there have been several changes to the department's structure. As a result of the adoption of the Budget (Government Plan) 2025-28 by the States Assembly in November 2024, the Cabinet Office's Head of Expenditure no longer covers Digital Services and People Services. The work of Public Health and Strategic Health Policy also transferred to Health Care Jersey from 1 January 2025.

Information on the 2024 department finances and resources can be found in the Government Plan Annex: Government Plan 2024 to 2027 Annex.pdf

Delivery of key objectives

The 2024 Cabinet Office Business Plan was published in August 2024. It reflected the change in Chief Minister, new Council of Ministers, new Common Strategic Policy and revised prioritisation of the department. This Annual Report comments on the department's delivery in those remaining four months of 2024.

Policy: Advising and supporting Ministers

The Cabinet Office convened the Government's policy advisors to support the evidence, debate and agreement of a new Common Strategic Policy 2024-26. The CSP was approved by the States Assembly in May 2024 and identified 13 achievable and affordable actions which must be delivered by mid 2026.

Appendix A sets out the Legislative Programme which was published in August 2024 and provides an update on the delivery of each item at the end of 2024.

From that Appendix the five most significant policy development activities in 2024 were highlighted in the 2024 Business Plan and a comment on progress of each is set out below:

Bringing forward drafting instructions on Residential Tenancy – DELIVERED

- the drafting instructions were delivered to Legislative Drafting Office in 2024 and this item has been included in the 2025 Legislative Programme. It should be lodged in the first half of 2025;

Delivering commitments in the Carbon Neutral Roadmap, including bringing forward draft legislation for an offshore wind farm – ONGOING

- this has been included in the 2025 Legislative Programme and should be lodged before 2026;

Producing Drafting Instructions for legislation to implement the recommendations of the Violence Against Women and Girls' (VAWG) Taskforce – DELIVERED

- the Drafting Instructions were delivered to Legislative Drafting Office in 2024 and these items have been included in the 2025 Legislative Programme. They should all be lodged before 2026;

Publishing an Annual Report on the Common Population Policy, including a roadmap for how the Government will co-ordinate activity to prepare for an ageing population – DELIVERED on 19 December 2024

- This is a link to the Common Population Policy Annual Report 2024

Commencing development of a whole system health and care services strategy, to include a focus on health funding reform, and supported by a key stakeholder consultation process – DELIVERED in November and December 2024.

- The Minister for Health decided that a new department was required, Health Care Jersey. From 1 January 2025, the teams in the Cabinet Office responsible for Public Health and Strategic Health Policy transferred to HCJ.

In addition to the specific objectives in the Business Plan support was provided to ministers on their policy areas

- One particular highlight was delivery against the CSP priority to provide more affordable homes for Islanders. In 2024, the Government launched the First Step assisted home ownership scheme, making use of £10m allocated in the Government Plan to help Islanders afford to buy their first home. The scheme has helped eligible Islanders with up to 40% of the cost of buying a home in the open market, in the form of an interest free equity loan and working in partnership with Andium Homes

States Assembly | R.33/2024 First Step assisted home ownership scheme
First Step assisted home ownership scheme launched

Public Health

The 2024 Business Plan contained a number of key projects for delivery in 2024, including:

Scheduled vaccination services – DELIVERED

- The services were transferred from Public Health to primary care from April 2024. This was a significant change project, requiring careful management to ensure that vaccination remained consistently available for all eligible islanders.

Creating a joint approach to specific long-term conditions – DELIVERED

- This approach covered issues such as heart disease, respiratory disease, cancer and diabetes in adults and to improve child health. In 2024, we continued to build on support to help improve school food environments alongside the CSP commitment for Primary School Meals and free fruit. This included a new primary school intervention 'Food for Thought' that has been developed to help increase consumption of fruit and vegetables and was delivered in six schools.

People: Managing use of contractors

A contingent worker policy and process was introduced in 2024. This included recording use of contingency workers consistently across the public service. The new process required approval by the relevant Accountable Officer and, in some cases, the Chief Executive Officer, in order to ensure that only essential and technical consultancy services were engaged. This was part of the Council of Ministers' efforts to curb the growth of the public service and right-size back office functions such as the Cabinet Office.

The resulting reductions in the use of consultancy during 2024 will be announced in the usual biannual publication release (P.59/2019).

People: Managing vacancies

Monthly reports were produced on staff vacancies in each department. In this period, an external recruitment freeze was introduced for non-frontline and roles above Grade 11. The new process required approval by the relevant Accountable Officer and, in some cases, the Chief Executive Officer, in order to ensure that only essential roles were recruited for. This was part of the Council of Ministers' efforts to curb the growth of the public service and right-size back office functions such as the Cabinet Office.

Digital: Improving the reliability of front-line digital services

The 2024 Business Plan aimed to achieve a 10% reduction in the number of IT incidents (defined as an unplanned interruption to or quality reduction of an IT service). The final performance for 2024 resulted in a 9.78% reduction, which can be attributed to rigours and improved processes.

Digital: Prioritising projects and programmes for delivery

By September 2024, a prioritised portfolio of digital initiatives and projects was achieved. This followed a process to rank projects against strategic importance working with each Department and is regularly reviewed.

Digital: Simplifying digital systems

The 2024 Business Plan included a target to reduce risks to the provision of digital services by upgrading or enhancing 10 of the highest risk applications. By end of 2024, a total of 13 business applications had either been through major upgrades or enhancements. The discovery work, scheduled to begin as part of the remediation programme in 2025, will identify further applications requiring remediation.

Service Performance

Summary of Service Performance Measures

Category	Count	Meaning
Green	6	Met or exceeded target
Amber	1	Within 5% of missed target
Red	1	More than 5% below target

Full details of all of the department's Service Performance Measures for the year can be found at Annual Service Performance Measures 2024 Cabinet Office.pdf

Notable measures in 2024 were:

Green (Met or exceeded target)

Value for money

The Cabinet Office's Head of Expenditure delivered the £2.9M savings required of it by year end.

Staff turnover

The 2024 Business Plan included a measurement to provide staff turnover percentage quarterly on a rolling 12-month basis. This would show the breakdown between Voluntary, Involuntary, Compulsory Redundancy and Retirement. There was an expectation of no more than 6% being Voluntary turnover, which is linked to staff retention.

This was delivered on 31 December 2024 with the actual rate for the year being 5.2%. Data is published on a quarterly basis in Public Sector Staffing Statistics.

Amber (Within 5% of missed target)

Customer feedback
Colleague satisfaction with People Hub 76.9 % vs target 80%.

Whilst the number is under target, People Services is constantly reviewing its feedback and updating operating procedures based on feedback received. Until the latter part of 2024, feedback was based on telephone calls only. To ensure more balanced feedback being received, People Services began to include feedback on the 'Ask HR' surveys which gathers internal feedback from colleagues who have used the online services.

We continue to review and act on feedback obtained in order that we can gain direct insights into customer experience, expectations and the areas we need to make improvements. Overall this will contribute towards providing a better customer experience.

Red (More than 5% below target)

IT incident resolution

Service Level	Resolution Time	Resolution Target	Resolution Actual
Priority 1 / Major incidents	2 hours (24/7)	90%	46%
Priority 2	8 hours (24/7)	95%	63%
Priority 3	3 business days (business hours)	98%	71%
Priority 4	5 business days (business hours)	99%	90%

Due to the high volume and complexity of incidents during 2024, the resolution targets were not achieved. The launch of the IT infrastructure improvement programme in 2025 will focus on removing, upgrading or enhancing the highest risk IT applications, as well as supporting legacy IT infrastructure, including databases. This will, in time, lead to reduced numbers of incidents.

Financial Performance

The movement between the 2024 government plan and the final approved budget mainly relates to the First Step Housing Scheme within Housing Environment Placemaking.

The overspend position of £3.2 million in 2024 includes depreciation costs of £4.8 million of which are accounting adjustments and not actual spend. Therefore the actual outturn position of the Cabinet Office is an underspend of £1.6 million.

The overall net underspend position relates to the following areas:

Digital Services
Excluding depreciation, the underspend position of £1.491m was due to the recruitment freeze, which resulted in staffing vacancies.

Strategic Policy, Planning and Performance (SPPP)
Net underspend position of £1.7m is made up of:

- £1.9m savings in staff costs due to vacancies and recruitment delays.
- £0.1m overachievement of income with the Care Commission, which was largely driven by a higher than anticipated number of new provider registrations, which could not have been fully predicted at the start of the financial year.
- £0.3m overspend in other operating expenditure mainly in relation to consultancy spend.

Communications
Overspend position of £0.2m relates to redundancy payments approved in 2024 as the department went through a right sizing exercise to support the annual savings plan.

People Services
Overspend position of £1.2m relates to overspends in non-staff expenditure in relation to significant uplifts in licensing costs for internal people systems ResourceLink and Success Factors whilst opportunities to fully migrate the two systems are explored, and a debtor's provision within key worker accommodation.

Service Analysis

Cabinet Office		2024 Estimate per Government Plan	Final Approved Budget[1]	2024 Outturn			Difference from Final Approved Budget
Actuals 2023		Net Revenue Expenditure	Net Revenue Expenditure	Income	Expenditure	Net Outturn	
£'000		£'000	£'000	£'000	£'000	£'000	£'000
4,001	CEO & Ministerial Office	3,203	3,382	-	3,487	3,487	(105)
34,613	Modernisation & Digital	38,271	39,837	1,476	39,799	38,323	1,514
12,586	People and Corporate Services	12,946	14,269	5,134	20,631	15,497	(1,228)
2,692	Communications	2,529	2,734	-	2,970	2,970	(236)
3,544	Arm's Length Functions	4,519	4,631	714	4,662	3,948	683
1,385	Delivery and Governance Unit	880	1,584	-	1,328	1,328	256
4,152	Public Health	7,374	6,974	32	6,189	6,157	817
3,089	Public Policy	3,516	3,545	-	3,911	3,911	(366)
1,169	Statistics and Analytics	1,951	1,950	5	1,737	1,732	218
1,949	Housing Environment Placemaking	2,079	12,114	4	12,087	12,083	31
69,180	Total	77,268	91,020	7,365	96,801	89,436	1,584

[1] The Final Approved Budget represents the fully adjusted budget, incorporating all transfers, reserve allocations, and carry-forwards from the initial estimates outlined in the Government Plan. This definition applies consistently across all tables in the Departmental Reports.

Statement of Comprehensive Net Expenditure

Actuals	Cabinet Office	Estimate per Government Plan	Final Approved Budget	Outturn	Difference from Final Approved Budget
2023 £'000		**2024** £'000	**2024** £'000	**2024** £'000	**2024** £'000
	Revenue				
-	Levied by the States of Jersey	-	-	-	-
3,679	Earned through operations	5,120	5,196	7,365	2,169
3,679	**Total Revenue**	**5,120**	**5,196**	**7,365**	**2,169**
	Expenditure				
69	Social Benefit Payments	-	-	-	-
39,077	Staff Costs	51,144	53,269	46,238	7,031
32,688	Other Operating Expenses	30,755	32,462	39,319	(6,857)
1,025	Grants and subsidies payments	489	10,486	10,826	(340)
-	Impairments	-	-	419	(419)
-	Finance costs	-	-	-	-
72,859	**Total expenditure**	**82,388**	**96,217**	**96,801**	**584**
69,180	**Net revenue expenditure**	**77,268**	**91,021**	**89,436**	**1,585**
6,443	Depreciation and amortisation	1,891	1,891	6,659	(4,768)
75,623	**Net revenue expenditure after depreciation**	**79,159**	**92,912**	**96,095**	**(3,183)**

Children, Young People, Education and Skills (CYPES)

Keith Posner

Interim Chief Officer

Ministers:

- Minister for Education and Lifelong Learning
- Minister for Children and Families

Information on department purpose, context and structure can be found on gov.je: Children, Young People, Education and Skills Department

Delivery of key objectives

Early Years

Significant progress was made in 2024. The Minister established the Early Years sector as a focus in the Common Strategic Policy (CSP) and this was further supplemented by States Assembly approval for an incremental investment in the sector of almost £12m over the period 2025 – 2028. The Minister published a report to the Assembly in October setting out more detail on progress and plans: Early Years Plan r-168-2024.

In meeting the need to create more capacity in nursery and childcare spaces, a full project plan was developed with oversight and governance established. All pilots have specific scope, objectives and measurement. In new 'school-based' pilots Headteachers have the discretion, as is standard, to implement the pilots in a way that suits their school community and workforce, subject to existing regulatory standards.

We have instigated two phases of 'school-based' activities that are all extending or enhancing nursery and childcare provision. We currently have two schools offering places to children aged 2 to 3 years with targeted and/or additional needs. One school has used the existing capacity and resource within their nursery environment, and one has worked with a private provider to run a provision from an unused school classroom. Several other schools are enhancing their current nursery offer though offering wraparound provision through breakfast and after school clubs for early years children offering families more choice and flexibility.

Through the Best Start Jersey Partnership, a universal three-year development review for all children has been launched offering all families the opportunity to meet with a health visitor

and their child's teacher or key worker from nursery in joint reviews of their child's development and progress. This sits alongside the current healthy child programme from Family Nursing and Home Care (FNHC) of a one-year and two-year check, but this one is unique in that it integrates parent, health and education together with the child. 2024 also saw the launch of the Partnership's Early Childhood Participation Toolkit for engaging with and listening to babies and young children.

A workforce delivery group has committed to improve recruitment and retention. This collaborative approach is led by Skills Jersey and has sector representation, CYPES officers and Highlands College. A sector wide recruitment campaign took place in Q4 of 2024. This along with the second independent, annual providers survey provided valuable data to underpin other actions within the workforce strategy. Through the Best Start Partnership a comprehensive Continuous Professional Development (CPD) plan has been developed for the sector that will develop skills, knowledge, and expertise across the early childhood workforce. Engagement with the private sector has taken place to ensure the breadth of support has been enabled. This has included support from the Department for the Economy to support financial modelling in preparation for the funding of a universal 2-3 offer. NEF funding was agreed for a three-year period that has provided clarity and assurance from Government to inflate the funded hourly rate in line with RPI at the end of each year (December figures) for the following academic year.

Work has also begun on developing a coherent approach to early policy development for the period 2024-2027 in line with the CSP ambitions and wider early years priorities.

School Food

During 2024, building works were undertaken in 16 primary schools to ensure that they had the necessary infrastructure to enable delivery of nutritious hot school meals. As of December 2024 all Government of Jersey non-fee-charging primary schools were in receipt of hot school meals following a rigorous roll-out plan that saw Catering Assistants recruited, trained and onboarded within school settings to facilitate the service.

Ongoing assessment and adaptations have been made to the programme throughout the pilot phase and a formal evaluation is underway prior to a robust procurement process being undertaken to transition the service into business as usual. A free fruit pilot provision has also been facilitated within five schools and this pilot will be evaluated in 2025.

Lifelong Learning

During 2024 the duplication of training offerings have been removed with further options being trialled with students. A wider reaching trial also took place from September onwards and was promoted publicly to capture any unknown "not in employment, education, or training" (NEET) individuals (up to the age 25), this along with improved data sharing and data interrogation has reduced the 'unknown' destinations of young people.

The new re-engaged provision at Highlands continued to be offered. Jersey Youth Service stood up additional provision, tailored to those hardest to reach. A targeted communication highlighted these options to individuals who are NEET or at risk of being NEET in the future.

Young people engaged with the option that suited their needs and has resulted in an improvement in NEET figures.

Skills Jersey identified skills gaps and courses to address them by employing a multi-faceted approach. This included:

- Labour Market Analysis
- Employer Engagement
- Education and Training Provider Collaboration
- Community and Individual Input

Children's Service Improvement Plan

The improvement programme was refreshed and updated during 2024 after the new leadership team was appointed. The new improvement plan sets out a much more sustainable approach to Service reform and design. The three priorities set out in the reform programme (see table below) are built on a coherent analysis of need, with projections to forecast future demand. The programme has been scaled down to provide increased focus on the areas that are a priority for reform, and where critical change is needed; **Supporting Families** and practice improvement; providing **Loving Homes** for children and ensuring better **Care and Support** as corporate parents.

Supporting Families	Loving Homes	Care & Support
• Create a more joined-up approach to children's needs at earliest point (Early intervention through to statutory) • Develop Multi-Disciplinary Service, including targeted adolescent support for families to prevent need escalating • Strengthen the quality of practice through improved system wide oversight • Redesign workforce to ensure model of delivery able to provide good care and support for children across the system. • Develop and embed practice model. • Develop joined up reporting	• Increase foster homes for children. • Develop coherent needs analysis (sufficiency dataset) to inform creation of residential estate modelling with better economies of scale and sustainability. • Review residential estate workforce and redesign according to need. • Establish estate strategy and capital investment plan • Create sufficient homes for 16-19 yr olds to promote successful independence • Seek registration amendments	• Improve the quality of support and care to children in care and care leavers. • Redesign Corporate Parenting Board and build athematic approach to oversight of corporate parenting function. • Create subgroup structure which drives activity to improve corporate parenting. • Create Children In Care Council to ensure engagement of children in care and care leavers in system design and delivery. • Improve political and cross system accountability in corporate parenting.

Finance	**Technology**	**Commissioning**	**Quality Assurance**
Workforce	**Comms**	**Administration**	**Regulation**

There has been a service wide review and a zero-based budget exercise to ensure tighter grip on spend across the service. New policies and procedures have been put in place to ensure consistent application of financial spend. Work is underway to review all care packages and commissioned arrangements across the service to ensure value for money.

Previous Government funding of £3.5m was secured in 2022 to create a therapeutic home to provide better care for children with more complex needs, but the department struggled to realise this ambition due to challenges in creating a sustainable model, or being able to secure a suitable site, and this investment was returned to the Treasury in 2024 for prioritisation within the wider Government Capital Programme.

The investment has also supported the right sizing of some parts of the service including critical quality assurance activity, additional residential care workers and key posts across the service.

Extensive work has taken place to support a system review of the corporate parenting function. The corporate parenting board has been strengthened through renewed governance arrangements, the new board structure which supports a thematic approach to providing insight to key areas for children in care and care leavers. A new sub-group structure has been created across these four themes and each sub-group now has an action plan in place to respond to areas of development that are required to improve services for children in care and care leavers. A significant development includes the creation of a participation sub-group which is working to improve the involvement of children and young people. The Corporate Parenting Board oversees the delivery of this work, holding officers and partners to account, and delivering against their corporate parenting responsibilities.

Town Primary School Estate

The 2024-2027 Government Plan confirmed that the department will focus on the creation of a new town primary school. In 2024 the department engaged with key stakeholders including headteachers on the design of the school to incorporate all the key requirements. Further work was undertaken to highlight the need for a new school to be built. The former Gas Place site is due to be acquired in 2025 which will permit for the feasibility study works to be undertaken in more detail and progress to planning submissions.

During 2024 the La Passerelle Secondary School Scheme scope was drawn up based on the school requirements for pupil numbers and was approved by the school and Head of Inclusion. The scheme was also registered for pre-planning advice and the comments were incorporated into a full planning application which included bylaw applications also being submitted for both the school and Residential Lodge. The current La Passerelle Secondary provision at Greenfields site will relocate in Q4 2025 to the former La Sente Primary building on the Highlands Campus.

The Mont à l’Abbé Secondary School project purchased a field adjacent to the school to secure the site in 2024. The scope was determined to meet pupil number requirements and the accommodation schedule was approved. In 2025 a full planning application will be drawn up and submitted.

CAMHS* ADHD** / Autism Assessment

* Child and Adolescent Mental Health Services
** Attention deficit hyperactivity disorder

In the two years 2023 and 2024 the service received 1,393 referrals for diagnostic assessments, 802 for ADHD and 591 for Autism. It is positive that families and professionals, such as teachers, have increased awareness of ADHD and Autism, and greater recognition of features. This ensures adjustments can be made and needs met earlier. It does provide a challenge though in terms of service capacity to offer robust assessments and treatment support. This challenge has been seen by every service across the UK.

As a result, waiting times for Neurodevelopmental assessments increased from 38 weeks in 2023 to 55 weeks in 2024. The service has worked hard to add additional assessment capacity, training a number of CAMHS nurses to join medical staff to complete assessments. In 2024 we delivered 393 assessments.

We have also added an additional £400,000 Government Plan money in 2024 and 2025 to bring in private providers supporting the assessment pathway. We recognise the waiting time is not ideal but are working hard to bring this down. We also believe the waiting time in Jersey is much better than comparable services in the UK and elsewhere.

The other challenge is that for every child / young person diagnosed there is post treatment support required. For example, this may be medication in ADHD. The overall CAMHS caseload at the end of 2024 was 1934, with prescribing, reviews, and other support being a further challenge to staff capacity.

Finally, we also need to ensure that our support for children and young people who are neurodivergent is needs-led. We need to make adaptions to support at schools, home, and in the community - such as at clubs, and later at workplaces. Whilst assessments are important, we need to avoid being too medicalised and also ensure the service has capacity to promote understanding, education, training, and support organisational adaptions to meet neurodiverse needs. We have worked closely with school Special Needs Coordinators (SENCOs), social workers and CAMHS staff to ensure children and young people displaying Neurodivergent Features are identified and supported at the right time. This has been delivered through online and face to face presentations and ongoing update sessions.

Further initiatives in 2024 included:

Training additional CAMHS nurses to implement a nurse led ADHD staff team (assessments and reviews) and the launch of Neurofocus family monthly sessions the first one focusing on sensory struggles, we also delivered sessions on emotional dysregulation and ADHD medication.

We are piloting a new sleep clinic and have identified referral processes for those requiring support with sleet and diet and nutrition. We shall be working with paediatrics, Family Nursing and Homecare, The Children and Family Hub and Early Intervention services, to provide a clear pathway map for all of these areas.

We introduced weekly Multi-agency Neurodevelopmental Service meetings in January 2024, which includes representatives from Education, Children Service and CAMHS, this helps us to identify a clearer picture of children's individual needs and helps us to create a holistic support plan for the child at the right time so they receive support whilst on any waiting lists.

Terms and Conditions (T&Cs) of Education workforce groups

Teachers' T&Cs

The improvement of the T&Cs of school teachers was part of the settlement of the industrial action of 2023. An oversight group and multiple working groups were established comprising education unions, senior CYPES officers, school leaders and colleagues from People

Services. These groups met regularly throughout 2024 and developed a series of options to consider to improve and enhance teachers' T&Cs.

The groups prioritised the options into those requiring further investment and those which were cost neutral. Of those requiring further investment, options were prioritised to those which would have the greatest impact on reducing teacher workload and that would impact the whole workforce.

Whilst this proposal continues through the decision-making processes the groups will re-visit all cost neutral options and seek to implement changes to T&Cs in 2025.

School Leaders' T&Cs

As part of the agreed pay award with Headteachers and Deputy Headteachers for 2024, 2025 and 2026, it was agreed that a review of school leaders' terms and condition would commence, as these do not reflect the current responsibilities and accountabilities of school leaders. This is part of the CYPES directorate's undertaking of a comprehensive review of the school workforce, including specific and discrete reviews of Terms and Conditions (T&Cs) for school leaders, teachers, and a review of the teaching assistant framework. A formal work group comprising senior CYPES officers, NAHT school leaders and colleagues from People Services has met regularly to review all T&Cs for school leaders.

Teaching Assistant Framework (TAF)

Following a July 2023 survey of support staff, where the current framework was highlighted as being inadequate, CYPES initiated a comprehensive framework redesign to enhance job transparency, fairness, and career progression. The key changes include a rebranded pay group, new job standards, and structured career pathways.

This framework aims to improve staff retention and recruitment while ensuring greater role clarity across the sector.

Service Performance

Summary of Service Performance Measures

Category	Count	Meaning
Green	12	Met or exceeded target
Amber	0	Within 5% of missed target
Red	8	More than 5% below target

Full details of all of the department's Service Performance Measures for the year can be found on gov.je at 2024 CYPES Performance.pdf

Notable measures in 2024 were:

Green (Met or exceeded target)

- Average waiting time for CAMHS assessment (CAMHS generic)
- % re-referrals to Children's Social Care in 12 months
- % of pupils achieving an English and mathematics GCSE (or equivalent) – at grades 4 and above

Red (More than 5% below target)

- Average waiting time for CAMHS assessment (neurodevelopmental), weeks
- % children who have been looked after for 2.5 years or more and have been in the same placement for 2 years (long term placement stability)
- Average rate of exclusions from school

Children and Families

CAMHS

CAMHS received 1,145 referrals in 2024. Despite the continued high volume of referrals, initial assessments for non-urgent mental health referrals were completed on average within 31 days of referral in 2024, within our target of 36 days. Children with more urgent mental health needs continue to be seen quickly and are not included in this measure.

In 2024, CAMHS received 513 referrals for Neurodevelopmental assessments. This significant increase in demand meant that we did not meet the current target of completing neurodevelopmental assessments within 13 weeks; instead, the average waiting time was 55 weeks. Additional capacity to manage demand was created with a further £400,000 Government Plan funding given to commission private contractors to undertake additional diagnostic assessments.

In November 2024, the NHS benchmarking report was published that highlighted key statistics comparing Jersey CAMHS (2023 data) and NHS service submissions across the UK. Key findings revealed that Jersey has a similar rate of referrals to the UK average, but our mean waiting time from referral to first appointment is much lower with Jersey CAMHS completing initial assessment for routine referrals in 4 weeks of receipt of referral, and UK CAMHS having first appointment in 11 weeks. Jersey CAMHS is one of the quickest services to access across the UK. The referral acceptance rate is higher in Jersey at 90% (UK Mean 78%), and a greater range of our children and young people are able to access CAMHS. At the end of 2024 the CAMHS case load had risen to 1953 children / young people.

Children’s Social Care

The Children and Families Hub and the MASH have improved the response to referrals during the last 12 months. The service is now consistently responding to referrals within 24 hours. Several factors can lead to a delay, such as not being able to make contact with parents, or a need to commission the services of an interpreter to communicate with families when following up on referrals.

The service has improved its performance in respect of the rate of second or subsequent referrals to Children's Social Care. Jersey compares favourably with benchmarking data below both statistical neighbour's rate and the rate for England. Audit work continues to understand the detailed circumstances of the small number of children in this cohort who are subject to a second or subsequent referral to Children's Social Care.

The service has continued to focus attention on improving the timeliness with which child and family assessments are completed. This target remains a challenge due to increasing referral volumes because of changes in legislation during 2024. It is also important to note that the service consistently provides a prompt response to those situations deemed as urgent and requiring immediate consideration of safeguarding measures. Where assessments have exceeded 45 days, the majority are completed within the next 10 days.

The number of children currently subject to a repeat child protection plan is 35.2% against statistical neighbour benchmarking of 25.1% indicating a decline in performance. This has been an area of focus for the service during 2024. This included two audits of children in this cohort to understand why there has been an increase in children subject to repeat child protection plans and to strengthen practice in response.

Long term placement stability is measured by monitoring number of children who have been in care for 2.5 years or more and have been in the same placement for 2 years or more. This measure relates to a very small cohort of children. There have been significant challenges in respect of the availability of homes for children in this cohort which resulted in the decline in performance which has fallen below statistical neighbours. Practice is being strengthened with regular permanency planning meetings taking place. A key priority is the recruitment of foster carers to enable better matching for children and their carers to support placement stability from the outset.

The number of care leavers in education, employment or training reached a peak of 62% in August and September of 2024 but is generally in the range of 55 -60%. The end of year position is 52.3%. Performance has been impacted by new young people moving into this cohort. Further work is underway to support young people to move into Education, Employment and Training.

Children and Families Hub Service

The demand at the Children and Families Hub front door in 2024 was similar to last year with 4,257 contacts. At the end of December, the two community teams were undertaking individual early help work with 392 children and their families. Some progress was made over the year in reducing the waiting time for allocation of a worker, with the number of families waiting over 30 days reduced from 46 at end of Q1 to 29 at end of Q4. In 2025, there will be a focus to reduce this further to enable early help work to start as soon as a need is identified.

The percentage of children referred to Early Help by Children's Social Care who are allocated a lead worker was 92% in 2024. Only a small number did not transfer to an Early Help lead worker because needs increased, and a decision was made to continue Children's Social Care support before transfer or because the family declined early help support.

During 2024, the Service worked with partners to expand the courses offered to parents. More courses have been made available for parents/carers or children with neurodiversity, resulting in 438 parents completing a group course. To complement the group offer, the Service partnered with Guernsey to provide free access to Channel Island residents to the "In Our Place" courses for parents.

Jersey Youth Service

The Jersey Youth Service saw an increase in 10–16-year-olds attending sessions with the Youth Service. This rise has been achieved through the Youth Projects Expansion that has seen some an increase from part time to full time for some Youth Workers, the Discovery Programme for young people aged 16-25 who are not in employment, education, or training, Youth Arts and the Culture Club (formerly the multilingual project).

Since 2024, the Youth Service have engaged with young people from the following backgrounds through youth club sessions, trips, residentials, and community outreach (including street-based work): Portuguese, Romanian, French, Polish, Bulgarian, Zimbabwean, Nigerian, Caribbean, Filipino, Estonian, Russian, Thai, South African, Greek, Venezuelan, Spanish, Ukrainian, Indian, Kenyan, Pakistan.

Education

Early Years

2024 has seen a slight decrease in the percentage of children within our Government of Jersey non fee-paying schools achieving the expected level in all early Learning Goals at the end of the Early Years Foundation Stage (EYFS). This cohort of Reception children were those born at the height of the Covid pandemic in 2020 and were subject to the restrictions that came with it. We know through our research that children's global development was impacted due to the 'lockdown' conditions, which have then resulted in lower attainment this year across the 17 Early Learning Goals. Specifically, delays in Communication and Language have exacerbated children's capacity to achieve the expected level in their literacy competencies within the Early Learning Goals of word reading and writing. However, children's prime areas of learning have either remained the same or increased slightly which is the most important and time bound indicator for children of this age. This is due to the quality and focus of teaching and learning within the EYFS that has ensured children are equipped with the essential foundations for learning on which to build on as they move into key Stage One. A small number of non-fee paying schools have very high levels of children eligible for Jersey Premium and who are multilingual learners which has impacted on the overall percentage this year.

Jersey school reviews have highlighted effective practice across the EYFS in many schools and this will mean that as children move through their education, they will have had the firm foundations laid in the early years. Levels of well-being and involvement in children at the end of the EYFS remained high at 86% and 84% respectively but a slight decrease form 2023 which saw both at 90%. Characteristics of Effective Learning again are high but have also experienced a slight drop from 89% to 84% which does follow the same trajectory as this KPI and compounds the narrative that Covid has had a holistic impact on children in the early years.

We also know that though the work of the Early Years Inclusion Team (EYIT) that the number and complexity of children being referred into our service has increased. Although our team grew in 2024 to meet this demand, we are seeing more schools and settings to support them in positively responding to children's individual needs and behaviours.

GCSEs

2024 is the second year of 'normal' assessments since the changes brought in during and immediately after the COVID-19 pandemic. Whilst comparing 2024 data with that of 2023, we are in line with advice from the Department for Education (DfE) and Ofsted, not comparing like for like the results from these years to those achieved during and impacted by the changing assessment methodologies used during the pandemic. Instead, as in England, we are comparing our 2024 and 2023 data to 2019.

Results in 2024 reflect an overall positive trajectory for GCSE performance, most notably in the non-selective schools. 73.2% of GCSE students achieved a standard pass (grade 4) in English and mathematics, again slightly outperforming their counterparts in England. This compares to 69% in 2023 and is also higher than the 65% recorded in 2019, pre-Covid.

The average point score at Key Stage 5 was 34.9 in 2024 and is comparable to the previous year. This cohort entered level three study based on GCSE grades subject to transition processes after experiencing lockdown in Year 9. This resulted in the largest ever KS5 cohort across our Island schools. The total cohort for A levels in Jersey this year was larger than in 2023 or 2019, with a slightly broader range of pupils taking up places. This intake has quite naturally broadened the range of results achieved and impacted the average score, as it did in 2023.

School Improvement

2024 continued our delivery and publication of independently led formal reviews of schools under the Jersey Schools Review Framework (JSRF), with 8 Reviews of Government of Jersey Schools and 1 JSRF/inspection of an independent school published online. This completed the current cycle and so by the end of summer term 2024, all Government of Jersey schools now have a published JSRF report available to the public on the gov.je site. Between June 2024 and January 2025, a revised set of JSRF benchmark criteria have been agreed. This updated Framework has been developed incorporating research of our current JSRF outcomes, comparison with inspection systems used in other jurisdictions and involving consultation with all schools, teachers and unions. Five pilot Reviews of this updated framework took place between September 2024 – November 2024. Curriculum training linked to this new framework has been delivered to primary and secondary subject leaders of English, Maths, Art and Design, DT and Music, Languages, PSHE, PE, History and Geography and Science with a total of 268 teachers attending initial workshops. School leaders are starting to use the final draft of the updated framework for ongoing self-evaluation and improvement planning. The final version updated framework document will be published later in 2025, offering updated higher expectations with clear benchmarks outlining expected standards in Curriculum, Teaching & Learning, Behaviour, Attitudes & Attendance, Personal Development and Leadership & management.

We progressed the Languages Policy and strategy, supporting 31 school leads to meet the needs of the 27% of pupils who are multi-lingual learners (MLL) on Island (the proportion of MLL pupils has increased to 29% for academic year 24-25). The “Voice 21” project to support children to articulate ideas, develop understanding and engage with others through spoken language progressed, with courses, staff meetings and centre of excellence training to all mainstream GoJ schools, now impacting to support all mainstream teachers and key workers. Work directed by the Curriculum Council led to the development and publication of curriculum resources to support improvements for PSHE and RE, incorporating key inputs from young people in schools.

Inclusion

In May 2024, the Inclusion Charter was launched based on 7 principals defining a clear vision of inclusion on island within education. The Virtual School continued to develop ensuring that all children who are ‘looked after’ both on and off island have their own support worker and termly individual education plans. A highly successful recruitment plan was run which brought an additional 90+ Teaching assistants into education alongside a newly developed training opportunity linked to level two and three CACHE qualifications at Highlands. A Transition Officer post was created to support with transitions across phases and support those young people at risk of becoming not in education or employment (NEET).

Accurate data shows a slight increase in the number of exclusions across schools. The regular monitoring of this data is enabling the central team to support directly those schools which require additional support. The department is currently working to expand opportunities in specialist provisions and developing further training for staff across education. Additional resource provisions have been added to both Primary and Secondary level to broaden opportunities across the island. A focus on consistent attendance recording in line with the part time timetable policy has led to better data accuracy and improved our understanding of attendance in school, and therefore our ability to safeguard young people. The Educational Welfare team are now able to directly support both schools and young people with higher accuracy.

Skills Jersey

Skills 2024 saw the implementation of a full-service review and re-organisation of Skills Jersey in order to create a robust Skills System for the Island. Skills Jersey was streamlined and refocused to provide a fit for purpose skills service by simplifying the service’s offerings through its three main deliver arms; Careers Advice and Guidance, Skills Mentoring and the Skills Development and Intelligence Team.

Meanwhile core business duties continued in this year of change. Completion rates for the apprenticeship programme continued to match the consistent high standards of 2018-2023, with 94% of apprentices completing the programme in 2024.

Next Steps, a combined provisions initiative, utilised the mentoring team as a front door and safety net for young people to access a number of government departments and offerings in order to guide young people on their career or educational journey. Through one to one mentoring and guidance young people were given access to multiple departments and

professionals to ensure that young people identified as NEET (not in employment, education or training) were fully informed about their career options and could make steps towards a positive destination within education or employment. This led to a 5% rise to 87% in the number of students engaged in coaching and mentoring who achieve a positive destination.

A total of 973 Year 10 students completed their Trident work experience (2-week placement) to help develop soft employability skills, gain an insight into the world of work and make more informed decisions when considering their post 16 options. These opportunities were offered by 313 local businesses across many industries, allowing them to connect with young people and promote their business and industry to the future workforce. 799 year 11 students, and 386 adults received 1:1 careers guidance appointments.

Financial Performance

The Department ended the year underspent on its Department Expenditure Limit by £1.056 million.

Permission was obtained from the Minister for Treasury and Resources to use an underspend in the ringfenced Higher Education budget to fund significant operational pressures across the Education portfolio, and to apply savings due to delays in mobilising to the department's approved growth programmes to meet its savings targets.

The detailed budget variances show recurring demand, cost and price pressures against largely non-recurring underspends.

The 2024 savings target of £3.6m was covered by slippage in growth funding primarily in the Children and Families portfolio in 2024. However, the Children's Services Improvement Plan was ramping up throughout the year and was spending against the growth monies by the year end to improve services. This trajectory is set to continue and to put pressure on budgets in 2025.

In 2024 in the Education and Lifelong Learning portfolio budgets were impacted by growing numbers of children with complex special needs, resulting in a requirement for intensive individual support. The actions taken to respond to this need have placed financial pressure on mainstream schools, special schools and central Inclusion services. The growth in Inclusion need is in step with national and international trends and is predicted to continue and intensify.

Key overspends on non-staff budget lines included the use of £2.1m of the School Meals service operational budget to create and equip kitchens and dining areas across the school estate in 2024 whilst staffing up gradually to roll out the service in a planned way to all primary schools by December 2024.

The Education directorate also experienced over £1m of unbudgeted costs relating to changes in pay and terms and conditions in 2024 which were outside CYPES ability to influence or control. These will continue to impact schools in 2025 and beyond. Schools experienced around £1.2m of other non-pay overspends, mainly due to price increases above RPI in key inputs such as exam fees, utilities, contract cleaning, facilities and grounds maintenance.

Service Analysis

CYPES		2024 Estimate per Government Plan	Final Approved Budget	2024 Outturn			Difference from Final Approved Budget
Actuals 2023		Net Revenue Expenditure	Net Revenue Expenditure	Income	Expenditure	Net Outturn	
£'000		£'000	£'000	£'000	£'000	£'000	£'000
29,336	Children's Social Care & Safeguarding	34,118	30,214	61	30,389	30,328	(114)
130,133	Education	132,610	147,476	22,351	173,439	151,088	(3,612)
8,609	Integrated Services	11,118	10,806	67	9,829	9,762	1,044
10,731	Office of the Chief Officer	4,884	11,041	17	10,600	10,583	458
18,752	Skills and Student Finance	20,260	20,226	135	17,879	17,744	2,482
3,794	Young People	3,477	5,027	882	5,140	4,258	769
201,355	**Total**	**206,467**	**224,790**	**23,513**	**247,276**	**223,763**	**1,027**

Statement of Comprehensive Net Expenditure

Actuals	CYPES	Estimate per Government Plan	Final Approved Budget	Outturn	Difference from Final Approved Budget
2023 £'000		**2024** £'000	**2024** £'000	**2024** £'000	**2024** £'000
	Revenue				
-	Levied by the States of Jersey	-	-	-	-
22,069	Earned through operations	22,945	23,396	23,513	117
22,069	**Total Revenue**	**22,945**	**23,396**	**23,513**	**117**
	Expenditure				
17,343	Social Benefit Payments	17,460	20,812	19,010	1,802
155,563	Staff Costs	168,663	184,814	182,562	2,252
40,077	Other Operating Expenses	32,452	36,763	40,151	(3,388)
10,172	Grants and subsidies payments	10,827	5,797	5,687	110
265	Impairments	-	-	(136)	136
4	Finance costs	10	-	2	(2)
223,424	**Total expenditure**	**229,412**	**248,186**	**247,276**	**910**
201,355	**Net revenue expenditure**	**206,467**	**224,790**	**223,763**	**1,027**
112	Depreciation and amortisation	125	125	96	29
201,467	**Net revenue expenditure after depreciation**	**206,592**	**224,915**	**223,859**	**1,056**

Employment, Social Security and Housing (ESSH)

formerly Customer and Local Services (CLS)

Sophie Le Sueur

Chief Officer

Ministers:

- Minister for Social Security
- Minister for Housing
- Minister for Treasury and Resources
- Chief Minister

Information about our purpose, context and structure can be found on gov.je at Employment, Social Security and Housing

Customer and Local Services was renamed as Employment, Social Security and Housing in December 2024 without any change in remit.

Delivery of key objectives

We successfully delivered all the objectives in our 2024 Business Plan.

Common Strategic Policy (CSP) commitments and prior States Assembly decisions

During 2024 we implemented several new schemes to reduce barriers to access Primary Care services. We:

- Increased the financial subsidy for GP surgery visits by an additional £10 in June. Additionally, we implemented a reduction in patient fee from £12 to £10 for GP surgery visits for low-income households. We also implemented free GP surgery visits for local students from October onwards;
- Implemented a new ‘pathfinder’ scheme in July to provide free medical dressings, with a fuller scheme to be agreed and put in place in 2025. From August to October 2024, 640 patients have been supported and over 27,000 items dispensed; and
- Provided significant support to Public Health to implement vaccination services in GP surgeries and community pharmacies.

In line with the CSP commitment to move towards a living wage, the States Assembly approved changes to employment legislation to achieve a minimum wage target of two-thirds of the median wage in 2026. As a result, the minimum wage was increased to £13.00 an hour for 2025. An allocation of £10 million a year for 2025 and 2026 was also agreed to help employers improve productivity and skills as part of the transition towards a living wage. Additionally, we provided a one-off payment to just under 300 registered, employed, islanders with less than 5 years residency to support the transition towards a Living Wage.

We widened the support for families by implementing a new scheme for the parents of children with a serious health condition; in mid-December, the States Assembly approved a new scheme to support for the parents of babies requiring significant neonatal care.

In September, we successfully completed the full implementation of a scheme to provide free period products within the community. This followed an extensive pilot period where we liaised with multiple stakeholders and community groups to ensure we fully understood and catered for their needs. The final scheme covers over 100 public locations and 40 schools and youth settings.

Customer Services transition to Union Street

We were very proud to open the doors of the new Government of Jersey Customer Hub at its new home in Union Street in December. This brought a successful conclusion to long-standing plans to bring many Government departments together at a single location and has already attracted much positive feedback from our customers.

Transform

We continued to implement our major Transform programme to deliver a new, highly customer-centred benefit administration system and processes. During 2024 we fully defined our future service vision, leading to an open market competitive tendering exercise and subsequent vendor short-listing. Contract signing was completed with the preferred vendor in late March 2025.

Review Income Support eligibility and coverage

We completed a review of the Income Support policy guidelines which are now being considered by the Minister. We provided additional financial support to domestic abuse victims as well as continuing to proactively promote IS benefits to ensure support is available for vulnerable Islanders.

Service Performance

Full details of all the department's Service Performance Measures for the year, plus prior years, can be found on ESSH's statistics page

Summary of Service Performance Measures

Category	Count	Meaning
Green	6	Met or exceeded target
Amber	0	Within 5% of missed target
Red	0	More than 5% below target

We performed above target against all our service performance measures, improving our year end position compared to 2023 on all but one of the measures. Our ongoing focus on improving customer satisfaction and experience provided an invaluable foundation to achieve this result, which was even more notable given that the reporting period included the transition to the new Customer Hub at Union Street.

Measure - 2024	Target	Result
Customer satisfaction rated very satisfied or satisfied (%)	80%	91.3%
Customer effort (scored 1 to 5)	4.0 (80%)	4.6 (91.8%)
Calls answered (%)	95%	97.0%
Sustainability of permanent Job Starts > 6 months (%)	70%	74.7%
Income Support new claims set up within SLA (%)	95%	96.5%
Business Licensing – applications turned around within SLA (%)	90%	93.4%

Summary of service delivery measures

The table below summarises the highest value benefits we provided during the year.

Benefit	2024 value £M	Quantity	Measure	Time Period
Old Age Pensions	251.2	33,427	Claims	Number active at year end
Income Support	78.3	5,244		
Long-term Care	82.9	1,548		
Long-term Incapacity Allowance and Invalidity Benefit	32.0	4,981		
Pharmaceutical Benefit (cost of drugs and dispensing)	28.3	2.2 million	Items prescribed	In full year
Short Term Incapacity Allowance	19.4	525,000	Days paid	
Main HIF benefits and services provided through GP practices (including medical benefit, contracted and remote payments for GP and HCP consultations, Health Access Scheme, and various contracts with GP practices)	18.7	410,000	Consultations	

In addition, our Local Services team delivered:

- 47 micro-grants to fund Connect Me community projects which have enabled islanders to access physical activities, art and cultural events
- 22 completed actions under the Disability Strategy
- 6 successful Closer to Home events promoting 3rd sector and other community services which included focused groups for children in care / care leavers and at La Moye Prison to support release and pathways from custody
- Development and implementation of the Cancer Strategy and the multi-agency pathway in partnership with Macmillan Jersey to provide practical and emotional support for all newly diagnosed islanders
- Continued implementation of the Homelessness Strategy, including the development of a Vulnerable Women's Service, further development of the Housing Advice Service, widening of the Housing Gateway access criteria and improved pathways and multi-agency working, thus reducing the risk of street homelessness

The ESSH Local Services team setting up the 2024 Disability Strategy - Embrace Our Difference event

Financial Performance

The financial outturn for the department (excluding funds) is provided below.

The underspend arose from tax-funded benefits, after allowing for increased provisions for bad debt. This was partially offset as permission was obtained from the Minister for Treasury and Resources to repurpose some expenditure to fund additional grant payments.

Service Analysis

ESSH (formerly CLS)		2024 Estimate per Government Plan	Final Approved Budget	2024 Outturn			Difference from Final Approved Budget
Actuals 2023 £'000		Net Revenue Expenditure £'000	Net Revenue Expenditure £'000	Income £'000	Expenditure £'000	Net Outturn £'000	£'000
89,252	Customer Operations	98,834	99,403	9,473	103,653	94,180	5,223
4,520	Customer Services	4,997	5,389	1,731	7,506	5,775	(386)
2,885	Local Services	2,996	3,066	1,006	4,459	3,436	(370)
96,657	**Total**	**106,827**	**107,858**	**12,210**	**115,618**	**103,391**	**4,467**

Statement of Comprehensive Net Expenditure

Actuals	ESSH (formerly CLS)	Estimate per Government Plan	Final Approved Budget	Outturn	Difference from Final Approved Budget
2023 £'000		**2024** £'000	**2024** £'000	**2024** £'000	**2024** £'000
	Revenue				
-	Levied by the States of Jersey	-	-	-	-
11,112	Earned through operations	11,774	11,851	12,210	359
11,112	**Total Revenue**	**11,774**	**11,851**	**12,210**	**359**
	Expenditure				
80,057	Social Benefit Payments	92,092	91,890	85,311	6,579
17,527	Staff Costs	15,723	18,212	17,465	747
4,665	Other Operating Expenses	5,489	4,643	4,626	17
5,138	Grants and subsidies payments	5,297	4,964	6,433	(1,469)
382	Impairments		-	1,765	(1,765)
-	Finance costs		-	1	(1)
107,769	**Total expenditure**	**118,601**	**119,709**	**115,601**	**4,108**
96,657	**Net revenue expenditure**	**106,827**	**107,858**	**103,391**	**4,467**
5	Depreciation and amortisation	4	4	17	(13)
96,662	**Net revenue expenditure after depreciation**	**106,831**	**107,862**	**103,408**	**4,454**

Economy

Richard Corrigan

Chief Officer

Ministers:

- Minister for Sustainable Economic Development
- Minister for External Relations

Information on department purpose, context and structure can be found on gov.je
Department for the Economy

Delivery of key objectives

The key objectives for 2024 were those set out as priorities by the ministerial leads: the Minister for Sustainable Economic Development and the Minister for External Relations and Financial Services.

Maintaining and enhancing Jersey's position as a leading and well-respected international Finance Centre

The highlight of 2024 was the publication of Jersey's Fifth Round Mutual Evaluation Report by The Committee of Experts on the Evaluation of Anti-Money Laundering Measures and the Financing of Terrorism (MONEYVAL).

The publication concluded several years' worth of work, demonstrating Jersey's commitment to anti-money laundering and the production of counter-terrorist financing measures.

Aligned to this, legislation was adopted by the States Assembly in September 2024 in relation to transparency. This followed work undertaken in relation to developing beneficial ownership legislation to enable access to beneficial ownership information for financial services businesses that are obliged to conduct customer due diligence.

Work continued to enhance Jersey's product offering, with consultations published seeking views on amendments to the Companies (Jersey) Law 1991 and the Trusts (Jersey) Law 1984 – two fundamental pieces of legislation underpinning our financial and professional services sector. Additionally, the States Assembly adopted an amendment to the Limited Partnerships (Jersey) Law 1994 in December 2024.

The development of a consumer credit regime for Jersey continued throughout 2024, taking on board significant levels of feedback received by the earlier consultation and direct engagement with affected parties. A further consultation was published in November 2024, seeking views to enable the finalisation of the primary law, to be lodged in early 2025.

The Directorate worked closely with the Jersey Financial Services Commission and notably the funds sector to develop guidance on the tokenisation of real world assets, which was published in the summer of 2024. The guidance has been well-received internationally.

Following consultation in early 2024, we launched the Sustainable Finance Action Plan in November 2024, setting out the pathway to building capabilities within the financial and professional services sector within Jersey over the course of the next two to three years.

Enabling businesses and strengthen Jersey's international reputation

In early 2024 the department published a response to the "Barriers to Business" report carried out by Jersey Business on the commission of the Minister for Sustainable Economic Development.

The report contains a response to each of the summary recommendations in the original report, setting out what we have done, what we plan to do, and what we are not doing. In total there were 38 actions, split between short-, medium- and long-term deliverables and aligned with the Future Economy Programme. To date, 60% of the actions have been delivered or are well under way.

The Directorate worked closely with Jersey's providers of telecoms networks and services, the Jersey Competition Regulatory Authority, United Kingdom stakeholders including the National Cyber Security and with the Governments of Guernsey and Isle of Man to produce **Jersey's Telecoms Security legislation.**

Agreed by States Assembly in September 2024, the legislation, once fully implemented, will help maintain the security and resilience of the connectivity on which Jersey's economy and all Islanders depend. The Directorate began our work to implement Jersey's Telecoms Security legislation as soon as States Assembly gave their agreement – seeking the input and advice of stakeholders from Jersey, the Crown Dependencies and the UK.

The Directorate took further **steps to modernise Jersey's intellectual property regime** including the preparation and publication for consultation of draft legislative proposals for trademarks. The States Assembly approved amendments to the patent and design legislation with the view to seeking extension of several strategically important international Intellectual Property Treaties. These actions seek to enhance opportunities for business and work towards facilitating Jersey's participation in future international trade agreements.

The Directorate continues to develop the **Rural and Marine Support Schemes** to enhance resilience and productivity of the sectors and deploy extra funding, as approved by the States Assembly in November 2023. In 2024 the Directorate supported over 130 enterprises in these sectors, with a range of interventions designed to deliver improvements in social,

environmental and economic outcomes. The Directorate also deployed the first round of investment from the recapitalised agricultural loans fund.

Through a competitive Jersey-only tender, **Government selected a new ferry operator**, DFDS, to operate our ferry services from March 2025. DFDS was selected on the strength of their proposals around fleet investment, customer service, environmental commitments and the strategic vision for Jersey. DFDS will provide passenger and freight services on both the northern (UK) and southern (France) routes. The decision to appoint a new operator was taken to best support the development of Jersey's supply chain, businesses, visitor economy and communities. As part of the contractual arrangements with DFDS, Government has introduced a new flat freight rate card to increase competition in the freight logistics market and encourage new entrants, ultimately so that freight and retail customers benefit from better service and competitive prices.

Transition to a living wage for Islanders

In 2024, the Common Strategic Policy committed to transitioning to **a new "living wage"** by 2026, in line with a previous States Assembly decision.

The first stages of this were implemented by decision of the Minister for Social Security in 2024, with the **minimum wage increasing to £13 p/h from the 01 April 2025**. As part of this work, the benefits of the policy as well as the impacts were determined by the Economics Unit. A further rise will be expected in 2026 to bring the minimum wage to the current two thirds level of median wage.

As part of the transition, Ministers also decided that the impact of these increases in addition to other recent increases may put too much pressure on local businesses. As such, a **£20m package was agreed to promote productivity in the Island and protect competitiveness of exports**.

This package was developed over 2024 and will be launched early in 2025 to ease the negative impacts of the wage rises.

Deliver a plan to revitalise Town

In line with actions outlined in the Retail Roadmap and Ministerial priorities, an **inward investment proposition for retail** was developed to support outbound promotion of Jersey to retailers.

Following the identification of key stakeholders, a series of meetings were held along with further follow ups and on-Island stakeholder liaison. These actions further informed the development of 2025 objectives.

The Power of Sport

Following the review of sport in 2023, the Directorate worked collaboratively with colleagues across the Government and Jersey Sport to complete the actionable recommendations.

A ministerial group for sport and physical activity was established in 2024 and there has been a **realignment of funding and delivery of sport** and **a review of safeguarding** in the sector.

Jersey Sport were commissioned to deliver **a pilot performance sport programme**. Twenty-three athletes were granted funding totalling £103,500 to support them to thrive and compete both nationally and internationally.

Continue to strengthen and develop the Island's cyber security

The Directorate continued to **strengthen and develop the Island's cyber security**, working to move the status of the Jersey Cyber Security Centre (JCSC) to that of a statutory organisation, and working on the final **development of cyber security legislation** ready for lodging in Q3 2025.

The JCSC reached planned operational readiness in January 2024 and supported Islanders and organisations with 45 cyber security incidents across the year.

The JCSC also worked closely with the Digital Services Directorate, the Emergency Planning team, and local and international partners to improve risk management, build cyber resilience, and improve awareness, running 34 public events and incident response exercises, and reaching over 3,000 Islanders.

The JCSC continued to enhance organisational capability and maturity, achieving Trusted Introducer accreditation and working towards full participation in the international community through membership of the Forum of Incident Response and Security Teams (FIRST) in 2025.

Service Performance

Summary of Service Performance Measures

Category	Count	Meaning
Green	12	Met or exceeded target
Amber	0	Within 5% of missed target
Red	1	More than 5% below target

Full details of all of the department's Service Performance Measures for the year can be found on gov.je at Economy Service Performance Measures 2024

Notable measures in 2024 were:

Green (Met or exceeded target)

Jersey Business Net Promoter Score (Target 50; Actual 78)

An excellent Net Promoter Score (NPS) score reflects the clients feedback on the hands-on business services Jersey Business deliver via their business information service, 1:1 advisory support, industry support, website and events.

Number of residents/organisations engaged directly by Jersey Cyber Security Centre (JCSC) (Target 1,589; Actual 7,257)

Increased engagement reflects the building of close collaboration with industry, Government and other public bodies, as well as the very positive reception of the proposed Cyber Security (Jersey) Law. These have driven record engagement with JCSC's services, events and social media communications, which is expected to continue into 2025.

Red (More than 5% below target)

Optimise/ increase visitor numbers (measured by an exit survey) (Target at least 600,000; Actual 567,750)

In 2024, the Island welcomed 40,000 more visitors than in 2023, an increase of 8%, so this is a positive sign in the ongoing recovery. The challenging economic climate will have been a key factor in visitor numbers. During 2025 we envisage that Bergerac will help to drive awareness and visitors to Jersey, and additional funding to Visit Jersey Limited as part of Better Business Support Package will help to boost destination marketing activity. Similarly, Ports of Jersey will support the development of new routes, increasing our airline capacity, with flights to and from Paris for example.

Financial Performance

The financial outturn for the department is provided below.

The movement between the 2024 government plan and the final approved budget relates to additional monies awarded for the ferry contingency costs incurred in 2024 during the new ferry contract tendering process and carry forwards from major operations in prior year.

The underspend position in 2024 relates to:

- Staff underspends across Sustainable Economic Development and Financial Services in respect of vacancies, with large underspends within Financial Intelligence Unit and Financial Crime.
- Overspends in Non-staff expenditure in relation to the ferry contingency costs, the department reduced spend against several priorities to support the contingency costs.

Service Analysis

Actuals 2023 £'000	Economy	2024 Estimate per Government Plan Net Revenue Expenditure £'000	Final Approved Budget Net Revenue Expenditure £'000	2024 Outturn Income £'000	2024 Outturn Expenditure £'000	2024 Outturn Net Outturn £'000	Difference from Final Approved Budget £'000
1,728	Economics	1,828	1,897	-	1,686	1,686	211
445	Future Economy	503	534	-	373	373	161
28,792	Local and Digital Economy	34,448	32,484	16	32,364	32,348	136
3,006	Management & Governance	40	5,495	424	6,417	5,993	(498)
8	Intellectual Property	300	270	-	185	185	85
1,216	Financial Crime	1,232	1,309	14	956	942	367
6,575	Financial Services	7,493	7,401	43	7,566	7,523	(122)
1,774	Financial Intelligence Unit	2,490	2,549	-	2,508	2,508	41
976	Cyber Security	-	998	17	1,140	1,123	(125)
44,520	**Total**	**48,334**	**52,937**	**514**	**53,195**	**52,681**	**256**

Statement of Comprehensive Net Expenditure

Actuals 2023 £'000	Economy	Estimate per Government Plan 2024 £'000	Final Approved Budget 2024 £'000	Outturn 2024 £'000	Difference from Final Approved Budget 2024 £'000
	Revenue				
-	Levied by the States of Jersey	-	-	-	-
60	Earned through operations	-	-	514	514
60	**Total Revenue**	**-**	**-**	**514**	**514**
	Expenditure				
-	Social Benefit Payments	-	-	38	(38)
6,471	Staff Costs	9,186	9,829	8,493	1,336
6,086	Other Operating Expenses	4,038	9,526	9,216	310
32,023	Grants and subsidies payments	35,110	33,582	35,422	(1,840)
-	Impairments	-	-	26	(26)
-	Finance costs	-	-	-	-
44,580	**Total expenditure**	**48,334**	**52,937**	**53,195**	**(258)**
44,520	**Net revenue expenditure**	**48,334**	**52,937**	**52,681**	**256**
-	Depreciation and amortisation	-	-	-	-
44,520	**Net revenue expenditure after depreciation**	**48,334**	**52,937**	**52,681**	**256**

External Relations

Kate Nutt

Chief Officer

Ministers:

- Chief Minister
- Minister for External Relations
- Minister for International Development
- Minister for Treasury and Resources

Information on department purpose, context and structure can be found on gov.je
External Relations (gov.je)

Delivery of key objectives

Council of Ministers agreement to, and delivery of, the Common Policy for External Relations

The Common Policy for External Relations (CPER) sets out, in high level terms, the aims and objectives of each Council of Ministers for their term of office in respect of Jersey's international relations.

Following the appointment of the Chief Minister and Council of Ministers in January, the CPER was reviewed, updated with minor factual revisions, and approved by the Council of Ministers in July.

External Relations activity in 2024 has included proactive and extensive programme of engagement with UK, EU, and global stakeholders. This work has spanned a wide range of policy portfolios, as outlined in the departmental business plan and cross-departmental strategies

UK Engagement

Comprehensive analysis of UK political manifestos, enabling GoJ to identify areas of opportunity and potential risk from an incoming UK Government

Ahead of the UK general election, extensive preparation ensured Jersey's interests were effectively positioned. A detailed analysis of political manifestos identified opportunities and risks, supported by a broad mapping exercise in collaboration with policy colleagues. Findings were presented to the Council of Ministers, with External Relations leading discussions.

Efforts also focused on identifying potential ministerial appointees and executing a targeted engagement strategy. This proactive approach enabled swift post-election meetings with key figures, including Ministers Nick Thomas-Symonds (Cabinet Office) and Stephen Doughty (FCDO). A pre-emptive letter-writing campaign further ensured timely outreach to incoming UK Ministers, strengthening early engagement with the new administration.

Extensive programme of inbound and outbound visits, hosting of events and attendance at key fora, demonstrating high levels of access and visibility with a new UK Government, UK Ministers and Parliamentarians, relevant Committees and key departments in Whitehall

Examples of engagement by the UK Affairs Team (UKAT) include:

- **Ministerial Engagement at UK Political Party Conferences**
- **Participation in British-Irish Council Events:** Ministers represented Jersey at the two annual British-Irish Council Summits, one of which facilitated a Chief Minister's meeting with the UK Prime Minister.
- **Liberation Day Reception**: In partnership with Guernsey, External Relations hosted the first Liberation Day reception at Speaker's House in the House of Commons, facilitating engagement between Jersey Ministers, UK Parliamentarians, officials and the diplomatic community.
- **Engagement with UK Parliamentary Committees**
- **Re-establishment of the Channel Islands All-Party Parliamentary Group (APPG)**: Despite challenges posed by changes to Parliamentary rules, External Relations and Guernsey successfully re-established the APPG with a Labour Chair and 27 members, with both governments jointly serving as its Secretariat.

Government of Jersey departments engaged in delivery of the CPER, with evidence of policy objectives being supported and informed by international engagement

External Relations and the Department for the Economy continue to work together on addressing financial crime while safeguarding Jersey's competitiveness and constitutional interests. External Relations also engages with Marine Resources to ensure proper implementation of post-Brexit fisheries provisions under the UK-EU Trade and Cooperation Agreement (TCA) and maintain strong relationships with UK counterparts.

Cross-government preparation for UK-EU 'reset' and 2026 TCA review initiated

Following the 2024 UK general election, the Minister for External Relations met with Minister Thomas-Symonds, the UK lead on the TCA, to help shape Jersey's approach to the 2026 review and the broader UK-EU relationship reset. The first in a series of meetings with the UK Cabinet Office on the TCA reset has taken place, with plans for ongoing and regular engagement.

Accession to UK-negotiated trade deals, with associated programmes of domestic reform in key areas to assure compliance (alongside the Economy team on areas such as Intellectual Property), with mutually agreed timetable for services inclusion

In 2024, Jersey joined the UK in acceding to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP), initially limited to goods trade. Efforts are underway to update domestic processes, such as the intellectual property regime, to enable full participation. These reforms also support compliance with future UK trade deals, including ongoing negotiations with key markets like the Gulf States and Switzerland, where Jersey remains actively engaged.

Programme of engagement with UK Government departments to raise and resolve export barriers as identified by Jersey businesses

In conjunction with colleagues in the JCIS and Environment teams, External Relations works closely with UK departments to resolve export barriers affecting Jersey businesses, particularly in agriculture and fisheries. Engagement with DEFRA and HMRC has focused on addressing trade frictions by product type and market, often facilitating direct discussions with UK embassy officials to navigate local trade barriers. Despite progress, challenges remain as customs regulations evolve. External Relations will continue working with DEFRA on solutions within the 2025 UK-EU reset and with HMRC to align customs policies with the new UK Border Target Operating Model and within the UK-Crown Dependencies Customs Union.

Engagement with four UK trade events to expand stakeholder networks and ability to lobby and influence in respect of Jersey's reputation and economy

In 2024, External Relations engaged in key commercial and policy events to enhance Jersey's trade presence.

Commercial Engagement: Engagement at embassy events in key markets, including Japan, the USA, and the UAE helped build government to government trade relationships.

Trade Policy Engagement: Jersey's sector priorities were promoted at major UK trade policy events, including Chatham House, TheCityUK, and the Global Trade Review. UK stakeholders have encouraged deeper engagement to influence the new UK government's trade approach.

France

Deliver commitments in our regional Partnership Agreements, including Annual regional summits

In 2024, the Annual Political Summit with Ille et Vilaine and Brittany was held in Jersey, strengthening cooperation between the regions.

Annual summit with Ille-et-Vilaine: Discussions covered continued co-funding of overseas aid with Guernsey alongside the departmental council of Ille et Vilaine, expanding sports

links, diversifying cultural collaborations, and sustaining the ID card pilot scheme for school children.

Annual Summit with Brittany: Key topics included renewable energy, maritime cooperation, and transport links. Jersey presented its Offshore Wind project as well as Marine Spatial Plan and explored integration of the Channel Islands into French energy policy. A new Green Corridor MoU with St Malo was signed to enhance sustainable maritime connectivity. Furthermore, youth mobility initiatives advanced, including an MoU between Rennes Business School and Jersey's Education Department. The Bureau des Iles Anglo-Normandes also launched their new "hot desk" in St Malo in September, which will support enhanced engagement in the region.

Annual Summit with La Manche and Normandy

Held in October at Mont Saint-Michel, the summit covered key strategic areas:

- **Energy & Marine Spatial Planning**: Discussions on Jersey's MSP, offshore wind, and landing issues in Granville and Diélette.
- **Economic Cooperation**: Manche Iles Express ferry links secured for 2025 with Jersey and Guernsey's financial support. Strengthened agricultural exchanges.
- **Cultural Collaboration**: Plans for the 2027 Millennium of William the Conqueror and the 80th Anniversary of Liberation in 2025, focusing on youth engagement.
- **Immigration and Emergency Planning**: Agreement on a nuclear emergency response SLA, which was signed in November. Updates on EES/ETIAS border controls, with ongoing discussions on school group travel without passports.

Undertake regular political meetings with national and regional stakeholders through engagement in France, Jersey, and London

Regular engagement with the French Embassy in London continued throughout 2024, including both official and Ministerial-level meetings.

Inbound engagement highlights included a visit to the Island by the French Ambassador (the first since Brexit) and a visit from an influential group of Franco-British Young Leaders (FBYL) selected by the French Foreign Ministry and FCDO. French diplomats provided very positive feedback about the Ambassador's visit and stressed the importance of these visits in building links with France. We expect to harness the FBYL visit to form a longer-term partnership agreement with the Franco-British Council starting in 2025.

In Paris, the Minister for External Relations met with the French Minister for Europe, reinforcing high-level diplomatic ties. Jersey also established a direct and regular dialogue with the Quai d'Orsay (and through diplomatic representatives in the regions). Additionally, strong connections were developed within the British Embassy's diplomatic network, including with representatives from the UK Devolved Administrations.

The annual summits with Normandy and Brittany were key milestones in regional cooperation, fostering dialogue on shared objectives and addressing critical issues. These summits have proven instrumental in resolving regional challenges, reinforcing diplomatic ties, and advancing political engagement.

Lead the cross-government France Working Group to ensure joined-up delivery on French engagement, with the aim of building awareness and understanding of the island's wide relationship with France

The European Relations team chaired regular France working groups throughout 2024, providing valuable collaboration and intelligence across government and key stakeholders. The group will be refreshed in 2025 to renew its purpose and focus.

Continue to utilise the Jersey 'hot desk' at the British Embassy in Paris on a regular basis and expand our network there, including organising Ministerial visits, officer level engagement, and events such as political level receptions or cultural initiatives

The hot desk is a valuable asset in support of Jersey's engagement with national-level stakeholders in France. The focus for 2024 was establishing our presence, increasing our visibility, and growing our network. In 2025, we will hold our first event at the British Embassy and look to grow our national-level networks outside of the Quai d'Orsay and the Embassy.

Support Government of Jersey departments in the development of the communications strategy for an offshore wind farm and in communicating external messaging around the Marine Spatial Plan, in support of climate change, energy resilience and cost of living objectives

The European Relations team played an active role in advancing broader government priorities. This included leading the intergovernmental engagement strand of the Offshore Wind (OSW) project group, working closely with Marine Resources and External Relations colleagues to prepare for Marine Spatial Planning (MSP) and fishing-related announcements, and collaborating with the Economy Department to support the Future Economy Programme.

Europe and European Relations

Deliver a wide-ranging programme of inbound and outbound visits with key stakeholders, including political and official-level engagement following political changes (European Parliament and national elections)

Inbound Engagement: The European Relations team facilitated high-profile visits from the Dutch, Italian, Swiss, and French Ambassadors. A standout success was the Franco-British Young Leaders cohort visit, which led to tangible outcomes, including a longer-term partnership and two university research projects on Island in partnership with the Economy department and the States Greffe.

Outbound Engagement: Regular visits to the Paris hot desk have reinforced our presence and visibility within the French national government and diplomatic network. Ministerial engagement remained a priority, with a successful meeting with the French Europe Minister. Looking ahead, further visits are planned, including engagement in Portugal and with European stakeholders beyond our established London, EU institutions, and French bases - for example, with the Belgian region of Flanders.

The Channel Islands Brussels Office (CIBO) supported nine outbound visits to Brussels in 2024, facilitating engagement across key policy areas, including financial services (with a

focus on sustainable finance), financial crime, data protection, the digital economy (including AI), taxation, energy, the sustainable economy, and minority language regeneration. Relations were strengthened with the European Commission in priority areas such as financial services, taxation, digital and AI, fisheries, and data protection by official as well as Ministerial engagement. Engagement also expanded with Permanent Representations, European Parliament Committees, the Committee of the Regions, and regional representations, including those of the Basque Country and Puglia. Additionally, CIBO helped coordinate two inbound visits from European Union officials to Jersey in 2024, focusing on fisheries and data protection.

With GoJ colleagues, develop and deliver areas for collaboration, for example on trade, education, maritime cooperation, culture, arts and heritage, and use our networks and access to help resolve any challenges or barriers to cooperation

In 2024, collaboration across government teams strengthened international engagement, particularly in fisheries, marine resources, and the France Working Group. Partnerships with the Franco-British Council and cultural organisations also grew, supported by the new joint ER-Economy officer. In 2025, efforts will focus on formalising these relationships through agreements and long-term partnerships. Furthermore, Government-led visits to Brussels advanced cooperation in sustainable development and offshore wind while opening opportunities for Jersey to join European networks in maritime, culture, arts, and heritage.

Leverage the diplomatic network in London to raise Jersey's profile and to access political representatives and officials in capitals

Regular engagement with the London diplomatic network strengthened connections with Heads of Missions, diplomatic representatives, and UK stakeholders.

Work with the financial services and tax teams to deliver effective engagement and lobbying in Brussels and EU capitals on key policy areas of Financial Services / tax / Anti Money Laundering and to promote Jersey's 'good neighbour' reputation e.g. ahead of the establishment of a new EU AML agency, and on 'non-cooperative jurisdiction' lists in Brussels and in capitals

CIBO facilitated officer and Ministerial-led engagement on taxation, including the first-ever Ministerial meeting with the Chair of the Code Group. Through targeted lobbying on taxation issues affecting broader policy areas, some blockers to Island engagement were removed.

In collaboration with financial services and financial crime teams, CIBO engaged on the EU's new Anti-Money Laundering Directive and provided input to policy discussions. Ministerial engagement was also strengthened through meetings with senior officials working on financial services in the European Commission. Additionally, CIBO delivered engagement programmes focused on sustainable finance, followed-up previous discussions with the European Investment Fund and built engagement programmes with key member states identified by policy teams. The European Relations team supported CIBO-led lobbying efforts in Brussels on financial services, anti-money laundering, and non-cooperative jurisdiction issues during both inbound and outbound visits.

Continue to foster good relations with our Crown Dependency colleagues in areas of shared mutual interest

Collaboration with Guernsey remained strong in 2024, particularly through CIBO and BIAN, as well as joint participation in the Normandy and Brittany summits and coordinated visits to Paris and Brussels. The addition of a Guernsey officer in the Jersey London Office (JLO) further enhanced cooperation. Coordination with the Isle of Man was primarily facilitated through the UK Affairs team, with plans to maintain and strengthen these links in 2025.

As a joint representative office for Guernsey and Jersey in Brussels, CIBO continues to support shared interests and policy engagement. Additionally, CIBO collaborates with the Isle of Man on taxation-related issues, ensuring a unified approach on key financial matters.

Global Relations and Multilateral

Submit three International Agreements - Double Taxation agreements (DTAs), Bilateral Investment Treaties (BITs), or Memorandum of Understanding (MOUs) for domestic approval by end of 2024

In 2024, ongoing discussions aimed at standardising Jersey's treaty ratification process (P.6/2023) restricted the submission of treaties for approval. Nevertheless, Jersey signed Memorandums of Understanding with Rwanda and Antigua and Barbuda, promoting cooperation across various policy areas with these jurisdictions. Additionally, Jersey was included for Goods participation as part of the UK's accession to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) Free Trade Agreement. Further treaties, including those related to cross-border taxation, are anticipated for approval in early 2025.

Support finalisation of an effective treaty ratification procedure as envisioned in P.6/2023 by end of 2024

Discussions remain ongoing between key stakeholders to deliver a workable and consistent procedure for Treaty approvals. External Relations will continue to support and contribute to these discussions in 2025.

Create proposal for MRA model (based on Swiss model) by middle of 2025

External Relations is assessing the UK-Switzerland Financial Services Agreement ("Berne Agreement") for insights on bilateral trading through mutual recognition agreements (MRAs) between regulatory authorities. Early findings show MRAs reduce business costs, create new opportunities for business, and enhance sectoral collaboration. Analysis and engagement will continue into 2025 to explore Jersey's potential to pursue bilateral independent MRAs and sector interest in such agreements, informing a possible Jersey-specific MRA model.

Attend and participate in four Multilateral events in 2024

Global Relations and International Trade Unit teams continue to prioritise attendance at multilateral events, both at official and ministerial levels, as an effective means of building Jersey's visibility and access to key decision makers. In 2024 this included attendance at six events: 1 UN Interactive Dialogue Session (ICCPR); 1 international tax forum (Global Forum

Plenary); 2 economic conferences (Qatar Economic Forum and International Monetary Fund and World Bank Annual Meetings) and 2 trade summits (World Trade Organisation and Organisation for Economic Co-operation and Development).

Secure compliance assessment and accession to all new WTO agreements (e.g. e-commerce) and measures (e.g. customs changes)

Jersey supports the multilateral rules-based trade system at the WTO, both independently and through UK membership. External Relations, in collaboration with the Department for the Economy, ensures WTO agreements align with Jersey law and interests. While no new agreements took effect in 2024, Jersey is ready for compliance in 2025. Meanwhile, External Relations coordinates WTO compliance and declarations on tariffs, subsidies, milk regulations, Genuine Jersey protections, and trade standards.

Facilitate two inbound and/or outbound Ministerial visits from/to priority jurisdictions

Global Relations supported Ambassador-level inbound visits from Antigua & Barbuda, the Philippines and Rwanda, as well as outbound Ministerial visits to the GCC (UAE, Qatar and Saudi Arabia) and the USA.

Build alliances in conjunction with other Government departments to further international cooperation in two new areas, for example, in helping to address staffing and skills shortages in key industry sectors

External Relations officers worked closely with colleagues in the International Tax team in Treasury & Exchequer to support the adoption of new tax policies, particularly the implementation of the Organisation for Economic Co-operation and Development (OECD) Pillar Two global minimum tax framework for large multinational groups. This included facilitating international tax dialogues with key international jurisdictions.

Develop and launch new online diaspora initiative 'Jersey Connections'

Jersey Connections successfully established as a digital platform and supported by a launch event in London in December 2024.

International Compliance

Undertake at least six outreach sessions per year with the private sector and financial crime agencies

The Financial Sanctions Implementation Unit (FSIU) engaged Jersey's financial sector through targeted outreach, including sessions with key industry bodies such as the Jersey Association of Trust Companies, the Jersey Bankers Association, the Jersey Funds Association and the Jersey branch of the Society of Trust and Estate Practitioners. Furthermore, the FSIU also collaborated with the Jersey Financial Services Commission and the Financial Intelligence Unit on joint training and awareness raising initiatives.

Publish financial sanctions notices on Jersey Gazette on the same day as changes being made to sanctioned persons' lists

In 2024, 99% of the 105 Jersey Gazette notices were published the same day as updates to the sanctioned persons list.

Publish quarterly reports on the value of frozen assets reported to the Minister for External Relations under the Russia sanctions regime

The Minister for External Relations has provided updates on the value of assets reported as frozen under the Russia sanctions regime, published on the Government of Jersey website quarterly. The most recent update, issued on 31 October 2024, indicated that assets valued at £1,385,600,000 have been reported as frozen.

Ensure legislation is amended to ensure swift implementation of changes to sanctions regimes

In 2024, Jersey amended its sanctions regime to align with UK law. The Sanctions and Asset-Freezing (Implementation of External Sanctions) (Jersey) Amendment Order 2024 introduced changes to sanctions on Burundi and North Korea, taking effect within a month of the UK updates. In addition, many other changes to UK sanctions were automatically adopted into Jersey law.

Ensure sufficient specialist resource available to support the Office of the Director of Civil Aviation (oDCA) in preparation for the forthcoming (2025) review by the International Civil Aviation Organisation (ICAO).

The UK Department for Transport (DfT) will conduct a mock audit in 2025 to assess Jersey's compliance with ICAO Annexes under the Universal Safety Oversight Assurance Programme (USOAP), ahead of a direct ICAO audit of the Crown Dependencies in 2027.

USOAP covers eight ICAO annexes with 400+ audit questions, over half relating to Air Navigation Services (ANS), Aerodromes, and Meteorology. In early 2024, the Office of the Director of Civil Aviation (oDCA) lacked a specialist in these areas, requiring urgent action. By Q2, an experienced former regulator had been recruited, boosting compliance to 92% by year-end and strengthening Jersey's audit readiness.

Service Performance

Summary of Service Performance Measures

Category	Count	Meaning
Green	4	Met or exceeded target
Amber	0	Within 5% of missed target
Red	0	More than 5% below target

Full details of all of the department's Service Performance Measures for the year can be found on gov.je at External Relations Service Performance Measures 2024

International agreements (Target 3 ; Achieved 3)
Number of international agreements (including Memoranda of Understanding ('MOUs'), BITS, DTAs and participation in FTAs) which have reached completion of Jersey's domestic procedure for approval.

International sanctions notifications (Target 90% ; Achieved 99.1%)
Percentage of international sanctions notifications published within one business day.

Interactions with key decision-makers (Target 600 ; Achieved 757)
Number of meaningful interactions* with key decision-makers**, such as Ministers, Parliamentarians, and senior government officers.

*A 'meaningful' interaction is one that advances the department's objectives as defined in the Common Strategic Policy and Common Policy for External Relations. An 'interaction' must be substantial and detailed enough to discuss tangible matters.

**A 'key decision maker' includes Ministers, Assistant Ministers, parliamentarians, senior diplomats (Ambassador to First Secretary), government officials (Deputy Director and above), senior business representatives, or anyone regularly making decisions related to Jersey's objectives with that partner.

International and local media coverage (Target 200 ; Achieved 280)
Pieces of neutral and positive international and local media coverage relating to the work of the Department and Minister.

Financial Performance

The financial outturn for the department is provided below.

The underspend position was mainly due to staff savings in respect of vacancies held at the start of the year, which have in part been offset against grant top-ups to the overseas offices to provide sufficient reserves for a 3-month operating cycle to support the going concern basis of those entities.

Service Analysis

External Relations		2024 Estimate per Government Plan	Final Approved Budget	2024 Outturn			Difference from Final Approved Budget
Actuals 2023 £'000		Net Revenue Expenditure £'000	Net Revenue Expenditure £'000	Income £'000	Expenditure £'000	Net Outturn £'000	£'000
3,290	External Relations	3,377	3,558	328	3,759	3,431	127
3,290	**Total**	**3,377**	**3,558**	**328**	**3,759**	**3,431**	**127**

Statement of Comprehensive Net Expenditure

Actuals	External Relations	Estimate per Government Plan	Final Approved Budget	Outturn	Difference from Final Approved Budget
2023 £'000		**2024** £'000	**2024** £'000	**2024** £'000	**2024** £'000
	Revenue				
342	Earned through operations	330	330	328	(2)
342	**Total Revenue**	**330**	**330**	**328**	**(2)**
	Expenditure				
-	Social Benefit Payments	2,056	-	-	-
1,856	Staff Costs	396	2,237	2,017	220
636	Other Operating Expenses	1,255	396	456	(60)
1,140	Grants and subsidies payments	-	1,255	1,286	(31)
3,632	**Total expenditure**	**3,707**	**3,888**	**3,759**	**129**
3,290	**Net revenue expenditure**	**3,377**	**3,558**	**3,431**	**127**
-	Depreciation and amortisation	-	-	-	-
3,290	**Net revenue expenditure after depreciation**	**3,377**	**3,558**	**3,431**	**127**

Health and Care Jersey (HCJ)

formerly Health and Community Services (HCS)

Tom Walker

Chief Officer

Minister:

- Minister for Health and Social Services

Information on department purpose, context and structure can be found on gov.je
Health and Care Jersey

Introduction

As of 1 January 2025, Health and Community Services (HCS) became part of the broader Health and Care Jersey (HCJ) and joined with Strategic Health Policy and Public Health. This report looks back at work undertaken over the year 2024 and therefore, references to HCS relate to Health and Community Services.

HCS delivers a broad range of clinical, professional, and community-based services, many in partnership with external organisations. These services include:

- Hospital care: Emergency, intensive, and maternity services.
- Off-island care: Specialist treatment in the UK when required.
- Social Care and community support: Services for individuals in their homes and local communities.
- Quality assurance: Monitoring and improving service standards.
- Medical and Nursing education: Training and development for healthcare professionals.
- Mental health: Coordinated care approach.
- Wellbeing support: including free, confidential counselling.
- Public health: Initiatives to empower individuals, to improve population health and wellbeing.

Delivery of Key Objectives

HCS helps Islanders live longer, healthier, and more productive lives by delivering safe, sustainable, affordable and integrated services, in partnership with others. We are committed to fostering a well-managed, collaborative workplace that enhances care quality and outcomes. Services are delivered through Care Groups and key clinical services across HCS by around 2,700 staff.

New Healthcare Facilities

Demolition of the Overdale site and Relocation of Samares Ward to St Ewolds

Whilst estate improvements were made on the existing General Hospital site, including ward refurbishments to maintain a safe site, significant progress was made in the New Healthcare Facilities Programme. As the Overdale site was going to be demolished, Samarès Ward rehabilitation services were relocated successfully to a new facility in the grounds of St Ewolds Residential Care Home. This allowed the complete demolition of the Overdale site which saw the safe removal of more than 20 buildings and associated structures.

Planning and Funding for new Hospital approved

The States Assembly approved funding for the programme as part of the 2025 Budget. A planning application for the Acute Hospital has been approved. Construction of the new Acute facilities will start in 2025, with completion anticipated by the end of 2028.

Clinique Pinel

After some delays, patients have now moved into the redeveloped Clinique Pinel in St Saviour. The new mental-health ward has fifteen en-suite rooms and a ‘place of safety’ suite for patients detained under Article 36 of the Mental Health law. Clinique Pinel offers a real improvement on Orchard House which it replaced and provides a better environment for patients. In particular it offers an improved ability to ensure gender / age separation when needed and has resulted in female patients reporting feeling safer.

Quality and Safety

Cardiology Pilot Programme

Following a highly competitive interview and assessment process, Jersey General Hospital was one of only seven pilot sites to be selected to take part in the UK National Quality Improvement Initiative 25 in 25. The initiative is a community-based approach to early detection of heart failure and aims to reduce deaths by 25% over the next 25 years. Clinicians from Jersey General Hospital have direct links with the other pilot sites located across the British Isles. Together they will create a dashboard using data gathered from General Practice records, enabling issues to be identified earlier. Between one and two thousand people are living with heart failure in Jersey and this initiative will help identify those at risk of developing it early on. They will then have access to a preventative nurse to

help them live longer and better. National rollout is planned in 2025, before rollout in Europe and then potentially worldwide.

HCS Advisory Board (the Board)

Increased transparency and accountability have been achieved through the Board and Committee reporting. Following its first meeting in October 2023, the Board has met regularly throughout 2024. Board papers are published in advance and meetings are structured so that the public can attend. The Board has established three assurance committees; the Quality, Safety, and Improvement Committee, the People and Culture Committee and the Finance and Performance Committee. These committees meet every two months and provide oversight and accountability for the areas they cover. Enabling a culture of transparency and accountability has allowed the Board to effectively address key areas such as quality and safety, operational performance, financial management, and workforce development.

Improvement Recommendations

HCS receives recommendations from various bodies and individuals, following reviews and audits conducted on the department. Progress on the implementation of recommendations is monitored on a quarterly basis, with evidence of progress and completion being provided to HCS' Senior Leadership Team for assurance. This year has seen the closure of 82 recommendations.

Jersey Care Commission

The Jersey Care Commission (JCC) regulates and inspects services provided by a range of organisations. These include care homes, home care, adult day care, and children's services and from 2026, will include hospital services. The JCC worked with the Care Quality Commission (CQC) and drafted the Single Assessment Framework (SAF) for hospital services. Once an amendment in the Regulation of Care (2014) Law has been decided by the States Assembly, JCC will open the registration process enabling the hospital to register. Meanwhile, HCS has focused on ensuring it can evidence the JCC's five key elements of care and what they mean for service users.

Maternity

Following widespread public engagement, and in collaboration with the Jersey Maternity Voices Partnership (MVP) and other stakeholders, the Maternity Services Strategy 2024-2026 was developed. The strategy will ensure sustainability of the completed recommendations within the Maternity Improvement Plan. After two and a half years, work has finished, and in May 2024, the new Maternity Unit in Jersey General Hospital was officially opened. This sees a significant improvement in the facilities offered, including better temperature control, a bigger special care baby unit, birthing pools, and ensuite delivery rooms. The new changes make a big difference to staff and new parents, with better facilities, more choice, privacy and dignity and a more peaceful environment.

Experience of Care

Patient Advice and Liaison Service (PALS)

As part of the commitment to continuously improve services, HCS encourages patients and service users to provide feedback on the services they used and their experience. The Patient Advice and Liaison Service (PALS) launched a campaign in May to raise awareness of PALS and how it can support patients and service users. They offered information on how feedback can be submitted via different channels on the services and treatment they receive. PALS is a free service and offers confidential advice, support and information on health-related service and care. It also provides a point of contact for patients, their families and their carers. During 2024, there has been a steady rise in numbers accessing the service, highlighting its effectiveness in support patients and families, promoting open communication, and addressing concerns promptly. The increased interaction levels demonstrate the team's critical role in enhancing patient experience and trust across HCS services.

Complaints and Compliments

There has been a consistent positive trend in compliments received, reflecting HCS teams' dedication to providing high-quality, compassionate care. All patient and family compliments are documented, providing valuable feedback and well-deserved recognition for staff. Complaints are systematically categorised to ensure efficient tracking, prompt resolution, and the identification of potential trends for improvement.

Picker Survey

Structured feedback was gathered from the Picker Survey which was carried out by the independent Picker Institute. Feedback was received from patients who had accessed services in Inpatient, Maternity, Urgent & Emergency Care (UEC), Community Mental Health, and Outpatient Services. The results included benchmarks against UK results which was useful and showed that Jersey scored highly across all services for the levels of emotional support, empathy and respect. It also scored highly on measures such as, questions being answered in a way that was understood, feeling able to discuss worries and fears with staff, and patients getting the help and attention they need from staff. Areas of improvement included accessibility, information on what to do after leaving the hospital, and sharing best practice with other services. In response to the feedback, services have celebrated good work and identified and implemented areas of improvement. The Compliance and Assurance team will also use the Survey as evidence to reflect against the standards of the JCC's Single Assessment Framework.

Palliative and End of Life Care

The implementation of the Palliative and End of Life Care Strategy for Adults in Jersey has continued. Contracts have been awarded for education, and end of life care at home services, and service mobilisation has commenced. Work is progressing on access to care in the home at the end of life, and support for unpaid carers and family members. Assessing the impact of the implementation of these services is the next step.

Neuroinclusive Strategy

Significant work has been carried out throughout the year on the Neuroinclusive Strategy for Jersey. This has been drafted in partnership with Autism Jersey and other key stakeholders, achieving real co-production. Final sign-off and approval is scheduled for the beginning of 2025, before implementation, benefiting the Neurodiverse community in Jersey.

Access to Care

Breast Cancer Screening

Our prevention team has made significant improvements to the breast screening programme, to ensure that every woman would automatically be invited to a breast screen when they turn 50, rather than having to register first. This was a considerable task and has been a real joint team effort involving clinical teams, Digital Services and Informatics colleagues. The team also secured additional funding for the mammography machine, which was kindly provided by the John Clive Le Seelleur Trust and funding from Jersey Cancer Relief supported additional members of staff. As a result of the team's work, women will now be automatically invited for breast screening during their fiftieth year (and can opt-out if they wish).

Bowel Cancer Screening

A Faecal Immunochemical Test (FIT) test can detect signs of bowel cancer and pre-cancerous changes before symptoms occur. Over 90% of bowel cancers can be successfully treated if found early and taking part in screening can cut the risk of dying from bowel cancer by at least 35-50%. Bowel cancer is one of the most common types of cancer on the Island and regular screening could be lifesaving. Jersey's free bowel screening was expanded in 2024 to Islanders aged between 55 and 65 and will be offered every two years.

Digital Health Programme

Good progress has been made strengthening the digital infrastructure aiming to support efficiencies and improving patient care. From streamlined referral processes and easier access to test results, to enhanced patient monitoring and simplified communication between departments, more than 20 digital health projects have been delivered.

The patient information platform, MAXIMS, has had several enhancements and updates to ensure it is secure, efficient, and user-friendly. New features help intensive care team monitor and care for patients more effectively. A streamlined referral process helps patients reach the right specialists more efficiently and a tool enables patient information to be shared across departments, improving care coordination. Electronic documents of clinical continuation notes ensure all notes are legible and in one place. Clinicians can now request Cardiology, Respiratory, and Neurology tests, and view results, including endoscopy records, cutting down on delays and paperwork.

Other completed Digital Health projects have enabled enhanced tracking and management of oncology patients, ensuring better patient management and coordinated care. On-island genetic profiling for at-risk individuals now enables early testing and intervention for breast

and ovarian cancer. A Gynaecology and Obstetrics ultrasound upgrade reduces manual reporting and improves accuracy in diagnosing conditions. GP practices can now order lab tests and imaging electronically, reducing delays and speeding up results for better patient care. A central repository now offers reliable storage and access to medical imaging and data which aids quicker diagnoses and informed care decisions. Quality audits can now be conducted on a user-friendly platform, offering real-time data and insights, improving care standards. A clinic management system and voice recognition technology help manage appointments and workloads more efficiently and document care faster, improving patients' access to care.

Private Patients

In 2023, private patients' fees contributed around 5% to HCS' budget. Increasing income from private patients will help fund services for public patients and improve waiting lists whilst contributing to positive recruitment and retention. Improving the private patients service attracts skilled professionals, benefiting healthcare services in Jersey. The Private Patients Services Strategy 2024 to 2028, published in 2024, sets out an ambition to expand the private patients service, offering more choice to Islanders.

Mental Health Provider Framework

The Mental Health Provider Framework was launched in February 2024 and brings together approved service providers. It provides opportunities for providers to bid for future services in a fair and transparent way. The first tender using this framework went out in the beginning of the year and was for the provision of a counselling service and drop-in service, resulting in the award of a contract.

Workforce and Culture

Freedom to Speak Up Guardian

Speaking up, is about anything that gets in the way of HCS Staff doing their job, that affects patient care or employee wellbeing. The Freedom to Speak up Guardian creates a place where staff can speak up about anything that is worrying them, or where they have ideas for improvements. Significant efforts have been made to support the Freedom to Speak Up Guardian in HCS, ensuring staff can confidently and confidentiality speak up. This was reflected in the BeHeard 2024 results which indicated that most respondents felt able to escalate concerns in the workplace. The Freedom to Speak Up guardian and referral processes are embedded within HCS, improving patient safety and staff wellbeing.

Thyme Out and Beresford Street Kitchen

The Thyme Out Catering department in Jersey General Hospital has partnered with Beresford Street Kitchen (BSK) to support Islanders with learning disabilities and / or Autistic people into work. The scheme enables BSK crew to apply for and undertake external work experience in Thyme Out. BSK crew have found the experience enjoyable working with a friendly team and staff have found it rewarding to see individuals grown in confidence and experience.

Anti-Racism

An Anti-Racism working group has been established in HCS. During Race Equality Week in February, a staff survey to understand racial discrimination in the workplace was conducted. The survey showed that racism does occur in HCS and, as part of a commitment to address this problem HCS launched an Anti-Racism campaign. This included an anti-racism statement, which was endorsed and supported by the Board. There will also be training for all levels of staff up to Senior Management, to help them identify and eradicate racism.

100 Years of Nurse Training

Prospective nurses have been able to train in Jersey's General Hospital for 100 years. This was celebrated in May with an exhibition organised by the HCS Education Department. The exhibition gave an opportunity for all, including nurses past and present to reflect on how although training and equipment have changed, the fundamentals of care, compassion and communication remain the same.

Our Stars

In November, over 300 Health and Community Services (HCS) colleagues gathered at the Royal Yacht Hotel for the HCS Our Stars 2024 awards ceremony. The event was a great opportunity to celebrate the achievements of many HCS colleagues taken from over 426 nominations received across the award categories, 21 winners were crowned.

Service Performance Measures

Service Performance Measures are reported in full as part of the Quality Performance Measurements Report published on gov.je, including the end of year Quality and Performance Report December 2024.pdf

Summary of Service Performance Measures

Category	Count	Meaning
Green	3	Met or exceeded target
Amber	0	Within 5% of missed target
Red	7	More than 5% below target

Notable measures in 2024 were

Green (met or exceeded target)

Emergency length of stay (LOS)
7.2 days against target of less than 10

This score highlights the substantial progress achieved through the implementation of improvement recommendations. Focussed workstreams have successfully reduced acute LOS in some wards, and efforts to maintain and build upon these advancements will continue throughout 2025.

% of referrals to Mental Health Crisis Team assessed within 4 hours
94% against target of more than 85%

Achieving 94% is a remarkable accomplishment and reflects the team's dedication and effort. Monitoring will continue to ensure this measure remains above target.

% of referrals to Mental Health Assessment Team assessed in period within 10 working days
88% against target of more than 85%

The successful achievement of this target is a result of the community mental health re-design and new ways of working in the service. Continued monitoring will be essential to sustain performance at or above the 85% success rate.

Red (more than 5% below target)

Number of Patients Waiting Over 52 Weeks for First Outpatient Appointment
812 against target of less than 333 (patients)

Whilst benchmarking against England and Wales is challenging due to differences in data reporting, HCJ compares very favourably against the Southern and Western Health & Social Care Trusts (Northern Ireland), where more than 56% of outpatients were waiting for more than 52 weeks for a first consultant outpatient appointment as at 31 December 2024. On the same date, in Jersey, 812 patients (6.2%) had waited more than 52 weeks for their first outpatient appointment; this compares favourably against Manx Care, where 6,466 patients (c30%) had waited more than 52 weeks as at 31 December 2024.

All referrals are prioritised based on urgency. Towards the end of 2024, waiting lists began to decrease, thanks to progress in dermatology. While other specialties are still facing longer waits, recovery plans are underway. Efforts to increase outpatient capacity are ongoing, with the improvement focus on urgent and suspected cancer pathways initially due to the clinical impact. During 2025 it is anticipated that the waiting time for routine patients will also reduce.

Number of Patients Waiting Longer Than 6 Weeks for a First Diagnostic Appointment
1,846 against target of less than 250 (patients)

Demand for diagnostic tests at HCJ continues to exceed available capacity, particularly in Ultrasound, CT, and endoscopy services. While urgent patients are prioritised, routine patients face delays. Over 2024, improved data reporting established a solid baseline for planning, and 2025 will focus on increasing capacity and understanding demand within the existing budget. Plans include developing solutions to enhance capacity and reviewing pathways to reduce demand, aiming to improve efficiency and service delivery.

Rate of New (First) Appointments to Follow-Up Appointments (NFU Rate)
2.4 against target of 2.0

The New to Follow-Up Ratio remained within acceptable limits. As with all outpatient metrics, work will continue to enable reduction in these rates through further improvement to systems and processes including implementation, this year, in patient-initiated follow-up (PIFU).

Outpatient Was Not Brought (WNB) Rate (Under 18s Only)
14% against target of equal to or less than 10%

The Was Not Brought Rate is the number of patients who are dependent on someone else bringing them to their appointment, usually children or those with special needs. This varies throughout the year and was consistent with the fluctuations seen during holiday periods.

Did Not Attend (DNA) Rate (Adults Only)
11% against target of less than 8%

The DNA rate continued to fall over 2024 and is now at its lowest since the implementation of the new digital Electronic Patient Record (EPR) in 2023. Work is ongoing to continue this trend by enhanced communication with patients to agree mutually convenient appointment times.

Elective Theatre Utilisation
63% against target of more than 85%

Theatre utilisation report was below target, due in part to the breakdown of equipment and theatres in the second part of the year. This was compounded by surge pressures. Theatre utilisation and productivity will be a key action of leadership teams across elective service in 2025

Rate of Emergency Readmission with 30 days of a previous inpatient discharge
12% against target of less than 10%

This measure has seen an upwards shift over 2024, and so further analysis will be conducted to identify underlying drivers and mitigate risks.

Financial Performance

The financial position for the year ending 31 December 2024 indicates Outturn in line with the Final Approved Budget, aside from an underspend on the non-cash expenditure on Depreciation and Amortisation. It must be recognised that the break-even position of the Department was achieved through allocation of £28.8 million of funding from central Government reserves.

The Departmental financial challenges in 2024 were widespread across the Department's services, particularly across the operational services under the 'Health & Community Services' Service Analysis heading. Before the allocation of reserve funding, there were significant overspends in Medical Services £8.3 million, Surgical Services £6.8 million, Social Care £4.2 million, Mental Health £3.3 million, Tertiary Care £2.4 million, Women & Children's Services £1.9 million, and Estates & Hard Facilities Management £1.3 million.

Due to these financial challenges, within 2024, an Executive Leadership Team 'Cobra' group was formed with a challenge to develop actions to mitigate the Departmental overspend.

HCJ achieved significant recurrent savings of £6.75 million, exceeding its original target by £1.75 million. These savings were primarily driven by the Financial Recovery Programme, which implemented a range of cost-control measures. Workforce efficiencies contributed £3.5 million, achieved through careful vacancy management and staffing optimisations. Procurement and non-pay cost reductions accounted for £1.6 million, while an additional £1.3 million was generated through increased Private Patient Charges. Furthermore, an additional £2.6 million in mitigating budget measures were introduced through the 'Cobra' initiatives.

Service Analysis

Health and Care Jersey (formerly HCS)		2024 Estimate per Government Plan	Final Approved Budget	2024 Outturn			Difference from Final Approved Budget
Actuals 2023		Net Revenue Expenditure	Net Revenue Expenditure	Income	Expenditure	Net Outturn	
£'000		£'000	£'000	£'000	£'000	£'000	£'000
4,741	Chief Nurse	5,708	6,171	329	5,614	5,285	886
9,712	Medical Director	9,020	11,655	2,930	14,541	11,611	44
18,729	Improvement & Innovation	17,253	21,128	162	20,420	20,258	870
271,731	Health & Community Services	258,320	297,254	24,724	322,379	297,655	(401)
820	Digital Health	-	1,221	-	1,121	1,121	100
305,733	**Total**	**290,301**	**337,429**	**28,145**	**364,075**	**335,930**	**1,499**

Statement of Comprehensive Net Expenditure

Actuals	Health and Care Jersey (formerly HCS)	Estimate per Government Plan	Final Approved Budget	Outturn	Difference from Final Approved Budget
2023 £'000		**2024** £'000	**2024** £'000	**2024** £'000	**2024** £'000
	Revenue				
28,235	Earned through operations	23,792	27,434	27,433	(1)
28,235	**Total Revenue**	**23,792**	**27,434**	**27,433**	**(1)**
	Expenditure				
15	Social Benefit Payments	63	57	26	31
210,272	Staff Costs	204,621	230,100	230,100	0
120,984	Other Operating Expenses	105,342	130,640	130,518	122
-	Impairments	-	-	151	(151)
331,271	**Total expenditure**	**310,027**	**360,797**	**360,795**	**1**
303,036	**Net revenue expenditure**	**286,235**	**333,363**	**333,362**	**1**
2,697	Depreciation and amortisation	4,066	4,066	2,568	1,498
305,733	**Net revenue expenditure after depreciation**	**290,301**	**337,429**	**335,930**	**1,499**

Infrastructure and Environment (I&E)

Andy Scate

Chief Officer

Ministers:

- Minister for Infrastructure
- Minister for the Environment

Information on department purpose, context and structure can be found on gov.je: Infrastructure and Environment

In 2024, Infrastructure and Environment has been focused on several key areas, Climate Change and Sustainability, Housing and Planning, Protecting the Islands Natural Environment and ongoing maintenance and development of the Islands critical Infrastructure, and public property assets as well as Community Engagement and feedback to help shape and improve our services for the future.

New Ministers Appointed

In January 2024 new Ministers for Infrastructure and Environment were appointed following a series of votes in the States Assembly, they are:

- Minister for Infrastructure: Constable Andy Jehan
- Minister for the Environment: Deputy Steve Luce

Royal Visit

The Royal visit by His Majesty King Charles III and Queen Camilla to Jersey on July 15, 2024, was a significant event. The visit provided an excellent platform to showcase Jersey's efforts in addressing biodiversity challenges and the climate emergency at the highest level.

Visiting several key locations, the King and Queen learned about Jersey's agriculture, fishing, and aquaculture industries, highlighting the island's journey towards net zero.

The Royal Visit Expo planned and organised by Teams from our Natural Environment directorate was a central part of the event, offering an opportunity to present Jersey's innovative approaches to sustainability and environmental stewardship.

Delivery of key objectives

Infrastructure

Our **new Union Street office building** has been completed and is a significant development. This modern facility aims to centralise various government services, making them more accessible and efficient for both the public and civil servants. By bringing multiple government departments under one roof, the new building simplifies access to services for Islanders. This includes various departments and teams from Infrastructure and Environment, who commenced their move to Union Street from 9 December 2024.

The demolition of Overdale has been successfully completed to pave the way for the new Acute Hospital facility, marking the **first major milestone in the New Healthcare Facilities Programme**. This project aims to provide modern healthcare services, including emergency and critical care, women's and children's services, operating theatres, and more.

This process was managed in phases, ensuring minimal environmental impact and community disruption. The next steps involve site preparation and securing necessary approvals, with construction expected to begin in 2025 and completion anticipated by the end of 2028.

In February 2024, the Minister for Infrastructure, Constable Andy Jehan, signed a Ministerial Decision and notified the States Assembly through a Standing Order 168 Report about the Government's **plan to secure a new location for Samarès Ward**. This decision is part of the ongoing efforts to develop new healthcare facilities for Jersey.

The newly refurbished **Orchard Ward at Clinique Pinel** is now open, providing a modern and supportive environment for adult mental health patients. This facility includes 16 ensuite bedrooms, an art room, an activity room, and a family room. The refurbishment, which cost £10.7 million, also included updates to two other mental health wards for older adults and people with dementia.

This significant investment aims to enhance the quality of care and support for patients, offering a brighter, more therapeutic setting. The new facilities are designed to provide a safe and comfortable environment, promoting recovery and wellbeing.

The **extension of Oakfield Sports Centre** is making significant progress and is a key component of the Inspiring Active Places (IAP) strategy This project aims to provide high-quality sports facilities that will allow for the relocation of sports activities from Fort Regent. The project is being delivered in two phases: Phase 1 constructs a new sports hall with associated changing rooms / stores and external works, and Phase 2 provides alterations and refurbishment to the existing Oakfield Sports Centre.

Summary of progress:

- Phase 1 Enabling Works commenced on 29 July and were completed by 3 September
- Phase 1 Main Contract: Commenced 23 September and is scheduled to complete by 2 August 2025. The contract period is 45 weeks.

- The Phase 1 Main Contract works are at week. 7 of 48 and is progressing well.
- The Phase 2 Existing Hall design review has progressed. A meeting with Regent Gymnastics and Gymnova was held on 18 November and a revised design issued. This is presently being reviewed.
- The steelwork frame for the sports hall construction commenced on 16 December and is scheduled to compete February 2025.

The new **Charles Street Car Park** has recently opened in partnership with Andium as part of the Ann Court development, with access from St. Saviour's Road. The car park offers modern amenities and improved accessibility, enhancing the overall user experience.

The Government property estate has a key part to play in delivering new services, transforming the government estate to a sustainable, net zero platform for future public services and, where appropriate, accelerating housing supply. In 2024 the Jersey Property Holdings maintenance team works to ensure that our Estate is complaint, with ongoing maintenance schedules monitoring the works required, here is a summary of some of the points.

- Approx 12,800 Planned maintenance activities undertaken
- Approx 2,298 remedial maintenance tasks undertaken
- Approx 9,650 reactive maintenance tasks undertaken

Jersey Property Holdings continues to work in partnership with all Government directorates, States Owned Entities (SOEs) and private enterprises to ensure that all existing properties and new facilities are built to modern, net zero standards and take account of whole life costs and apply best practice construction standards including Modern Methods of Construction.

All schools within the Estate have been subject to an update on their fire risk assessments, as required by law. From the inspections, a set of fire precaution actions was drawn up with identified solutions. This involves approximately 45 schools and sites receiving children that require fire safety upgrades. Each individual site will involve design work, bylaw applications, and, in some cases, planning applications. This work is progressing well and will run through to completion in December 2025.

A review of the condition of the Estate has been completed, together with the development of Property Asset Management Plans (AMPs) and specific property plans, this will provide a clearer longer-term view on the future levels of maintenance required across the estate and will in turn signal future budget requirements.

The Waste Management Team in Operations and Transport has finalised a new contract for inert waste management, which includes materials like building rubble, concrete, and soil. The new contract aims to achieve 100% recycling of inert waste, significantly reducing the amount of waste sent to landfill Planning consent has also been granted for longer term use of the La Collette site. This contract is a significant step towards enhancing Jersey's waste management infrastructure and supporting its environmental sustainability goals.

The new **Bio-Solids Storage Facility** was completed in December 2024 at the Bellozanne Sewage Treatment Works in St. Helier. The facility is designed to store bio-solids safely and efficiently, supporting the treatment and recycling of sewage sludge. This facility is part of a broader effort to improve waste management and environmental sustainability on the island.

Delivering the **West Park Surface Water Outfall** ensures that surface water is efficiently discharged into St Aubin's Bay and it was operational at the end of 2024. The new buried drainage infrastructure will transfer the separated surface water flows across Lower Park to a new chamber adjacent to Victoria Avenue, beneath Victoria Avenue and through the sea wall discharging to St Aubin's Bay.

Bonne Nuit Sewage Treatment Plant (STP) is being replaced by a Sewage Pumping Station (SPS). Part of the rising main from the proposed Bonne Nuit Sewage Pumping Station has been constructed under the Mont Mado Foul Sewer Extension (FSE) scheme. The design for the replacement has been completed. Planning Application (P2024/1346) for the conversion of the STP to an SPS was submitted on 29 November 2024 as a minor project. Determination of the Planning Application was received subsequently in February 2025 confirming that permission has been granted, subject to conditions.

Infrastructure and Environment have committed to **meeting the demands arising from the Bridging Island Plan** in terms of population growth and new housing in the Bridging Liquid Waste Strategy. In the short term this will deliver schemes to support the construction of 443 new affordable homes outlined in the Development Briefs - Affordable Housing Sites (November 2023) but in the medium term this supports all of the planned 7,900 new homes by 2030. The key infrastructure projects in relation to this are outlined below.

Maufant Strategic Storage Project:

Discussions on the acquisition of land for the strategic storage tank have been progressing well and expected to be concluded in the New Year. The Planning Application (P2024/1283) was submitted on 22 November 2024 as a major project. Determination of the planning Application is expected by mid-March 2025.

The concept design and tender documents for the Strategic Storage Tank main works for a Design & Build (D&B) contract have been completed. Delivery of Maufant Strategic Storage Project is expected to be completed by October 2026.

St Peter Strategic Storage and Network Upgrades Project:

The acquisition of land for the strategic storage tank was concluded on 26 November 2024. The Planning Application (P2024/1285) was submitted on 22 November 2024 as a major project. Determination of the planning Application is expected by mid-March 2025.

The concept design and tender documents for the Strategic Storage Tank main works for a Design & Build (D&B) contract have been completed. Delivery of the St Peter Strategic Storage Project is expected to be completed by February 2027.

The design for the network upgrades required upstream of the Strategic Storage Tank has been completed and delivery of the St Peter Network Upgrades is expected to be completed by October 2026.

West Hill Network Upgrades Project:

The design of the initial phase of the works consisting of 2.5km of sewer upsizing from Sion down to Bellozanne has been completed and will capture Field J1109 that has recently been granted Planning approval for affordable housing.

A new bus contract has been awarded to LibertyBus; the current operator of bus services will continue running the network for another 10 years. This decision follows a comprehensive two-stage tender process and reflects the government's commitment to providing sustainable, high-quality public transport for Islanders and visitors.

Environment

Publication of the Marine Spatial Plan (MSP)**,** benefiting the Island's marine environment for species that live in, and islanders who work and play in our territorial waters. Following a 14-week scrutiny review, the MSP was unanimously approved by the States Assembly in October 2024. The Natural Environment Team is actively working on their plans for a new Marine Resources vessel, currently in the planning and design phase and due for delivery March 2026.

The Natural Environment Team has been reviewing and updating the **Animal Welfare (Jersey) Law 2004** to reflect modern practices and improve animal welfare standards.

Key Features:

- Protection Against Cruelty
- Licensing and Regulation
- Enforcement and Penalties

These updates are part of Jersey's ongoing commitment to maintaining high standards of animal welfare and ensuring the humane treatment of all animals.

Our Natural Environment Team has been actively engaging with the public and stakeholders regarding the development of an **offshore wind farm** in the southwest of Jersey's territorial waters. Here are the key aspects of this engagement and consultation process:

Public Consultation

- **Duration**: The consultation ran from November 10, 2023, to February 29, 2024
- **Purpose**: To gather Islanders' views on the proposed offshore wind farm, helping inform the States Assembly debate and decision-making process
- **Methods**: The consultation included public meetings, visual mock-ups of the proposed wind farm, and a formal consultation survey

Key Findings

- **Support**: Over 70% of respondents were positive about the concept of offshore wind, recognizing its potential environmental and economic benefit
- **Concerns**: Some concerns were raised about environmental and visual impacts, economic viability, and project risks

Following **Storm Ciarán**, Jersey's countryside access has been significantly impacted. The storm caused widespread damage, including fallen trees, flooding, and structural damage to paths and infrastructure. For example, the Railway Walk in St Brelade has undergone significant repairs

This essential work left the path in a poor state of repair, necessitating a full resurfacing. This work was completed in November 2024.

Regulation

The **new Rented Dwelling Licensing Scheme** opened in May as part of the Government of Jersey's work to improve the standards of rental accommodation in the Island. This new legislation ensures that rented accommodation is regulated, islanders can enjoy a safe living environment and have a course of action to remedy any issues.

To ensure planning is an enabler of economic growth and to make it easier and quicker for Islanders to seek permission for home modifications. We have been Implementing recommendations from the MacKinnon Report on Planning Service Improvements which has resulted in:

- 30% drop in the number of pending applications
- 86% of determinations within the target timeframe
- Validations timescale improved by 80%

The **Jersey Border Operating Model** came into effect outlining how Jersey manages customs controls and procedures for goods moving between Jersey and the European Union (EU) post-Brexit.

Regulation of Digital Assets (RIDA) is part of the wider Government **Digital Transformation Programme**. This comprehensive programme aims to modernise IT infrastructure across various government departments, Environmental and Consumer protection has been the main focus for Regulation in 2024.

Departmental Pressures

The financial position of the department has been challenging for some time and certainly extends back into 2022 and 2023. The high inflationary environment for materials, fuel, external contracts and labour has seen significant pressures placed on department finances. Whilst some of this has been covered by central reserves, not all the pressures have been covered and generally RPI has outstripped non staff budget increases. This has been compounded by lower levels of income being received in some areas, and decisions not to allow increases in income due to cost-of-living pressures. Further financial pressure has also been created by the department having to respond to unplanned emergency events for which the department has no reserve. It is also important to note that the department has not been protected as a frontline service, and as such has also had to deliver a share of financial savings.

The department delivers frontline public services and there is little appetite for such services to be scaled back to reduce costs. Consequently, these pressures have impacted on the financial outturn which had been continually signalled throughout the year.

Actions undertaken in 2024

Since the first quarter 2024 the Department reported via the monthly monitoring report process, large year to date overspends and full year forecast overspends for the areas noted above including steps to redress the pressures. In the September report to The Council of Ministers, the forecast overspend was totalling £1.6 million. In any case, some of the pressures are not new to 2024, such as inflationary costs that have not been mitigated through the increase in user pays charges or engaging the full cost recovery model.

Thus, increases to the baseline of fixed and variable costs outside the Department's control were redressed in part by redirecting and re-prioritising funding internally. This is an increasingly difficult challenge that will continue into 2025 and beyond. Despite efforts, cost pressures were unavoidable due to the fundamental requirement to maintain essential services, meet contractual obligations, and protect public safety.

Steps were taken to redress the situation including allocating specific manpower resource working alongside with Financial Business Partners with the objective of deep-dive budget reviews identifying and driving efficiencies.

Additional Senior Leadership Teams meetings were established to focus on feedback of these reviews so that:

- efficiencies and cost containment measures be applied across non-essential expenditure; and
- a review and reclassification of essential but non-urgent priorities to enable phased spending strategies.

Health and Safety

The Infrastructure and Environment Health and Safety Team have been focused on improving the safety culture, launched at a leadership event in March 2024 and followed with promotion of risk assessments, incident and concern reporting. Root cause analysis and de-escalation training.

People and Culture

The objective of the Government's People Strategy is to foster a supportive and engaging work environment. The Infrastructure and Environment 2024 People Plan is part of this strategy, focusing on improving employee experience and wellbeing. The "Be Heard" employee engagement survey results in September 2024 have shown increased scores, particularly in the areas of wellbeing, giving something back and fair deal which is a positive indicator of the strategy's impact. Teams are now in the process of developing revised action plans for 2025 and the department's People and Culture for 2025 will incorporate new departmental priorities.

Customer

In 2024, Infrastructure and Environment (I&E) made significant strides in enhancing its customer-centric culture, resulting in improved experiences for both customers and employees. The department met customer satisfaction expectations and exceeded expectations regarding ease of accessing services. Notably, there was an 18% increase in feedback logged through the Customer Feedback Management System (CFMS), along with additional feedback received via online forms and phone calls. The implementation of stronger governance and improved procedures has led to better adherence to the Customer Feedback Policy and complaints handling.

In 2024, I&E focused on upskilling employees by delivering targeted, feedback-driven training and raising awareness about customer service performance through regular reporting. Monthly newsletters, management communications, and enhanced use of Customer data dashboards were utilised to promote a customer-centric culture. Achievements and best practices were celebrated through the I&E 'Living Our Values' and 'Our Stars' schemes. Over 80% of employees in the Be Heard staff engagement survey reported feeling well-equipped to provide excellent customer service.

These efforts have laid a solid foundation for continued growth in customer experience.

Colleague recognition

In June we announced our new I&E “Living Our Values” Recognition Scheme. This scheme is aimed at rewarding individuals or teams in I&E who have gone the extra mile in demonstrating our five values.

- We are respectful
- We are better together
- We are always improving
- We are customer focused
- We deliver

Winners are announced each month in each of our I&E directorates.

Service Performance

Full details of all of the department’s Service Performance Measures for the year can be found on gov.je at I&E Service Performance Measures 2024

Summary of Service Performance Measures

Category	Count	Meaning
Green	7	Met or exceeded target
Amber	3	Within 5% of missed target
Red	4	More than 5% below target

Notable measures in 2024 were:

Green (Met or exceeded target)

Increase in passenger bus journeys +6.86% against target of 5%

Bus journeys are increasing, Q3 2024 typically the busiest period of the year, which at 3.49% was more subdued, would probably have been higher had the island experienced better summer weather.

Increase in the volume of Government fleet using EV or carbon reducing fuel 75% against target of 50%

Decarbonisation of the Government's vehicle fleet, replacing with clean, smart mobility has seen a continuation towards supporting net zero emissions by 2050. 75% of the total fleet are now using low-carbon fuel solutions.

Water quality testing (streams, groundwater and coastal waters) to ensure protection of Jerseys water resources 100% against a target of 100%

Water quality monitoring of groundwater, surface water and coastal waters is done according to the annual monitoring timetable, including sampling and analysis: Regular sampling of water from various sources, monitoring programs: Jersey has established monitoring programs to track water quality over time. Water quality testing adheres to regulatory standards set by local and international bodies. These standards define acceptable levels of various pollutants and ensure that water quality is maintained for different uses, including drinking water, recreation, and ecological health

Amber (Within 5% of missed target)

Operational availability of the Energy from Waste facility 95% against target of 98%

The ERF Plant operational availability has been very good throughout 2024 with planned maintenance during July and closure for 1 day during Q4 because of safety concerns during exceptionally high winds, otherwise the ERF has been fully open for receiving waste and has been continuously burning waste.

Provision/management of effective recycling solutions to increase the Islands recycling rate 27% against target of 29%

Steady rates of household recycling activity throughout the year have been achieved with no significant changes to services provided across the Island. Volume of material to ERF higher than 2023 (3,500 tonnes), however overall volume of recycled material compared to 2023 has led to Q2 and Q4 both being close to target of 29%.

Planning applications completed within target 80% against target of 85%

With the **percentage of planning applications determined within target** peaking at 85% in Q3 after a low of 67% in Q1, but steady improvement from Q2 onward saw figures remain

above 81%. This consistency reflects effective resource management and process optimisation, ensuring timely decision-making despite fluctuations in application volumes and complexity.

Red (More than 5% below target)

% of food businesses rated as 3 star or above 92% against a target of 97%

Food safety Inspections lowered performance in Q4 due to availability of suitably qualified personnel to undertake food hygiene inspections, recruitment in this area is being addressed.

Protect the Islands bathing water quality (Duration of spills of untreated effluent released to environment (% of total time). 4% against a target of 1%

Spills occur during heavy rainfall events and when the water table is high when we get a lot of surface water infiltration into the network. We do have a programme of sewer rehabilitation to reduce the amount of ingression. Generally, this is worse in Q1 and Q4 when we get significant amounts of rain

Minimise the total number of sewerage asset pollution incidents (Cat. 1-3 incidents per 1,000km of sewer) 12 against a target of 1

The expected higher rainfall in Q1 and Q3 generates increased flows for treatment as a result of some combined sewers in town taking both foul and fresh water. There are also several areas in the network around the Island where we suffer from infiltration of surface water which increases flows during periods of heavy rainfall, adding pressure to the overall liquid waste processing system. Where we strive for zero incidents, when we experience heavy rainfall, it will result in increased flows. Managing these increased flows is crucial to maintaining the efficiency and effectiveness of wastewater. We are committed to Implementing strategies to reduce infiltration and inflow, such as repairing damaged pipes and improving stormwater management, which can help mitigate these challenges.

Sport and Leisure facilities are accessible and inspire Islanders to live healthier and more active lives (No. of attendances at Sport facilities – swipes) 237,000 against a target of at least 260,000

Sports and Leisure facilities accessibility in for 2024 Active membership owners at Les Quennevais and Springfield started strong in Q1 achieving 11% more recorded attendances than the same period in 2023. In Q2 Les Quennevais Sports Centre was closed for 3 weeks for essential maintenance and work that has been ongoing in the centre since that time, impacting programs in the pool and access to the gym. The prolonged maintenance has impacted numbers and members attending. Whilst numbers returned to relatively normal levels in September, further issues with repeated delays to the reopening of the sauna and steam room continued to affect numbers at Les Quennevais, bringing the overall attendance figure down for active facilities by 4.5% in comparison to Q4 2023 and Memberships achieved just 0.75% growth against Dec 2023.

Financial Performance

Service Analysis (Infrastructure)

Actuals 2023 £'000	Infrastructure	2024 Estimate per Government Plan Net Revenue Expenditure £'000	Final Approved Budget Net Revenue Expenditure £'000	2024 Outturn Income £'000	2024 Outturn Expenditure £'000	2024 Outturn Net Outturn £'000	Difference from Final Approved Budget £'000
-104	Office of the Chief Officer	562	71	857	1,208	351	(280)
4,045	Sports	4,182	5,112	4,092	9,790	5,698	(586)
35,829	Operations and Transport	36,333	39,372	13,787	52,381	38,594	778
14,257	Property	16,088	16,666	9,115	25,632	16,517	149
54,027	**Total**	**57,165**	**61,221**	**27,851**	**89,011**	**61,160**	**61**

Statement of Comprehensive Net Expenditure (Infrastructure)

Actuals	Infrastructure	Estimate per Government Plan	Final Approved Budget	Outturn	Difference from Final Approved Budget
2023 £'000		**2024** £'000	**2024** £'000	**2024** £'000	**2024** £'000
	Revenue				
23	Levied by the States of Jersey	22	40	25	(15)
24,826	Earned through operations	24,621	28,722	27,826	(896)
24,849	**Total Revenue**	24,643	28,762	27,851	(911)
	Expenditure				
1	Social Benefit Payments	-	-	2	(2)
27,728	Staff Costs	30,802	34,411	31,954	2,457
53,195	Other Operating Expenses	48,633	53,987	54,491	(503)
307	Grants and subsidies payments	742	717	1,303	(586)
(3,203)	Impairments	26	26	440	(414)
848	Finance costs	1,605	842	821	21
78,876	**Total expenditure**	**81,808**	**89,983**	**89,011**	**972**
54,027	**Net revenue expenditure**	**57,165**	**61,221**	**61,160**	**61**
38,679	Depreciation and amortisation	46,677	46,677	72,006	(25,329)
92,706	**Net revenue expenditure after depreciation**	**103,842**	**107,898**	**133,166**	**(25,268)**

Service Analysis (Environment)

Actuals 2023 £'000	Environment	2024 Estimate per Government Plan Net Revenue Expenditure £'000	Final Approved Budget Net Revenue Expenditure £'000	2024 Outturn Income £'000	2024 Outturn Expenditure £'000	2024 Outturn Net Outturn £'000	Difference from Final Approved Budget £'000
862	Office of the Chief Officer	463	2,204	8	923	915	1,289
6,453	Natural Environment	6,464	6,808	681	7,564	6,883	(75)
3,521	Regulation	3,972	4,636	4,081	9,930	5,849	(1,213)
10,836	**Total**	**10,899**	**13,648**	**4,770**	**18,417**	**13,647**	**1**

Statement of Comprehensive Net Expenditure (Environment)

Actuals	Environment	Estimate per Government Plan	Final Approved Budget	Outturn	Difference from Final Approved Budget
2023 £'000		**2024** £'000	**2024** £'000	**2024** £'000	**2024** £'000
	Revenue				
6,211	Earned through operations	6,351	6,684	4,771	(1,913)
6,211	**Total Revenue**	**6,351**	**6,684**	**4,771**	**(1,913)**
	Expenditure				
1	Social Benefit Payments	-	-	3	(3)
12,622	Staff Costs	14,169	14,703	13,886	817
4,384	Other Operating Expenses	2,931	5,479	4,356	1,123
40	Grants and subsidies payments	148	148	156	(8)
-	Impairments	-	-	17	(17)
-	Finance costs	2	2	-	2
17,047	**Total expenditure**	**17,250**	**20,330**	**18,419**	**1,913**
10,836	**Net revenue expenditure**	**10,899**	**13,648**	**13,647**	**1**
111	Depreciation and amortisation	233	233	152	81
10,947	**Net revenue expenditure after depreciation**	**11,132**	**13,881**	**13,799**	**82**

Justice and Home Affairs (JHA)

Kate Briden
Chief Officer

Minister:
- Minister for Justice and Home Affairs

Information on department purpose, context and structure can be found on gov.je: Justice and Home Affairs

Delivery of key objectives

Recognise the unprecedented demands arising from the tragic major incidents in 2022 and 2023, ensure that our teams are supported through the recovery phase

Haut du Mont Incident

The personal effects recovery phase of the response to the major incident at Haut du Mont (2022), was completed in 2024. 72,062 items were processed, and the number of items returned was 62,618. Of the 7,161 items in the catalogue, 3,835 were claimed by families, for an overall claim rate of 53.56%. This is the highest claim rate ever experienced by the Disaster Management Company engaged to undertake the work.

The Health & Safety Inspectorate (HSI) experienced ongoing demand throughout 2024 as the incident investigation continued.

Mont Pinel Incident

JHA services responded to one further major incident in June 2024, where two adults and two children were rescued following an explosion at a house at Mont Pinel.

Emergency Planning

All 211 recommendations identified from the previous major incidents are being or have been proactively managed within the Emergency Planning (EP) Team, either directly or in support of the many agencies in the Jersey Resilience Forum, as part of ongoing activity.

During 2024, the EP Team updated the four-core response and recovery plans and produced the Jersey Emergency Risk Register (formerly the Community Risk Register) which currently contains 80 risks. This risk register drives and prioritises other emergency planning activity, training, and development, based on areas of highest significance and vulnerability. It also informs Government and other resilience partners of capabilities, gaps, and helps identify spending priorities to reduce capabilities and gaps if the risk is not tolerated.

Ensure the States of Jersey Ambulance Service is funded to enable its capacity to adequately meet pre-hospital care demand and to comply with modern, professional standards

Service Delivery and Demand

The States of Jersey Ambulance Service attended 11,653 emergency incidents in 2024, an average of 32 per day, a 5% increase on 2023.

This year, the Patient Transport Service (PTS) team took on more of the routine stretcher transfers that were previously being done by Frontline crews or an Intermediary crew, resulting in a 17% increase in service delivery vs 2023, with 22,047 PTS journeys completed.

Operational and Organisational Change

The future resourcing model for the Ambulance Service was implemented, with one Leading Ambulance Paramedic recruited in 2024 as part of the 2023/4 investment and organisational change program. Work to update the Ambulance HQ estate is ongoing and fleet improvements are progressing, with several new vehicles in the pipeline for 2025.

2024 saw the delivery of an Electronic Patient Record Form system that allows ambulance staff to digitally record patient interactions whilst on scene. This replaced paper forms and additionally allowed A&E staff to see patient treatment and observations prior to arrival to the Hospital. Having data electronically has improved audit of treatment, training, and data governance.

Regulatory Compliance

Work continued with the Jersey Care Commission (JCC) to ensure that the Ambulance Service is prepared for registration and ready to comply with the Regulation of Care Law which will be amended to include the Regulation of Ambulance Services from late 2025 or early 2026.

Ensure the States of Jersey Fire and Rescue Service is resourced to adequately manage risks to public and firefighter safety working with the Cabinet Office (Policy)

Service Delivery and Demand

The States of Jersey Fire & Rescue Service (SJFRS) responded to 1,176 incidents in 2024, including the major incident at Mont Pinel where four people, including two children, were rescued following a house explosion. While demand is in line with previous years, non-fire incidents including gas odour/leaks and medical incidents experienced an upward trend.

The Service also issued 405 certificates, renewed certificates, licences and reports under fire precautions, petroleum, or explosives legislation, as well as contributing to consideration of building applications, where consulted by the Government's Regulation Directorate. A wide range of enforcement audits and inspections were conducted including 64 in residential care settings, 'during performance' audits for licenced premises, petroleum, and explosives sites. Both front-line response teams and specialists conducted 157 'Safe and Well' visits to people's homes, providing fire safety advice as well as, in some cases, cardiac screening, signposting and referrals to other agencies and, where necessary, acting in cases of adult safeguarding within a multi-agency approach.

Operational and Organisational Change

New policies and procedures have been developed and implemented for the way the Service conducts activities to improve public and firefighter safety, including fires in tall buildings and incident command, with aspects of Grenfell Tower Phase 1 recommendations implemented, and a new database of information and risk intelligence on Tall Buildings available on front-line appliances.

Key senior management posts were filled, including Station Commander, Area Commander, and Deputy Chief Fire Officer. The on-call (retained) firefighter recruitment campaign received 71 applications, with successful candidates to be appointed in early 2025. The Incident Command Policy and training has been reviewed, and new equipment, fleet, and technology has been procured to enhance operations.

Legislative Change

Work with policy and law drafting colleagues for reformed fire safety legislation has been ongoing, with support from Fire and Rescue Service colleagues in the Isle of Man, England, and Wales. This legislation is planned to be lodged for debate in late 2025 or early 2026.

Wellbeing Improvements

The culture change programme was established to support and improve wellbeing in a challenging occupation, as well as the technical and leadership skills of our people. Results from the BeHeard survey in September 2024 saw SJFRS record an 8% improvement in employee-reported wellbeing and a 16.4% increase in BCI score, a recognised standard for employee engagement, when compared with July 2023 results.

Maintain a Customs and Immigration function which delivers for Jersey

Tackling Organised Crime

Ongoing efforts by the Jersey Customs & Immigration Service (JCIS) to tackle drug smuggling into the island saw eight people imprisoned in 2024. This includes the dismantling of a sophisticated Jersey-Liverpool drug syndicate following a lengthy, in-depth investigation, titled Operation Elf, which saw £270,000 of drugs seized. The estimated value of illegal drugs seized by Jersey Customs & Immigration Service in 2024 was £884,580.

Work Permit Policy Review

The Jersey Customs & Immigration Service Work Permit Policy was updated, alongside the adoption of recommendations made by the Work Permit Holder Welfare Review Scrutiny Panel. Enhanced processes and guidance are now in place, limiting the risk of exploitation and supporting work permit holder welfare in Jersey.

Future Borders Immigration System

Significant work has been undertaken to ensure relevant legislation and policies are in place to deliver workstreams under the Future Border Immigration System. This work continues into 2025 and will enhance the safety and security of our borders.

Minimise Impact of Changes to Import Taxes (including Goods and Services Tax)

The predicted impact of changes to import taxes was greatly reduced following revisions to the tax increases proposed in the Government Plan. JCIS continues to ensure the efficient collection of revenue with minimal disruption, collecting £74.8m customs and excise impôts duties in 2024.

Enshrining a rehabilitative culture within the Prison Service with an intention of ‘releasing better neighbours’

Service Delivery and Demand

The Prison Service experienced high demand in 2024, with 337 total custodies. The average number of prisoners housed daily was 12% higher than 2023, with the average daily capacity rising to 77% from 69%. A capacity of 88% was reached in December 2024. HMP La Moye is observing an ongoing trend in population increase; in 2023 the average daily population was 138, in 2024 the daily average reached 155.

Rehabilitation and Reducing Reoffending

Despite increased demand, the Prison Service’s efforts to enshrine a rehabilitative culture through the 7 Pathways Reducing Reoffending Strategy continue, supported by data-driven performance management improvements.

Accommodation - Working closely with Customer and Local Services (now Employment, Social Security and Housing) and temporary housing providers, the reintegration team ensured that 91% of prisoners had access to accommodation on release. However, lack of housing availability and rising rental and deposit costs continue to pose a challenge in securing suitable stable accommodation for people leaving prison, with most accommodation placements being transient or temporary, such as shelters or guest houses. Prison leavers without stable accommodation are more likely to break the law again, so from 2025, the Prison Service will focus on stable accommodation figures, to better reflect the challenges faced.

Employment, Education and Training - 79% of convicted prisoners engaged in education or vocational training courses in 2024. 78 vocational qualifications were achieved, including City & Guilds Horticulture, City & Guilds Painting and Decorating, and Barbering. Nine prisoners undertook additional distance learning or Open University courses. The Prison Service recognises the need for development of education provisions and will continue exploring options to improve the availability of courses for prisoners.

Health - A new Prison Healthcare Model was implemented in 2024 to ensure that prisoner health, well-being and social care services are in line with the standards set out by HM Prison and Probation Services. All clinical staff are now employed through Health and Care Jersey (HCJ) and deployed exclusively into the prison. The standard of provision is in line with that which patients could expect to receive elsewhere in the community. In partnership with HCJ, a joint approach to the oversight, delivery, and development of healthcare within the prison has been formalised.

His Majesty's Inspectorate of Prisons Inspection

His Majesty's Inspectorate of Prisons performed an invited independent inspection in November 2024. Findings and recommendations from the inspection will inform priorities for delivery and change in 2025 and beyond.

Continuing to develop the existing Emergency Services Control Centre (ESSC), focusing on speed, accuracy, compliance and resilience in the Ambulance and Fire and Rescue call handling, mobilising and incident support functions, working with Cabinet Office (Digital)

Service Delivery & Demand

The Ambulance and Fire and Rescue Emergency Services Control (ESCC) team handled 31,344 calls for these services in 2024, on par with call volumes the previous year.

Operations and Operational Change

Working alongside our colleagues in Digital Services, a programme of regular systems and technology updates was implemented and additional functionality added to support efficiency and effectiveness improvements. An up-to-date disaster recovery and training suite at Rouge Bouillon has been completed and successfully tested.

Improved reporting capabilities are in development with analyst support from the Ambulance Service. New reporting dashboards are in the initial stages, to drive performance management and democratise data for quality assurance, transparency, and accountability.

The Combined ESCC and Emergency Services Quality Assurance and Operational Board convened regularly throughout 2024, ensuring call handling processes meet the criteria set by the International Academies of Emergency Dispatch Systems and the accreditation standards related to the use of the Priority Dispatch System Protocols. Operational Procedure Standards have been reviewed and updated where necessary, ensuring that they continue to meet service specific requirements imposed by national guidance.

Peer reviews undertaken by the National Fire Chiefs Council and the Association of Ambulance Chief Executives were completed in 2024, with recommendations in various stages of implementation.

Refresh our community safety and substance use approach

The Building a Safer Community (BASC) Framework was launched in March 2024, providing a comprehensive structured approach to improve community safety through prevention-focused strategies and action, embedding knowledge-sharing and collaboration across stakeholders, including government, the third sector, and communities.

Community Safety Education for Young People

The BASC Education Programme was launched in April 2024, in collaboration with the States of Jersey Ambulance Service, States of Jersey Fire & Rescue Service, Jersey Customs & Immigration Service, States of Jersey Prison Service, Jersey Probation and After Care Service, States of Jersey Police, and the Jersey Youth Service. Five Education Days were successfully delivered to over 500 students in local schools across Jersey. Following participation in Education Days, students reported having a better understanding of exploitation, safe contact options, and the consequences of drugs, crime, and arson.

Reducing Reoffending

Supporting the Prison Service's 7 Pathways initiative, BASC Outcome Based Accountability (OBA) workshops were delivered to all Pathway Leads and the Prisoner Council in 2024. One-to-one support sessions are underway to streamline pathway delivery, with analyst support to improve data collection, quality and reporting.

Data Collaboration

The BASC Data Partnership was formed mid-2024, bringing 35 representatives across 19 data functions within government and the third sector. The partnership facilitates cross-agency collaboration to streamline the sharing of collective data, insights and intelligence needed for effective evidence-based community safety research and reporting.

Embedding The BASC Framework Across Government

Throughout 2024, the BASC Framework has been integrated into existing strategic workflows & boards including the Safeguarding Accountable Officers Group, Children's Outcomes Executive Group, Criminal Justice Working Group, Reducing Reoffending Strategic Group, Strategic Missing and Exploitation Group, Cross Government Commissioning, and Ministerial Safeguarding Group.

Developing and delivering a modern and effective youth justice policy by reviewing the findings of the previous youth justice reviews and the latest available evidence of effective practice, working with the Cabinet Office (Policy) and CYPES

The Youth Justice Strategy, now titled the Youth Justice Roadmap, has been refined to align with the BASC Delivery Framework, outlining a transformative approach to empower a restorative youth justice system in Jersey and emphasising a "Child-First" philosophy. This Roadmap aims to create a safer island community by preventing children from engaging in criminal behaviours and addressing the needs of children involved in offending behaviour primarily through early intervention, diversion and rehabilitation, alongside victim, witness, and family support. It is scheduled for publication in 2025.

Responding to the findings and recommendations of the Violence Against Women and Girls Taskforce, initiating work to improve women's safety and experience of the criminal justice system – supporting the Cabinet Office (Policy)

Taskforce Recommendations

Strong progress has been made against the Violence Against Women and Girls (VAWG) Taskforce recommendations including legislative reform, immigration policy, victim-survivor support, healthcare provider training, and awareness campaigns. A full annual report on progress made against the Taskforce recommendations is scheduled for publication in 2025.

VAWG Centralised Dataset

A centralised system for collecting, collating, and reporting data on VAWG in Jersey is in development to provide clearer insight into VAWG prevalence and trends in Jersey. Data collection will begin in 2025 to create the centralised dataset. This will support the government's commitment to implement the VAWG Taskforce recommendations (including meeting the requirements of Article 11 of the Istanbul Convention), provide an accessible evidence-base for agencies and researchers, and inform policy, practice, and legislation to combat VAWG.

Improving value for money and the performance of departments and services working with the Cabinet Office (People), Treasury & Exchequer (Finance Business Partners) and Employment, Social Security and Housing (ESSH)

Strategic Workforce Plan

- Workforce plans across JHA were reviewed and updated monthly in 2024 using a common set of priorities across JHA. JHA SLT reviewed this way of working in December 2024 and agreed that for 2025 plans would be devolved directly to services to further improve ownership and relevance to their specific needs.
- Wellbeing plans have been delivered across all JHA services and are under continuous review. Organisational Development plans have been delivered across Fire & Rescue and Ambulance services.

DEI update - Shoulder to Shoulder Group

- Engaged with REACH Network. Hosted guest speakers Chay Pike and Simba Kashiri.
- Facilitated unconscious bias training and explored opportunities for more inclusive recruitment.
- Liaised with Jersey Employment Trust and provided a 3-month placement with the Passport team. This successful outcome led to a second placement being offered.
- Period products placed in all JHA public facilities.

Enhancing Customer Experience - JCIS Goods Control

- **Customer Focus and System Updates -** Goods Control has prioritised customer satisfaction by continuously improving customer service and keeping the CAESAR customs system up to date. Feedback from the monitoring system is actively used to enhance services.
- **Stakeholder Collaboration -** A successful knowledge exchange initiative with ESSH (previously CLS) allowed team members and Revenue Support Officers to shadow each other, fostering better understanding and collaboration. Positive feedback suggests repeating this in 2025.
- **CAESAR Business Interface & Engagement Improvements -** Focus group sessions and collaborations with ‘4insight’ gathered trader feedback to refine the CAESAR business interface, ensuring a smoother user experience, particularly for non-approved general importers. The ongoing ‘Trader Training’ program at Maritime House has helped traders better understand CAESAR and improve confidence in making declarations.
- JCIS Goods Control were Proud Winners of the 2024 JHA ‘Our Stars’ Customer Service Excellence Award

Records Transformation Programme

- SJFRS - All paper records filtered and either scanned, destroyed or archived
- SoJAS - All Patient Record Forms held at SoJAS scanned and stored
- SoJPS - Archived Reintegration Team files

Reducing Operational Emissions

Service	Fuel usage *(litres)*	CO_2 generated *(tonnes)*	% Reduction in CO_2 production using Second Generation Road Diesel (SGRD)
SoJAS	98,082.48	3,489.78 CO_2e HVO	98.7% reduction compared to CO_2 produced if all fuel was diesel
SJFRS	21,810.93	5,697.42 CO_2e mixed fuel types	88.8% reduction compared to CO_2 produced if all fuel was fossil petrol

Service Performance

In 2024, JHA undertook a department-wide review of Service Performance Measures (SPMs) to ensure they accurately evidence current service performance and delivery. Most SPMs had been in place for several years, with many targets and baselines outdated.

Additionally, due to the nature of activities carried out across JHA services, there are several measures that are outside of control but remain relevant for inclusion to demonstrate trends in service demand and delivery. We have revised the reporting approach from 'Service Performance Measures' to 'Service Performance and Delivery Measures' (SPDMs) with revised indicator classifications:

- Service Performance Measures (SPMs) - can control
- Service Delivery Measures (SDMs) - cannot control

Service Delivery Measures (SDMs) will be measured on the percentage change against the comparable previous period, demonstrating direction of travel, and will not be RAG-rated against a 'target'. SPMs will continue to be measured against target and the comparable previous period.

From 2025, a refreshed suite of 30 SPDMs will be utilised for reporting, with nine legacy measures being retired and nine new measures added. 2025 SPDMs are detailed in the 2025 JHA Business Plan.

Summary of Service Performance Measures

Category	Count	Meaning
Green	17	Met or exceeded target
Amber	1	Within 5% of missed target
Red	11	More than 5% below target

Green (Met or exceeded target)

Key successes include Ambulance and Fire & Rescue Service response times, fire safety activity, value of drug seizures, prisoner purposeful activity, and Health & Safety Inspectorate activity.

Amber (Within 5% of missed target)

The value of duties collected by Jersey Customs and Immigration was £74,840,000, <5% below the target of £78,000,000. Value of duties may have potentially been impacted by the current economic climate, inflation, and cost of living challenges.

Red (More than 5% below target)

Of the 11 measures, from 2025, 4 will become SDMs and 4 will be retired as not reflective of service performance. The three remaining RED SPMs are focus areas for improvement moving into 2025, including sentence planning and employment metrics for prison leavers, and ESCC call answering times.

Full detail of the department's Service Performance Measures for the year can be found at Annual Service Performance Measures 2024 Justice and Home Affairs

Delivery Highlights

Frontline Response

- 11,653 incidents attended by States of Jersey Ambulance Service
- 1,176 incidents attended by States of Jersey Fire & Rescue Service
- 31,344 calls handled by the Emergency Services Control Centre (ESCC) - Ambulance and Fire & Rescue

Criminal Justice

- £885k drugs seized by the Customs & Immigration Service
- 1 x drug syndicate dismantled by Customs & Immigration Service
- 155 prisoners per day on average accommodated at HM Prison La Moye

Reducing Reoffending

- 91% of prisoner leavers had access to accommodation on release
- 79% of convicted prisoners engaged in education or vocational training courses
- 78 vocational qualifications achieved by prisoners at HMP La Moye

Community Safety

- 500+ students engaged in Building a Safer Community School Education Days

Financial Performance

The financial outturn for the department is provided below.

The movement between the 2024 Government Plan and the Final Approved Budget mainly relates to 2024 pay awards and funding allocated to continue the efforts of the recovery phase following the major incidents.

The underspend position in 2024 relates to:

- Staff underspends across the majority of services due to vacancies and recruitment delays
- Overachievement of income in Customs and Immigration, mainly relating to immigration, passport, and other fees
- Overspends in other operating expenses, predominantly due to pressures within Prison Service engineering, stores and kitchen services. These areas have seen high inflationary rises in costs, as well as serving a growing prison population.

Service Analysis

Actuals 2023	Justice and Home Affairs	2024 Estimate per Government Plan	Final Approved Budget	2024 Outturn			Difference from Final Approved Budget
		Net Revenue Expenditure	Net Revenue Expenditure	Income	Expenditure	Net Outturn	
£'000		£'000	£'000	£'000	£'000	£'000	£'000
6,108	Ambulance Service	6,758	7,222	9	7,049	7,040	182
4,989	Customs & Immigration Service	5,802	6,281	3,565	9,076	5,511	770
12,301	Fire & Rescue Service	8,674	9,826	347	9,430	9,083	743
642	Health & Safety Inspectorate	619	814	-	782	782	32
1,347	Jersey Field Squadron	1,729	1,802	-	1,443	1,443	359
5,300	Justice & Home Affairs Directorate	5,015	5,354	322	5,628	5,306	48
11,643	Prison Service	11,229	12,235	482	13,004	12,522	(287)
372	Superintendent Registrar	243	275	399	792	393	(118)
42,702	**Total**	**40,069**	**43,809**	**5,124**	**47,204**	**42,080**	**1,729**

Statement of Comprehensive Net Expenditure

Actuals	Justice and Home Affairs	Estimate per Government Plan	Final Approved Budget	Outturn	Difference from Final Approved Budget
2023 £'000		**2024** £'000	**2024** £'000	**2024** £'000	**2024** £'000
	Revenue				
4,416	Earned through operations	4,531	4,482	5,123	641
4,416	**Total Revenue**	**4,531**	**4,482**	**5,123**	**641**
	Expenditure				
-	Social Benefit Payments	-	-	-	-
32,237	Staff Costs	35,774	38,328	36,824	1,504
14,557	Other Operating Expenses	8,514	9,659	10,192	(533)
290	Grants and subsidies payments	282	274	152	122
14	Impairments	-	-	14	(14)
20	Finance costs	30	30	21	9
47,118	**Total expenditure**	**44,600**	**48,291**	**47,203**	**1,088**
42,702	**Net revenue expenditure**	**40,069**	**43,809**	**42,080**	**1,729**
553	Depreciation and amortisation	1,000	1,000	512	488
43,255	**Net revenue expenditure after depreciation**	**41,069**	**44,809**	**42,592**	**2,217**

Treasury and Exchequer (T&E)

Richard Bell

Treasurer of the States

Minister:

- Minister for Treasury and Resources

Information on department purpose, context and structure can be found on gov.je: Treasury and Exchequer

Delivery of key objectives

Support For Strategic Projects and Debt Issuance

The Funding Strategy for New Health Facilities (NHF) was approved in the Budget 2025-2028, as was the purchase of the New Government Headquarters.

Work now continues on the NHF, to support decision making with appropriate analysis and expert advice if and when it becomes appropriate and to refine spending plans. The Treasury Advisory Panel will continue to be updated quarterly as incremental steps are taken.

Planning permission and appointment of a partner for construction will contribute to increased certainty over cash flow requirements and support the progression of funding plans. 2025 will see updating of debt frameworks and funding documents required to progress issuance of long-term debt if market conditions become supportive.

Implement Pillar 2

Legislation to implement a Pillar 2 Income Inclusion Rule and Multinational Corporate Income Tax Work was passed by the States Assembly in November 2024. Work is now progressing to prepare for implementation in Jersey for accounting periods beginning from 1 January 2025 - we will release simplified guidance for Pillar 2 by the first half of 2025 and maintain the online FAQ section established last year. In 2025, we will invite bids for a new system and customer portal, aiming to finalise the contract by the middle of the year. We will aim to design and approve a new tax credit system by the end of 2025. Wherever possible we will look to offer internal opportunities for colleagues to join the new dedicated customer

service team supporting businesses affected by Pillar 2 and other necessary roles. Throughout the years, we will engage regularly with local and international stakeholders to review policies and explore means to maintain and enhance Jersey's competitiveness while adhering to global standards.

Deliver Key Tax Changes

Preparations for the transition to Independent Taxation for couples in the 2026 tax year are well underway.

System requirements and a new joint tax return are being developed, with completion expected by October 2025. A Compensatory Allowance will also be introduced by this deadline, alongside communication efforts to ensure a smooth transition. Monitoring of election take-up in 2024 has guided early repayment collections against outstanding tax debts, and work on debt management functionality within Connect Finance will progress further in 2025. Additionally, legislative updates were made to align Jersey's implementation of the Common Reporting Standard with international expectations, and a consultation on the Automatic Exchange of Information regimes has informed proposals in an October 2024 paper, with further legislative development planned for 2025. Similarly, a consultation on the domestic implementation of the Crypto-Asset Reporting Framework is ongoing, with results expected to shape implementing legislation in the coming year.

The 2025-28 Budget introduced tax measures aimed at supporting businesses and small producers. A new excise duty category was included, expanding the 50% rate to all small distillers while lowering the production threshold to focus on genuinely small producers and maintain alignment across the Channel Islands. Other Budget measures included group relief for stamp duty, facilitating tax-efficient property transfers within corporate groups, and a second-hand bicycle margin scheme for GST to support retailers. A £1 million cap on the DIY home builders GST scheme was also implemented to ensure refunds remain targeted.
Customer Satisfaction

Customer experience continued to improve in 2024, with both Effort (CES) and Satisfaction (CSAT) scores rising. The CES score increased from an average of 3.7 (GoJ 4.1) in 2023 to 4.0 (GoJ 4.4) in 2024, while the CSAT score rose from 67.5% (GoJ 80.8%) to 75.4% (GoJ 87.3%). Incremental improvements in our service will continue in 2025, informed by feedback from customer satisfaction surveys.
Service Performance

Summary of Service Performance Measures

Category	Count	Meaning
Green	6	Met or exceeded target
Amber	1	Within 5% of missed target
Red	1	More than 5% below target

Full details of all of the department's Service Performance Measures for the year can be found at Annual Service Performance Measures 2024 Treasury and Exchequer

Notable measures in 2024 were:

Personal tax returns - % assessed within 30 days (year to date
Target: At least 80% Actual: 82% (Green - Met or exceeded target)

This measure has improved from the same period of the previous year going from 75% to 82% showing Revenue Jersey's commitment to improving processes.

Rate of return of investment portfolio vs benchmark - Outturn % (% above/below target) - 3 year performance
Target: At least 0.0% Actual: -1.2% (Amber - Within 5% of missed target)

This represents a period of high inflation and rate rises which have pushed up benchmarks, combined with narrow performance in equity markets which our diversified portfolio has struggled to meet.

The nature of the active approach we take means that periods of relative underperformance are to be expected. The wide diversification of our portfolio serves as a defensive measure to avoid overexposure to any single investment but results in underperformance.

The Treasury Advisory Panel remain satisfied with this approach and that it serves to maximise our chance of meeting our strategic objectives.

% of invoiced debt recovered within 90 days
Target: 90% Actual: 81% (Red - More than 5% below target)

Invoiced Debt outstanding peaked at £25 million in September 2023 and has been reducing in 2024. Invoiced Debt includes GST /Class 1 Deferrals (£10.2 million) - 600/900 invoices have been distributed in January 2025. The new target for 2025 is to reduce invoiced debt over 90 days by 20% (Baseline = £14.6 million).

We will reduce outstanding tax, social security, and invoiced debt to improve the Government's cash flow. This effort includes collecting balances deferred during the pandemic to support businesses.

By the end of 2025, we will reduce the overall levels of debt outstanding for more than 90 days by at least 20% compared to 2024.

Financial Performance

The financial outturn for the department is provided below.

Overspends within Corporate Costs are mainly relating to increased corporate bank charges due to a significant shift to digital payment methods for government services in recent years, as well as unbudgeted overdraft costs, alongside overspends within Finance Business Partners and Analytics & Management Information in respect of additional capacity to support the HCJ FRP (Financial Recovery Plan) and software and licences which support a corporate reporting solution. Finance Hub overspends include additional costs incurred to recover debt deferred during the pandemic. These pressures have been offset against staff

savings across the wider departmental teams due to vacancy management, with an eye towards ensuring savings targets in 2025 can be delivered.

Service Analysis

Treasury and Exchequer		2024 Estimate per Government Plan	Final Approved Budget	2024 Outturn			Difference from Final Approved Budget
Actuals 2023 £'000		Net Revenue Expenditure £'000	Net Revenue Expenditure £'000	Income £'000	Expenditure £'000	Net Outturn £'000	£'000
4,331	Finance Business Partners, Analytics & Management Info	4,443	4,614	29	4,883	4,854	(240)
3,264	Commercial Services	3,613	3,628	-	2,826	2,826	802
1,808	Corporate Costs	1,064	1,484	(3)	3,023	3,026	(1,542)
3,408	Finance Hub	3,012	3,344	2,067	5,664	3,597	(253)
33,119	Grants to Funds	114,921	114,921	-	114,921	114,921	-
2,154	Risk & Assurance	2,876	2,569	109	2,198	2,089	480
10,694	Revenue Jersey	12,992	13,625	157	13,571	13,414	211
2,776	Strategic Finance	3,419	3,502	70	3,092	3,022	480
10,893	Treasury and Investment Management	13,248	13,427	1,490	14,218	12,728	699
79	Finance Transformation	-	-	-	-	-	-
72,526	**Total**	**159,588**	**161,114**	**3,919**	**164,396**	**160,477**	**637**

Statement of Comprehensive Net Expenditure

Actuals	Treasury and Exchequer	Estimate per Government Plan	Final Approved Budget	Outturn	Difference from Final Approved Budget
2023 £'000		**2024** £'000	**2024** £'000	**2024** £'000	**2024** £'000
	Revenue				
-	Levied by the States of Jersey	-	-	2	2
3,724	Earned through operations	4,189	4,724	3,709	(1,015)
3,724	**Total Revenue**	**4,189**	**4,724**	**3,711**	**(1,013)**
	Expenditure				
33,119	Social Benefit Payments	114,921	114,921	114,921	-
25,007	Staff Costs	30,699	32,424	29,047	3,377
16,697	Other Operating Expenses	17,268	17,297	17,501	(204)
10	Impairments	5	5	50	(45
1,417	Finance costs	884	1,191	2,669	(1,478
76,250	**Total expenditure**	**163,777**	**165,838**	**164,188**	**1,650**
72,526	**Net revenue expenditure**	**159,588**	**161,114**	**160,477**	**637**
846	Depreciation and amortisation	1,400	1,400	846	554
73,372	**Net revenue expenditure after depreciation**	**160,988**	**162,514**	**161,323**	**1,191**

Appendix A
2024 Government Legislative Programme

In the Cabinet Office 2024 Business Plan, an Annex outlined the legislation that was aimed to be lodged within the remainder of the 2024 calendar year. It did not include policy development and drafting for legislation to be lodged in later years, or business as usual Orders and Commencement Acts. As noted in the Business Plan, legislative drafting planning is a subjective assessment based on the information available at that time and was subject to change throughout the year. A summary of the legislation that was delivered or remains ongoing is set out below.

Chief Minister

Legislation	Brief description	Update on delivery
Statistics and Census (Jersey) Law 2018	Reforms to the legal structure of Statistics Jersey, the role of the Statistics Users Group and the legal requirements for official statistics	Delivered
States of Jersey Law 2005	Amendments to further define the role of the Deputy Chief Minister	Delivered
Control of Housing and Work (Jersey) Law 2012 - Housing control review	Review legislation that controls access to housing	Policy options have been developed and law drafting will now follow in 2025 after approval of the secondary legislation
Control of Housing and Work (Jersey) Law 2012 - Migration Control Secondary Legislation	Amendments to support the development of clearer and more flexible population controls	Law drafting substantially completed in 2024. Minor details resolved in January 2025 and regulations were lodged in Q1 2025
Comptroller & Auditor General (Jersey) Law 2014	Amendments to the Law further to the Comptroller and Auditor General's recommendations	Further consideration was required. Included in the 2025 Legislative Programme
Powers of Attorney (Jersey) Law 1995	Clarificatory amendments to legislation and mechanism for non-corporate bodies with separate legal personality to grant powers of attorney	Further consideration was required. Included in the 2025 Legislative Programme

Minister for Children and Families

Legislation	Brief description	Update on delivery
Reciprocal Care Arrangements	Develop reciprocal statutory arrangements on care orders between Jersey and England and Wales	Delivered
Regulations for independent advocacy	Bring forward regulations that describe clear legal parameters for independent advocacy	Delivered

Minister for the Environment

Legislation	Brief description	Update on delivery
Sea Fisheries (Minimum Size Limits) (Jersey) Regulations 2001	Amendments to the minimum sizing for fish that can be retained	Delivered
Amendments to the Regulation of Care (Jersey) Law 2014	Amendments to extend the remit of Jersey Care Commission	Further consideration was required. Included in the 2025 Legislative Programme
Animal Welfare (Jersey) Law 2004	Consolidate and revise the laws promoting the welfare of animals and the prevention of suffering by animals, to regulate the keeping and use of animals, and for connected purposes	Further consideration was required. Included in the 2025 Legislative Programme

Minister for External Relations and Financial Services

Legislation	Brief description	Update on delivery
Taxation (Implementation) (International Tax Compliance) (Common Reporting Standard) (Jersey) Regulations 2015	Amendments to the Common Reporting Standard Regulations to improve domestic implementation	Delivered
Taxation (Implementation) (International Tax Compliance) (United States of America) (Jersey) Regulations 2014	Amendments to the FATCA Regulations to improve domestic implementation	Delivered

Legislation	Brief description	Update on delivery
Banking Business (Depositors Compensation) (Jersey) Regulations 2009 and Bank (Recovery and Resolution) (Jersey) Law 2017	Transfer of functions from the Depositors Compensation Scheme to the Jersey Resolution Authority	Included in the 2025 Legislation Development Programme due to further stakeholder engagement
Charities (Jersey) Law 2014	Amendments to the Law, particularly to extend the definition of misconduct	No longer taking forward an amendment to the primary Law and may proceed with Ministerial Order instead
Consumer Protection Regime	Implementation of secondary legislation and consequential amendments required	Delayed due to resource, rolled into 2025 Legislation Programme
Financial Intelligence Unit legislation	The Financial Intelligence Unit will require full separation from the States of Jersey Police during 2024	Delayed due to resource, rolled into 2025 Legislation Programme
Financial Services (Disclosure and Provision of Information) (Jersey) Law 2020	Exploring access to information by obliged entities	Delivered
Financial Services (Ombudsman) (Jersey) 2014	Amendments to the Ombudsman Law and public sector pension schemes statutory rules	Deprioritised by Minister
Intellectual Property Framework Reform	Legislative changes to ensure Jersey's IP framework complies with the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (and FTAs more broadly)	Delivered
Trusts (Jersey) Law 1984	Clarificatory amendments following recent judgments	Rolled into the 2025 Legislation Plan due to further stakeholder engagement
Companies (Jersey) Law 1991	Amendments to modernise the Companies Law and associated Regulations and Orders to maintain competitiveness	Delayed due to resource, rolled into 2025 Legislation Programme

Minister for Health and Social Services

Legislation	Brief description	Update on delivery
Draft Mental Health, Capacity and Self Determination (Amendments) (Jersey) Law 202-	First tranche of proposed changes to ensure that Jersey's legislation continues to facilitate the delivery of person-centred care	Further consideration was required. Included in the 2025 Legislative Programme
Capacity and Self Determination (Jersey) Law 2016	Second tranche of proposed changes to ensure that Jersey's legislation continues to facilitate the delivery of person-centred care	Further consideration was required. Included in the 2025 Legislative Programme
Mental Health Jersey Law 2016	Second tranche of proposed changes to ensure that Jersey's legislation continues to facilitate the delivery of person-centred care	Further consideration was required. Included in the 2025 Legislative Programme
Termination of Pregnancy (Jersey) Law 1997	Remove the requirement to be ordinary resident in Jersey to safeguard potentially vulnerable women	Delivered

Minister for Housing

Legislation	Brief description	Update on delivery
Residential Tenancy (Jersey) Law 2024	Create a legal framework in respect of residential tenancies	Further consideration was required. Included in the 2025 Legislative Programme

Minister for Infrastructure

Legislation	Brief description	Update on delivery
Single-Use Plastics (Restrictions) (Jersey) Law 2021	Add the prohibition of disposable vapes under the Single-Use Plastics etc. (Restrictions) (Jersey) Law 2021	Delivered

Minister for Justice and Home Affairs

Legislation	Brief description	Update on delivery
Draft Police (Complaints and Conduct) (Jersey) Regulations	Provide for detailed process for police complaints further to overarching primary legislation in 2022	Further consideration was required. Included in the 2025 Legislative Programme
Revised remand arrangements for children	Expand ways in which children who are not granted bail can be accommodated	Further consideration was required. Included in the 2025 Legislative Programme
Matrimonial Causes (Jersey) Law 1949 and Civil Partnership (Jersey) Law 2012	Amendments to introduce "no fault" divorce and others which help reduce conflict in the divorce process (similar amendments will also be made to the process for the dissolution of civil partnerships)	Further consideration was required. Included in the 2025 Legislative Programme
Prejudice Crime Law	To provide for ‘hate crime’ equivalent legislation in Jersey to meet international norms	Deprioritised and included for policy development in 2025
Prison (Amendment No. 8) (Jersey)	Create a system of post-custodial supervision of people leaving prison	Further consideration was required. Included in the 2025 Legislative Programme

Minister for Social Security

Legislation	Brief description	Update on delivery
Employment (Jersey) Law 2005	Temporary suspension of minimum wage consultation process to allow transition to a living wage	Delivered
Income Support (Jersey) Law 2007	Amendments to support IT and customer service improvements	Use of digital channels: resolved without need for legislation Evidence in support of a claim: Order prepared and approved by Minister in January 2025; Order will come into force as soon as operational processes are in place.

Legislation	Brief description	Update on delivery
Social Security (Jersey) Law 1975	Amendments to benefits to support parents	Delivered
Employment (Jersey) Law 2005	Introduction of whistleblowing rights	Further consideration was required. Included in the 2025 Legislative Programme

Minister for Sustainable Economic Development

Legislation	Brief description	Update on delivery
Draft Unlawful Public Entertainments (Jersey) Regulations 202-	Renewal of Triennial Regulations	Delivered
Agriculture (Loans) (Jersey) Regulations 1974	Update regulations to enable delivery of Agriculture and Fisheries Loans in 2024	Delivered
Heritage (Jersey) Law 202-	Protection and management of finds of archaeological significance	Further consideration was required. Included in the 2025 Legislative Programme
Public Records (Jersey) Law 2002	Amendments recommended by the Records Advisory Panel of the law, and development and publication of a code of practice	Further consideration was required. Included in the 2025 Legislative Development Programme
Competition Law Amendments	Legislative changes are proposed in the following areas of law: mergers and acquisitions, market studies, competition law appeals and compliance	First tranches delivered, next tranches are included in the 2025 Legislative Programme
Shipping (Registration) (Jersey) Regulation 2004	Amendments to strengthen requirements for the Representative Persons of Jersey registered vessels, enhancing maritime standards and regulations.	Delivered
Telecoms Security Amending Regulations	Amendment to the Telecoms (Jersey) Law 2002 to introduce a telecoms security framework for Jersey	Delivered

Minister for Treasury and Resources

Legislation	Brief description	Update on delivery
Draft Multinational Taxation (Global Anti-Base Erosion) (Jersey) Law	Implementation of Jersey's commitment to the OECD's two-pillar initiative on tax issues arising from digitalising economy	Delivered
Assistance in collection of tax	Assistance in collection of tax debts in order to comply with the agreement with the UK	Further consideration was required. Included in the 2025 Legislative Programme
Finance Law	Annual Finance Law to set the standard rate of income tax and legislate the Government's revenue and tax technical measures	Delivered

Non-Ministerial

Legislation	Brief description	Update on delivery
Family Courts Registrars Change of Title Law	Amendments to law for title changes	Delivered

The Cabinet Office 2024 Business Plan also included details of the eight pieces of legislation that had already been lodged in the States Assembly by the time of its publication in August 2024.

States of Jersey Group 2024

Annual Report and Accounts

States of Jersey

Annex 2

Non-Ministerial Department Reports

Introduction

This Annex to the 2024 States of Jersey Group Annual Report and Accounts provides a report from each Non-Ministerial Department.

It is intended to summarise the key highlights of each Department's year. The narrative has been written by each Non-Ministerial Department.

A number of the Non-Ministerial Departments also publish their own Annual Reports.

Further information on each Non-Ministerial Department can be found using the links below.

Non-executive and legal departments

The States Greffe
Judicial Greffe
Viscount's Department
Law Officers' Department
Bailiff's Chambers
Office of the Lieutenant-Governor
Probation and After-Care Service
States Official Analyst
Comptroller and Auditor General (C&AG)

States Greffe

36 States Assembly meeting days supported	**89** Propositions processed plus **95** Amendments	**69** Comments presented
440 Written Questions processed	**247** Oral Questions processed	**190** Reports presented
93 Scrutiny and PAC Public Hearings supported and **12** Reports presented	**154** Meetings recorded by the Secretariat Team	**213** States Chamber visitors on organised tours plus **56** school visits

Progress was made against all objectives for the year:

An Island-wide register of voters and the delivery of automatic voter registration

- Project Board established
- Operational testing undertaken of information held by Government and the Parishes
- Legislative drafting began on changes to Elections (Jersey) Law 2002

Structured training and professional development programme for States Members serving on Scrutiny and the Public Accounts Committee

- In-house training delivered by the Committees and Panels section; alongside training by external providers.
- Successful completion of Negotiating for Success in Politics (NSIP) training course for elected States Members.

New States Assembly website launched

- Website launched 19 November 2024 following significant user-testing and to positive reception

Celebration of the 500th anniversary of the earliest existing States minutes from 1524

- Exhibition hosted in the Royal Square from 1 to 14 October
- Mary Newcombe Room opened on 28 October 2024 in honour of the first female Greffier of the States

Host for the annual meeting of the Crown Dependency Network

- Crown Dependency Network hosted from 16 to 18 October 2024 with representation from Jersey, Guernsey and the Isle of Man.
- Topics of discussion included Constituency Support and Public Engagement.

Extension of the scope of bodies supported by the Secretariat Team

- Official records for 154 meetings
- Support extended to the Treasury Advisory Panel and the Corporate Parenting Board

Election '26 campaign launched, with an in-year focus on encouraging Islanders to stand for election

- Plan to Stand campaign launched on 22 June to encourage Islanders to start thinking about standing for election
- First People's Debate held on 28 September 2024

Investigation of further opportunities to integrate advances in technology (including AI) into the work of the department.

- Further work would be required to coordinate this across the department

Proposals to the Privileges and Procedures Committee for how the States Assembly can better meet the needs of people with disabilities.

- Regular support provided to the Diversity Forum PPC Sub-Committee in its consideration of this matter.
- Objective taken forward to 2025 for further consideration and work.

Development and implementation of an Outreach Strategy

- Outreach Manager appointed in May
- Work commenced on development of Outreach Strategy and Outreach operations began (eg corporate tours)

Constituency Support Team introduced to assist States Members.

- Constituency Support function introduced in September 2024
- 70 enquiries from States Members received and processed

Development of a Continuing Professional Development programme for Island teachers to help build confidence in delivering political education.

- Taken forward for development and completion in 2025, as delays outside of the department's control impacted on recruitment
- Education Manager appointed in November

The States Greffe

Judicial Greffe

Magistrates' court

365
Occasions on which the Adult Remand Court sat
to consider criminal matters

157
Cases heard by the Youth Court
sat on 69 occasions

52
occasions the Petty Debts Court sat

Royal Court Criminal

20
Assize Trials

11
Jurat Trials

24
Occasions on which the Superior Number sat
to deal with sentencing of the most serious offences

Royal Court Civil

320
Cases commenced

Tribunal Service

430
claims/appeals received

Family Court

59
Summonses heard

213
Case review hearings

241
Family/Children acts issued

Registries

£948 million
Value of property transactions
Stamp duty received +10%

1,196
Probate grants registered

1,749
Lasting Powers of Attorney registered

Improved access to justice

- Opened a purpose-built Tribunal suite at the newly refurbished Clinique Pinel at St Saviour's Hospital Tribunal Suite.

Made significant progress with the Court Digital Programme

- Launched the new Court Service website in July 2024 to make it easier for anyone to access the information they need to use the Courts.
- Selected a new Case Management System for implementation in 2025.

Steps to improve the efficiency of the Courts

- Amendments to the Royal Court and Stamp Duties and Fees (Jersey) Amendment Law 2024 made to allow for the phasing out of paper Jurat Stamps in the first half of 2025 and a move to online payments for court fees. This will make payments of court fees simpler and more efficient.

Judicial Greffe - Courts.je

Viscount's Department

Assize Trials

20
Jury trials completed
out of 35 commenced

2,250
Jurors summoned

1,000
Jurors "de-warned"
(stood down)

Inquests

78
Inquests were completed (56% increase)

2
Inquests each lasted more than one week

Enforcement

766
Fines were imposed

4,925
Arrest orders

768
Judgments processed

62
Distraints

Insolvency and Delegates

5
Désastres (bankruptcy) declared

76
Delegates under administration at year end

1
Successful prosecution of a director for wrongful trading

Regulatory

51
Liquidator licences issued

17
Complaints and concerns about delegates and attorneys investigated

Senior Appointment

- Advocate Matthew Berry was appointed as Deputy Viscount in September 2024

Viscount's Department website

- In December 2024 the information provided on www.courts.je was updated substantially
- This makes it easier for anyone to access the information they need about the work of the coroner; and on the regulation of delegates and insolvency practitioners.

A new Case Management System for coroner work

- The new system was prepared for implementation in 2025

Increases in workload

- A substantial increase in the number of jurors summoned for jury trials, the number of inquests, the number of bankruptcies declared and delegates under administration.
- These reflect additional external demands on the Department's resources.

Viscount's Department - Courts.je

Law Officers' Department

1,455
new matters opened

23
Good practice areas identified by Lexcel

2 stars
Accreditation from Best Companies UK

41
Royal Court trials / Newton Hearings

+46% on 2023

£3,133,204
Funds repatriated to overseas jurisdictions
from Asset Recovery Agreements negotiated in 2024

4 days
median response time for the Civil Division
between receiving instructions and providing advice (target 20 days)

Following external review and the Be Heard staff engagement survey, the Law Officers' Department (LOD) achieved both Lexcel and Best Companies independent accreditation.

The Lexcel assessor noted '*an exceptional level of employee satisfaction within the department'* and '*the positive working environment*' as particular highlights and stated that evidence from interviews with staff demonstrated that '*there is a culture of genuine appreciation*' within the Department. The LOD is rated by Best Companies as '*officially an outstanding organisation to work for*'.

LOD contributed significantly to the Island's **MONEYVAL assessment** and the Attorney General (AG) welcomed the assessment report which concluded that Jersey's effectiveness is among the highest level found in jurisdictions evaluated around the world.

All teams in the **Civil Division** had a busy year which included a significant increase in new applications for public law children matters. In the Royal Court, the AG was convened to The Representation of Frost [2024] JLR 166 which resulted in the Court granting the order requested by the AG and making observations on customary law, the Court's inherent jurisdiction, and on the interpretation of the Probate (Jersey) Law 1998. The AG successfully represented the States Assembly and the Minister for Treasury and Resources in an important constitutional case before a five-member panel of the Jersey Court of Appeal which established that primary legislation passed by the States Assembly is not susceptible to Judicial Review in the Courts. In December, the AG's legal advisers representing the Viscount secured the first wrongful trading order made in the Royal Court in respect of a Jersey Director.

The **Criminal Division** also had an exceptionally busy year with an unprecedented increase in the number of court cases, advice files and early engagement meetings, including a significant increase in advice files for sexual offences and domestic abuse matters. Notable cases included the first conviction under the Terrorism (Jersey) Law 2002 and continued work on the investigations of the two major incidents of 2022. The Economic Crime and Confiscation Unit secured Jersey's first Deferred Prosecution Agreement under the Criminal Justice (Deferred Prosecution Agreements) (Jersey) Law 2023. The AG received a message of thanks from the French Ministry of Foreign Affairs for his prompt assistance leading to the seizure of 1,100 kilograms of cocaine on a Jersey-registered vessel in the Caribbean.

Law Officers' Department
Best Companies | Law Officers' Department Jersey Company Profile

Bailiff's Chambers

The Bailiff's Chambers delivered three public functions in 2024 under the Bailiff as President of the Royal Court, President of the States Assembly and Civic Head of the Island.

The undoubted highlight of the year was the planning and delivery of the visit of Their Majesties the King and Queen in July.

Royal Court

- Delivered 466 court days comprising criminal, civil and children cases
- Hosted the Lady Chief Justice of England and Wales during the Assise d'Héritage
- Delivered the opening of the legal year (the Assise d'Héritage)
- Coordinated and delivered Judicial training for Judges, Jurats and members of the Legal Profession

Civic and Public Events

- 54 public events were approved by the Bailiff's Public entertainment panel
- 80th Anniversary D-Day commemorations were observed on 6 June with a number of activities taking place, culminating with a public service on Noirmont headland
- Liberation 79 was delivered on 9 May

Support was provided for other memorial events including

- Armed Forces Day
- Remembrance Sunday
- ANZAC day
- Battle of Britain memorial.

States Assembly

- The Bailiff and Deputy Bailiff presided over the States Assembly for 176 hours
- Provided support for the Commonwealth Parliamentary Association events with the States Greffe.
- Hosted the Ambassadors of the Netherlands, Switzerland, France, Italy and the Philippines as well as the Lord Mayor of London.

Bailiff's Chambers

Office of the Lieutenant-Governor

The Office of the Lieutenant-Governor led or supported a number of Civic activities; hosted several thousand individuals within Government House and the Grounds; and conducted several hundred engagements with Charities and Organisations.

A key activity in July 2024 for the Office was the principal planning and oversight of the Royal Visit of Their Majesties King Charles III and Queen Camilla. The last visit of the Monarch to Jersey was in 2005 and this was also the first King to be hosted and accommodated overnight on the Island since 1649 when Jersey provided loyal sanctuary to Charles II during the Civil War.

Other notable activities undertaken during the year:

11
Royal, Ambassadorial and VIP visitors hosted at Government House.

10
Medal presentation ceremonies
provided to British Empire Medal recipients, Emergency Services and Honorary Police personnel and involving 300 guests.

154
British Citizenship ceremonies administered and officiated

7
National Honours
to Jersey residents awarded following recommendation to Buckingham Palace through the Jersey Honours Committee

- one Officer of the order of the British Empire
- four Members of the order of the British Empire
- two British Empire Medals

Buckingham palace icon created by ultimatearm from flaticon.com

Office of the Lieutenant-Governor

Probation and After-Care Service

The Jersey Probation and After-Care Service exists to provide the Parishes, Courts and Prisons with a high-quality information service and to supervise those offenders entrusted to it, in order to reduce re-offending, allow restitution and protect the public. In family proceedings, the Jersey Family Court Advisory Service (JFCAS) provides the Royal Court with reports and advice about the best interests of children.

In 2024 some of the key work undertaken by the department included:

295 pre-sentence reports prepared for the criminal courts a rise of 3.9% from 2023	**100** probation orders issued a rise of 16.3% from 2023	**134** community service orders issued a rise of 10.7% from 2023
16,000+ hours community service completed	**79.2%** probation orders completed successfully	**88%** community service orders completed successfully
100% of 47 children on deferred decisions from Parish Hall Enquiries completed their period of supervision successfully	**25** prisoners on early release licences were supervised by the Service	**116** family law cases worked by JFCAS A reduction in private law cases and a corresponding rise in public law cases.

The criminal justice team was successful in becoming accredited in undertaking new risk assessments and also agreed a joint Resettlement Strategy with HMP La Moye that outlines future priorities. Recognising the importance of partnership working, the Service continued to provide regular surgeries with the assistance of the Drug and Alcohol Service, Employment, Social Security and Housing and mental health. It continued to second an officer as chair of the Jersey Multi Agency Public Protection Arrangements (JMAPPA). In family law JFCAS played a leading role in creating the new Family Justice Council and contributed to work designed to reduce delays in the system and promote awareness of the impact of domestic abuse.

Throughout 2024, the Service developed its strategic workforce plan including training, succession planning, recognising the importance of diversity and promoting wellbeing. A trainee probation officer graduated with a First Class Honours degree in social work and the Service secured funding in 2025 to recruit a further trainee who will succeed a retiring probation officer in due course.

Probation and After-Care Service

Official Analyst

4,278 Total samples	**241** Forensic samples	**2,944** Environmental samples
319 Forensic Toxicology samples (Police/Customs not included)	**701** Samples from members of the public	**73** Miscellaneous samples

Continued to support government departments in regulatory and monitoring analysis

- Including drinking water, sewage/sludge samples, environmental waters wastewaters, swimming pool waters and sea bathing waters
- Continued support to the Police and Customs departments in their forensic requirements
- Provision of a forensic toxicology service to the Deputy Viscount, Alcohol and Drug Service, Police, Customs and the Hospital

Initiated the process of reducing the number of samples being sent off island

- Collaboration with La Moye Prison to begin analysis of oral fluid samples in March 2025 which were previously sent to UK for testing
- Work on PFAS analysis commenced with a view to establishing an accredited method by the end of 2025
- Legionella, and monitoring of La Collette samples have also been identified as areas of interest

Launched project management portfolio with the CPMO to assist with the delivery of laboratory accreditation via ISO 17025

- Implemented an educational method validation course for all analysts
- Started the process of obtaining a laboratory information management system (LIMS) through Digital Services
- Completed the laboratory refurbishment allowing for delivery of ISO 17025.
- Initiated a policy of only receiving urgent samples on a Friday to allow time for work in this area.

Laboratory digital transformation

- Initiated the process of obtaining a Laboratory Information Management System (LIMS)
- Provided all staff with computer access
- Provided an audiovisual meeting room to enable staff members to have regular meetings with stakeholders
- Started the process of digitalising reporting and reducing paperwork
- Liaising with Government departments to provide a more efficient streamlined system of work

States Official Analyst

Financial Performance

The financial outturns are provided below.

The **States Assembly** ended 2024 with a net revenue expenditure outturn of £9.50 million, delivering an underspend of £856,000 against the Final Approved Budget of £10.35 million. This reflects strong financial oversight while supporting parliamentary functions and internal development. The States Assembly General and Members' Remuneration absorbed unbudgeted costs for increased Member pay and reviewer expenses within existing resources, demonstrating effective in-year budget control. A £386,000 underspend in Members' Services was driven by delays in recruiting the Constituency Support Team. Vacancy savings from other posts were used to help meet non-pay pressures, including building and maintenance work at Morier House. Digital and Public Engagement was also underspent by £115,000 due to continued recruitment challenges. Committees and Panels delivered a £596,000 underspend, largely due to recruitment delays for Secretariat posts and lower-than-expected spend on consultancy and communications. Law Drafting ended the year on budget, with £287,000 in income from external drafting work offsetting related consultancy costs. Through careful management of vacancies and resources, the States Assembly successfully absorbed unplanned pressures and ended the year in a strong financial position.

In 2024, the **Non-Ministerial Departments** delivered a net revenue expenditure of £34.7 million. This resulted in an underspend of £3.2 million against the Final Approved Budget of £37.8 million, equating to a positive variance of 8.4%. The outcome reflects robust financial control and effective in-year budget management across the departments, despite operational pressures in legal, ceremonial, and court services.

The **Bailiff's Chambers** ended 2024 with a net outturn of £4.2 million, in line with the approved budget. This was achieved due to strong cost control of the departmental spending and additional budget provided for the King's Visit. The ceremonial expenditure included £485,000 spent on the King's Visit and £157,000 for Liberation Day events. The Royal Visit, marking His Majesty the King's first to Jersey as monarch, was an historic and well-received occasion, delivered through a coordinated programme of public events. Court and Case Costs totalled £579,000, coming in £1,000 under budget. Effective financial oversight balanced the impact of increased court activity, including 25 additional jury trials and 11 more sitting days, which drove up Commissioners' fees and related costs.

The **Judicial Greffe** delivered a £1.4 million underspend, due to overachieved income and stringent cost control measures. Court and Case Costs also came in £853,000 under budget, reflecting the nature of the court cases in 2024 and efficient case management.

The **Law Officers' Department** recorded a net outturn of £11.3 million, resulting in a £1.4 million underspend. Income and tight cost control offset operational pressures across core legal services. However, Court and Case Costs ended £1.4 million over budget due to a continuation of the complex economic crime cases and the major incidents of 2022.

The **Office of the Lieutenant Governor** ended 2024 with a net outturn of £875,000, delivering an underspend of £86,000. Higher-than-expected income alleviated rising operational costs, while responding to increased demand in immigration services and spending on staffing, hospitality, and utilities.

Total income of £219,000, primarily from immigration fees, helped mitigate £1.1 million in expenditure. Vacancy savings and careful financial planning enabled the department to contain pressures and close the year in a strong position.

The **Official Analyst** ended 2024 with a net underspend of £13,000 against a full-year budget of £838,000. Additional income from internal and external sources countered higher spending, while addressing the cost of compliance work, training, and recruitment. Although expenditure reached £894,000, underspends in areas such as utilities and rent supported budget balance. Prudent forecasting ensured the department achieved its goals and contributed to the broader underspend across Other Non-Ministerial Departments.

The **Probation and After-Care Service** recorded a net underspend of £240,000, with a further £59,000 underspend in Court and Case Costs. Unspent growth funding and robust income generation compensated for operational pressures, including demands in maintenance, technology, and postponed recruitment due to legislative delays. Savings across admin, training, and travel helped offset overspends elsewhere, enabling the department to remain within budget. The final position highlights its commitment to sound financial management.

The **Viscount's Department** achieved a £797,000 underspend, due to tight cost controls and overachieved income. Court and Case Costs overspent by £367,000, driven by court-ordered activity, though partially offset by recovered costs.

Despite cost pressures in areas such as court activity, legal services, and ceremonial functions, **the Non-Ministerial Departments** achieved a strong year-end position. The £3.2 million underspend reflects a strong income performance, particularly in Judicial Greffe, Viscount's Department and Office of the Lieutenant Governor. It demonstrates conservative spending in departments like Probation and After-Care Service and Official Analyst; partially offsetting of overspends in court and case costs by operational underspends and higher than forecast income.

Service Analyses

	States Assembly	2024 Estimate per Government Plan	Final Approved Budget	2024 Outturn			Difference from Final Approved Budget
Actuals 2023 £'000		Net Revenue Expenditure £'000	Net Revenue Expenditure £'000	Income £'000	Expenditure £'000	Net Outturn £'000	£'000
3,498	States Assembly-General	3,366	3,398	-	3,630	3,630	(232)
742	Digital and Public Engagement	824	899	-	784	784	115
1,508	Committees and Panels	2,131	2,254	4	1,662	1,658	596
1,113	Members' Services and Remuneration	1,841	1,938	2	1,565	1,563	375
1,595	Law Drafting	1,742	1,864	302	2,164	1,862	2
8,456	**Total**	**9,904**	**10,353**	**308**	**9,805**	**9,497**	**856**

Service Analyses (continued)

Other Non-Ministerial Departments		2024 Estimate per Government Plan	Final Approved Budget	2024 Outturn			Difference from Final Approved Budget
Actuals 2023 £'000		Net Revenue Expenditure £'000	Net Revenue Expenditure £'000	Income £'000	Expenditure £'000	Net Outturn £'000	£'000
	Bailiff's Chamber						
1,988	BC General	2,902	3,626	83	3,710	3,627	(1)
472	Court & Case Costs	306	580	-	579	579	1
	Judicial Greffe						
2,790	JG General	3,328	3,633	2,534	4,727	2,193	1,440
4,366	Court & Case Costs	5,531	5,531	3	4,681	4,678	853
	Law Officers' Department						
9,927	LOD General	11,770	12,657	642	11,917	11,275	1,382
3,276	Court & Case Costs	1,111	3,063	-	4,442	4,442	(1,379)
1,042	**Comptroller & Auditor General**	1,152	1,152	89	1,197	1,108	44
866	**Office of the Lieutenant**	905	961	219	1,094	875	86
760	**Official Analyst**	796	838	69	894	825	13
	Probation						
2,560	Probation & Aftercare Service	2,845	3,051	49	2,860	2,811	240
89	Court & Case Costs	106	112	-	53	53	59
	Viscount's Department						
1,283	Duties of the Viscount	2,191	2,387	1,073	2,663	1,590	797
599	Court & Case Costs	246	246	215	828	613	(367)
30,018	**Total**	**33,189**	**37,837**	**4,976**	**39,645**	**34,669**	**3,168**

Statements of Comprehensive Net Expenditure

Actuals	States Assembly	Estimate per Government Plan	Final Approved Budget	Outturn	Difference from Final Approved Budget
2023 £'000		**2024** £'000	**2024** £'000	**2024** £'000	**2024** £'000
	Revenue				
58	Earned through operations	-	-	92	92
58	**Total Revenue**	**-**	**-**	**92**	**92**
	Expenditure				
-	Social Benefit Payments	-	-	-	-
7,146	Staff Costs	8,455	8,904	8,097	807
1,368	Other Operating Expenses	1,449	1,449	1,492	(43)
8,514	**Total expenditure**	**9,904**	**10,353**	**9,589**	**764**
8,456	**Net revenue expenditure**	**9,904**	**10,353**	**9,497**	**856**
-	Depreciation and amortisation	-	-	-	-
8,456	**Net revenue expenditure after depreciation**	**9,904**	**10,353**	**9,497**	**856**

Statements of Comprehensive Net Expenditure (continued)

Actuals	Other Non-Ministerial Departments	Estimate per Government Plan	Final Approved Budget	Outturn	Difference from Final Approved Budget
2023 £'000		**2024** £'000	**2024** £'000	**2024** £'000	**2024** £'000
	Revenue				
441	Levied by the States of Jersey	370	370	449	79
3,969	Earned through operations	3,161	3,522	4,062	540
4,410	**Total Revenue**	**3,531**	**3,892**	**4,511**	**619**
	Expenditure				
-	Social Benefit Payments	-	-	-	-
20,856	Staff Costs	24,228	26,125	22,138	3,987
13,405	Other Operating Expenses	12,302	15,053	16,534	(1,481)
72	Grants and subsidies payments	90	451	435	16
-	Impairments	-	-	-	-
5	Finance costs	15	15	12	3
34,338	**Total expenditure**	**36,635**	**41,644**	**39,119**	**2,525**
29,928	**Net revenue expenditure**	**33,104**	**37,752**	**34,608**	**3,144**
90	Depreciation and amortisation	85	85	61	24
30,018	**Net revenue expenditure after depreciation**	**33,189**	**37,837**	**34,669**	**3,168**