

Accountability Report

Corporate Governance Report

Purpose:	Includes:	Structure:
<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • The composition and organisation of the States of Jersey Group. • Descriptions of significant governance issues and key risks. 	<ul style="list-style-type: none"> • 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

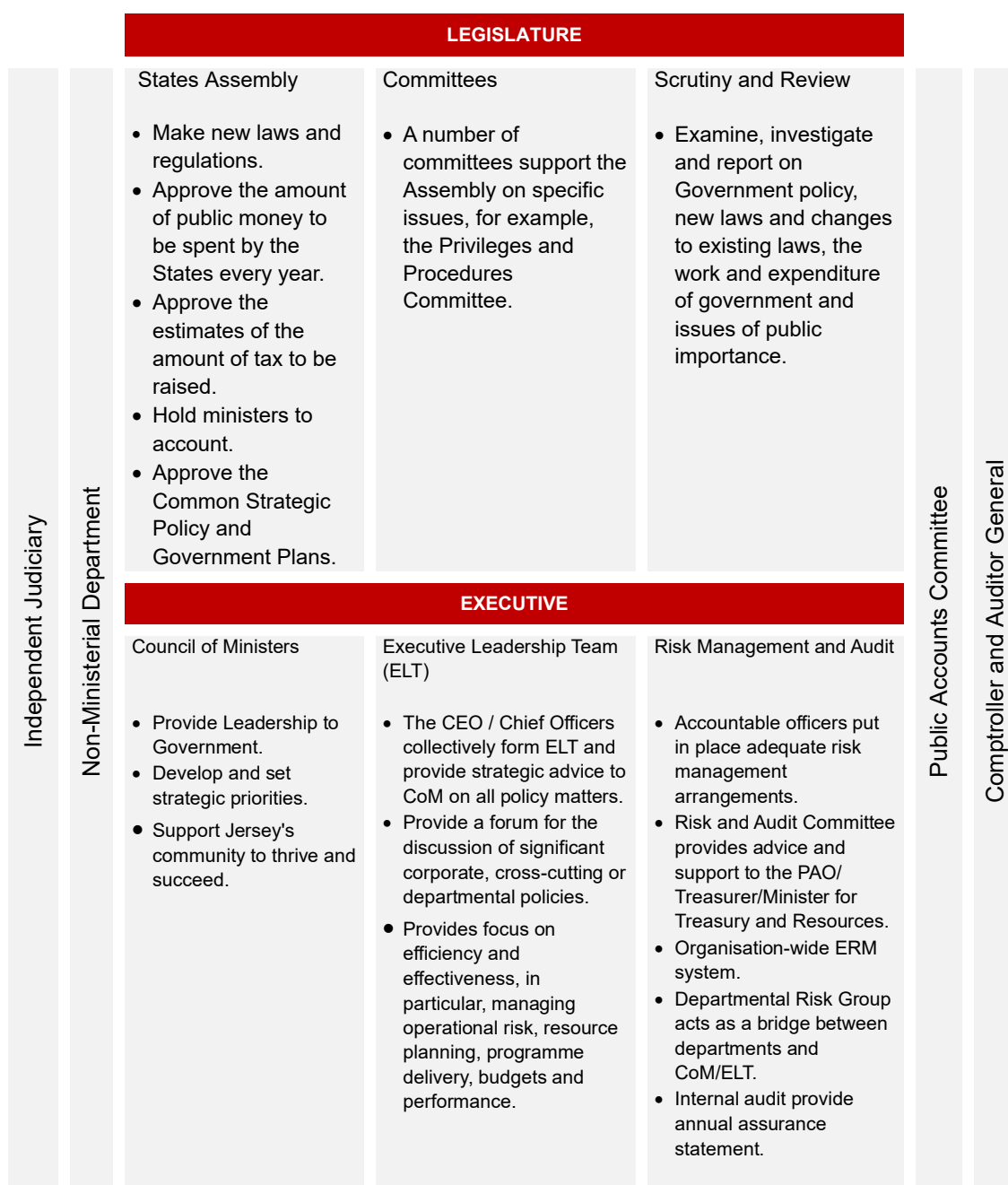
Registers of Interests:	
Ministers and States Members	Principal Accountable Officer and Accountable Officers
<ul style="list-style-type: none"> Held by the Greffier of the States - available on the Members page on the States Assembly website. 	<ul style="list-style-type: none"> Held within GoJ, for senior 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



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:

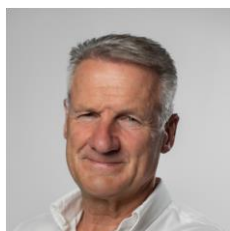
- Coordinates and prioritises the policies and public administration for which Ministers are individually responsible, including setting executive and legislative priorities.
- Considers significant and crosscutting matters to agree a shared policy position.
- Meets 2 – 3 times a month and comprises 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
		Andrew McLaughlin (CEO and PAO - except for 8 th May to 1 st July 2024)
Principal Accountable Officer	Chief Executive	Tom Walker (Acting CEO and PAO from 8 th May to 1 st 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 8 th October 2024)
	Group Director of Policy	Paul Wylie (from 9 th 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 30 th September 2024) Tom Walker (from 1 st October 2024) Rob Sainsbury (to 31 st October 2024)
Children, Young People, Education and Skills	Chief Officer	Keith Posner (from 1 st November 2024)
Infrastructure and Environment	Chief Officer	Andrew Scate
Employment, Social Security and Housing, formerly Customer and Local Services	Chief Officer	Ian Burns (to 31 st August 2024) Sophie Le Sueur (from 1 st 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 20 th June 2024)
		Edward Lewis (from 21 st June 2024)
Official Analyst	Official Analyst	Nick Hubbard (to 7 th June 2024)
		John Farina (from 8 th 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 30 th September 2024)
	Chief Officer – Department for the Economy	Richard Corrigan (from 1 st 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 8 th October 2024) Paul Wylie (from 9 th October 2024)

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

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 of 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.	<ul style="list-style-type: none"> 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.	<ul style="list-style-type: none"> 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 	<p>There is a risk that systems could be successfully breached, leading to a loss of government data and failure of public services.</p> <p>There could be reputational and/or regulatory impacts, as well as financial impacts to recover from a breach, for example.</p>	<ul style="list-style-type: none"> 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	<p>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.</p>	<ul style="list-style-type: none"> 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 	<p>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.</p>	<ul style="list-style-type: none"> 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 \(gov.je\)](https://www.jersey.gov.je/jersey-public-service-careers) 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 \(gov.je\)](https://www.gov.je/States-of-Jersey-Codes-of-Practice).

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 30 th 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

Remuneration and Staff

£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.

Remuneration and Staff

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 (JFR_{EM}), which is based on the UK Financial Reporting Framework 2023–2024 (UKFR_{EM}). Under UKFR_{EM}, 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

Remuneration and Staff

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.

Remuneration and Staff

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.

Remuneration and Staff

Government of Jersey Core								
	FEMALE		MALE		PREFER NOT TO SAY		Total Headcount	Total 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
	Headcount	FTE	Headcount	FTE	Headcount
Directors	6		9		-
Senior Staff	6		12		-
Other Staff	170		318		26
Total Employees	182		339		26

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 Budget¹	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 Adjustments⁴				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		2024	2024	2024	2024	2024
£'000		£'000	£'000	£'000	£'000	£'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

Actuals 2023	Government Plan 2024			Final Approved Budget			2024 Outturn			Difference from Final Approved Budget
	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
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	-	-	-	-	-	-	-	-	-	-	-

Political Accountability

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)

Political Accountability

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 JFRm, 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
<p>Risk of fraud in revenue recognition – personal income tax (States of Jersey Core Entities)</p> <p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p>	<p>Our audit procedures involved the engagement of our own actuarial experts and included:</p> <ul style="list-style-type: none"> 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. <p>Our observations</p> <p>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.</p>
<p>Valuation of land, buildings, social housing, networked assets and other structures (States of Jersey Core Entities and Group)</p> <p>The net book value of Property, Plant and Equipment at the 31 December 2024 was £4.8 billion.</p> <p>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.</p> <p>Note 4.9 discloses the following net book values at 31 December 2024:</p> <ul style="list-style-type: none"> Land: £380m Buildings: £706m Social Housing: £1,171m Networked Assets (including land): £1,579m Other Structures £385m. <p>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.</p>	<p>Our audit procedures included:</p> <ul style="list-style-type: none"> 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. <p>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.</p> <p>For the valuation of social housing held in Andium Homes Limited, we critically assessed the work</p>

Key Audit Matter	How our scope addressed this matter
	<p>performed by the component auditor in accordance with our group audit instructions including meeting with the component auditor and the Andium Homes valuer.</p> <p>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.</p> <p>Our observations</p> <p>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.</p>
<p>Valuation of strategic investments (States of Jersey Core Entities)</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>	<p>Our audit procedures involved the engagement of our own experts and included:</p> <ul style="list-style-type: none"> 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. <p>We tested that the valuations have been accurately reflected in the financial statements and that the disclosures are in line with the reporting framework.</p> <p>Our observations</p> <p>We obtained sufficient, appropriate audit evidence that the valuation of strategic investments was not materially misstated as at 31 December 2024.</p>
<p>Valuation of unquoted investments for which a market price is not readily available (States of Jersey Core Entities)</p> <p>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.</p> <p>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..</p>	<p>Our audit procedures included:</p> <ul style="list-style-type: none"> 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
	<ul style="list-style-type: none"> 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 JFRm.

Matters on which we are required to report by exception under the Code of Audit Practice

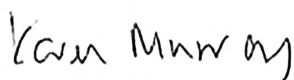
We are required by the Code of Audit Practice (December 2023) issued by the Comptroller & Auditor General to report, by exception, where the Corporate Governance Report included in the Annual Report and Accounts:

- 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
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7 Castle Street
St Helier
Jersey
JE2 3BT

30 April 2025