

The Jersey Advisory and Conciliation Service



2021 Annual Report

JACS is an independent, publicly funded non-government incorporated body, recognized in the Jersey Advisory and Conciliation (Jersey) Law 2003 is able to generate income, and is exempt from tax. The responsibilities of the Board Members are set out in the JACS constitution, attached as Appendix 1.

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The JACS Non-Executive Board

Chair	Donna Abel
Board Members	Zoe Blomfield (to February 2021) Lynda Vautier Jimmy McCormack Sara Garwood Chris Mutton Hilary Griffin Hannah Gauvin (Appointed February 2021)

The JACS Team

Director	Patricia Rowan
Team members	Colette Wilson Senior Advisory and Conciliation Officer (Left August 2021) Patricia Weston Advisory and Conciliation Officer Sharon Timoney Advisory and Conciliation Officer Ruth De Freitas (Administration and Outreach Support (part-time) (Started August 2021)

Chair's Foreword

This annual report showcases the many ways in which Jersey Advisory and Conciliation Service (JACS) assists employers, employees, and trade unions to work together for the prosperity of Jersey business and the benefit of employees. During 2021 we faced many challenges and like most organisations we have continue to adapt and be agile in the face of ongoing uncertainty.

JACS is led exceptionally well by Patricia Rowan and continues to operate independently and provides an exceptional first-class service to Islanders. The voluntary Board support Patricia and her team by ensuring JACS is effectively and properly run and that it continues to meet its overall purpose, while meeting the appropriate interests of all its stakeholders.

The Board oversee the risk register, review, and evaluate present and future legislation requirements, threats and risks in the external environment such as COVID-19; and current and future strengths, weaknesses and risks relating to JACS. The Board also ensure that the organisation structure and capabilities are appropriate for implementing the chosen strategies and that effective governance and oversight is in place in line with the corporate governance code.

The JACS team have been 'squeezed' with increased legislation and a reduction in income leading to continued changes in the workforce. The Board are very proud of the achievements of the JACS Team during 2021 and would like to thank the team for their professionalism and commitment. This small team have continued to conduct a significant amount of work. The pandemic has had only a limited impact on the volume of work, with over 21,000 contacts during 2020 and 2021.

JACS can demonstrate a cost benefit to the island, and our research identifies that for every £1 of investment in JACS leads to £12 return to the Jersey economy in terms of productivity. JACS is a publicly funded non-government incorporated body, and our budget operating figure per day is £394. Due to many factors including the historic funding model and the pandemic's impact on our ability to generate income we have been running a deficit in 2021. This deficit gets funded by use of reserves, which we have seen deplete over the past few years. Efficiency savings led to a reduction in training workforce capacity.

I would like to acknowledge the commitment of all our team, who once again have delivered a great deal in the past 12 months. They continue to contribute to improving the way we all work together to fulfil our purpose and to assist us continuing to build harmonious relationships between employers and employees, and thereby help improve the performance and effectiveness of organisations. I would also like to acknowledge the commitment and dedication of all the voluntary Board Members and the Support of the Social Security Minister, Deputy Judy Martin.

Finally, as we commence the first year of our 3-year strategic plan, the Board is enthusiastic and committed to taking this agenda forward to ensure our strategic aims continue to be delivered.

Donna Abel
Chairman

Our Purpose:

As the employment relations service in Jersey, JACS was established to assist employers, employees and trade unions to work together for the prosperity of Jersey business and the benefit of employees.

What We Do:

JACS assists in the building of harmonious relationships between employers and employees, both collectively and individually and thereby help improve the performance and effectiveness of organisations.

Strategic Aims for JACS (as set out in the annual SLA and Business Plan) are:

- resolve individual disputes:
- provide impartial information/advice on employment matters:
- provide impartial information/advice on discrimination:
- provide impartial information/advice in respect of employee relations
- improve the understanding of industrial relations:
- provide an Outreach Service:
- offer training on legislation and relevant topics

How we achieve our strategic aims:



As a small team of 4 (one part-time) delivering our services in a full and timely manner can at times be challenging, however we work collaboratively and try to ensure that all clients with employment or discrimination issues are dealt with fairly, honestly and efficiently. JACS operate with clients contacting us directly, and we are aware that when clients approach JACS this can often be at very difficult and challenging times therefore, they are seeking someone they can trust.

Director's Report

As we started 2021, the Island was once again facing the challenges and impact of Covid-19 with many businesses being unable to operate. These challenges remained ongoing throughout the year and with the numbers of cases climbing towards the end of the year and once again some business sectors started to feel the brunt of the pandemic. Throughout the year JACS have remained available and accessible to clients by staggering days in the office it enabling us to effectively 'keep the doors' open. This is no easy task with a team of 4 (one part-time) but everyone worked hard to ensure that clients' needs were met.

Whilst the numbers of clients have dropped back to pre-pandemic levels the number alone do not represent the full picture of the work of JACS. Complexity of claims has already been mentioned, but also increased legislation in general means the Team need to be prepared to meet the queries raised are answered as fully as possible.

As a small team it is also imperative that consideration is given to the both their development and the health - we were very fortunate in that across the team only 5 days of absence was recorded for the whole year. Mindful of welfare for the Team we brought in Mind Jersey to deliver a session on Wellbeing and in 2022 we will be developing this further.

I would like to thank the Team for all their hard work, diligence, adaptability and agility in 2021 and this extends to the JACS Board as well. The Board willingly give up their time to JACS and bring with them a wealth of skills, talents and insights which support the JACS team, ensuring good governance and delivery of the Service. JACS are very fortunate and privileged to have such a supportive Board – led by our Chair Donna Abel - who remain accessible and committed to the work of JACS. In February Zoe Blomfield stepped down after nearly 9 years on the JACS Board, and she is very much missed and we are sincerely grateful for all of her support and guidance during her tenure with JACS. We were fortunate to fill the Board vacancy with Hannah Gauvin who was welcomed to the Board in February. I offer my sincere thanks to all the Board and the Team for ensuring JACS continues to thrive and fulfils the requirements of the service set down under statute.

Finally, I wish to express my thanks to the Social Security Minister, Deputy Judy Martin, along with her Assistant Ministers, Policy Principals and other member of the Department of Strategic Policy Planning and Performance for their approachability and support in all the work JACS undertakes and I look forward to working further with them in 2022.

Conciliation in Employment/Discrimination Disputes

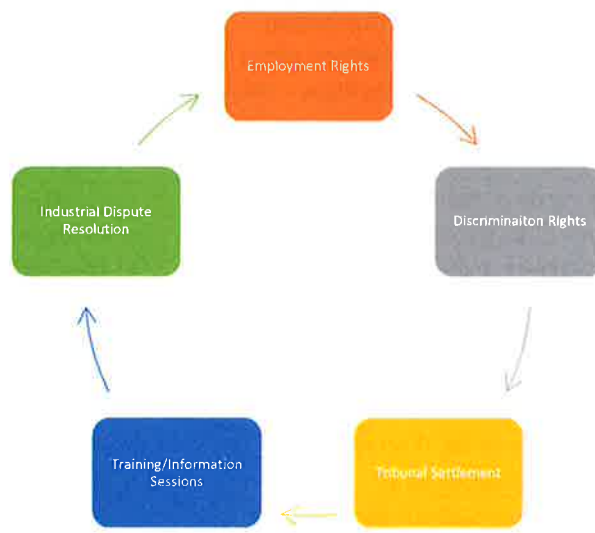
JACS conciliation officers have a duty to attempt to conciliate settlements of disputes where complaints have been or could be made to a court or tribunal under relevant employment protection legislation. Conciliators offer to assist both parties involved in a dispute to reach a voluntary settlement without the need to go to a formal hearing.

Key Performance Indicators:

JACS KPIs are set out in the SLA we have (this is reviewed annually) and supported with quarterly reporting to PSSS:

contact the parties and provide information about the conciliation process together with a named contact and an offer to conciliate – this will be done within 5 working days of receiving the documentation/request.	Achieved – all claims received knew who their conciliation officer was within the stated timeframe
within five working days of receiving directly from an employer or employee, or their named representatives, a claim that a formal complaint could be made to a relevant body and where no settlement has already been reached	Achieved – all claims received knew who their conciliation officer was within the stated timeframe
take prompt further action as soon as requested by either party or, if no request is received, when it is useful to do so	Achieved – this is part of an ongoing mark of JACS performance
keep the parties informed about the options open to them and any possible consequences, whilst not expressing an opinion on the merits of a case	Achieved – outcomes are reached due to ongoing contact and dialogue
seek to promote reinstatement or re-engagement, if the complaint is of unfair dismissal, before any other form of settlement	Partially achieved – it is rarely an option for either party to be able to return to a workplace, particularly when claims have been lodged
not disclose information, given to a conciliation officer in confidence, to any other party unless required to do so by law	Achieved – this is lynchpin of the work JACS undertake.
encourage the parties to consider the consequences of proposed settlement terms and to seek further advice if necessary	Achieved as can be see with the Claims outcomes and Pre-claim Settlements
encourage the parties to record the terms of a settlement in writing as quickly as possible	Achieved – JACS will draft the relevant paperwork in order to protect the parties once settlement has been reached.

Key Services JACS offer:



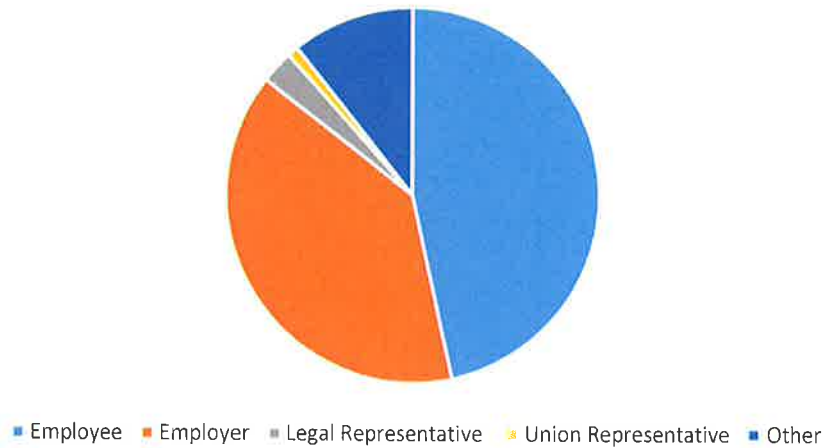
Performance for 2021:

Clients:

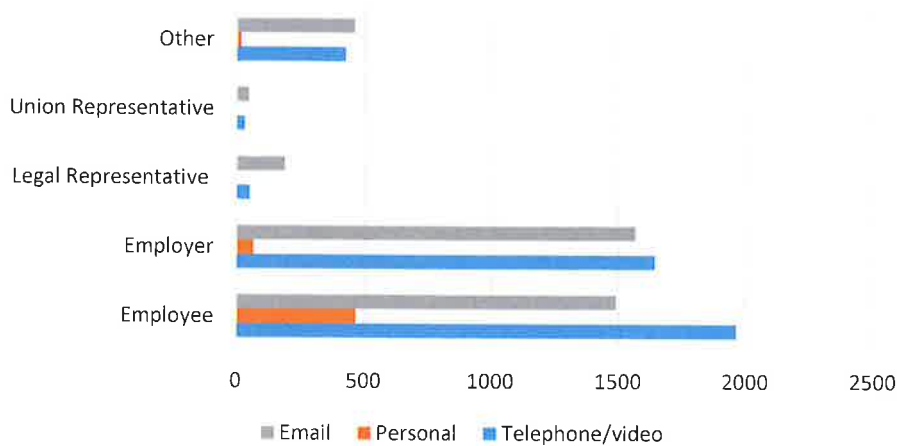
In order to deliver our services, the key aim in 2021 was to ensure JACS was accessible to clients, which we achieved as throughout 2021 we maintained a physical presence in the office continuously. We also had other members of the Team working from home on a rotational basis. Appointments were able to be booked to meet with one of the Team, and online video platforms (Zoom, Teams, Google Meet etc) were also put to good use, enabling the Team to be fully accessible to clients in their preferred format.

The total number of clients who contacted JACS in 2021 was 8431, with the graphs below showing the breakdown of 'who and how':

Breakdown of Client Contact



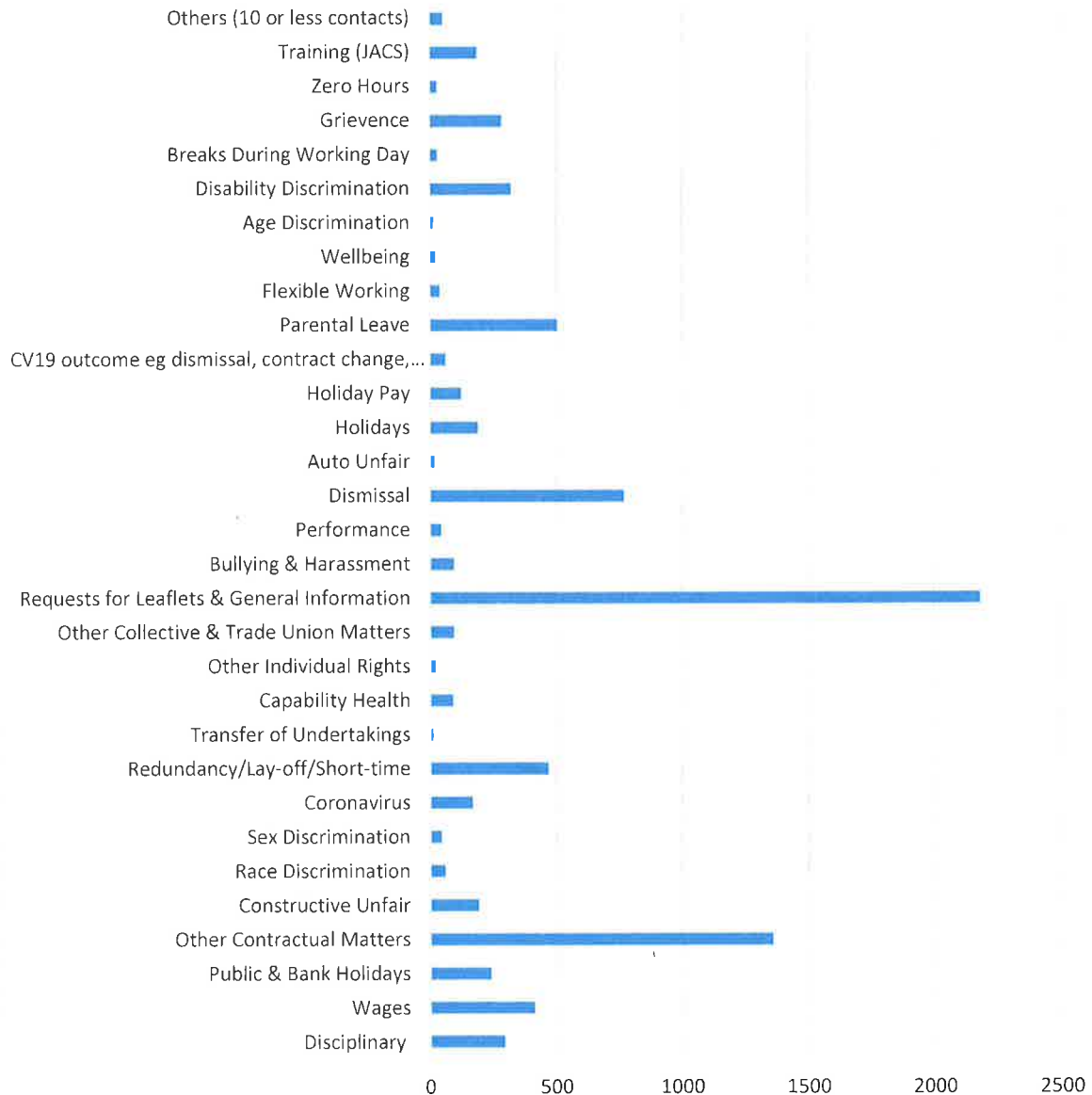
How Clients Contacted JACS



Types of Enquiry:

Each client contact is recorded on the JACS database (this is retained for 2 years plus the current year before being deleted), to enable us to measure the number of clients requiring our services, and also the matters that was most asked for advice on. Following is the breakdown of subject/enquiry type from 2021. The category for 'General Information' shows the highest number of queries and matters recorded under this category are those are seeking generic advice e.g. how to change terms of employment or reviews of terms of employment/staff handbooks.

Enquiry Type 2021



Tribunal Claims:

As at 31 December 2021 the Employment and Discrimination Tribunal (JEDT) had forward 111 claims to JACS (the JEDT will have registered more claims in 2021 but JACS only receive the claims when the paperwork has been received from both/all parties). Of these claims 27 claims were either partly/fully in respect of discrimination; and of these JACS settled 16 claims – 6 remain ongoing and 5 were settled between the parties.

The breakdown below relates to Tribunal Claims and conciliation, as a measurement of JACS' performance in terms of settling claims without the need of a Tribunal Hearing:

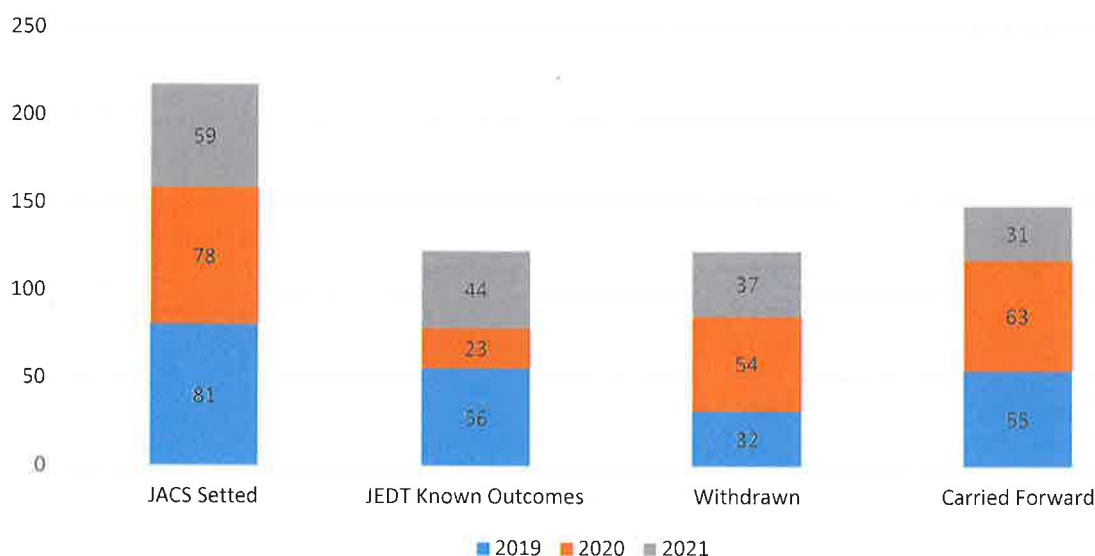
Carried Forward from previous years: 63

New Claims 2021: 111

Total Active Claims **174**

Of these **174** claims, **148** claims have been resolved, and of the 31 claims in ongoing conciliation (9 of these received in December 2021).

Tribunal Claim Status; Comparisons with 2019 and 2020



There has been a steady decline in the number of claims being received from the Tribunal:

2019	225 claims
2020	168 claims
2021	111 claims

However, when comparing the percentage of those settled by JACS this have increased:

2019	36%
2020	47%
2021	54%

The impact of the pandemic has been seen in the claims received whether this is about the Payroll Co-funding Scheme, the use of annual leave to offset non-workable time (due to closures and or work from home for those that couldn't do so), flexible working requests, working from home and parental leave. It is also the continued complexity/multi-headed nature of claims cannot be truly reflected in the number of claims received alone. Whereas JACS may have previously been a claim

for say unfair dismissal and notice pay, this same claim today could also include acts of discrimination, lack of pay slips, no written terms, or parental leave breaches, and contractual breaches. For claims linked to discrimination there can be more than one Respondent as this could include colleagues, or others in the workplace who may have acted in ways the discrimination legislation prevents. These multi-layered and/or multi-Respondent claims increase the time needed to handle such claims.

Pre-Claim Settlements:

Pre-claim settlements are requested by employers to mitigate against the risk of claims being lodged with the Tribunal. During 2021 JACS were requested to prepare 99 pre-claim settlement documents, thereby preventing an additional 99 claims (which would have taken the total for 2021 to 210 claims). The use of pre-claim settlements also saves money against any Hearings the Tribunal may have needed to have held. For a full (1 day) Hearing with a Chair and 2 Side Members sitting the average cost would be around £1,000, therefore the savings on pre-claim can be roughly calculated to be £99k, when combined to the 59 claims settled the savings are around £158k over the last 12 months.

Newsletters and Website:

JACS sends out newsletters to clients who have signed up (via the JACS website) to receive these. During 2021 we sent out 17 e-newsletters, reaching 957 subscribers. Such newsletters are sent out when there are changes to the legislation, information on consultation papers (e.g. minimum wage, parental allowance etc) as well as general advice and our training/information sessions.

The JACS website (www.jacs.org.je) has continued to be very successful (Google Analytics is used to gather this data) with new content added and older content updated or amended in line with legislative changes/best practice. In 2021 we had 144,420 views on our website with the most popular pages being those around recently introduced legislation, of increased annual leave and rest breaks, following this the JACS Parental Leave booklet has proven to be very popular and useful document. Of those viewing our website 62.6% were new users.

During 2022 JACS will be setting up a LinkedIn profile to enable us to ensure that clients are able to access new/updated information in a timely manner to hopefully extend our reach and audience further.

Training and Information Sessions:

At the start of 2021 due to the ongoing impact of Covid-19, it was decided to place a couple of training videos onto the JACS website, covering parental leave and also redundancy. Whilst these initially proved to be successful and useful to clients, it soon became clear that what clients want from JACS is the ability to ask questions and discuss topics so as soon as we were able to do so we started to run training session over Zoom. Throughout the year we delivered 14 in-house sessions as requested by employers (with 331 attendees) and a further 22 public sessions which reached 156 attendees. In October 2021 we switched to Eventbrite as a booking site for the sessions as this enabled administration time to be freed up.

JACS Finances:

As per the revised Service Level Agreement (SLA) 2021 between JACS and the Department of Strategic Policy, Planning and Performance (SPPP), an annual grant of £354.900 (paid quarterly) was received. Prior to the annual SLA being revised, a budget was prepared (agreed with the Board) which predicted an overspend against Grant of £90,370, which would need funds to be taken from the JACS reserves. Due to the unknown impact of the ongoing pandemic no provision was included in this budget for training income. Throughout 2021 savings were made as the office made further in-roads to going paperless, reducing printing, stationary and postage, we also received a small amount of training income, resulting in the overall overspend being reduced to £500.

The Grant for JACS has not been increased since 2015 and from 2016 were asked to reduce spend by 2% each year for 4 years – this was against the backdrop of increased legislation – discrimination and parental rights, therefore JACS reserves have been eroded.

The audited accounts are included at the end of this Report.

2021 Overall Challenges and Risks

The main risk for JACS is around funding (as previously mentioned) against increased legislation and therefore expectations placed on the Team. As a small team it is also imperative that consideration is given to the both their development and the health - we were very fortunate in that across the team only 5 days of absence was recorded for the whole year. Mindful of welfare for the Team we brought in Mind Jersey to deliver a session on Wellbeing and in 2022 we will be developing this further.

Accountability:

Governance:

The Director maintains good financial systems – as agreed with the Board – and provides accurate and timely management information to the Board as set out in the JACS Constitution and inline with the SLA with SPPP.

The Board sit at least 5 times a year as a full Board, however sub-committees for Audit, Remuneration, Risk and Compliance may hold additional meetings as required. All meetings are fully documented.

The Director manages the organisation's financial, physical and human resources enabling JACS to achieve its mission, business plan and the expectations of the stakeholder (SPPP) under the SLA.

The Director along with the Board Audit Committee liaise with the external auditors to ensure the accounts are presented to the Minister before the end of April each year. In 2021 Alex Picot undertook the JACS audit for the first time, commencing the work in early February, and completing it by the end of March for presentation to the Board.

Remuneration and Employee Report:

The Board Remuneration Committee – the Director is not included – sit in quarter 4 to discuss remuneration for the JACS team effective 1 January the following year. Consideration is given to market forces, along with the performance and objectives set under quarterly appraisals and the overall JACS performance.

Details of remuneration are shown in the audited accounts at the end of this Report.

In March 2021 the Outreach Officer was promoted to the role of Conciliation Officer following her successful completion of her level 5 CIPD;

In August our part-time Senior Adviser left to take up a new role;

August also saw our part-time Administration and Outreach Officer who started after a full recruitment process was completed.

As a small team it is also imperative that consideration is given to the both their development and the health - we were very fortunate in that across the team only 5 days of absence was recorded for the whole year. Mindful of welfare for the Team during February 2021 Mind Jersey we invited to deliver a session on Wellbeing, which was put in place by the Board to assist with the wellbeing of the team itself with some 'take-away' exercises to maintain both inside and outside of work. In 2022 we will develop this further as the Team felt it highly beneficial.

Patricia Rowan
Director
18 January 2022

Appendix 1

Service Level Agreement (SLA)

between

**Department for Strategic Policy, Planning and Performance
(SPPP)**

and

Jersey Advisory and Conciliation Service (JACS)

Effective Date: 01 December 2020 (revised annually)

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1. Agreement Overview

This Agreement represents a Service Level Agreement (“SLA” or “Agreement”) between *Jersey Advisory and Conciliation Service (JACS)* and Strategic Policy, Planning and Performance

(SPPP) for the provision of services required by the Department to support and sustain good employment relations in Jersey including the provision of an outreach advisory service, and relating to the payment of a grant to JACS for the provision of these services.

This Agreement remains valid until superseded by a revised agreement mutually endorsed by the stakeholders (**see page 4**)

This Agreement outlines the parameters of all services covered as they are mutually understood by the primary stakeholders

2. Goals & Objectives

The **purpose** of this Agreement is to ensure that the proper elements and commitments are in place to provide consistent service support and delivery to employees, employers, trade unions and business associations in respect of employment relations and discrimination advice and guidance (including such guidance given as part of the outreach advisory service) and dispute resolution, in accordance with the requirements of the Jersey Advisory and Conciliation (Jersey) Law 2003 (‘JACS Law’).

The **objectives** of this Agreement are to:

- Provide clear reference to service ownership, accountability, roles and/or responsibilities.
- Present a clear, concise and measurable description of service provision to the customer.
- Match perceptions of expected service provision with actual service support and delivery.
- Support an efficient, economical and value for money service.
- Establish the rights and obligations of both parties in regard to the payment of an annual grant.

In accordance with the States of Jersey Public Finances Manual the SLA must document a case as to how the provision of funds to JACS will contribute to the strategic aims and objectives of the States of Jersey.

The Council of Ministers 2018–22 Common Strategic Policy *“is not a statement of everything that government does or will do. Nor is it a detailed plan for how the public service will deliver the work of government. It sets the priorities for the current government term, and is an important part of a new, long-term strategic framework for Jersey, which will ensure a sustainable society, underpinned by a sustainable economy and delivered by a strong partnership between a modern government, responsible business and Islanders.”*¹

The Council of Ministers report states that detailed actions that flow from the strategic priorities will be outlined in other documents, which, alongside the Common Strategic Policy, make up the strategic framework. These are –

- Government Plan (Medium-Term Plan) 2020–23 (2021-24?)
- Island Plan 2021–30
- Future Jersey – the Island’s 20-year community vision.

As outlined in the JACS Business Plan 2021 – 2023, the strategic objectives are:

- Support the operation of fair and effective workplaces and a committed workforce.
- Support improvements in the performance and effectiveness of organizations through improved employment relations and effective dispute resolution; assist all organizations to manage their employment relations effectively, irrespective of organization size.
- Inform public policy and debate on the economic and social value of good employment relations.
- Develop further our capability and ensure value for money in all we do.

JACS provides independent expert advice in employment and discrimination matters with the requirement for the service having been established in the Jersey Advisory and Conciliation (Jersey) Law 2003. It would neither be appropriately independent nor be cost-effective for the Customer to provide this advice service itself, therefore an exemption has been approved from tendering for this service.

3. Stakeholders

The following Service Provider(s) and Customer(s) will be used as the basis of the Agreement and represent the **primary stakeholders** associated with this SLA:

Service Provider(s): JACS (“Provider”)

Customer(s): SPPP on behalf of employees, employers, trade unions and business associations (“Customer”) within Jersey

4. Periodic Review

¹ <https://statesassembly.gov.je/assemblypropositions/2018/p.110-2018%20complete.pdf>

This Agreement is valid from the **Effective Date** outlined herein and is valid until further notice. This Agreement should be reviewed at a minimum once per fiscal year, normally by 30th November; however, in lieu of a review during any period specified, the current Agreement will remain in effect.

The **Director of JACS** is responsible for facilitating regular reviews of this document. Contents of this document may be amended as required, provided mutual agreement is obtained from the primary stakeholders and communicated to all affected parties. The Director will incorporate all subsequent revisions and obtain mutual agreements/approvals as required.

5. Service Agreement

The following detailed service parameters are the responsibility of the Service Provider in the ongoing support of this Agreement.

4.1 Service Scope

The following Services are covered by this Agreement;

- Provision of advice and guidance on good employment relations practice - including discrimination in employment - in an independent, impartial and professional manner, acting with integrity at all times
- Improving the understanding of employment relations and provide training in employment relations best practice.
- Prevention and resolution of industrial (collective) disputes
- Facilitating the availability of arbitration as requested
- Resolution of individual disputes over employment and discrimination rights
- Commenting on proposed or draft employment and discrimination legislation as requested by SPPP
- Production of an Annual Report on activity
- Budgeting, financial recording and control and annual audit
- Providing a targeted, pro-active outreach advisory service typically for small (10 or less employees) businesses with the intention of early intervention for the prevention of employment disputes
- Offering advice and support in an independent, impartial and professional manner
- Providing advice and support relating to essential employment documentation which includes contracts, pay advice slips, policies and procedures
- Providing practical guidance with the assistance of appropriate materials, including advisory booklets, handbooks, templates and model agreements, whether these are electronic or written JACS will make no charge for these materials

- Referring employers to the Back to Work Employer Engagement team when advised that they have a potential recruitment need or opportunity to offer work experience placements.

This SLA is subject to the provisions of Jersey Advisory and Conciliation (Jersey) Law 2003 ('JACS Law') and legislation relevant to good governance in the public sector, including:

- a. Data Protection (Jersey) Law 2018;
- b. Public Records (Jersey) Law 2002;
- c. Public Finances (Jersey) Law 2019.

Amendments to any relevant legislation will take precedence over any part of the Agreement.

5.1 Customer Requirements

Customer responsibilities and/or requirements in support of this Agreement include:

- The Customer will pay an annual revenue grant to the Service Provider, as agreed by the stakeholders. The grant awarded to JACS for the year 2021 is £354,900. This contributes towards the costs of services outlined in this SLA as at 30 November 2020.
- The grant will be paid in four quarterly payments:
 - 1. 1 January – 31 March 2021
 - 2. 1 April – 30 June 2021
 - 3. 1 July – 30 September 2021
 - 4. 1 October – 31 December 2021
- The Customer will review the grant awarded for effectiveness in achieving the agreed outcomes.
- The Customer will underwrite the statutory and contractual costs of the Service Provider in the event of its closure, in accordance with the provisions of paragraph 12 (2) (a) of the Schedule to the JACS Law.
- The Customer will ensure the reasonable availability of customer representative(s) when resolving a service related incident or request.
- The Customer requires that the services of the Service Provider are in accordance with the States strategic objectives (supporting employers and employees to work together for the mutual benefit and economy of Jersey).

- Where reasonably possible, on request from the Service Provider, the Customer will inform employers (via databases held by the Customer) of services available from the Service Provider to assist employers in complying with the Employment and Discrimination Laws.

5.2 Service Provider Requirements

Service Provider responsibilities and/or requirements in support of this Agreement include:

- Delivering the services set out in 5.1 above and 6 and 7 below.
- Effective organization management and good corporate governance. This includes adhering to all relevant legislation and applying best practice, for example ensuring a robust complaints policy is publicly available and is complied with.
- Meeting response times associated with service related incidents.
- Meeting the requirements related to budgeting, financial recording and control and annual audit as set out in 8 below.
- Reasonable availability of representative(s) to respond to any reasonable enquiry or request for information from SPPP.
- Provision of a business plan and budget to the Head of Finance Business Partnering, Treasury and Exchequer Finance and Head of Governance by 30th November each year.
- Consulting the Customer prior to introducing any changes to the scope of the service.
- Quarterly reporting of expenditure against budget.
- Quarterly reporting of measurable performance information, including the following;
 - the number of enquiries to JACS, split by type of client
 - the number of new requests for assistance from the outreach adviser and the average number of employees in these businesses
 - the number of ballots conducted
 - the number of collective disputes resolved by JACS
 - the number and percentage of Employment Tribunal cases resolved by JACS without the need for a Tribunal hearing
 - the number and value of potential Tribunal claims resolved through pre-claim conciliation
 - the number of public and private training sessions delivered
 - the number of sessions used on the website
 - Any other data that should reasonably be notified to the Minister.

5.3 Service Assumptions

Assumptions related to in-scope services and/or components include:

- Changes to services will be communicated and documented to all stakeholders.
- The Service Provider will be notified of the intentions of the SPPP and Minister in respect of the introduction of new employment and/or discrimination legislation each year.
- The Service Provider undertakes to consult with the Customer prior to introducing any increases to the staffing structure.

6. Service Management and Standards

Effective support of in-scope services is a result of maintaining consistent service levels. The following sections provide relevant details on service availability, monitoring of in-scope services and related components.

6.1 Service Availability

Coverage parameters specific to the service(s) covered in this Agreement are as follows:

- Telephone support: 8:30am to 4.30pm Monday – Friday
Calls received out of office hours will be recorded and best efforts will be made to answer/action the call on the next working day
- Email support: Monitored 8:30am to 4.30pm Monday – Friday
Emails received outside of office hours will be collected, however no action can be guaranteed until the next working day
- Earlier/later appointments can be made with an Advisor.
- The Outreach Advisory Service will be available both flexibly at times of the day to suit client needs/requirements and mobile in order to attend client premises or other venues if required
- Out of hours assistance relating to collective disputes to be provided within 24 hours, 365 days a year.

6.2 Service Requests and Standards

In support of services outlined in this Agreement, the Service Provider will respond to service related incidents and/or requests submitted by the Customer, or those whom the Customer represents, within the following time frames:

- 0-8 hours (during business hours) for issues classified as **High** priority.
- Within 2 working days for issues classified as **Medium** priority.
- Within 5 working days for issues classified as **Low** priority.

Detailed Service Standards

Preventing and resolving collective disputes

JACS assists parties seeking settlement of collective disputes on employment issues by way of conciliation, mediation or arbitration. JACS can also assist in preventing and resolving problems at work by providing advisory mediation. JACS is not able to insist on the acceptance of its assistance or to impose any solution for an issue in dispute. Before providing such assistance JACS encourages parties to make full use of any agreed procedures they may have for negotiation and the settlement of disputes.

Advisory mediation

Advisory mediation enables JACS to work jointly with employers, employees and employee representatives to help overcome problems which threaten to damage the employment relationship or which constitute a major obstacle to organizational effectiveness.

We will:

- acknowledge all requests for assistance within five working days;
- discuss fully the nature of the problems and what help might be provided and, where appropriate, be ready to suggest alternative sources of assistance;
- explain our role and working methods and agree clear terms of reference;
- provide advisory mediation only when there is joint participation of the employer, employees and/or their representatives.

Collective conciliation

This is a voluntary process whereby employers, trade unions, and employee representatives can be assisted to reach mutually acceptable settlements of their disputes by the involvement of an impartial and independent third party.

We will:

- acknowledge all requests for assistance within 24 hours, whether made separately or jointly, and seek to reach agreement on how and when we should assist;
- offer assistance, where no request has been made where we consider it appropriate;
- provide appropriate assistance for as long as a dispute continues;
- explain to the parties that they alone are responsible for their decisions and any agreements reached;
- this service is available 365 days of the year.

Arbitration and mediation in disputes

Arbitration involves the parties jointly asking a third party to make an award that they undertake to accept in settlement of the dispute. Mediation involves a third party making recommendations on a basis for settlement. JACS will normally agree to mediate or to arrange arbitration only when it has not been possible to reach a conciliated settlement.

We will:

- maintain access to a panel of independent, impartial and skilled arbitrators and mediators from whom we make appointments;
- assist parties to agree clear terms of reference for arbitration or mediation;
- explain to parties that arbitration is to settle the issue between them and they are committed to accepting an award;
- provide parties with a nominated arbitrator/mediator and details of any hearing arrangements within five working days;
- arrange for reports and award orders to be provided simultaneously to both parties within 3 weeks of the hearing.

Resolving individual disputes

JACS conciliation officers have a duty to attempt to conciliate settlements of disputes where complaints have been or could be made to a court or tribunal under relevant employment protection legislation. Conciliators offer to assist both parties involved in a dispute to reach a voluntary settlement without the need to go to a formal hearing.

We will:

- contact all claimants and respondents, or their named representatives, giving information about the conciliation process together with a named contact and an offer to conciliate.

We will do this either:

- within five working days of receiving copies of a formal complaint from the offices of a relevant body, or
- within five working days of receiving directly from an employer or employee, or their named representatives, a claim that a formal complaint could be made to a relevant body and, where no settlement has already been reached;
- take prompt further action as soon as requested by either party or if no request is received, when it is useful to do so;
- keep the parties informed about the options open to them and the possible consequences whilst not expressing an opinion on the merits of a case;
- seek to promote reinstatement or re-engagement, if the complaint is of unfair dismissal, before any other form of settlement;

- not disclose information, given to a conciliation officer in confidence, to any other party unless required to do so by law;
- encourage the parties to consider the consequences of proposed settlement terms and to seek further advice if necessary;
- encourage the parties to record the terms of a settlement in writing as quickly as possible.

Providing information and advice and promoting good practice

We provide a telephone enquiry service ready to respond to queries from individuals on virtually all employment and discrimination matters (other than job vacancies, health and safety and GDPR), including the rights, protections and obligations which employment and discrimination law provides. We do not provide legal advice, nor do we represent parties for particular cases.

We can provide more extensive advisory assistance and we also publish advice and promote good employment relations practice.

Enquiry point - 3rd Floor, 1 Seale Street, St Helier, JE2 3QG

We will:

- respond to all telephone queries promptly, courteously and accurately;
- identify ourselves by name to all enquirers;
- answer written enquiries within five working days;
- see personal callers promptly or make an appointment with a named member of staff;
- deal with complaints: complaints are to be made in the first instance to the Director who will investigate and respond within 10 working days. If the Director's response is regarded as unsatisfactory, or if the complaint is in relation to the Director, the complainant should write to the Chairman in confidence. The Chairman will respond within 10 working days.

Advisory assistance

Where an enquiry is too complex to deal with in a telephone conversation, we will:

- suggest an appropriate JACS or other publication, or
- suggest an appropriate JACS training or refer to assistance videos on our website, or
- arrange a meeting at a mutually agreeable time and place, or
- suggest other sources of help, such as trade unions, employers' associations and the Citizens Advice Jersey.

Publishing advice and promoting good practice

We will use our experience of working with organizations and the results of any research we carry out to promote good employment relations practice. In particular we will provide:

- online training sessions

- seminars (when it is possible due to CV19 to do so)
- small firms' workshops (when it is possible due to CV19 to do so)
- advisory booklets, handbooks, occasional papers and other publications.

Written material will be readily available, in hard copy or electronic format, and provide practical, accurate guidance. Material will be available on our website www.jacs.org.je.

In order to recover costs, there may be a charge for some/any of the above

7. Annual Report

Each year the Service Provider will prepare an Annual Report on that year's activities. The report will be presented to the Minister for Social Security as soon as possible after the end of the year to which the report relates, but in any event by April 30th of the ensuing year at the latest.

8. Budgeting, financial recording and control and annual audit

- The Board will agree budget requirements for the ensuing year at its September Board Meeting, in consultation with the Director.
- Representatives of the Stakeholders will meet as soon as possible thereafter and not later than 30th November in order to finalize funding arrangements for the coming year, unless a medium term (3 year) funding arrangement is already in place.
- The Board has responsibility to ensure that financial records are maintained and that adequate financial controls are in place to ensure the proper management of funds in accordance with the States of Jersey Public Finances Manual.
- The Board will further ensure that accounts are prepared in respect of each financial year, such accounts to be prepared in accordance with generally accepted accounting principles and be audited by approved auditors
- The Board will provide a Grant Assurance Statement to the Accounting Officer confirming how the current year's grant was spent and the outcomes achieved in comparison with the terms of the grant. That statement (or an alternative form of assurance that can be formally documented) must be submitted at the time of application for a repeat grant, or by the 31st March of the year following payment of the current grant (whichever is sooner).
- At the time of application for a repeat grant, the Service Provider will disclose whether they have made any applications for grants from other departments.
- Audited accounts will be presented to the Minister for Social Security by April 30th of the ensuing year, in accordance with the JACS Law.
- Audited accounts will be presented by the Minister for Social Security to the Office of the Auditor General and the States of Jersey Treasury in a report to the States and will be publicly available.
- Disclosure of the grant, including the amount and purpose of the grant, will be made in the States of Jersey annual Accounts.
- Under its corporate governance framework, JACS will:
 - provide robust financial systems and accurate and timely management information to the JACS Board and to the SPPP

- Liaise with external auditors to produce audited financial statements for presentation to the States in accordance with the JACS Law
 - Maintain systems to manage resources, meet statutory obligations and produce essential management information to demonstrate that financial resources are used in the most efficient and effective and manner.
 - Ensure robust and best practice systems of corporate governance and risk management are in place
 - Manage financial, physical and human resources so that JACS can achieve its mission, business plan and meet stakeholder expectations
 - Manage expenditure within budget and encourage efficiencies and best practice to maximize the use of restricted resources. Ensure that any essential, extraordinary unbudgeted expenditure is pre-authorized by the Chairman or Deputy Chair.
- If a stakeholder (including the Customer) has concerns about non-performance or non-compliance with the terms of the SLA or the JACS Law, or if there is a surplus or deficit of grant monies, a complaint should be put in writing to the Director, who will investigate and respond within 10 working days. In addition, a meeting would be held with the stakeholders, one outcome of which might be the partial repayment of the grant (or of surplus grant monies) or the granting of additional monies, in a timescale to be agreed.
 - If the Customer is not satisfied with the outcome of the complaint investigation, they can write to the Chairman of the Board:
Mrs D Abel, Chairman C/o JACS, 3rd Floor, 1 Seale Street, St Helier JE2 3QG.
 - If JACS disposes of assets which were wholly or partly funded by a States grant, the proceeds (or an appropriate proportion of them) should be paid to the States unless otherwise agreed by the department.
 - The Comptroller and Auditor General and departmental officers have a right of access to accounting records and other records for the purpose of audit, with reasonable notice.

APPENDIX 1 (SLA)

Constitution of the Board of JACS and commitment of the Board and the Director

1. The relationship between the Director of JACS and the Board

- 1.1 The Board shall appoint a Director of JACS. The Director shall be responsible for the performance by JACS of its functions in accordance with the provisions of the JACS law and shall hold office in accordance with a contract of employment the terms of which shall be agreed by the Board (including for the avoidance of doubt and amendments thereof).
- 1.2 The Board shall consist of persons who are interested in and knowledgeable of matters involving industrial relations, discrimination and employment issues. It is the intention of the Board to support the Director and promote the work of JACS. The relationship of the members of the Board, and of the Board and the Director will be conducted with respect, confidence and confidentiality.
- 1.3 The Director will be required to attend a quarterly meeting of the Board. Reasonable notice of such meetings shall be given to the Director. At those meetings the Director is required to provide the following reports:
- A written report dealing with the functional activities of JACS in the previous quarter. Such report to include (without limitation) details on:
 - the JACS workload and issues arising therefrom
 - disputes currently under arbitration or conciliation involving JACS
 - potential complaints against JACS or its employees
 - advertising and marketing issues
 - staff issues
 - A written report setting out the financial activity of JACS during the previous quarter.
 - A verbal report covering all matters which ought reasonably to be brought to the attention of the Board for discussion, advice or which are of general interest to the work of JACS.
- 1.4 The Board may require the Director to report directly to the Chairman (or Deputy Chairman as the case may be) of the Board on a particular matter. The Director may approach the Chairman or any member of the Board for advice concerning the function, role or administration of JACS at any time. Such advice or conversation shall be reported to the Board at its next meeting.
- 1.5 The Board may meet without the attendance of the Director. On reasonable notice by the Chairman of JACS a room shall be made available for a meeting of the Board at the offices of JACS.

2. The quorum required at meetings of the Board

All meetings of the Board shall only be valid if a quorum is present. A quorum shall be 3 members, one of whom shall be the Chairman or Deputy Chairman. Any meeting held and not properly constituted shall be deemed to be a conversation as referred to above and reported in full at the next duly constituted meeting of the Board for approval and ratification.

3. Minutes of meetings of the Board

- 3.1 The proceedings of all duly constituted meetings of the Board shall be documented by the Director, or in the event that the Director shall not be in attendance, the minutes shall be made by any member of the Board in attendance at that meeting. The minutes shall be as

complete as possible and shall include for reference all items or documents inspected and discussed by the Board at that meeting.

All minutes shall be approved by the Board at the next meeting and kept in a suitable binder in a secure location.

For the avoidance of doubt the minutes belong to the Board and not to JACS or any employee thereof. Any member of the Board shall have access to the minutes at any time.

No unauthorized copies of the minutes of a meeting may be made, kept or distributed by a member of the Board without the written consent of the Chairman.

- 3.2 In the event that a member of the Board cannot attend a meeting they may vote on a particular matter by proxy providing the Chairman agrees that the subject matter is suitable for voting upon in that manner. A proxy vote shall be evidenced in writing (which shall include email and facsimile transmission to the Chairman). Alternatively, a member may vote on a particular matter by telephone call to the Chairman who shall duly note in writing the vote so cast. All proxy votes shall be specifically noted in the minutes of the meeting. A member voting by proxy shall not be counted towards the quorum of a meeting.

3.3 Dealings with the media or other third parties

All dealings with the media concerning the business or activities of JACS shall be conducted by the Chairman and/or the Director of JACS or any person authorized by the Chairman or Director of JACS.

3.4 Disclosure of information to third parties

It is anticipated that members of the Board shall readily disclose their membership of JACS in an open manner and any disclosure of information regarding the work of JACS by a board member, shall be made bearing in mind the confidential nature of the work of JACS but in a positive and supportive manner of its services and the work of its employees.

4. The Collective Responsibility of Board Members (Board Meeting of 26th September 2002)

Board members are expected to express their views freely on any matters pertaining to the role and responsibilities of JACS at Board Meetings. Should an issue be contentious, such that the Chairman agrees that the matter must be determined by a vote of the Board Members, a simple majority will be sufficient to determine the outcome. In the event of tied vote, the Chairman or the Deputy Chairman, as the case may be, shall have a casting vote.

Any matter, the outcome of which is decided by such means, shall be taken as the decision of the Board as a whole. Board members who have voted against the outcome and who are unable to support the decision of the Board shall not express contrary views publicly and have the option to resign from the Board.

Part 2 – Audited Accounts

Jersey Advisory & Conciliation Service

Board Members' Report and

Financial Statements

For the year ended 31 December 2021

Jersey Advisory & Conciliation Service

Information

Board Members

Donna Abel
Lynda Vautier
Jimmy McCormack
Sara Garwood
Chris Mutton
Hilary Griffin
Hannah Gauvin

Executive Director

Patricia Rowan

Registration number

19091

Service Office

Law House
1-3 Seale Street
St. Helier
Jersey
JE2 3QG

Auditors

Alex Picot Chartered Accountants
1st Floor, The Le Gallais Building
6 Minden Place
St. Helier
Jersey
JE2 4WQ

Jersey Advisory & Conciliation Service

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Jersey Advisory & Conciliation Service

Board Members' report for the year ended 31 December 2021

The Board Members present their report and the audited financial statements for the year ended 31 December 2021 for the Jersey Advisory & Conciliation Service (the "Service").

Statement of Board Members' responsibilities

The Board Members are responsible for preparing the Board Members' report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The Board Members are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Service and of the profit or loss of the Service for that period. In preparing these financial statements, the Board Members are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Service will continue in business.

The Board Members are responsible for keeping adequate accounting records that are sufficient to show and explain the Service's transactions and disclose with reasonable accuracy at any time the financial position of the Service and enable them to ensure that the financial statements comply with the Jersey Advisory and Conciliation (Jersey) Law 2003. They are also responsible for safeguarding the assets of the Service and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Principal activities

The Service was established in Jersey under the Jersey Advisory and Conciliation (Jersey) Law 2003 and the principal activity of the Service is to assist in the building of harmonious relationships between employers and employees in Jersey.

Dividends

There were no dividends declared in the year under review (2020: £nil).

Results

The Statement of Comprehensive Income and Retained Earnings for the year is set out on page 6.

Jersey Advisory & Conciliation Service

Board Members' report for the year ended 31 December 2021

Board Members

The Board Members who served during the year were:

Donna Abel (Chairman)

Lynda Vautier

Jimmy McCormack

Sara Garwood

Chris Mutton

Hilary Griffin

Advocate Zoë Blomfield

(retired on 28th February 2021)

Hannah Gauvin

(appointed on 28th February 2021)

Provision of information to auditors

Each of the persons who are Board Members at the time when this Board Members' report is approved has confirmed that:

- so far as that each Board Member is aware, there is no relevant audit information of which the Service's auditors are unaware, and
- that each Board Member has taken all the steps that they ought to have been taken as a Board Member in order to be aware of any information needed by the Service's auditors in connection with preparing their report and to establish that the Service's auditors are aware of that information.

Auditors

Alex Picot Chartered Accountants were appointed on 21st October 2020 and have expressed their willingness to continue in office.

This report was approved by the Board and signed on its behalf by:



Board Member

24 / 3 / 2022



Alex Picot

chartered accountants

1st Floor, The Le Gallais Building
6 Minden Place, St Helier
Jersey JE2 4WQ

**INDEPENDENT AUDITOR'S REPORT TO THE BOARD MEMBERS OF
JERSEY ADVISORY AND CONCILIATION SERVICE AND THE
MINISTER OF THE STATES OF JERSEY FOR SOCIAL SECURITY**

Opinion

We have audited the financial statements of Jersey Advisory and Conciliation Service (the "Service") for the year ended 31 December 2021 which comprise the Statement of Comprehensive Income and Retained Earnings, Statement of Financial Position and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the state of the Service's affairs as at 31 December 2021 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Accounting Standards;
- have been prepared in accordance with the requirements of the Jersey Advisory and Conciliation Service (Jersey) Law 2003.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 Service in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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 Board Members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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 Service'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 Board Members with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Board Members' report. The Board Members are responsible for the other information. Our opinion on the financial statements does not cover the other information and 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 the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.



Alex Picot
chartered accountants

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Jersey JE2 4WQ

INDEPENDENT AUDITOR'S REPORT TO THE BOARD MEMBERS OF JERSEY ADVISORY AND CONCILIATION SERVICE AND THE MINISTER OF THE STATES OF JERSEY FOR SOCIAL SECURITY (CONTINUED)

Responsibilities of Board Members

As explained more fully in the statement of Board Members' responsibilities set out on page 1, the Board Members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Board Members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board Members are responsible for assessing the Service'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 Board Members either intend to liquidate the Service or to cease operations, or have 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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud:

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

During our audit we assessed the risk of material misstatement of the financial statements as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the Service and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the financial statements as well as those which may have an effect on amounts in the financial statements, for instance through the imposition of fines or litigation. These included, but were not limited to the Jersey Advisory and Conciliation Service (Jersey) Law 2003 as well as general legislation applicable to an entity operating in Jersey, such as Data Protection requirements, Employment Law and Health and Safety Regulation. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.



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Jersey JE2 4WQ

INDEPENDENT AUDITOR'S REPORT TO THE BOARD MEMBERS OF JERSEY ADVISORY AND CONCILIATION SERVICE AND THE MINISTER OF THE STATES OF JERSEY FOR SOCIAL SECURITY (CONTINUED)

Auditor's responsibilities for the audit of the financial statements (continued)

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud.

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs(UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting estimates;
- Review for any changes to activities which the Service undertakes;

There are inherent limitations in the audit procedures above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. In addition, the risk of not detecting material misstatement due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Service's members, as a body, and the Minister of the States of Jersey for Social Security ("the Minister") in accordance with Section 10 of the Schedule to the Jersey Advisory and Conciliation Service (Jersey) Law 2003. Our audit work has been undertaken so that we might state to the Service's members and the Minister 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 Service and the Service's members as a body and the Minister, for our audit work, for this report, or for the opinions we have formed.

25 March 2022

Alex Picot Chartered Accountants

Jersey Advisory & Conciliation Service

Statement of Comprehensive Income and Retained Earnings for the year ended 31 December 2021

	Note	2021 £	2020 £
Turnover			
Grant received	2	354,900	354,900
Other income		3,542	7,350
		<u>358,442</u>	<u>362,250</u>
Administration expenses			
Staff costs		293,883	326,640
Travel and entertainment		629	217
Telephone		1,823	2,433
Computer support and maintenance		10,918	15,205
Advertising and promotion		575	575
Auditors' remuneration		5,225	4,974
Repairs & Renewals		1,027	614
Sundry expenses		3,355	4,942
Rent		25,052	24,486
Light and heat		906	1,235
Service charges and maintenance		4,924	7,625
Postage		-	81
Insurance		342	342
Depreciation		9,114	8,911
Stationery, printing and production		766	662
Leasing charges		246	450
Bank charges		157	189
		<u>358,942</u>	<u>399,581</u>
Loss for the year		<u>(500)</u>	<u>(37,331)</u>
Retained Funds brought forward		<u>138,954</u>	<u>176,285</u>
Retained Funds carried forward		<u>138,454</u>	<u>138,954</u>

There were no items of other comprehensive income for the years ended 31 December 2020 and 2021.

All amounts relate to continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

Jersey Advisory & Conciliation Service

Statement of Financial Position as at 31 December 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Tangible fixed assets	3		10,553		19,667
Current Assets					
Debtors and prepayments	4	1,202		-	
Cash at bank and in hand		138,502		133,228	
		139,704		133,228	
Creditors: amounts falling due within one year	5	(11,803)		(12,648)	
Net current assets			127,901		120,580
Total assets less current liabilities			138,454		140,247
Creditors: amounts falling due after more than one year	5		-		(1,293)
Net assets			138,454		138,954
Capital and Reserves					
Profit and Loss account			138,454		138,954
Retained funds			138,454		138,954

The financial statements on pages 6 to 12 were approved and authorised for issue by the Board and were signed on its behalf by

Executive Director



Board Member



Date: 24/3/2022

The notes on pages 8 to 12 form part of these financial statements.

Jersey Advisory & Conciliation Service

Notes to the financial statements for the year ended 31 December 2021

1. General Information

The Jersey Advisory & Conciliation Service is a body corporate, incorporated in Jersey under the Jersey Advisory and Conciliation (Jersey) Law 2003. The Service's principal place of business, which is also its registered office, 1-3 Seale Street, St. Helier, Jersey, JE2 3QG.

The principal activity of the Service is employment relations and is here to help employers, employees and trade unions work together for the prosperity of Jersey business and the benefit of employees.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention on a going concern basis and in accordance with United Kingdom Accounting Standards including FRS 102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland". The financial statements have been prepared using the Small Entities Regime under section 1A of FRS 102. The financial statements are presented in Pound Sterling, which is also the functional currency of the Service.

2.2 Revenue Recognition

Grants provided by the States of Jersey Social Security Department have been given to finance the general activities of the Service over the year and as such constitute the Service's major income source. Grants are recognised in the profit and loss account over the period for which the services for which the grant has been provided are delivered and any grant received that relates to the provision of services for future periods is deferred as at the year-end. In the opinion of the Board Members there is no existing obligation to repay any unspent portion unless this is specifically requested by the Social Security Department.

Income from the provision of public and in-house training courses provide a secondary source of revenue to the Service. Training income is recognised in the profit and loss account in the same period the training was supplied, and any training income received that relates to the provision of training courses for future periods is deferred as at the year-end.

2.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixture and fittings	20% straight line
Other fixed assets	33% straight line
Leased office equipment	Shorter of 33% straight line or lease term
Leasehold improvements	Shorter of 20% straight line or lease term

Jersey Advisory & Conciliation Service

Notes to the financial statements for the year ended 31 December 2021

2. Accounting policies (continued)

2.4 Cash and cash equivalents

Cash and cash equivalents includes cash in hand and deposits held at call with banks with original maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are shown within borrowings in current liabilities.

2.5 Taxation

For taxation purposes the Service is exempt from paying Jersey income tax in line with Article 14 of the Jersey Advisory and Conciliation (Jersey) Law 2003.

2.6 Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets and depreciated over the shorter of either their useful lives or the lease term. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

2.7 Provisions

Provisions are recognised when the Service has a present legal, or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation.

2.8 Financial Instruments

The Service has chosen to adopt Sections 11 of FRS 102 in respect of financial instruments.

Basic financial assets, including trade and other receivables, cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method.

Basic financial liabilities, including trade and other payables are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. They are subsequently carried at amortised cost, using the effective interest rate method.

Financial Assets are derecognised when (a) the contractual right to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the asset are transferred to the other party, or (c) despite having retained some significant risks and rewards of ownership, control

Jersey Advisory & Conciliation Service

Notes to the financial statements for the year ended 31 December 2021

2. Accounting policies (continued)

of the asset has been transferred to another party who has practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled, or expires.

3. Tangible fixed assets

	Furniture, Fittings & equipment £	Computer equipment £	Leased office equipment £	Leasehold improvements £	Total £
Cost					
At 1 January 2021	10,513	7,308	6,400	13,876	38,097
Additions	-	-	-	-	-
	<u>10,513</u>	<u>7,308</u>	<u>6,400</u>	<u>13,876</u>	<u>38,097</u>
At 31 December 2021	<u>10,513</u>	<u>7,308</u>	<u>6,400</u>	<u>13,876</u>	<u>38,097</u>
Depreciation					
At 1 January 2021	4,381	3,249	4,618	6,182	18,430
Charge for the year	2,103	2,454	1,782	2,775	9,114
	<u>6,484</u>	<u>5,703</u>	<u>6,400</u>	<u>8,957</u>	<u>27,544</u>
At 31 December 2021	<u>6,484</u>	<u>5,703</u>	<u>6,400</u>	<u>8,957</u>	<u>27,544</u>
Net book value					
At 31 December 2021	<u>4,029</u>	<u>1,605</u>	<u>-</u>	<u>4,919</u>	<u>10,553</u>
At 31 December 2020	<u>6,132</u>	<u>4,059</u>	<u>1,782</u>	<u>7,694</u>	<u>19,667</u>

4. Debtors and prepayments

Amounts falling due within one year

Prepayments and accrued income

2021 £	2020 £
<u>1,202</u>	<u>-</u>

Jersey Advisory & Conciliation Service

Notes to the financial statements for the year ended 31 December 2021

5. Creditors

Amounts falling due within one year	2021 £	2020 £
Other creditors	10,510	10,878
Finance Lease creditor	1,293	1,770
	<u>11,803</u>	<u>12,648</u>
Amounts falling due after more than one year	2021 £	2020 £
Lease creditor	-	1,293
	<u>-</u>	<u>1,293</u>
Net obligations under finance leases	2021 £	2020 £
Repayable within one year	1,344	2,016
Repayable between two and five years	-	1,344
	<u>1,344</u>	<u>3,360</u>
Less: Finance charges	51	297
	<u>1,293</u>	<u>3,063</u>

6. Ownership and Governance

The Service is created by Jersey Advisory and Conciliation (Jersey) Law 2003. There is no ultimate controlling party. The Service is managed by an Executive Director and a Non-Executive Board consisting of a Chairman and up to 6 other Board Members appointed by Social Security Minister. The Service, as a quasi-government body, is funded by the States of Jersey Social Security Department. The aim of the Service is to assist in the building of harmonious relationships between employers and employees in Jersey.

7. Related party transactions

The Board Members are considered key management personnel. There were no transactions with any of the Members of the Board. The Executive Director earned a salary on an arm's length basis.

Jersey Advisory & Conciliation Service

Notes to the financial statements for the year ended 31 December 2021

8. Commitments

At 31 December 2021 the Service had annual commitments under an operating lease in respect of the premises at Seale Street, being a 9-year lease subject to rent reviews at 3 and 6 years, and break clause at year 5. This lease was entered into on the 21 November 2018, with a commencement date of 1 September 2018.

Total future minimum lease payments under non-cancellable operating leases	2021 £	2020 £
Within one year	26,180	24,486
Between two to five years	23,999	50,179
After five years	-	-
	<u>50,179</u>	<u>74,665</u>

9. Pensions

Certain employees of the company are members of the Public Employees Pension Fund ('PEPF'), which includes the Public Employees Contributory Retirement Scheme ('PECRS') and a career average revalued earnings (CARE) section known as the Public Employees' Pension Scheme (PEPS). The PECRS, whilst a final salary scheme, is not a conventional defined benefit scheme as the employer is not responsible for meeting any ongoing deficiency in the scheme. The PEPS is a career average revalued earnings scheme but is not a conventional defined benefit scheme as the employer is not responsible for meeting any past service deficiency in the scheme. The pension funds are therefore, in accordance with FRS 102 p28.11 (multi-employer exemption), accounted for as defined contribution schemes.

Since 1 January 2016 all new employees have been admitted into PEPS. Existing employees in the PECRS transferred into PEPS on 1 January 2019.

Contributions to the Scheme are at the rate of:

- 15.2% of salary in 2021 in respect of each employee who was a member of the PECRS.
- 16% of pensionable earnings in respect of each employee who enrolled as active member of the PEPS.

Salaries and wages include pension contributions for staff amounting to £28,213 (2020: £32,493).

10. Average number of employees

	2021	2020
Full time equivalent	3	4

