



# Jersey Advisory and Conciliation Service Annual Report 2025



**JACS (Jersey Advisory and Conciliation Service)** was established in April 2001 and operates under the Jersey Advisory and Conciliation (Jersey) Law 2003 and is a publicly funded, impartial, non-government department.

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## **Board Members and Employees**

### The JACS Non-Executive Board

**Chair** Hilary Griffin (reappointed 18<sup>th</sup> September 2025)

**Board Members**

Colin Russell (Deputy Chair appointed from 1<sup>st</sup> January 2025 to 18<sup>th</sup> September 2025)

Rebecca Le Meur (Deputy Chair from 18<sup>th</sup> September 2025)

Paul Coundley

Abigail Cabral

Julia Yun Hulme

Alison Pell

**Accountant** Ambition Accounting

### Employees

**Director** Patricia Rowan

**Team members** Sharon Timoney - Senior Advisor and Conciliation Officer  
Patricia Weston - Advisory and Conciliation Officer  
Hannah Gauvin - Advisory and Conciliation Officer  
Alison Ward - Reception and Administration (Left February 2025)

## Introduction by the Chair of JACS Board

### Chairman's Report

In 2025, new legislation came into effect which significantly increased tribunal risk for employers who fail to comply with their legal obligations.

The potential cost to employers who fail to provide essential employment documentation, such as contracts of employment and payslips, rose sharply as the Government increased maximum awards for these fundamental rights. More notably, the headline change was the substantial rise in compensation awards for acts of discrimination, with the cap increasing from £10,000 to £30,000 per discriminatory act.

Although the full impact of these changes is only beginning to filter through to the Tribunal, discrimination complaints are likely to continue rising. Employers must now take this risk seriously and ensure that their workforces (particularly managers) receive appropriate training to mitigate the risk of costly tribunal awards. JACS remains committed to supporting employers in this regard and continues to provide training sessions.

Discrimination continues to represent a significant proportion of claims received by JACS, with half of all claims including an allegation of discrimination. As highlighted in previous annual reports, disability discrimination remains the most complex and challenging area for employers, accounting for 63% of all discrimination claims referred to JACS in 2025. Determining what constitutes a 'reasonable adjustment' is often contentious, particularly in cases involving hidden disabilities. Too often, managers are reluctant to engage in these difficult conversations, and this can exacerbate already sensitive situations. JACS can advise employers in this regard.

In 2024, the JACS Board undertook market research to inform both internal and external strategies. As a third-sector organisation which is significantly reliant on Government funding, JACS operates within a tight budget. The Board has therefore focused on supporting the team as it seeks to maximise the impact of available resources in the community. This has involved balancing the increasing cost of dealing with more complex claims with the objective of reaching members of the community who may be unaware of the support JACS can provide to them. To this end, we engaged an external expert to help us to analyse our operations and outreach strategies and help us to better target those groups which have been historically harder to reach. One example of how we have changed our means of targeting these groups was in April 2025, when we launched a series of short information bulletins on Chanel 103, broadcast in three languages. Feedback confirmed that this initiative relating to minimum wage increases successfully raised awareness, and we intend to continue using this medium where appropriate and affordable.

The market research in 2024 did reveal a concerning perception among some employers that JACS exists solely as an advisory service for employees. Furthermore, rather than welcoming employees' engagement with JACS, some employers viewed their seeking advice as a sign of a deteriorating employment relationship. In short, JACS is sometimes wrongly perceived as a threat rather than the neutral, independent advisory service it is open to both employers and employees.

I would like to express the Board's sincere thanks and appreciation to the Social Security Minister, Deputy Lyndsay Feltham, her Assistant Ministers, Policy Principals, and colleagues within the Department of Strategic Policy, Planning and Performance for their approachability and support with JACS new website (which was launched on 26 January 2026), ensuring that this key source of information is reliable and accessible.

Finally, I extend the Board's gratitude to Patricia Rowan and her team for their dedication and hard work in advancing JACS' mission of improving employment relations in Jersey. In 2026 JACS reaches its 25<sup>th</sup> anniversary and I look forward to continuing to support the team as they build on these achievements in the year ahead.

A handwritten signature in black ink, appearing to read 'Hilary Griffin', written in a cursive style.

**Hilary Griffin**  
**JACS Chair**

## Our Purpose

JACS is an independent employment relations service dedicated to fostering positive working relationships between employers, employees, and trade unions across Jersey, working together for the prosperity of Jersey business.

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## **Who We Support**

JACS is available to:

- Employers of all sizes
- Employees (long-term residents and newcomers)
- Trade union officials and representatives

## What We Do:

We offer a wide range of services to support employment relations:

### **Dispute Resolution**

- **Conciliation, Mediation & Arbitration:** Helping resolve disputes between employers and employees or trade unions.
  - **Advisory Mediation:** Working jointly with all parties to overcome workplace challenges.
  - **Collective Conciliation:** Facilitating voluntary settlements in collective disputes.
  - **Individual Conciliation:** Assisting in resolving disputes that may otherwise go to court or tribunal.
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## Our Values

We are committed to:

- Acting independently and impartially
  - Maintaining confidentiality and impartiality
  - Being accessible, responsive and fair
  - Using resources efficiently
  - Developing a motivated and professional team
-

## **Service Standards**

We aim to:

- Acknowledge requests within 24 hours to 5 working days, depending on the service
- Provide clear terms of reference for mediation and arbitration
- Deliver reports and outcomes within 3 weeks of hearings
- Respond to all enquiries promptly and courteously

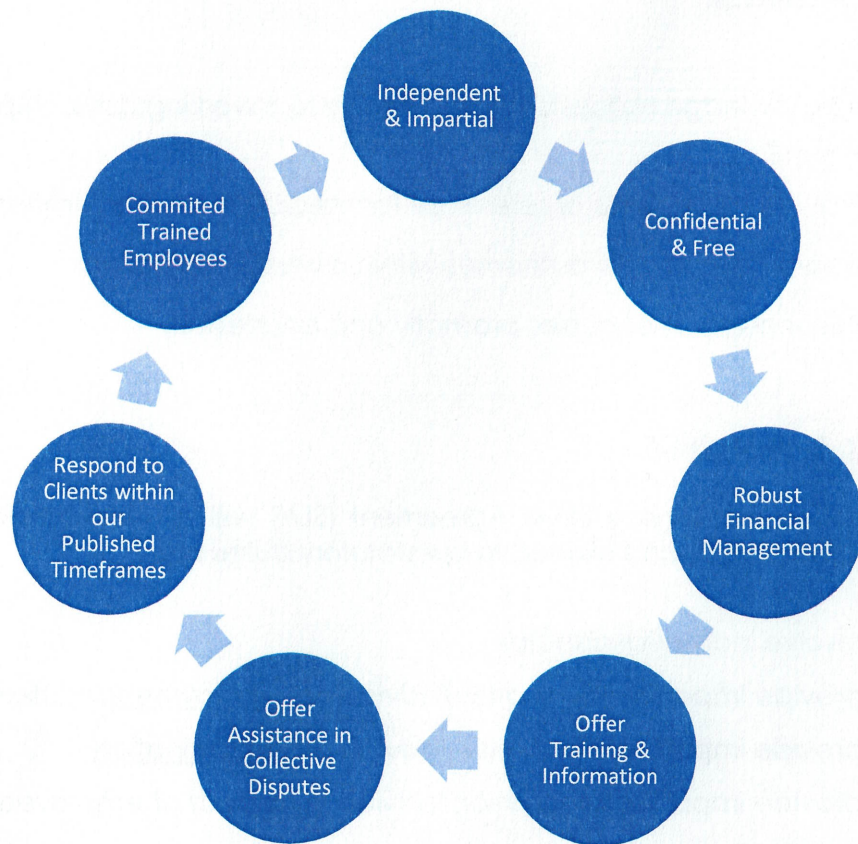
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## **Strategic Aims for JACS**

As set out in the Service Level Agreement (SLA) with Strategic Policy, Planning and Performance (SPPP) and aligned to our statutory duties 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 (Unions and Staff Associations)
- improve the understanding of industrial relations
- provide an Outreach Service for smaller employers
- offer training on legislation and relevant topics.

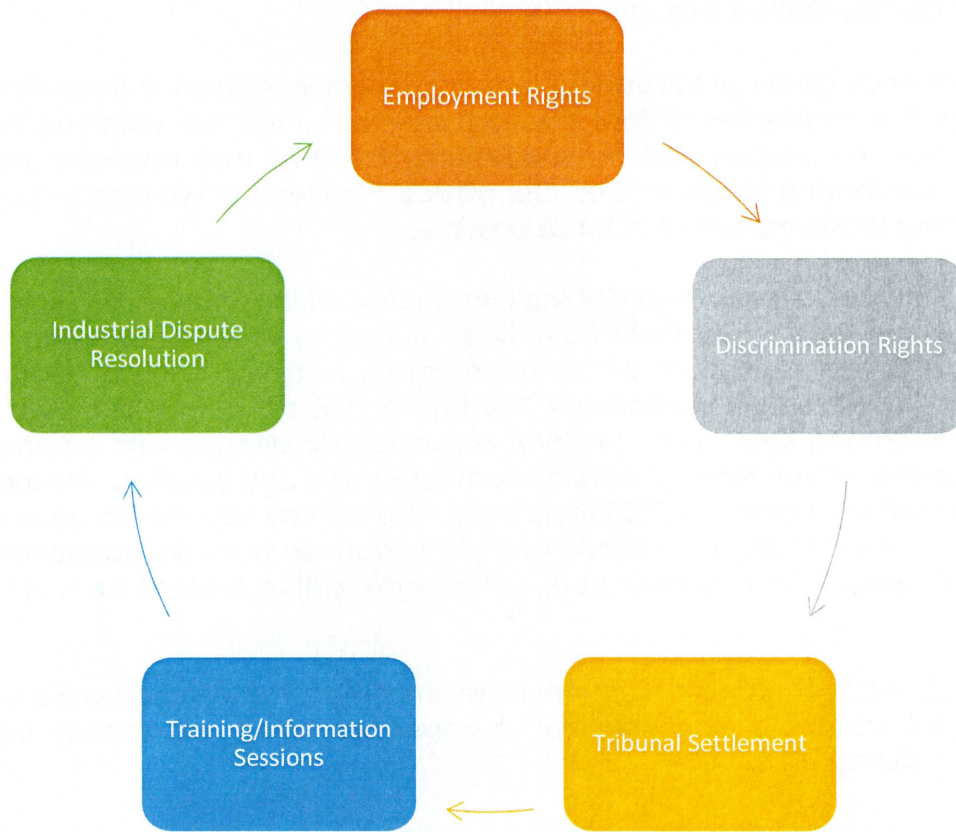
How we achieve our strategic aims:



Contacting JACS can be a difficult decision to make from both an employer and an employee perspective. We appreciate that clients are seeking confidential advice from a trusted source.

The JACS team deliver our services in a friendly, approachable manner that is efficient, collaborative and provides objective, and honest advice, within the timeframes set down in our SLA.

Services JACS Provides under our Statutory Duties:



Director's Statement/Performance Report 1

Legislation

In 2025 there were amendments/updates and changes made to the Employment (Jersey) Law 2003 and the Discrimination (Jersey) Law 2013.

From 1 April 2025 there was an increase to the minimum wage and in July 2025 there were:

- changes to the compensation levels the Tribunal can award for successful claims; and
- the introduction of costs in the tribunal whereby the Tribunal may now award costs against either party.

Furthermore, along with these changes came an employee's entitlement to receive a written reason for an employer terminating a contract of employment.

From 1 September 2025 there was the reinstatement of a Trainee rate for years 1 and 2 of training as well as an increase in the redundancy payment cap.

Whilst many of these changes were anticipated, some employers and employees were unprepared, and the impact of the compensation levels and/or costs orders have not yet fully rippled through.

Whilst insolvency does not fall under the employment legislation, it does still have an impact on the employees of that insolvent business. JACS has received numerous contacts from employees who have been impacted by their employer becoming insolvent and making redundancies. Our advice is limited but we remain committed to supporting those impacted as far as possible.

July 2025 was the 20<sup>th</sup> anniversary of the introduction of the Employment (Jersey) Law 2003. Over the years, whilst there have been numerous amendments and updates, large parts of the legislation remain unchanged. And yet, JACS is still frequently contacted to advise on public/bank holidays as this still seems to be an area of uncertainty among employers. Similarly, employers still struggle with an employee's right to receive written terms of employment (contract) and payslips. The increase in compensation awards in July 2025 means the Tribunal may now award up to 8 weeks' compensation for a failure to provide any of this required statutory paperwork as well as up to 8 weeks if an employer does not provide written reasons for terminating a contract.

During 2025 JACS recorded a slight decrease in contacts when compared to 2024 of around 6.5%, but this is still a significant number particularly considering the size of JACS team during 2025.

The Tribunal has sent fewer claims to JACS during the year (203 compared to 250 in 2024). This could be for a number of reasons, such as a reduction of claims filed at the tribunal or employers failing to respond to a claim, resulting in an Article 12 judgment without reference to JACS.

Despite the reductions of claims received from the tribunal, a significant number of the claims received have an increased number of 'heads of claim' that make resolving such claims far more complex. Interestingly, UK research into the 'Economic Impact of Acas (Advisory, Conciliation and Arbitration Service) Services (2023 to 2024) ([Estimating the economic impact of Acas services: individual and collective conciliation, 2023 to 2024 | Acas](#)) highlights similar issues in the UK:

**“Changes to the costs and benefits of Acas services have been shaped by a number of factors since the last analysis for 2018 to 2019:**

- a shift towards more complex employment tribunal claims
- increasing numbers of cases referred for collective conciliation after either a stoppage or a ballot in favour of industrial action
- high levels of inflation between 2021 and 2023
- the growth of remote and hybrid working, softening the impact of transport industrial action”

### The JACS Board

Throughout 2025, JACS was supported by our Board (led by our Chair Hilary Griffin) who bring with them an abundance of knowledge, skills and drive to ensure JACS achieves its objectives, whilst always maintaining high standards. Our Board is integral to the success of JACS, and the Board members voluntarily give up their time, are approachable and always accessible, being committed to the work of JACS.

### The JACS Team

There is a team of 4 advisers here although for much of 2025 there was only 3 of us due to parental leave. However, despite a very busy and challenging year we remained focused on continuing to assist as many clients as possible.

I would like to sincerely express my thanks to both the Team and Board for all their hard work, diligence and support during the difficult year that 2025 posed for us. The Board and the Team has provided a continuity of service and fulfilled the statutory requirements ensuring that JACS thrives and remains a valued and vital service for the island.

I would finally like to express my thanks to the Social Security Minister (Deputy Lyndsay Feltham) along with her team, the Policy Principals and the Strategic, Policy, Planning and Performance team for all their support, engagement and encouragement for the work JACS undertakes. In 2026 we will see an election which may bring changes however I look forward to continuing to work with them throughout the year.



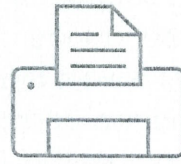
Patricia Rowan  
Director  
6 January 2026

**Performance Report and Analysis**

**2025 In Numbers**



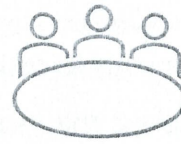
11,117 contacts received



32% employers & 57% employees



203 claims from Tribunal



73 in person conciliation meetings



207 Pre-claim settlements requested



JACS resolved 96 claims



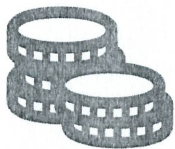
Combined estimated savings to the Tribunal of £424,200



6 Collective Conciliation meetings



30 Training seminars/sessions



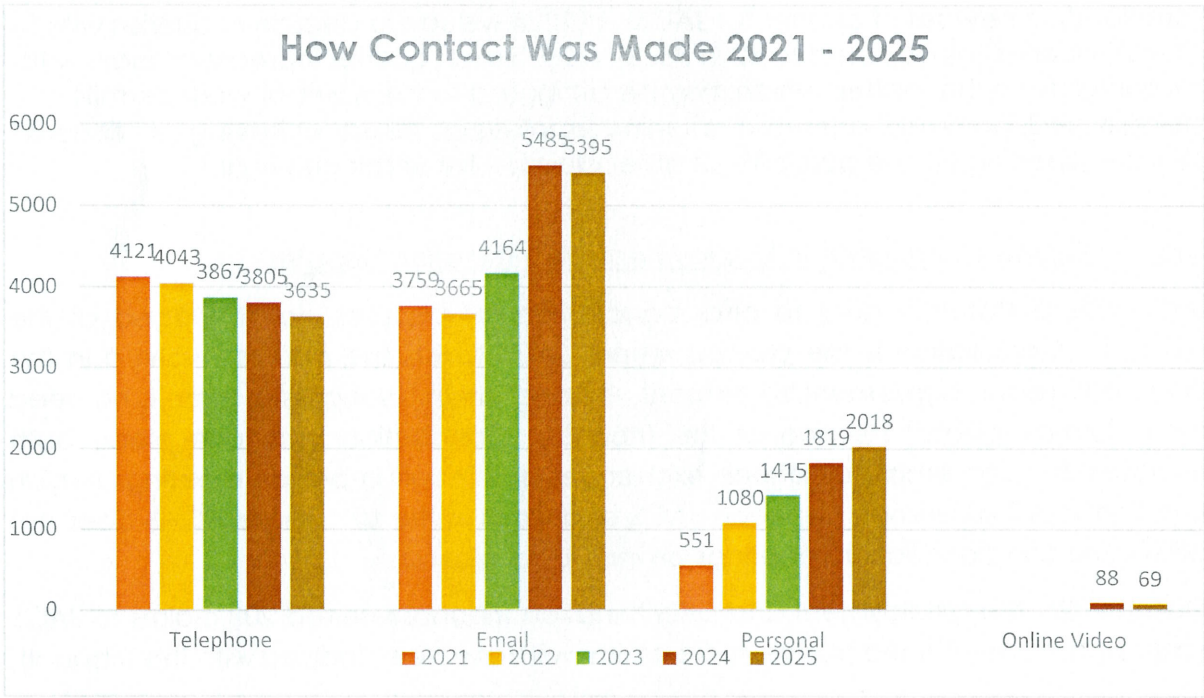
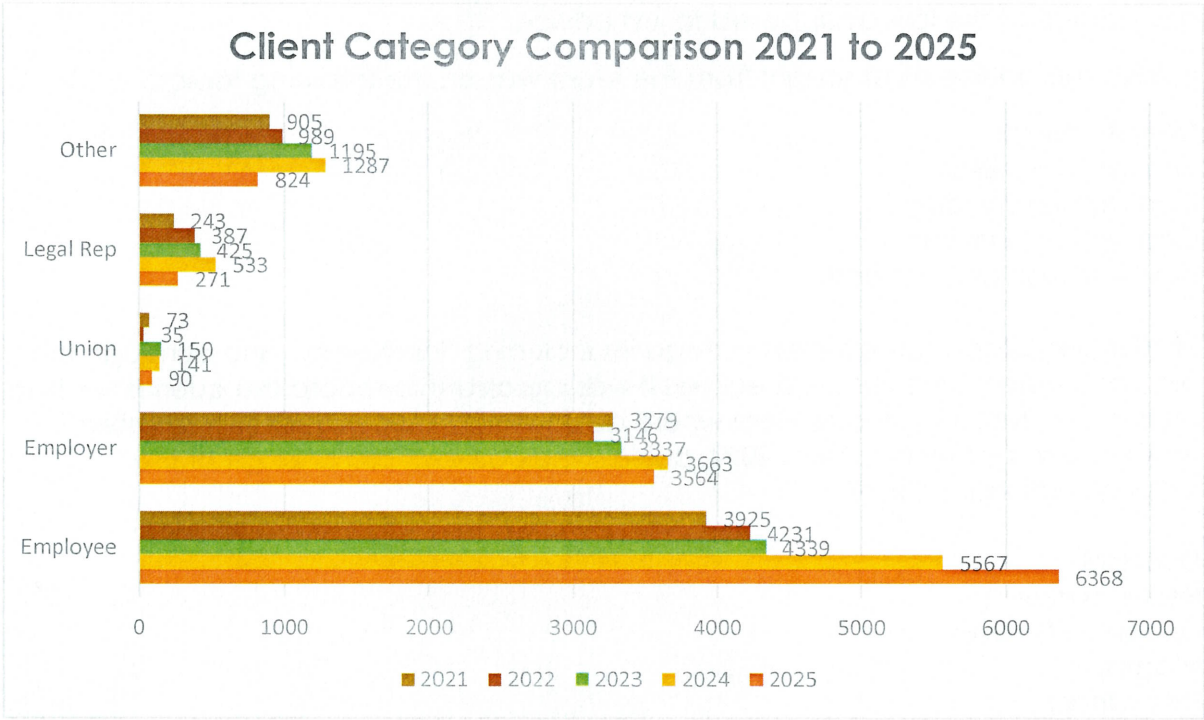
£481k received as a grant



Average cost per client contact is £43.27

**Using the Acas figures the Social Value of JACS in 2025 equates to (circa) £7.7m**

The total number of client contacts in 2025 was 11,117, a decrease of around 6.5% when compared to 2024. The following graphs show the breakdown of 'who and how' comparison over the last 5 years. The data shows that in 2025 there was an increase in employees contacting JACS and a decline in employers doing so. To put this into context, it should be noted that 2025 saw some large employers sadly have to declare insolvency and the number of employees that sought advice/assistance from JACS is likely to have contributed to this anomaly.



## Types of Enquiries

Every contact made to JACS is recorded by the Team to enable us to look at both workload and trends. Named records are kept for 2 years plus the current year, following which names are deleted as per the JACS Data Protection statement. Noting the trends means that we can decide on topics for training and content for our short videos along with social media posts. For example, this year we added some practical case study videos to our website as an additional resource to show practical application of the law as opposed to just advice.

In **2024** the advice most sought from the team was on the following topics:

- Notice Periods
- Wrongful Dismissal
- Contractual Wording
- Changing Contracts
- Interpretation of Contracts

In **2025** we added some further categories including 'insolvency' and although this did not register in the top 5 categories it was important to record the queries we had on this. The following topics were where advice was more frequently requested – which show a difference from 2024, possibly indicative of the change of the employment landscape?

- Dismissal
- Redundancy
- Disability Discrimination
- Wages
- Disciplinary

Since 2023 we have recorded the number of contacts in respect of work permits (previously a new set of queries for JACS). In 2024 we saw a decline in queries with only 29 queries (as opposed to 52 in 2023). In 2025 such queries increased again with 59 contacts on this matter, which may be attributed to the number work permits being issued, both new ones and returning employees, the latter having continuous services opening up the possibility of other claims – like unfair dismissal.

## Tribunal Claims Conciliation in Employment/Discrimination Disputes

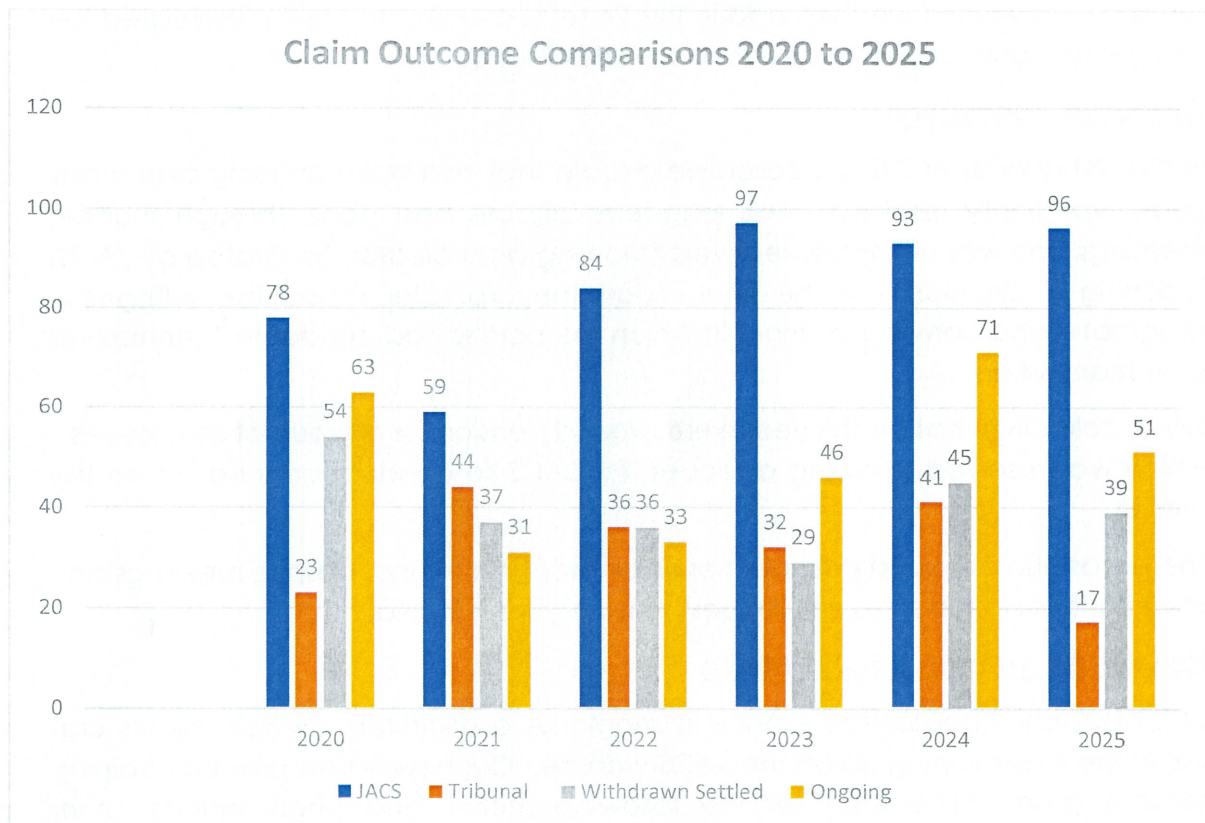
JACS has a statutory duty to offer conciliation for disputes/claims lodged at the Tribunal. Conciliation is the process where JACS assists the parties involved in the dispute to reach agreement/settlement. If conciliation is successful there is no need for a formal (public) hearing at the Tribunal. Conciliation can take place both remotely through email/telephone exchanges or through in-person meetings (which is a significant difference between JACS and Acas in the UK, where ACAS does not offer in person conciliation meetings on individual claims).

During 2025, the Employment and Discrimination Tribunal referred 203 claims to JACS (although, as mentioned above, more claims will have been lodged with the Tribunal).

Claims are only passed to JACS once both the claim and response forms have been received by the Tribunal.

Of the 203 claims we received, 100 claims included discrimination as at least one of the heads of claim (race, sex (including pregnancy) age, disability). Of these 100 discrimination claims, 63% included disability as one of the heads of claim with 38% of these disability claims being resolved without the need for a Tribunal hearing. Our 2024 Annual Report highlighted that poor mental health was one of the most common factors for claims to be lodged and this remains the case in 2025. It is important to understand the impact that mental health conditions are having on some employees and employers need to consider for the purposes of reasonable adjustments to enable employees to continue to work and to mitigate against the risk of claims.

As a measurement of JACS' performance in terms of settling any claims without the need of a Tribunal Hearing, the comparison chart below shows how claims have been resolved over the last 5 years shows a relative consistency in the settled and withdrawn rates.



The category shown above as 'withdrawn' covers claims that have been settled privately, many following a conciliation meeting. However, as we are unable to validate the data regarding the reason for the withdrawal they are not included in claims 'settled' by JACS.

The high percentage of claims linked to discrimination which can include multiple respondents being named, means setting up conciliation meetings can be more

difficult, resulting in the management of such claims requiring more time from the conciliation officer.

### Pre-Claim Settlements

In addition to conciliation, JACS is frequently involved in supporting parties to a dispute before a claim is issued in the tribunal. <sup>A</sup>

Pre-claim settlements are agreements between employers and employees which take effect before a claim is issued in the tribunal.

During 2025 JACS was asked to prepare 207 JACS1 (pre-claim settlements) by employers. This is an increase of around 21% when compared to 2024. Employers request pre-claim settlements when (usually) an employee is leaving the business, and the employer is seeking to reduce the risk of a claim being lodged. As such, JACS1 agreements prevent further Tribunal claims from being submitted saving costs to the Tribunal. In this regard, we estimate that in 2025 such costs would (on average) amount to £289,800 (using £1400 as the cost of each one-day Tribunal hearing), however if we then add in the 96 settled claims to this it is estimated the intervention attributed to JACS have saved £424,200.

### Collective Conciliation

In the first quarter of 2025, a collective dispute that had been ongoing over many years was finally resolved. This long-term dispute had gone through multiple meetings and was ultimately resolved following an arbitrator (facilitated by JACS) reaching a decision. In the final report the arbitrator noted the willingness, pragmatic and convivial manner in which the parties had conducted themselves over many years.

Other collective matters this year were around pension for a group of employees – which was resolved following a request for JACS to conduct conciliation on the matter.

There was also a request in respect of union recognition and, despite meetings and the efforts of both parties, this request to recognise fell away.

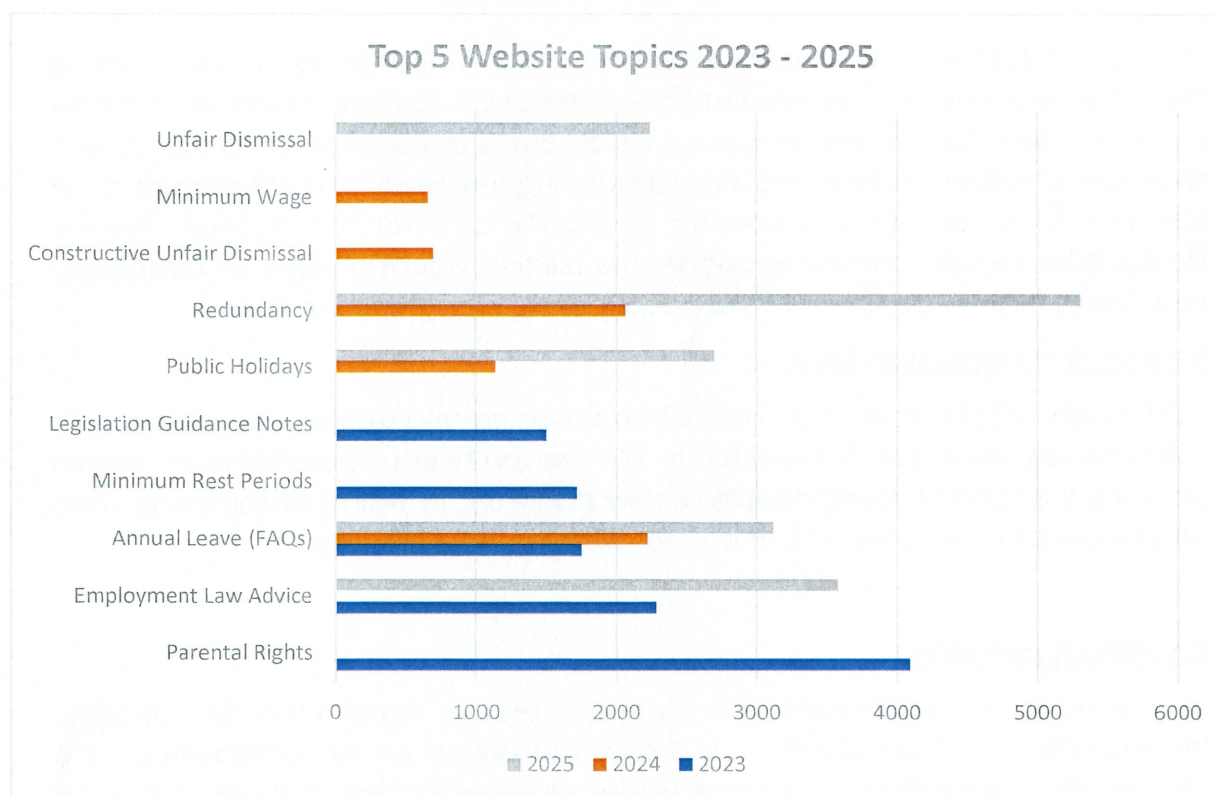
### Newsletters, Website & Social Media

JACS publishes newsletters – once a month as a minimum – which clients can subscribe to by signing up on the JACS website. Our newsletters promote training sessions (and online links) for the following month and often include other notifications such as incoming changes to the laws, and public consultations (e.g. Whistleblowing) that are taking place. We also add the links to our short videos, the number of which has expanded over 2025, now also including some case study-type content which enable clients to relate and learn more than just the legislation itself. During 2025 we published 16 Newsletters which were circulated to 1,149 recipients.

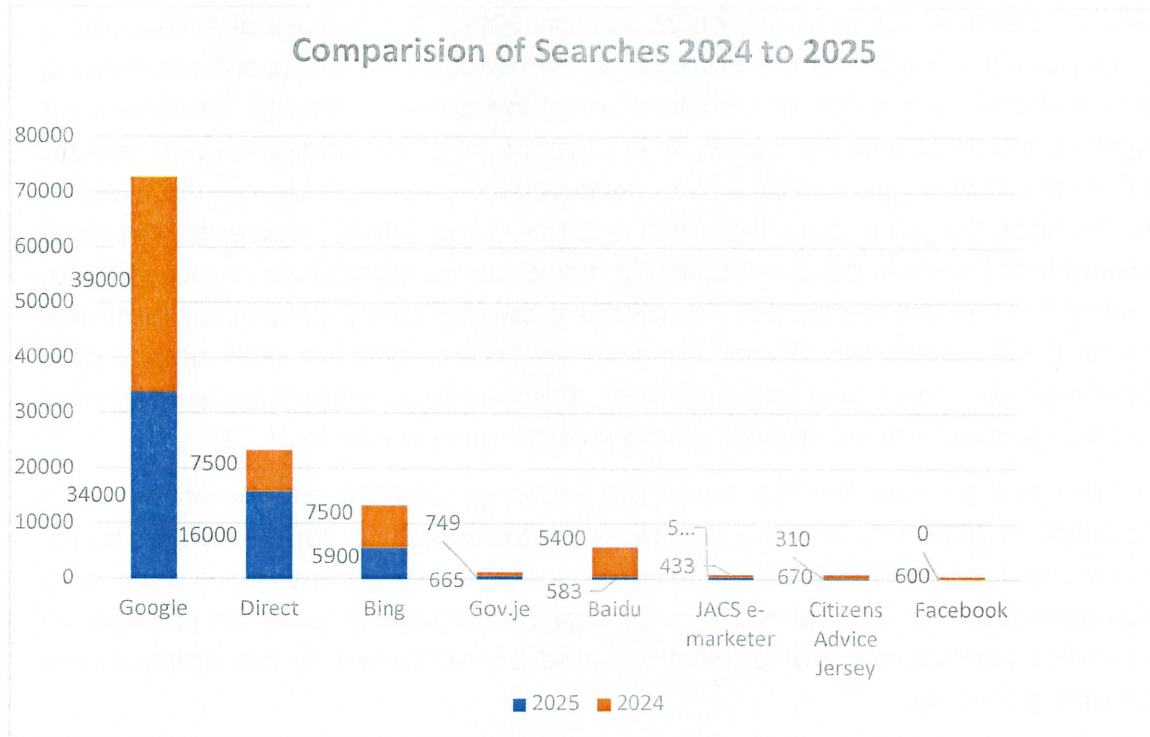
In 2025 our website continued to be a much relied upon resource with around 29,000 new users during the year. We are in the process of updating and refreshing

the JACS website which went live on 27 January 2026. With the use of AI becoming more popular it is likely that the numbers to the website will decrease (as is being seen elsewhere), as the likes of Co-Pilot harvest the answers directly. Therefore, it is critical that the JACS website is both fit for purpose, relevant and always up to date to ensure the data captured by AI is current as it is increasingly unlikely that clients will fact-check by going onto the JACS website in the future. However, this does not mean that there will be a reduction to the resources contained on our website. We will still have the templates for different sets of terms of employment (for instance, it will remain the 'library' for our short videos and will offer advice and guidance on processes and best practice). The way information is consumed may have changed but access to trusted information remains key to JACS.

After the landing page the top 5 website searches for 2025 are shown below in comparison to 2023 and 2024. As can be seen, the subject of redundancy is by far the most used topic for 2025. It is interesting to note that annual leave is the only search category that is consistently in the top 5 categories, the others change (in some topics significantly) but again this could be attributed to the employment landscape generally.



The chart overleaf shows how clients found the JACS website, with Google being by far the highest route, with the next highest being 'Direct'. As previously mentioned the greater use of AI is likely to change these figures in the future so it will be interesting to note these.



Throughout 2025 we added more short information videos to our offering, sharing these via social media, our newsletter and the JACS YouTube channel. We now have 19 videos (produced by Jigsaw) which are a useful addition to the 'toolkit' available to clients, whether this is understanding the need for a fair process to be followed when assessing someone's capability or what 'conciliation' means. During 2026 we will continue to update the existing videos along with introducing new topics that will be linked to the queries being brought to the team.

#### Training and Information Sessions:

Additionally, 2025 saw JACS deliver 14 free public training sessions using Zoom, with 550 attendees joining us for the sessions. We also ran 16 education/in house sessions covering the rights of young people as they start work, as well as discrimination and other legislation. A further 416 attendees were at these sessions.

#### Challenges and Risks

As referred to in the 2024 report our biggest challenge remains that of managing the expectation of our clients. JACS role is to advise on the employment and discrimination legislation; we cannot advise on other matters that may fall under the broader category of 'employment' like health and safety, work permits, tax and social security benefits or data protection along with others. Such matters also do not fall under the Tribunal's jurisdiction.

Along with these 'broader categories' there is an expectation that clearing one's name or receiving a reference from the employer is achievable. However again this is not the case. The limitations of both the legislation and the jurisdiction of JACS can lead to frustration either at the time or on social media. Referring a client

elsewhere or explaining why we are unable to assist is unavoidable despite the frustrations of a client which in turns carries a reputational risk. The Team will always assist as far as possible, but at times this may not be enough for some clients.

From a different perspective JACS also have no enforcement powers. This means that even if there is a judgement against a party, we cannot insist that this is fulfilled – this would need to be done via (say) the Petty Debts or other Court.

Another challenge is that of ensuring as many people as possible are aware of JACS and the free service we provide. Our market research in 2024 showed that some employers are fearful of their employees contacting JACS. However, this should not be the case and, of course, employers themselves can also contact us directly for free and independent advice. There is sometimes a perception that JACS forms part of the Tribunal and that we are making decisions/judgments on claims. This is wrong and we are taking steps to address incorrect perception with our new website and strategy.

A further risk identified by the Board was that of team resilience and key person dependencies. This has been considered in 2025, and steps have been taken to remediate this with additional team training and the outsourcing of some functions to third party suppliers.

In June 2026 there will be an election which may mean changes for JACS, the impact of which is unknown as it will be dependent on those elected. However, there are also changes in the pipeline to legislation and the new law of whistleblowing is set to be introduced. This new legislation is likely to have some impact on JACS. Although this is not currently quantifiable, it may affect our existing services and our ability to deliver these services within our budget/grant.

Risk Register

Required	Status	Outcome
Effective organisation 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 complied with.	Achieved	Effective organisation 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 complied with. Ensured good financial management of the JACS grant.
Meet response times associated with service-related incidents	Achieved	All response times were met in 2025
Meeting the requirements related to budgeting, financial recordings and control and annual audit. Also to report on expenditure against budget following each Board meeting	Achieved	Audit was submitted 4 weeks earlier than deadline; budget was agreed according to SLA and financial reporting was provided with each report which is issued after every Board meeting.
Reasonable availability of representative(s) to respond to any reasonable enquiry for information from SPPP.	Achieved	All enquires responded to with any information provided
Provision budget to the Chief Officer for SPPP	Achieved	This was provided at the beginning of October, following Board approval and agreement in September.
Consulting the Customer (SPPP) prior to introducing any changes to the scope of the service	N/A	No changes were made therefore consultation was not necessary.
Reporting (following each Board meeting) of measurable performance	Achieved	Achieved – reports containing all required data/information on performance etc were issued following each to the 6 Board meetings.

## **JACS Strategy**

### Key Performance Indicators for 2025

JACS KPIs are set out in the SLA under Service Provider Requirements that have been agreed with SPPP (Strategic, Policy, Planning and Performance) and are supported with regular reporting and quarterly meetings. A

KPIs form the framework for JACS strategy and our focus, as always, is to deliver a fair, impartial and independent advice service, whilst ensuring that we demonstrate value for money via performance details to our commissioning customer (SPPP).

To ensure clients that contact JACS receive the service the Island expects from us we will:

- work closely with those developing new legislation.
- direct parties to any Employment Forum consultations to ensure their views are put forward when developing new legislation.
- communicate revisions/new legislation as soon as it becomes available to enable clients to understand such changes.
- deliver relevant training sessions to reflect the legislation and/or best practice.
- provide guidance notes/information/pro-forma documents via our website.
- develop and increase our presence on social media and produce more information videos; and
- work with a media company to access other markets e.g. using Channel 103.

### Areas for Improvement

Areas of risk/weakness have been identified for improvement, and a strategy has been developed in 2025 using an external marketing and strategy professional. These areas are:

- greater exposure on social media sites to try to have a broader reach to clients.
- developing a cohesive approach to marketing by using different formats.
- redesign and update of JACS website.
- attend industry specific conferences/breakfast meetings.
- myth-busting that JACS only assist employees.

## **Accountability & Governance Report**

The Director is responsible for managing 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 work of JACS is supported by the JACS Board, which is responsible for the operational oversight of the Governance of JACS. All major policies and decisions that affect the delivery of JACS business objectives are considered and made by the Board.

In 2025 the Board met 6 times, and throughout the year:

- Reviewed the JACS risk register
- Monitored financial performance including overseeing the approval of the budget for 2026
- Developed the Strategy Sub-Committee and appointed an external consultant to look into strategy development
- Received and reviewed the report from JACS external auditors
- Developed the Risk and Compliance committee structure
- Held Remuneration committee meetings to consider market forces to determine the level of 2026 salaries

The Board confirm that the Director is keeping good financial management of the Grant and providing accurate and timely management information to the Board as required in both the JACS Constitution and in-line with the SLA with SPPP.

The Board have established 4 sub-committees:

- Audit & Financial Reporting - holding 2 additional online meetings in 2025 (Members of this sub-committee are Paul Coundley, Abigail Cabral and Julia Yun Huime).
- Risk and Governance (members of this sub-committee are Paul Coundley, Alison Pell and Colin Russell). This sub-committee has held 1 additional meeting and formally report on the risk and governance schedule at each Board meeting.
- Remuneration – holding 2 additional online and 1 in person meeting during the year (members of this sub-committee are Abigail Cabral, Rebecca Le Meur and Alison Pell).
- Strategy Committee (members of this sub-committee are Julia Yun Hulme, Rebecca Le Meur and Colin Russell), and during 2025 they have held 3 additional meetings and commissioned an external resource to develop the agreed strategy along with formal marketing calendar.

Sub-committee meetings are documented and reviewed, with recommendations taken to the full Board at the next scheduled meeting. Any decision that needs to be taken ahead of a scheduled meeting is done via secure email in order not to delay matters.

JACS continues to use Ambition Accounting to prepare the year-end financial statements for the JACS annual audit, they also receive (along with the Audit Committee) monthly oversight of payslips, bank reconciliations, and bank statements to ensure good and transparent governance of financial matters. Ambition Accounting report directly the Board and attend the scheduled Board meetings as requested to do so.

As a result of the original appointment of JACS auditors expiring following the completion of the 2024 audit, we advertised for expressions of interest from audit companies. The Comptroller and Auditor General reappointed Alex Picot as the

auditor for JACS in September with the appointment being for a further 5 years. Ambition Accounting along with Audit Committee and Director will liaise with Alex Picot to ensure the financial statements are provided to the Social Security Minister before the end of April 2026 as required by statute.

Before the start of each meeting the Secretary records any changes of circumstances to the declaration of interests register. There are currently no Board members with any conflict of interest or who hold positions that may impact their work with JACS. All Board members also sign confidentiality agreements due to the nature of the work of JACS.

JACS governance framework can be found on our website: [jacs-governance-framework.docx](#)

### **What is Sustainable Wellbeing?**

JACS have a duty to report on the sustainable wellbeing of the organisation, but what does this mean? Sustainable wellbeing is a holistic concept that uses different tools to measure how a society is doing across subscribed key areas, all of which contribute to human wellbeing with the focus on the long-term rather than short-term intervention.

The Government of Jersey has made a strong commitment to sustainable wellbeing. The Public Finances (Jersey) Law 2019 requires the Council of Ministers to consider the sustainable wellbeing of current and future generations when they develop the Government Plan. This change means that sustainable wellbeing is now embedded into the way Government makes decisions and designs public services.

Public Finances (Jersey) Law 2019: JACS is independent of Government, however we are funded via a grant and are a listed arms-length organisation. Therefore, we have a duty to follow the Public Finances (Jersey) Law 2019. Consequently, JACS needs to consider the medium-term and long-term sustainability of the service in respect of the grant we receive.

Along with the above the performance measures are set out below:



<https://www.gov.je/government/planningperformance/governmentperformance/pages/governmentperformancemeasures.aspx>

#### How Does JACS Contribute to the Government's Performance Framework?

As an arms-length organisation in receipt of a grant from the Government (via SPPP), JACS has a duty to contribute to the Performance Framework and provide information on achieving sustainable wellbeing. Part of JACS statutory duties is to provide statistical information (only) to Government Departments that can be used to support developing legislation.

Economic: – JACS works around the business environment (along with jobs and growth) and can assist with looking at trends in the workplace. The concerns clients are raising have been around lack of payslips and the non-payment of Tax and Social Security despite deductions being made from pay. This can lead to informing policy and responding to any consultations relevant to JACS work.

Community: - the delivery of training sessions on wellbeing/discrimination/diversity etc means that clients are aware of their statutory obligations/rights. Such training is aimed at reducing claims and employment/discrimination issues, therefore a preventative long-term measure which sits at the root of sustainability wellbeing.

Supporting clients with new legislation in significant numbers especially when considering the size of the JACS team.

We receive queries from individuals outside of Jersey (along with union and legal representatives who are based in the UK), therefore the ability to be as flexible as possible with offering online meetings – including conciliation meetings - enables these clients to access JACS services. This also gives access to clients for whom ill health prevents attending our offices in person to also speak to an adviser directly

rather than via email or a telephone call. Offering this flexibility has both simplified and enhanced the way JACS work.

In addition, JACS own in-house hybrid working practices supports both the wellbeing of the team as well as reducing absence levels. It also demonstrates that hybrid working is an essential part of the 'toolkit' available to employers for encouraging wellbeing and good work-life balance to employees. However, of course such flexibility is not always possible in different organisations, and this is recognized when we advise on flexible working requests they receive from their employees.

Environmental: - This is always the most challenging of categories to consider and comment against. However, when looking at the 'Performance Framework' on the previous page, for 2025 we have looked at 'sustainable resources.' A need to update the JACS website as a project was obvious, conversely the cost of this meant that it had to be placed on hold for 2025. However, we were fortunate that SPFF were able to provide a project fund for us to commission this work. The new website went live on 26 January 2026, and the work/redesign has enabled an element of futureproofing to be factored in. Therefore, the investment into this valuable resource now gives greater longevity and sustainability moving forward.

#### Value for Money

In 2025 there was an updated review of the services Acas provides (Advisory, Conciliation and Arbitration Service) Services (2023 to 2024) provides and the economic impact of these on both individual and collective conciliation ([Estimating the economic impact of Acas services: individual and collective conciliation, 2023 to 2024 | Acas](#)). As Jersey is a small community (and unless in the public domain) we do not include details of employers and/or industries as our services are confidential. The collective matters we resolved in 2025 could have had significant impact on the Island if they had continued.

Despite JACS being very different to Acas both in respect of size and resources which are of course proportionate to the size of the Island, we can look at some of the findings in respect of this updated research.

- ... 'each pound spent by Acas (including expenditure on activities where no impact has been measured) generates around £16.10 of direct and immediate benefit to the UK economy.'

This figure uses the funding model against the economic benefits (current and for the future). By replicating this basis (£16.10) and using the JACS grant of £481,000 and the number of contacts throughout 2025 (1117), brings us to a figure of £7,744,100. This demonstrates the cost-benefit of JACS when considering the number of matters that fall under pre-claim and tribunal claim settlements along early involvement and advice for collective matters. What is clearly demonstrated is that those parties that engage early and work together to find ways through their disputes can bring about outcomes, saving time, and costs.

## Data Protection

The personal data which JACS holds on clients contacting the service is extremely limited and we have clear statements around how this data will be used and destroyed. During 2025 training was given to the Team in respect of Data Protection, which along with other changes to policies and protocols led to no issues in 2025 (unlike the 3 in 2024).

## Oversight of Effectiveness

Along with our auditors, JACS Board review the work of the Service and the effectiveness of our financial internal controls, which following such a review are adapted/strengthened if required. During 2025 no significant weaknesses were identified. It is reassuring that the arrangements regarding governance and controls along with the current practices JACS have in place provide a solid framework for the Service.

## **Employee and Remuneration**

The Board Remuneration sub-committee held 2 meetings (sitting in quarters 3 & 4) to discuss remuneration for the JACS team effective 1 January 2026. Consideration on determining the rates of salaries is based on:

- September RPI
- market forces
- the pay grades for civil servants (as a benchmark)
- performance and objectives set under quarterly appraisals and the overall JACS performance.

The gross 2025 salary costs (including consultants) came in at £328,382 which includes Social Security and the cost of 16% JACS contribution to the employee pension scheme for the Team (this falls under the States as JACS are an arms-length organisation), as well as additional non-contractual benefits in relation to health (£87.50 per person per month) and car allowance (Director £500 per month).

The hourly rates of pay for 2025 (excluding the above non contractual benefits) the JACS team (who are all female) range from:

£29.60 to £59.14 per hour (a wage ratio of 4.88)

Collectively the team had 28 days of absence (other than parental leave) in 2025 compared to 62.5 days in 2024.

In order to deliver the trusted and professional service to the standard that clients expect from JACS it is important that development and wellbeing are given priority and consideration. During 2025 various training/development was undertaken by the Team:

- Data Protection for whole Team
- Refresh of Collective Conciliation for one Team member in UK
- Attendance at various law company seminars

- Tri-island meeting in Guernsey with 'colleagues' from Guernsey and Isle of Man (it is important to understand what is happening in the other Islands and to share knowledge/experience).
- Mentoring for Director
- Power BI
- AI and workplace usage
- Acas free online course on mental health
- CIPD refresh and CPD
- LinkedIn and getting the best out of it

During 2025 we used independent consultants for:

- Strategy development
- Marketing, social media and video content
- Website redesign and development

The non-executive Board members are voluntary and receive no remuneration for all the work they undertake for JACS.

### **JACS Finances**

#### Grant

As per the Service Level Agreement (SLA) between JACS and the Department of Strategic Policy, Planning and Performance (SPPP), an annual grant of £481,000 (paid quarterly) was received in 2025 and generated additional income of £1,300 in delivering in-company training.

#### Budget

The budget prepared for 2025 (approved by the Board in 2024) predicted a deficit of £34,850.44. However, due (almost entirely) to a reduction to salary costs (1 employee leaving in February 2025 and 1 employee on parental leave), a surplus of £54,519 (against an operating deficit in 2024 of £8,136).

There was an increase in income earned from in-house training sessions of £250 (£1,300 in 2025 and £1050 in 2024), with other savings around legal and professional fees, along with service charges and a reduction to printing and stationery as well.

JACS also received a one-off sum for the redevelopment of the website in 2025 from SPPP which has meant that the website is more accessible and adaptable for clients to use and translate into their own language if necessary.

No interest was earned on the bank accounts in 2025.

The audited Financial Statements are included on the following pages.



**Patricia Rowan**  
Director



**JERSEY ADVISORY AND  
CONCILIATION SERVICE**

**Report and Financial Statements**

**For the Year Ended 31 December 2025**

**Jersey Advisory & Conciliation Service  
Report and Financial Statements  
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Statement of financial position	9
Notes to the Financial Statements	10-14

**The following pages do not form part of the statutory Financial Statements:**

Detailed statement of income and expenditure	15
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## **Jersey Advisory & Conciliation Service Information**

The members during the period, and subsequently, to the date of approval of the financial statements, were:

<b>Chairperson</b>	Hilary Griffin
<b>Members</b>	Paul Coundley Julia Yun Hulme Abigail Cabral Colin Russell Rebecca Le Meur Alison Pell
<b>Director</b>	Patricia Rowan
<b>Registered Office</b>	3rd Floor 1-3 Seale Street St Helier JE2 3QG Jersey
<b>Accountants</b>	Ambition Accountancy Limited 1st Floor Elizabeth House 9 Castle Street Jersey JE2 3BT
<b>Auditors</b>	Alex Picot Chartered Accountants 1st Floor, The Le Gallais Building 6 Minden Place St Helier Jersey JE2 4WG

## **Jersey Advisory & Conciliation Service Members' Report for the year ended 31 December 2025**

The Board Members present their report and the audited financial statements for the year ended 31 December 2025 for the Jersey Advisory & Conciliation Service ("JACS") (the "Service").

### **Principal activity**

JACS was established by the former Employment and Social Security Committee as part of its employment legislation programme. It is an independent and impartial service created to assist employers, employees, trade unions and employer associations work with one another effectively.

### **Board Members**

The Members who held office during the year and subsequently were as follows:

Hilary Griffin  
Paul Coundley  
Julia Yun Hulme  
Abigail Cabral  
Colin Russell  
Rebecca Le Meur  
Alison Pell

### **Statement of Board Members' responsibilities for the Financial Statements**

The Board Members are responsible for preparing the 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 surplus or deficit of the Service for that year.

In preparing these financial statements, the Board Members are required to:

- i) select suitable accounting policies and then apply them consistently;
- ii) make judgements and estimates that are reasonable and prudent;
- iii) state whether applicable UK Accounting Standards have been followed.
- iiii) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the entity 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.

## **Jersey Advisory & Conciliation Service Members' Report for the year ended 31 December 2025**

### **Statement of Disclosure of Information to Auditors**

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

- i) so far as that each Board Member is aware, there is no relevant audit information of which the Service's auditors are unaware, and
- ii) 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.

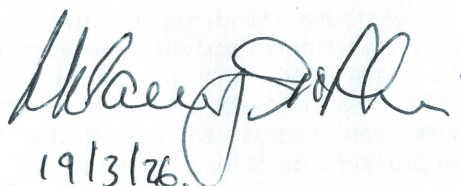
### **Independent auditors**

Alex Picot Chartered Accountants were re-appointed on 2 September 2025 by the Comptroller and Auditor General and have expressed their willingness to continue in office in respect of the year ending 31 December 2025 for a period of five years, with an option to extend for one year.

### **Results**

The results for the year are shown on page 8 and show an operating surplus of £54,519 (2024: operating deficit of £8,136)

By Order of the Board  
Date:



19/3/26.

**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 2025 which comprise the Statement of 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 2025 and of its surplus 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

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 (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.



**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 (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](http://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.

*Alex Picot*

*20 March* 2026

Alex Picot Chartered Accountants

**Jersey Advisory & Conciliation Service**  
**Statement of income and retained earnings**  
**For the year ended 31 December 2025**

	Note	For the year ended 31 December 2025 £	For the year ended 31 December 2024 £
Income	2	501,468	474,050
Expenditure	2	(446,949)	(482,186)
Operating surplus/(deficit)		<u>54,519</u>	<u>(8,136)</u>
Retained surplus at 1 January		190,861	198,997
Retained surplus at 31 December		<u><u>245,380</u></u>	<u><u>190,861</u></u>

All amounts relate to continuing operations.

There were no items of other comprehensive income for the years ended 31 December 2024 and 31 December 2025.

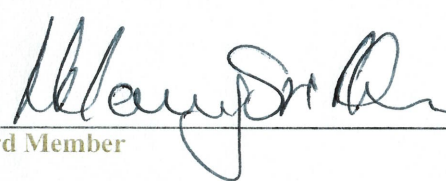
The notes on pages 10 to 14 form part of these financial statements.

**Jersey Advisory & Conciliation Service**  
**Statement of financial position**  
**As at 31 December 2025**

		2025	^ 2024
		£	£
<b>Fixed Assets</b>			
Tangible fixed assets	5	8,456	12,880
		<u>8,456</u>	<u>12,880</u>
<b>Current Assets</b>			
Debtors	6	18,881	1,158
Cash at bank and in hand	4	237,820	199,340
		<u>256,701</u>	<u>200,498</u>
Creditors: amounts falling due within one year	7	<u>(19,777)</u>	<u>(22,517)</u>
<b>Net Current Assets</b>		236,924	177,981
<b>Total Net Assets</b>		<u><u>245,380</u></u>	<u><u>190,861</u></u>
<b>Capital and Reserves</b>			
Accumulated surplus	9	245,380	190,861
<b>Net Funds</b>		<u><u>245,380</u></u>	<u><u>190,861</u></u>

The financial statements on pages 8 to 14 were approved and authorised for issue by the Board and were signed on its behalf by:

  
 \_\_\_\_\_  
 Director

  
 \_\_\_\_\_  
 Board Member

19 March 2026

The notes on pages 10 to 14 form an integral part of these Financial Statements.

**Jersey Advisory & Conciliation Service**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2025**

**1 General information**

Jersey Advisory & Conciliation Service is a body corporate, incorporated in Jersey under the Jersey Advisory Conciliation (Jersey) Law 2003. The Service's principal place of business, which is its registered office, is 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**

The particular accounting policies adopted by the Members are described below. These policies have been consistently applied to all years presented, unless otherwise stated.

**(i) Basis of preparation**

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.

**(ii) Functional and presentation currency is pound sterling.**

The financial statements are presented in Pound Sterling, which is also the functional currency of the Service, chosen to align with the primary currency of Jersey, where the Service is incorporated.

**(iii) Going Concern**

The financial statements have been prepared under the going concern basis as the Service has continuing support from States of Jersey Strategic Planning, Policy and Performance Department (SPPP), which will enable the Service to meet its ongoing obligations. Furthermore, after reviewing the Service's forecasts and projections, the Members have a reasonable expectation that the Service has adequate resources to continue in operational existence for the foreseeable future. The Service therefore continues to adopt the going concern basis in preparing its financial statements.

**(iv) Income**

Grants provided by the States of Jersey Strategic Planning, Policy and Performance Department (SPPP) 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 Statement of Income and Retained Earnings 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 States of Jersey Strategic Planning, Policy and Performance Department (SPPP).

Income from the provision of in-house training courses provide a secondary source of revenue to the Service. Training income is recognised in the Statement of Income and Retained Earnings 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.

**Jersey Advisory & Conciliation Service**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2025**

**2 Accounting policies (continued)**

**(v) Expenditure**

Expenses are accounted for on an accruals basis.

**(vi) Fixed Assets**

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

Leasehold improvements	Shorter of 20% straight line or lease term
Fixtures and fittings	20% straight line
Computer equipment	33% straight line

**(vii) Taxation**

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

**(viii) 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 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.

**(ix) Financial Assets**

Debtors include prepayments and accrued income. Debtors are recognised at the amount of consideration that is unconditional. The service holds the debtors with the objective of collecting the contractual cash flows and therefore measures them subsequently at amortised cost.

**Jersey Advisory & Conciliation Service**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2025**

**2 Accounting policies (continued)**

**(x) Financial Liabilities**

Creditors include other taxes and social security liabilities and other creditors. Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Creditors are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method. Creditors are presented as amounts falling due within one year unless payment is not due within 12 months after the reporting period.

**3 Average number of employees**

Average number of employees during the year was: 4 (2024: 5)

<b>4 Cash at bank and in hand</b>	<b>2025</b>	<b>2024</b>
	£	£
Current Account	964	683
Tracker Account	236,547	198,588
Petty cash	309	69
	<u>237,820</u>	<u>199,340</u>

**5 Tangible fixed assets**

	<b>Computer equipment</b>	<b>Fixtures and fittings</b>	<b>Leasehold improvements</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 January 2025 and at 31 December 2025	<u>10,925</u>	<u>10,513</u>	<u>27,898</u>	<u>49,336</u>
<b>Depreciation</b>				
At 1 January 2025	8,971	10,513	16,972	36,456
Charge for the year	1,326	-	3,098	4,424
At 31 December 2025	<u>10,297</u>	<u>10,513</u>	<u>20,070</u>	<u>40,880</u>
<b>Net book value</b>				
At 31 December 2025	<u>628</u>	<u>-</u>	<u>7,828</u>	<u>8,456</u>
At 31 December 2024	<u>1,954</u>	<u>-</u>	<u>10,926</u>	<u>12,880</u>

<b>6 Debtors</b>	<b>2025</b>	<b>2024</b>
	£	£
Prepayments and accrued income	3,181	1,158
Other debtors	15,700	-
	<u>18,881</u>	<u>1,158</u>

**Jersey Advisory & Conciliation Service**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2025**

<b>7 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	£	£
Other creditors	14,120	7,558
Other taxes and social security	5,657	14,959
	<u>19,777</u>	<u>22,517</u>

**8 Pension commitments**

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:

- 16% of salary in 2025 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 £40,665 (2024: £45,280).

<b>9 Accumulated surplus</b>	<b>2025</b>	<b>2024</b>
	£	£
Balance brought forward	190,861	198,997
Retained surplus for the period	54,519	(8,136)
Balance carried forward	<u>245,380</u>	<u>190,861</u>

**Jersey Advisory & Conciliation Service**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2025**

**10 Contingencies and commitments**

At 31 December 2025 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.

	2025	2024
	£	£
Not later than one year	32,883	32,883
Later than one year and not later than five years	21,922	54,805
	<u>54,805</u>	<u>87,688</u>

**11 Post balance sheet events**

The Members have identified no subsequent events that require recognition or disclosure in the financial statements.

**12 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.

**13 Ultimate controlling party**

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 Strategic Planning, Policy and Performance Department (SPPP). The aim of the Service is to assist in the building of harmonious relationships between employers and employees in Jersey.

**Jersey Advisory & Conciliation Service**  
**Detailed statement of income and expenditure**  
**For the year ended 31 December 2025**

	Notes	For the year ended 31 December 2025		For the year ended 31 December 2024	
		£	£	£	£
<b>Income</b>	2				
Grant income		481,000		473,000	
Training income		1,300		1,050	
Website development grant		15,654		-	
Bank interest		3,514		-	
			501,468		474,050
<b>Expenditure</b>	2				
Audit fees		6,311		6,127	
Advertising and marketing costs		6,381		6,421	
Computer support and maintenance		19,730		16,694	
Website development costs		15,654		-	
Bank and credit card charges		183		311	
Depreciation		4,424		4,135	
Light and heat		1,104		1,104	
Insurance		2,483		2,799	
Legal and professional fees		9,525		25,262	
Postage		-		18	
Printing, stationery and production		1,093		1,549	
Rent and rates		32,883		28,414	
Repairs and renewals		1,273		1,438	
Service charges and maintenance		11,313		13,340	
Staff costs		328,382		369,799	
Sundry expenses		1,132		504	
Telephone and broadband		3,717		4,161	
Travel and entertainment		1,361		1,010	
Other exceptional operating costs		-		(900)	
			(446,949)		(482,186)
<b>Surplus/(Deficit) on ordinary activities</b>			<u>54,519</u>		<u>(8,136)</u>