



Jersey Advisory and Conciliation Service

Annual Report 2024



28 March 2025

JACS is an independent, publicly funded non-government incorporated body, recognized in the Jersey Advisory and Conciliation (Jersey) Law 2003 and can generate income, but 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 (unpaid) Board

Chair Hilary Griffin

Board Members

Colin Russell (Deputy Chair)

Paul Coundley

Abigail Cabral

Rebecca Le Meur

Julia Hulme

Alison Pell

Accountant Jim McCartan (Ambition Accounting)

The JACS Team

Director Patricia Rowan

Team members Hannah Gauvin Advisory and Conciliation Officer

Sharon Timoney Advisory and Conciliation Officer

Alison Ward Reception and Administration

Patricia Weston Advisory and Conciliation Officer

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Introduction by JACS Board Chair

2024 Highlights

<u>11191 (16% increase on 2023)</u> <u>Client Contacts</u>	<u>93</u> <u>Tribunal Claims Settled</u>
<u>905</u> <u>Attended training</u>	<u>12</u> <u>Public courses delivered</u>
<u>13</u> <u>Short Information Videos</u>	<u>79000</u> <u>Website sessions</u>

Chairman's Report

2024 saw demand for JACS' services continue to rise, with a 16% increase in client contacts compared to 2023. This increase was, in part, due to changes in employment legislation, including the removal of the trainee wage rate, the introduction of parental bereavement leave and new settled hours rights. The continued increase in the number of complex discrimination claims also contributed to more repeat contacts between conciliators and individual service users as, inevitably, cases of this nature tend to take longer to conclude.

Disability discrimination continued to headline the discrimination caseload with hidden disabilities causing significant difficulties for employers. Mental health issues are leading to an increase in long-term sickness absence and the WHO's prediction that depression will shortly become the single biggest cause of disability and premature death worldwide should galvanise employers into urgently addressing workplace culture issues. Lack of training for managers is the single biggest cause of escalating disability claims and I would urge employers to focus on educating their managers in this regard. JACS' free monthly online courses, which provide guidance on current workplace issues, are an excellent start in this regard.

During 2024, the Board carried out some market research to establish how JACS is perceived and what we can do to broaden our reach. The Board was pleased that the research confirmed that JACS is very highly regarded within our community and that it remains the go-to source of employment and discrimination advice for both employers and employees. The focus now for JACS moving forward is how to reach and educate particular sectors of the workforce where employers continue to unnecessarily put themselves

and their businesses at risk by falling foul of the most basic of employment rights. The ongoing issue of employers failing to provide employment documentation, such as employment contracts and payslips, remains problematic in many sectors, particularly with small employers. This ongoing failure is likely to get more expensive for employers this year as the compensation levels for these most basic of employment rights are expected to increase.

In terms of internal strategy, the Board's focus last year was to safeguard the service against unexpected staff absence; the arrival of a new conciliator in February 2024 has relieved some pressure in this regard. The Board's focus is now on developing internal strategies which support the primary objective of expanding our reach in our community. It is essential that we future-proof JACS as we expand, all the while maintaining the quality of the service provided and the well-being of the staff.

Early in the year, three long-serving Board members, Hannah Gauvin, Sara Garwood and Chris Mutton, stood down from the Board. However, I am delighted to have welcomed three new Board Members, Colin Russell, Alison Pell and Rebecca Le Meur to the Board, which is now at full strength. I am particularly pleased to say that, for the first time, we have two Board members with Union backgrounds among our number. This is an important step in ensuring that the Board has diverse views and experiences to reflect the diverse needs of our service users. I am looking forward to working with them over the coming years and want to thank both current and former voluntary Board members for their continued commitment and dedication.

I would also like to express the Board's thanks and appreciation to the Social Security Minister, Deputy Lyndsay Feltham, along with her Assistant Ministers, Policy Principals and other members of the Department of Strategic Policy Planning and Performance for their approachability and support.

Finally, I would like to extend the Board's thanks to Patricia Rowan and her team for their hard work and continued commitment to JACS' objective of improving employment relations in Jersey and I look forward to continuing to support the team as they build further on these achievements in the coming year.

Hilary Griffin
JACS Chair

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

Our Purpose

JACS is the confidential employment relations service in Jersey, 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) 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:



Clients contact us directly, and we are very aware that taking the decision to approach JACS can be difficult for both employers and employees. We also understand that clients are seeking assistance from an organisation they can trust and will ensure confidentiality.

At JACS we deliver our services in an efficient and collaborative manner and provide accurate, objective, and honest advice, within the timeframes set down in our Service Level Agreement (SLA) with Strategic Policy, Planning and Performance (SPPP).

Services - Our Statutory Duties:



Performance Report Part 1 – Director’s Report

During 2024, additions and changes were made to the Employment (Jersey) Law 2003, starting with an increase in minimum wage on 1st January 2024 which included the removal of the trainee rate. March saw the introduction of parental bereavement leave, giving working parents who suffer the death of a child under 18 (including stillbirths) the right to two weeks of unpaid leave from work. In June we saw the introduction of the right to request new terms of employment to reflect the hours being worked (settled hours) that applies to all employees regardless of the contract they are working under. Along with the settled hours changes came the right to request flexible working twice in a 12-month period (previously it was just one request per annum).

Whilst the above changes are not wholly attributable to the increase in the number of people contacting JACS, they did contribute to that increase. In 2024 we recorded 11191 contacts throughout the year, this is an increase of 1745 (around 16%) compared to 2023.

We have continued to see around 5% of all contacts relating to people who did not have terms of employment in place within 28 days starting their employment. In addition, a further 83 contacts (1%) did not receive payslips before or on the pay date.

As mentioned in our 2023 Annual Report, to not provide terms of employment and/or payslips is a breach of the legislation for which claims to the Tribunal can be issued. It is important to note that currently an employee may be awarded up to 4 weeks' pay as compensation for such breaches, but during the first quarter of 2025 this is likely to increase to up to 8 weeks' pay. However, it is not just the breach of the legislation; this lack of statutory paperwork can have an impact on employees in respect of Tax and/or Social Security (including claims for benefits). We have seen several cases this year whereby employees have had deductions made to their pay, but these have not been paid over to the relevant Government department, which causes considerable distress for employees.

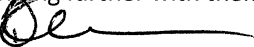
To try to raise awareness of this ongoing issue, at the start of 2024, JACS ran a campaign on Channel 103 advising of the need for terms of employment and payslips. We have also released a short-video and there is more information (all freely available) on the JACS website. It is encouraging though to see that the figures are slightly less for the second half of 2024 which may, in part, be because of the work JACS have done in raising the issue of terms of employment and payslips. Hopefully we will see a further decline in numbers relating to this in 2025.

During 2024, we ran a recruitment campaign for new Board members as three members of our Board stood down. We conducted a rigorous recruitment process using anonymous applications to ensure no bias (unconscious or otherwise) could creep into the process. The names of the applicants being invited for interview were only known once selection had taken place. The calibre of the applicants was high, and we were extremely fortunate to be able to offer the positions to 3 further highly skilled and professional individuals to replace/enhance the skill set of the JACS Board. The total number of Board members is now 7.

At the start of 2024, JACS welcomed Allie Ward who is our Reception and Administration Officer and in February, Hannah Gauvin joined the team as an Advisory and Conciliation Officer, bringing the JACS team up to 5.

As always, I would like to express my thanks to the JACS Team for all their hard work and diligence in 2024. This obviously extends to the JACS Board both to those who have left and those who have recently joined. Our Board so willingly and helpfully give up their time to JACS – despite them being unpaid and continuing to carry out their own work. All the JACS Board members bring with them a wealth of skills, talents and insights which fully support the JACS team, ensuring good governance and delivery of the Service. As an organisation, we are incredibly fortunate and privileged to have such a supportive Board – led by our Chair, Hilary Griffin - who all remain accessible and committed to the work of JACS. As always, I offer my sincere thanks to all the Board and the Team for ensuring JACS continues to thrive and fulfil the requirements of the service set down under statute and is an enjoyable place to work.

Finally, I wish to express my thanks to the Social Security Minister, Deputy Lyndsay Feltham, along with her Assistant Ministers, Policy Principals and other members of the Department of Strategic Policy Planning and Performance for their support and encouragement with all the work JACS undertakes and I look forward to working further with them in 2025.

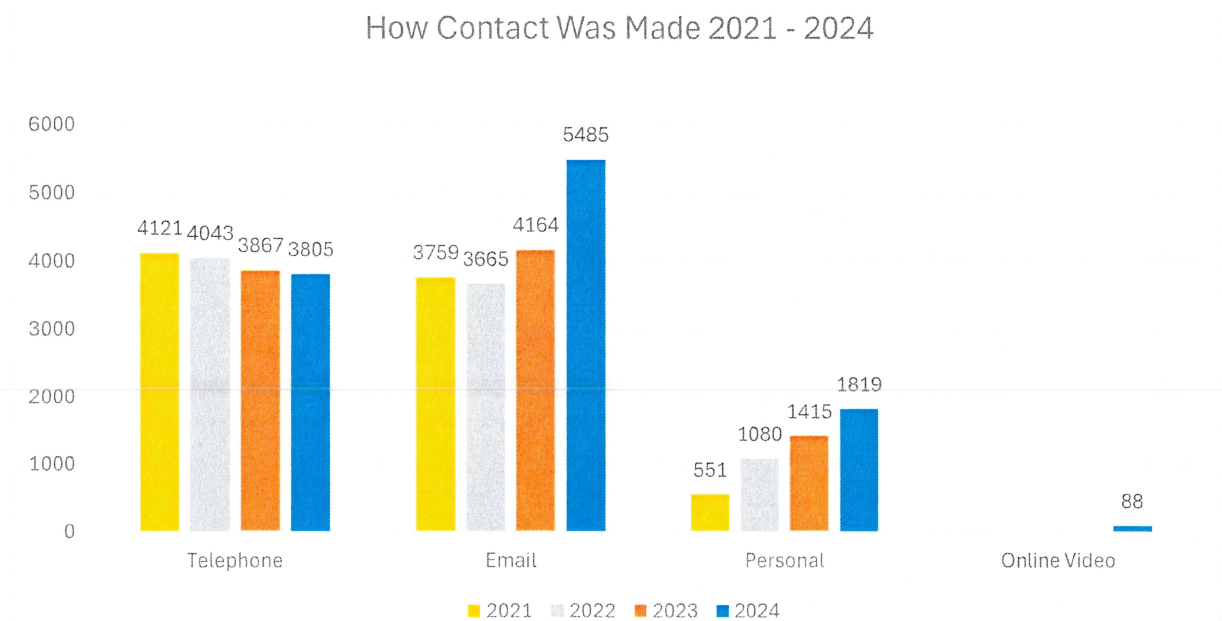
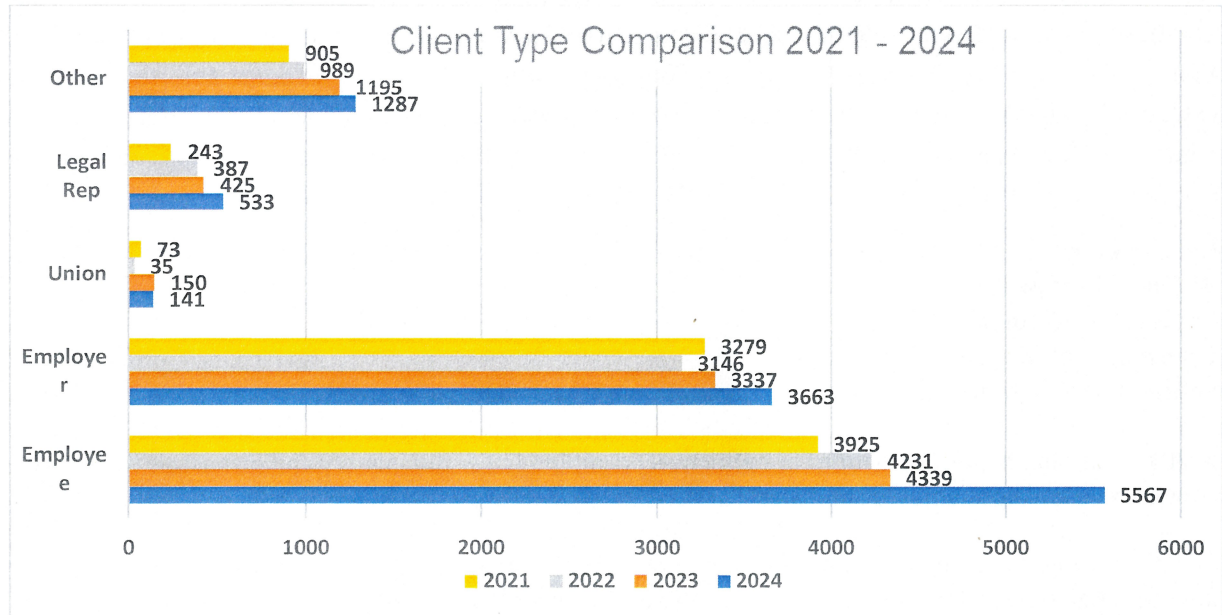

Patricia Rowan
Director
7 January 2025

Performance Report 2 – 2024 Statistics/ Numbers for the Year:

Performance for 2024:

Clients

As mentioned in the preceding section, the total number of clients contacts in 2024 was 11191, an increase of 1745 contacts (around 16% when compared to 2023). The following graphs show the breakdown of 'who and how' comparison over the last 4 years:



Types of Enquiries

The team record each contact made to JACS with (named) records kept for 2 years plus the current year – following which names are deleted as per the JACS Data Protection statement. The records enable us to measure not just the number of clients that require JACS services, but also the queries that are being raised. In turn this information assists with us devising new short video content as well as tailoring our monthly training sessions to reflect the issues being raised.

At the start of 2024 the organisation moved to MS365 and this gave us an opportunity to re-visit our older database and make it more accessible and adaptable to the queries. As can be seen in some of the graphs, there are some areas that are blank for previous years, which is down to us being able to add more categories (like the removal of the trainee rate) to give a more accurate and detailed breakdown of the enquiries. For example, in 2023 the category 'Contractual Matters' showed the highest number of enquiries but was too generic, so this year we have broken it down into the following:

Notice Periods

Wrongful Dismissal

Contractual Wording

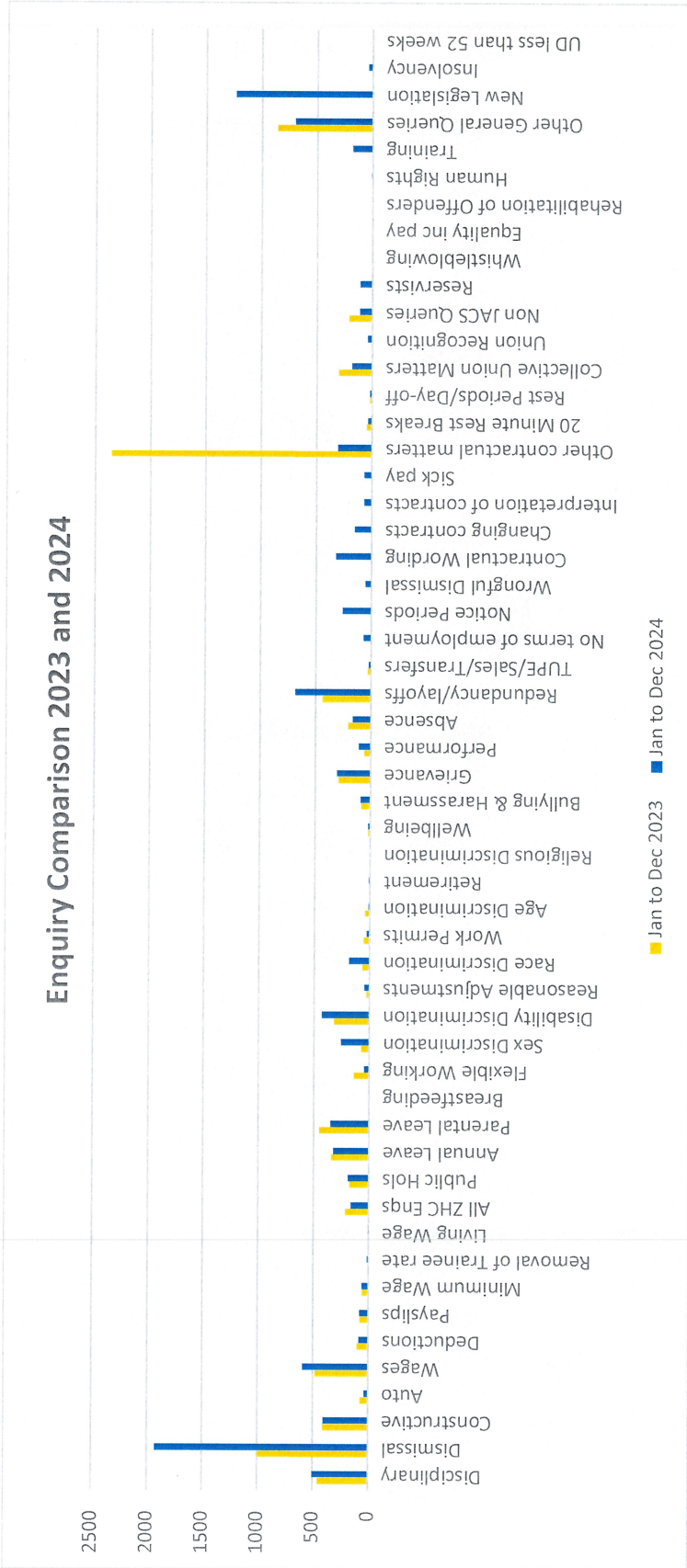
Changing Contracts

Interpretation of Contracts

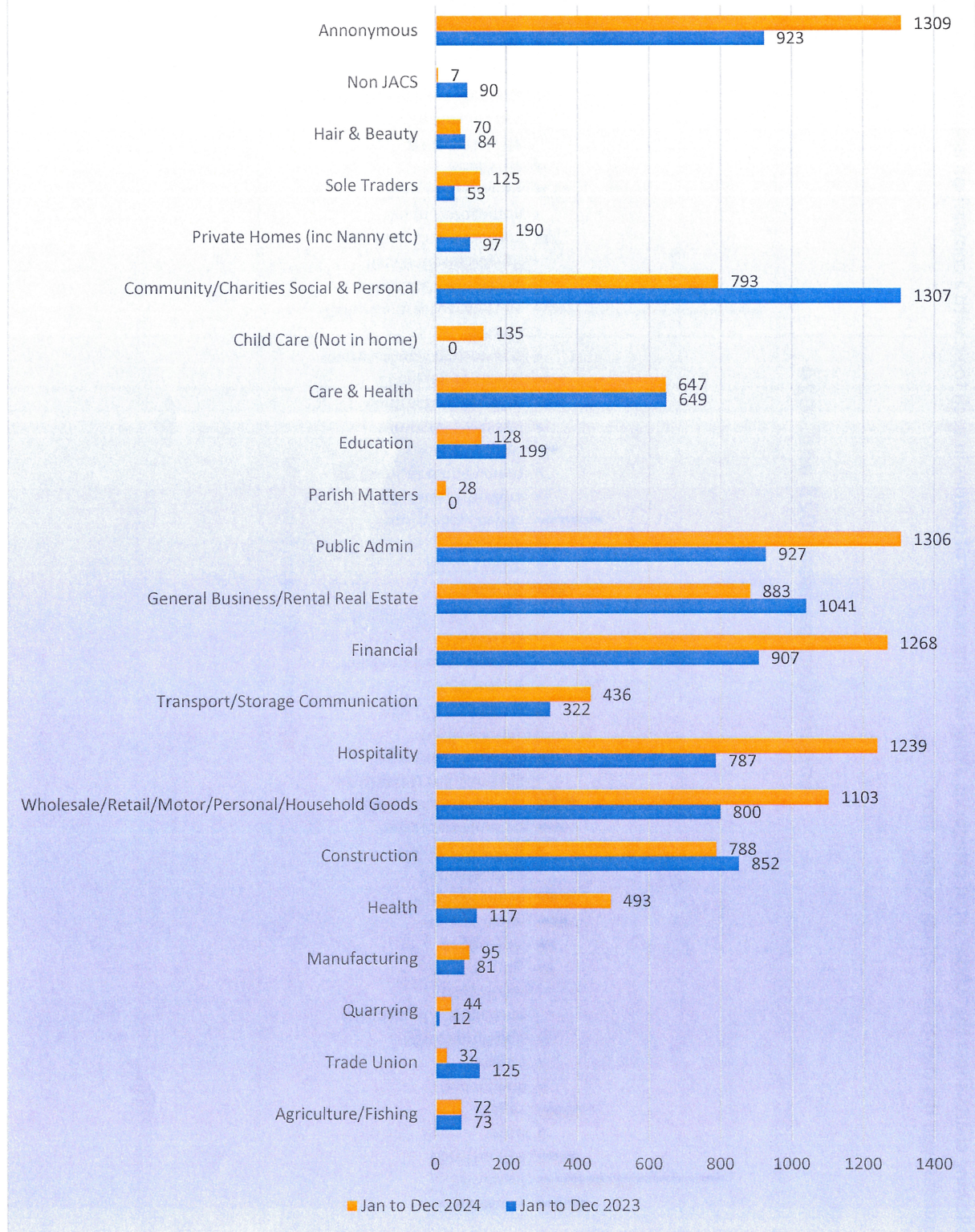
In 2024, our next highest categories are effectively combined over disciplinary and dismissals (including constructive and auto unfair dismissals).

In the 2023 Annual Report I mentioned the number of contacts in respect of work permits (a relatively new set of queries to for JACS). In 2024 we saw a significant drop in queries with only 29 queries (as opposed to 52 in 2023).

The following charts show the whole set of categories along with the number of queries in each topic with a comparison against 2023, followed by the business type the clients are making contact from.



Contact by Business Type 2023 and 2024 comparison



Tribunal Claims

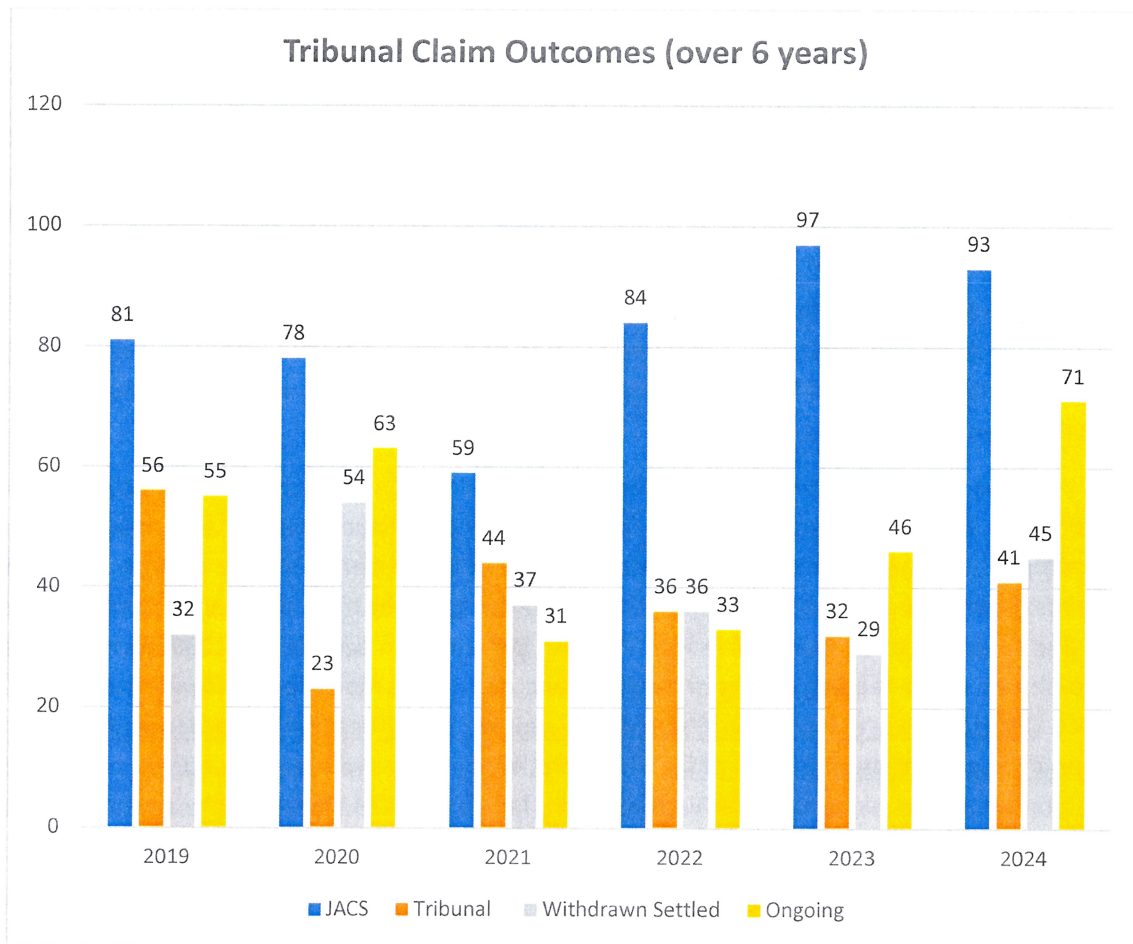
Conciliation in Employment/Discrimination Disputes

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

In the 12 months to 31 December 2024 the Employment and Discrimination Tribunal (JEDT) referred 250 claims (an increase of around 30% when compared to 2023's 176 claims) to JACS although the JEDT will have registered more claims in 2024, but they only reach JACS when the claim and response forms have received by the Tribunal.

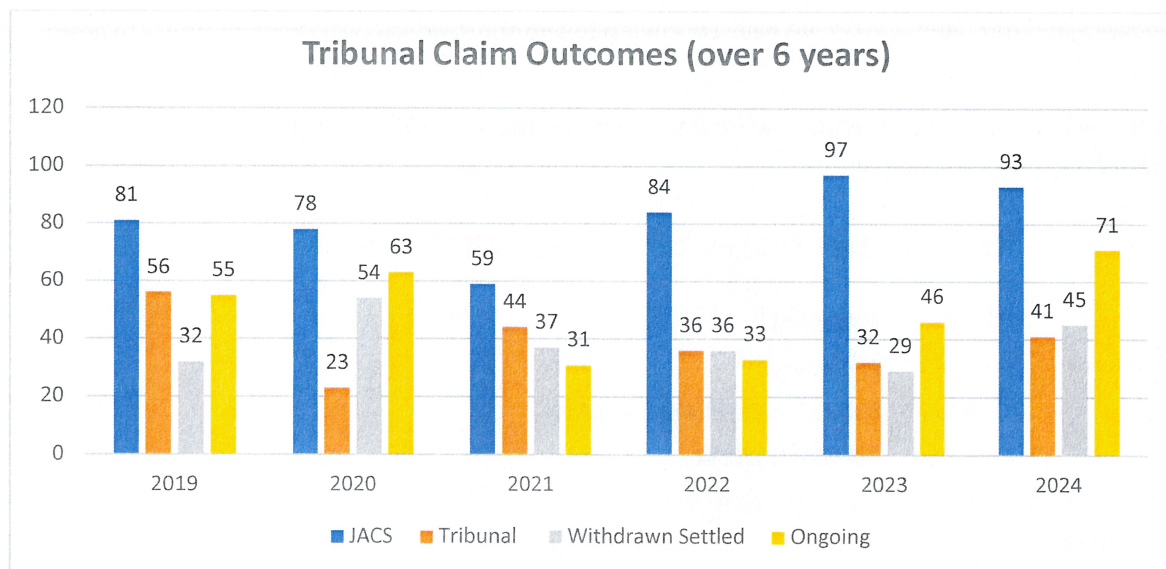
Of the 250 new claims, 93 (37%) of these were either partly or fully in respect of discrimination (JACS settled 43 of these claims; 16 were withdrawn following JACS conciliation and 16 were heard at the Tribunal, leaving 18 in ongoing conciliation – 7 being lodged in December 2024. The majority (45%) of these 93 claims relate to disability discrimination (51 claims) and again the most common reason for these claims was due to poor mental health. The World Health Organisation advises: By **2030, depression** is predicted to be one of the leading causes of disability and premature mortality worldwide (Mathers & Loncar, 2006). (<https://cdn.who.int/media/docs/default-source/mental-health/mhgap/depression/brief-structured-psychological-treatment-2023.pdf>). Therefore, it is imperative that we understand mental health conditions more and along with the Discrimination (Jersey) Law 2013 look to make any reasonable adjustments possible in order to reduce/mitigate 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 6 years:



Whilst it is not uncommon to see an increase in the number and type of claim received following the introduction of new legislation, this year has again seen a high percentage (37%) of claims relating to discrimination, and as mentioned, the majority of these around disability discrimination. It is usually hidden disabilities that give rise to claims for example chronic pain or mental health. Certainly, our data shows that since the pandemic, claims for disability on the ground of mental health have increased, often linked to a lack of consideration for reasonable adjustments and/or flexible working.

As already seen, during 2024 there has again been an increase in the number claims received. The chart below shows comparison over the last 6 years (also showing percentages)



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

With increased awareness, new legislation and uncertain times affecting some sectors, claims that are now lodged are increasingly multiple heads of claim and more complex in nature. There is also the impact of multiple Respondents on some claims for discrimination. This means that trying to arrange conciliation meetings can be difficult – resulting in more time being required to manage such claims.

Pre-Claim Settlements:

2024, saw JACS called upon to prepare 171 pre-claim settlements (JACS1). This is an increase of around 22% when compared to 2023. Pre-claim settlements are agreements reached between the employer and the employee, for the employee to (often) leave the business and the employer looks to reduce the risk of a claim being lodged. JACS agreements prevent Tribunal claims being taken forward and afford a cost saving to the Tribunal. For 2024 we estimate this cost saving to be approximately £239,400 (for a Hearing with a Chair and two side-members sitting). When combined with the 93 claims settled, we estimate JACS to have saved £369,600 in 2024.

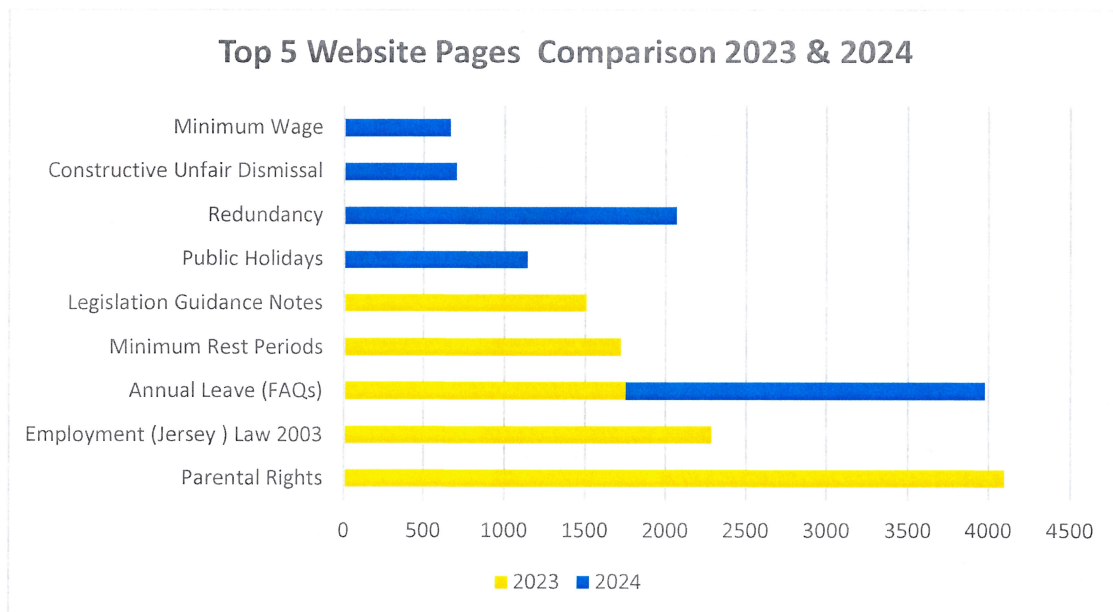
Newsletters, Website & Social Media:

At least once a month we send out our e-newsletters, to which anyone can subscribe to by signing up on our website. These newsletters advise on the training session for the following month, notifications of changes/updates to the legislation, links to our videos along with general information around any consultations that are taking place e.g. The Employment Forum consultations, dates for public/bank holidays and any other news that is relevant to JACS work. During 2024, we sent out 19 newsletters to 1116 subscribers.

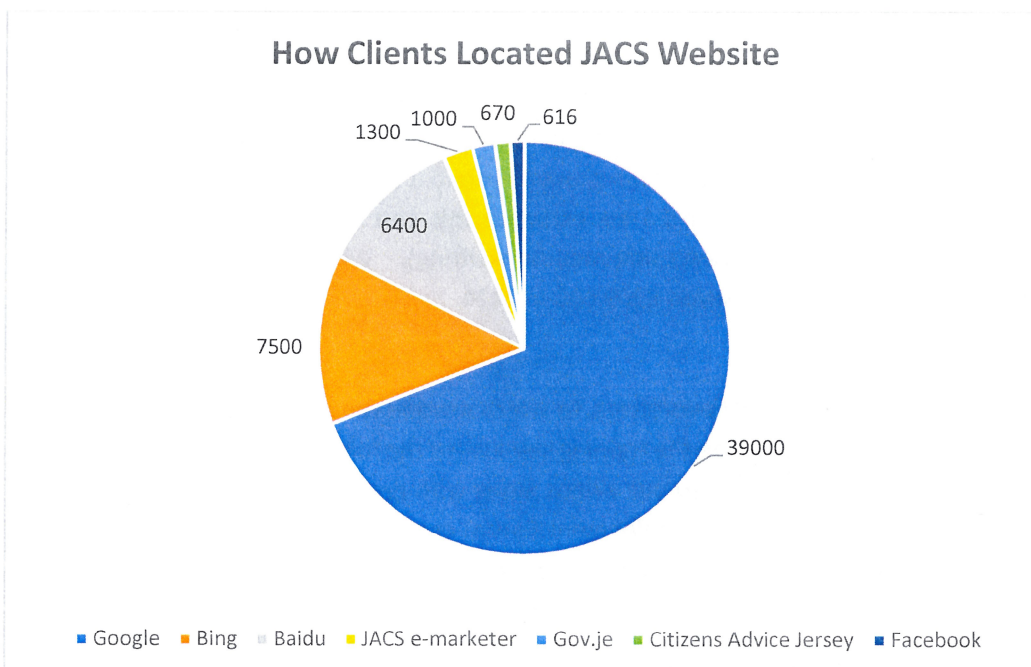
The JACS website continues to be a much-used resource with around 79,000 hits during 2024. The website carries pro-forma terms of employment, along with booklets covering parental leave and

redundancy and throughout 2024 we have continued to add short videos on a range of topics to assist clients.

The top 5 searched for topics in 2024 were different from those in 2023 other than 'annual leave' as can be seen in the graph below:



For 2024 we have also looked at how clients reached the JACS website – other than by going directly, with the results are shown below:



The use of social media (LinkedIn, Facebook and Instagram) has enabled JACS to reach other audiences and has proven to be a useful entry point for viewing our short videos as well as promoting our free training sessions. During 2024 we released 13 information videos, and these were viewed 4832 times via social media and 2264 on the JACS YouTube account.

Training and Information Sessions:

Throughout 2024, JACS delivered 12 free public training and information sessions via Zoom with 439 delegates joining us for these. In October we invited Neurobridge to join our discrimination session to talk about neurodiversity in the workplace, this proved to be a popular session with 87 attendees.

Additionally, we ran 19 education/private sessions covering the legislation and the rights for young people as they start work, with a further 466 attendees at these sessions.

2024 Overall Challenges and Risks:

Our biggest challenge is around managing the expectations of clients who contact the team, in some cases in addition to the financial aspect, clients expect the Tribunal to 'clear my name' or 'provide a reference'. It is not within the Tribunal's gift to do these things.

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.
Meet response times associated with service-related incidents	Achieved	All response times were met in 2024.
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 5 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 of a business plan and budget to the Head of Finance Business Partnering, Treasury & Exchequer Finance and Head [of Governance by 30 November each year.	Achieved	Signed business plan and budget provided on by 31 May 2024 due to changes in Government timeframe.
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.

Additionally, as mentioned in our 2023 report, JACS is not able to advise on health and safety, data protection, work permits, insolvency or licences as none of these falls under the Employment (Jersey) Law 2003. Neither can JACS represent clients at Tribunal as we are an independent organisation. There is often frustration (both at the time and/or on social media platforms) regarding the limitations of the service but also on the legislation in general. Despite explaining to clients, the reasons their query falls outside of JACS there will inevitably be times/clients who feel we have been unable to assist them – which is correct – however we will always attempt to assist in any way we can, even if this means redirecting clients elsewhere.

A previous risk was around team resilience therefore we recruited a further Adviser and Conciliation Officer who started with JACS in February 2024.

With new JACS Board members the decision was made for them to undertake training (as Board Members), which was sourced via the Financial Times. All JACS Board have now undertaken this training.

A further risk identified in 2024 was the need to have DBS checks in place, not just for the Team but for the Board as well – these were undertaken via Disclosure Scotland.

JACS Strategy

Key Performance Indicators for 2024

JACS KPIs are set out in the SLA under Service Provider Requirements – reviewed annually) we have with SPPP and supported with quarterly reporting:

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:

- greater exposure on social media sites to try to have a broader reach to clients.
- utilization of the outcomes from the market research that was undertaken by a specialist in this field during July and August 2024.
- refresh on Data Protection – training to take place in January 2025.
- simplify and update JACS website.

Accountability & Governance Report

Having been appointed as the Director of JACS in 2014, I am 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 Executive Board, who are responsible for the operational oversight of the Governance of JACS, and they sat 6 times in 2024 as a whole Board. All major policies and decisions that affect the delivery of JACS business objectives are considered and made by the Executive Board.

In 2024 the Board met 6 times, and throughout the year reviewed:

- The JACS risk register
- Monitored the financial performance including overseeing approving the budget for 2025
- Appointed a new Secretary
- Created a new Strategy sub-committee
- Commissioned and independent market research company
- Received and reviewed the report from JACS external auditors
- Established the Risk and Compliance committee
- Held Remuneration committee meetings to set consider 2025 salaries
- Identified training needs for Board members and commissioned external organisation to deliver against this
- Recruited three new board members, appointed a new Deputy Chair.

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 in-line with the SLA with SPPP.

There are sub-committees of the Board covering:

- Audit & Financial Reporting - holding 2 additional online meetings in 2024 (Members of this sub-committee are Paul Coundley, Abigail Cabral and Julia Yun Hulme).
- Risk and Governance (members of this sub-committee are Paul Coundley, Alison Pell and Colin Russell).
- Remuneration – holding 2 additional online and 1 in person meeting in 2024 (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).

Each sub-committee undertakes reviews, following which recommendations are taken to the full Board for approval. All meetings are fully documented.

Ambition Accounting were appointed in May 2023 and Jim McCartan joined as a financial consultant to the Board in August 2023. Ambition Accounting will be preparing all the year-end financial statements etc for JACS' annual audit. The addition of this service has ensured that an external party has oversight of JACS finances and reports directly into the Board, and the Audit and Financial Reporting sub-committee.

The Director along with Ambition Accounting will liaise with the external auditors to ensure the financial statements are presented to the Minister before the end of April each year. In 2024 Alex Picot undertook the JACS audit, commencing the work in early February, and completing it by the end of March for presentation to the Board.

All Board members complete a declaration of interests, and this is re-visited at the start of each Board meeting to ensure any changes in circumstances are recorded. None of the current Board members have any conflict of interest or hold any posts that may impact their work with JACS. The Board also sign confidentiality agreements due to the nature of JACS' work.

Appendix 1 shows the revised Constitution of JACS and Board responsibilities. (page 24)

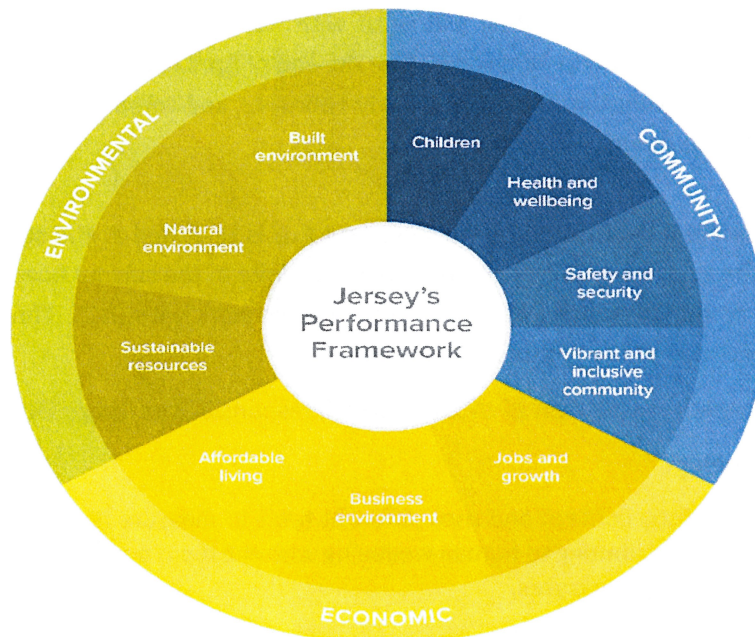
What is sustainable wellbeing?

Sustainable wellbeing is a holistic concept and uses different tools to measure how well society is doing across the key areas that are contributing to human wellbeing with the focus on long-term progress rather than short-term intervention, and measures.

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. Therefore, 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/governmentperformance/performancemeasures.aspx>)

What Contribution Does JACS Make to the Government's Performance Framework?

JACS is an independent arms-length organisation in receipt of a grant from the Government (via SPPP), and as such JACS has a duty to contribute to the Performance Framework and provide information in achieving sustainable wellbeing.

As a statutory body, integral to JACS' duties is to provide information to Government Departments which we do on a regular basis by providing statistical information that can be used to support any developing legislation.

Economic: – our work around the business environment (along with jobs and growth) can assist with looking at trends in the workplace and the concerns clients are raising e.g. lack of whistleblowing legislation. 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.

Supporting clients with new legislation and increasing numbers by 16% in 2024.

To assist with flexibility and accessibility we offer online meetings with clients who due to geography, health or other reasons are not able to attend in person.

Hybrid working also ensures continuity of the service should there be a need to not attend the office – as we saw during both the pandemic and the severe storm in 2023. It is important that the service is maintained – as far as possible – during our published hours. This has also simplified – whilst at the same time – enhanced the way JACS work.

Additionally, JACS own hybrid working practices reduces absence and supports the wellbeing of the team.

Environmental: - we have maintained the reduction to our electricity consumption and therefore the costs (as per our 2023 report).

There has been no off-island workplace travel undertaken in 2024.

Value for Money:

A review of Acas (the UK equivalent of JACS) was conducted in September 2020 looking at the economic value that Acas offered to the UK economy. Whilst this review has not been repeated since 2020 at the time the independent findings showed that during the financial year of April 2018 to March 2019 the services Acas provided ‘...an overall benefit-cost ratio of £12 for every £1 invested ...’

JACS is very different both in respect of size, resources and the delivery of our services if we apply this same analysis for 2024 using our grant of £473,000 this would bring our overall contribution to the Jersey economy to £5,676,000.00. As set out above an example of the benefit-costs when looking at JACS is in the number of matters that fall under pre-claim conciliation (the prevention of a greater number of Tribunal claims), and the early intervention with advice to parties including those that fall under collective disputes. Engagement at an early stage can assist the parties in finding ways through their dispute thus saving time and therefore costs.

Acas Research Paper - Estimating the Economic Impact of Acas Services: April 2018 to March 2019

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 2024 we self-reported on 3 incidents related to personal data to the Office of the Information Commissioner, no further action was required, however the need for training for the team was highlighted and is to be addressed in early 2025.

Oversight of Effectiveness

With the support of the JACS Board and our auditors we review the work of the Service and the effectiveness of internal controls which are reviewed and adapted/strengthened annually. During 2024 no significant weaknesses were identified in JACS internal controls this is supported by having Ambition Accounting working with us to strengthen bookkeeping/accounting practices. Based on the review process, the current practices, and arrangements which JACS has in place for governance and controls provides a reassuring framework for the Service.

Employee and Remuneration

The Board Remuneration sub-committee sat in quarters 2, 3 & 4 to discuss remuneration for the JACS team effective 1 January the following year.

Consideration is given to:

- 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 2024 salary costs (including consultants) came in at £369,799 (an increase from 2023 due to additional team member and external consultants) which includes Social Security and the cost of 16% JACS contribution to the employee pension scheme (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 2024 the JACS team (who are all female) range from:

£17.64 to £57.42 per hour.

As a small team it is essential that consideration is given to both development and health.

Team training in 2024 comprised of:

- Managing Conflict – for new team members.
- Conciliation Officer – for new team member.
- Safe-guarding – for all team members.
- First aid training for 1 team member (others to follow in 2025)
- IT training for the use of MS365
- Attendance at various law firm briefings

JACS utilised independent contractors during 2024 for:

Social media and marketing

Market research

The non-executive Board members do not receive any remuneration for the work they undertake for JACS.

JACS Finances:

Grant


As per the revised Service Level Agreement (SLA) 2024 between JACS and the Department of Strategic Policy, Planning and Performance (SPPP), an annual grant of £473,000 (paid quarterly) was received.

Budget

Prior to the annual SLA being revised, a budget was prepared (agreed with the Board) which predicted an underspend against Grant of £26.00.

Throughout 2024 small savings were made across the organisation (with an underspend against budget of £2,176) with further reductions to stationary (as we make further inroads into going paperless), almost zero postage, as well as additional savings around utilities, IT and repairs. Training income came in lower than anticipated in the budget.

The audited accounts are included at the end of this Report (page 28)


Patricia Rowan
Director

Appendix 1

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

The Board ("Board") of Jersey Advisory and Conciliation Services ("JACS") is an independent advisory board with a diverse set of skills and experience from different workplace backgrounds. The Board should, so far as is practicable, reflect the employment community in Jersey.

The Board is an informal group that provides advice and governance under the provisions of the JACS Law and is bound by the terms of the SLA as revised.

1. Board Structure

- 1.1 The Board shall consist of seven (7) members ("Board Members") and shall include a Chair ("Chair") and a Deputy Chair ("Deputy Chair").
- 1.2 The Board shall be independent and impartial and consist of members with diverse backgrounds and expertise. Each Board Member shall bring with them unique skills, knowledge and experience in areas including, but not limited to:
 - a. employment and discrimination matters
 - b. human resources
 - c. accountancy
 - d. information technology
 - e. marketing
 - f. industrial relations.
- 1.3 Board Members shall be allocated to an Audit and Risk Committee and/or a Remuneration Committee.

2. Tenure

The tenure for Board Members is for three (3) years with the opportunity to extend by a further two (2) terms. The maximum Board Member tenure shall be nine (9) years.

When recruiting for the Chair, the Jersey Appointments Commission must have involvement and oversight into this recruitment process.

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

- 3.1 The Board shall (along with the Jersey Appointments Commission) appoint a Director of JACS ("Director").
- 3.2 The Director shall be responsible for JACS' performance 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, any amendments thereof).
- 3.3 It is the intention of the Board to support the Director and promote the work of JACS. The relationship between Board Members themselves, and between the Board and the Director, shall be conducted with respect, confidence and confidentiality.

3.4 The Director shall be required to attend meetings (“Board Meetings”) at the request of the Board. Reasonable notice of such Board Meetings shall be given to the Director. At Board Meetings, the Director shall be required to provide the following reports:

(a) A written report dealing with the functional activities of JACS in the previous quarter, such report to include 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
- risk and controls

(b) A written report setting out the financial activity of JACS since the previous meeting (to the nearest full month end).

(c) 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.

3.5 The Board may require the Director to report directly to the Chair (or Deputy Chair as the case may be) on a particular matter. The Director may approach the Chair or any member of the Board for advice concerning the function, role or administration of JACS at any time. Such advice shall be deemed a ‘Relevant Conversation’ and shall be reported to the Board at its next meeting.

3.6 The Board may meet without the attendance of the Director. On reasonable notice by the Chair, a room shall be made available for a Board Meeting at the offices of JACS.

4. Quorum

All Board Meetings shall only be valid if a quorum is present. A quorum shall be 3 Board Members, one of whom shall be the Chair or Deputy Chair. Any meeting held and not properly constituted shall be deemed to be a ‘Relevant Conversation’ as referred to in Clause 3.5 above and shall be reported in full at the next duly constituted Board Meeting for approval and ratification.

5. Notes of Board Meetings

5.1 The proceedings of all duly constituted Board Meetings shall be ‘noted’ (‘Notes’) by the Director, or in the event that the Director shall not be in attendance, the Notes shall be made by any Board Member in attendance. The Notes shall be as complete as possible and shall include, for reference, all items or documents inspected and discussed by the Board at that Board Meeting.

5.2 All Notes shall be approved by the Board at the next Board Meeting and shall be kept in a suitable binder in a secure location.

5.3 For the avoidance of doubt, the Notes belong to the Board and not to JACS or any employee thereof. Any Board Member shall have access to the Notes at any time.

5.4 No unauthorised copies of the Notes of a Board Meeting may be made, kept or distributed by a Board Member without the written consent of the Chair.

5.5 All matters relating to the Board Meetings and any associated paperwork shall remain confidential.

5.6 In the event that a Board Member cannot attend a Board Meeting, they may vote on a particular matter by proxy ("Proxy Vote") provided that the Chair agrees that the subject matter is suitable to be voted upon in that manner. A Proxy Vote shall be evidenced in writing (which includes email) to the Chair. Alternatively, a Board Member may vote on a particular matter by telephone call to the Chair who shall duly note in writing the vote so cast. All Proxy Votes shall be specifically recorded in the Notes. A Board Member voting by Proxy Vote shall not be counted towards the quorum of a Board Meeting.

5.7 The Director of JACS shall not be permitted to vote.

6. Dealings with the media, social media or other third parties

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

6.2 No comments shall be made for or on behalf of JACS regarding the political environment by either Board Members or the Director. In the event that a Board Member does make such comments they must ensure that their views are their own and not those of JACS or the Board.

6.3 Social media shall be used to promote education and awareness in line with the Service Level Agreement. This may be outsourced to a third party.

6.4 Press releases may be prepared by the Chair or the Director.

7. Disclosure of information to third parties

It is anticipated that Board Members shall readily disclose their membership of the Board. Any disclosure of information regarding the work of JACS by a Board Member shall be while always respecting the confidential nature of JACS' work in a positive and supportive manner.

8. The Collective Responsibility of Board Members

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

8.2 Any matter, the outcome of which is decided by a vote, 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.

9. Board Recruitment

9.1 The recruitment of new Board Members shall be conducted by the Chair or Deputy Chair, a Board Member and the Director ("Recruitment Panel").

9.2 The Recruitment Panel shall apply the following criteria and considerations when assessing applicants, such criteria to include (but not be limited to):

- (a) Integrity, accountability, informed judgment, and independent thought.
- (b) Proven record of business experience, practical knowledge of the industry and/or financial literacy.
- (c) Ability to communicate ideas, debate issues, and interact with other Board Members in a manner conducive to promoting goals and decision-making.
- (d) Independence and impartiality.

9.3 The Recruitment Panel shall also consider the existing expertise of Board Members and seek to recruit new Board Members with appropriate experience and skills to maintain the broad expertise and diversity of the Board.

9.4 The Board may, from time to time, invite/co-opt third parties to address changing business needs and closing gaps in relevant expertise and knowledge.

July 2023

JERSEY ADVISORY & CONCILIATION SERVICE
MEMBERS' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Jersey Advisory & Conciliation Service

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**Jersey Advisory & Conciliation Service
Information
For The Year Ended 31 December 2024**

Members	Patricia Rowan Hilary Griffin Paul Coundley Julia Yun Hulme Abigail Cabral Colin Russell Rebecca Le Meur Alison Pell
Consultant to the Board	James McCartan
Executive Director	Patricia Rowan
Registered Office	3rd Floor 1 - 3 Seale Street St Helier JE2 3QG
Accountants	Ambition Accountancy Limited 3rd Floor Elizabeth House 9 Castle Street St Helier
Auditors	Alex Picot Chartered Accountants 1st Floor The Le Gallais Building 6 Minden Place St Helier JE2 4WQ

Jersey Advisory & Conciliation Service
Members' Report For The Year Ended 31 December 2024

The Board Members present their report and the audited financial statements for the year ended 31 December 2024 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 year. 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.

Members

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

Patricia Rowan	
Hilary Griffin	
Paul Coundley	
Julia Yun Hulme	
Abigail Cabral	
Colin Russell	(appointed 9 September 2024)
Rebecca Le Meur	(appointed 9 September 2024)
Alison Pell	(appointed 9 September 2024)
Sara Garwood	(resigned 21 March 2024)
Chris Mutton	(resigned 23 May 2024)
Hannah Gauvin	(resigned 25 January 2024)

Statement of Disclosure 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 21 October 2020 and have expressed their willingness to continue in office.

By order of the board



Date

27/3/25

**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 2024 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 2024 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.

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 2, 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.

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.

27 March 2025


Alex Picot Chartered Accountants

Jersey Advisory & Conciliation Service
Statement of Income and Retained Earnings
For The Year Ended 31 December 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Grant income		473,000		454,900
Other trading income		1,050		2,260
		<hr/>		<hr/>
		474,050		457,160
Administrative Expenses				
Staff costs	369,799		308,750	
Travel and entertainment	1,010		1,708	
Rent	28,414		26,180	
Light and heat	1,104		1,104	
Computer support and maintenance	16,694		17,956	
Repairs, renewals and maintenance	1,438		4,517	
Insurance	2,799		2,325	
Printing, postage and production	1,549		913	
Postage	18		12	
Service charges and maintenance	13,340		10,484	
Advertising and marketing costs	6,421		1,586	
Telephone	4,161		2,796	
Audit fees	6,127		6,059	
Professional fees	25,262		11,838	
Bank charges	311		284	
Depreciation	4,135		5,602	
Other exceptional operating costs	(900)		900	
Sundry expenses	504		1,307	
		<hr/>		<hr/>
		(482,186)		(404,321)
		<hr/>		<hr/>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(8,136)		52,839
		<hr/>		<hr/>
Retained earnings at 1 January		198,997		146,158
		<hr/>		<hr/>
Retained earnings at 31 December		190,861		198,997
		<hr/>		<hr/>

There were no items of other comprehensive income for the years ended 31 December 2023 and 31 December 2024.

All amounts relate to continuing activities.

The notes on pages 37 to 39 form part of these financial statements.

Jersey Advisory & Conciliation Service
Statement of Financial Position
As At 31 December 2024

	Notes	2024 £	£	2023 £	£
FIXED ASSETS					
Tangible Assets	<u>4</u>		12,880		15,138
			<hr/>		<hr/>
			12,880		15,138
CURRENT ASSETS					
Debtors and prepayments	<u>5</u>	1,158		1,789	
Cash at bank and in hand		199,340		194,684	
		<hr/>		<hr/>	
		200,498		196,473	
Creditors: Amounts Falling Due Within One Year	<u>6</u>	(22,517)		(12,614)	
		<hr/>		<hr/>	
NET CURRENT ASSETS			177,981		183,859
			<hr/>		<hr/>
NET ASSETS			190,861		198,997
			<hr/>		<hr/>
Income Statement			190,861		198,997
			<hr/>		<hr/>
MEMBERS' FUNDS			190,861		198,997
			<hr/>		<hr/>

The financial statements on pages 35 to 39 were approved and authorised for issue by the Board and were signed on its behalf by:



Executive Director

Date  27 March 2025



Board Member

The notes on pages 37 to 39 form part of these financial statements.

**Jersey Advisory & Conciliation Service
Notes to the Financial Statements
For The Year Ended 31 December 2024**

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

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. 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.

2.3. Tangible Fixed Assets and Depreciation

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
Leased office equipment	Shorter of 33% straight line or lease term
Fixtures & Fittings	20% straight line
Computer Equipment	33% straight line

2.4. Leasing and Hire Purchase Contracts

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to Statement of Income and Retained Earnings as incurred.

2.5. 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.

2.6. 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.

Jersey Advisory & Conciliation Service
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

3. Average Number of Employees

Average number of employees, including Members, during the year was: 5 (2023: 4)

4. Tangible Assets

	Leasehold improvements	Leased office equipment	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 January 2024	27,898	6,400	10,513	9,600	54,411
Additions	-	-	-	1,877	1,877
Disposals	-	(6,400)	-	(552)	(6,952)
As at 31 December 2024	27,898	-	10,513	10,925	49,336
Depreciation					
As at 1 January 2024	14,168	6,400	10,513	8,192	39,273
Provided during the year	2,804	-	-	1,331	4,135
Disposals	-	(6,400)	-	(552)	(6,952)
As at 31 December 2024	16,972	-	10,513	8,971	36,456
Net Book Value					
As at 31 December 2024	10,926	-	-	1,954	12,880
As at 1 January 2024	13,730	-	-	1,408	15,138

5. Debtors and prepayments

	2024	2023
	£	£
Due within one year		
Prepayments and accrued income	1,158	1,789

6. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Other taxes and social security	14,959	6,032
Other creditors	7,558	6,582
	22,517	12,614

Jersey Advisory & Conciliation Service
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

7. Other Commitments

At 31 December 2024 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.

	2024	2023
	£	£
Not later than one year	32,883	27,740
Later than one year and not later than five years	54,805	78,540
	<hr/> 87,688	<hr/> 106,280

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 2024 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 £45,280 (2023: £38,817).

9. 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.

10. 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 Chair 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.

