


Annual Reporting Good Practice Guide

16 October 2023

R.154/2023

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Introduction

Annual reports are a key means by which an entity tells the story of its year. Public annual reporting, done well, enables stakeholders to understand – with trust and confidence – an entity's strategy and the risks it faces, how much money has been spent and on what, and what has been achieved as a result. It enables stakeholders to hold the entity to account effectively.

In this third *Good Practice Guide* published by the Office of the Comptroller and Auditor General, I set out some good practice principles for excellence in annual reporting by public bodies. I also provide some illustrative examples drawn from my review of the annual reports which underpinned my report *Annual Reporting* published on 16 October 2023.

My reviews of the annual reports and accounts of Jersey entities for 2019 through to 2022 identified that most entities have made improvements to their annual reports, some significantly. However, as in previous years, progress in respect of accountability and sustainability reporting has been slower. In particular, remuneration and staff reporting (including disclosure of directors' pay and directors' interests) often falls below best practice.

The extracts within this Guide have been taken from various annual reports and links to the full reports are included for information.

The key elements I consider to be good practice in a single annual report are summarised below.

Single Annual Report



Supporting accountability



Accessibility



Transparent



Understandable

Performance Report



Strategy



Risks



Operations



Performance analysis



Financial performance



External factors

Accountability Report



Directors' or equivalent report



A statement of responsibilities



A governance report



A remuneration and staff report

Financial Statements



Prepared under a suitable framework



Suitably assured

I hope that organisations will find this Guide to be useful as they start to consider their public annual reporting for 2023 and beyond.

Lynn Pamment

Comptroller and Auditor General

Overarching principles

Supporting accountability

The best reports:

- tell the story of the organisation in a fair and balanced way
- comply with relevant reporting requirements; and
- include clear action points to take forward.

Transparent

The best reports include:

- frank and honest analysis
- consideration of the challenges an organisation is facing
- appropriate use of data; and
- quantification of risks and performance measures.

Accessibility

The best reports:

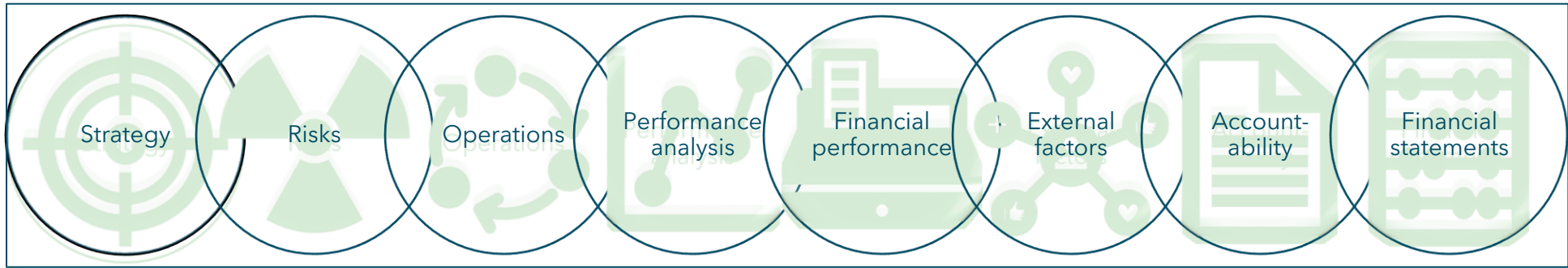
- highlight key trends in the financial statements
- include concise summaries of key points; and
- consider how the organisation engages with key stakeholders and meets their needs.

Understandable

The best reports use:

- plain English to explain difficult concepts
- infographics and diagrams to communicate important messages; and
- a clearly integrated structure to help users navigate it effectively.

These principles should be evident across all parts of the annual report.



This Guide draws on examples of good practice from within each of the sections of an annual report. Each section includes examples where entities have made their annual reports more understandable to the reader through use of graphics, clear language, aids to make reports easier to navigate and signposting. In considering which examples to use, I reviewed Annual Reports of 38 Jersey entities which were available publicly at 31 July 2023.

The examples will not be an exhaustive list of good practice but are presented to provide ideas for all entities to think about as they plan their annual reporting for 2023 and are those that I think best portray the principles of good annual reporting.



The best reports include:

- a statement of the purpose and activities of the entity, including:
 - a brief description of the business model and environment
 - organisational structure and priorities; and
 - any other organisational strategic objectives and goals
- clarity around purpose, strategic objectives and key programmes/projects
- balanced view of progress against objectives
- details of plans to implement priorities; and
- strategy clearly linked to performance measures and risks.

Jersey Sport sets out clearly on one page how its mission, values and strategic purpose link to its four key areas of activity and the outcomes it is seeking to achieve.

// Jersey Sport Annual Report 2022

Strategy

Jersey Sport developed a new four-year Strategic Plan during 2022 and a Business Plan for 2023. At the beginning of 2022 the organisation was operating to a Corporate Plan aligned to the Government of Jersey's Inspiring an Active Jersey Strategy.

Mission:

To inspire, lead, and enable positive well-being for all through lifelong engagement in sport and physical activity.

Our Values:

- We are high performing
- We are passionate
- We are fair
- We are inclusive
- We are courageous

Our Strategic Purposes:

Jersey Sport's remit is focused on the delivery of four primary purpose statements. Everything we do, can be directly correlated to these:

- Increase participation in sport and physical activity.
- Reduce inequalities – namely for women and girls, lower socio-economic communities, and those with one or more disabilities.
- Focus on inactive islanders, increasing physical activity levels to become "fairly active" (30 mins or more of physical activity per week).
- Build a safe, sustainable, and inclusive sporting community.

We will measure impact against each one, however, to achieve them will require a high-level population wide shift in culture and behaviours, and we must be clear at the outset that influencing contextual and environmental factors will not be solely within our ability to control.



Sport Development

Vision:

Jersey is a proud sporting nation where all islanders can play sport to the extent of their ability and desire.

Outcomes:

- 1 More sporting opportunities are provided, with a focus on engaging underrepresented groups in sport.
- 2 More robust and sustainable sports organisations in Jersey, offering high quality and safe experiences.



School Programmes

Vision:

Every child will have the foundations to live an active life supported by schools that place value on sport and physical activity for the whole school community.

Outcomes:

- 3 Active school cultures are embedded and continue to develop for the whole school community.
- 4 Children will have equitable access to high quality PE and a greater range of relevant sport, and physical activity opportunities both within the curriculum and extra-curricular provision.



Community Engagement

Vision:

All islanders will have the opportunity to access and engage with innovative community based sport and physical activity, embedding it in the culture of the Island as a societal norm to promote good health and well-being.

Outcome:

- 5 Increasing participation of the least active and underrepresented groups.



Jersey Sport Operations

Vision:

A sustainable organisation with the highest operational standards and governance, relative to our size and scale.

Outcomes:

- 6 Efficient and effective delivery of strategic outcomes, through the provision of appropriate resources, governance, insight, advocacy, and support services.
- 7 Highly qualified, effective, and diverse workforce supported by an environment that attracts and retains.

2022 Jersey Sport Annual Report

<https://jerseysport.je/wp-content/uploads/2023/06/Jersey-Sport-Annual-Report-2022-Web.pdf>

As noted in previous years, the **Jersey Advisory and Conciliation Service**, one of smallest entities I have reviewed, provides a proportionate, simple and effective summary of its purpose, what it does and its strategic aims. This is accompanied by a simple graphic showing how it seeks to achieve its strategic aims.

Our Purpose

JACS are the 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) are:

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

How we achieve our strategic aims:



Jersey Advisory and Conciliation Service 2022 Annual Report
[2022-jacs-annual-report-accounts.pdf](#)

The best reports include:

- clear articulation of the entity's risk management process
- the key issues and risks that could affect the entity in delivering its objectives, how they have changed, how they have been mitigated and any emerging risks that may affect future performance
- risks that reflect the external environment and implications for the entity (for example, the COVID-19 pandemic)
- clear links between risks, strategic objectives and the annual report narrative
- quantified risks and realistic planned and implemented mitigations; and
- discussion about how the dynamic of the risk profile has changed over time, including developments in relation to specific risks disclosed.

In addition to a one-page summary of strategy, **Jersey Sport** also sets out its approach to risk management and a summary of its principal risks on a single page.

Risks

The organisation operates a robust risk management framework. Potential risks to the organisation are identified and managed by the Senior Management Team alongside the Audit and Risk Committee. The Audit and Risk Committee regularly reviews the company risk register and reports to the Board of Directors of any significant changes or additions. The Board is aware that this process is to manage the risks rather than to eradicate as certain risks are not in our full control. The Government of Jersey also reviews the risk register biannually.

For more information regarding the Audit and Risk Committee please see the Chairman's Report.



Principal Risk	Areas of Focus 2023	Key Controls and Mitigations
Risk One - Sustainability of funding		
High inflation on fixed grants and limited ability to increase programme income. Potential for a cut to core Government of Jersey funding beyond the existing 2023 agreement. ▲ INCREASED RISK	Development and recruitment of capacity and skills to increase income secured through grants, sponsorship, and fundraising. Strongly advocate Government of Jersey Ministers and officers the benefits and strategic priority contributions Sport and Physical Activity can deliver. 2023 sustainability review to identify opportunities for increasing income and efficiencies.	Effective delivery and compliance with requirements of the partnership agreement. Financial controls are in place to ensure spending is controlled and income targets are achieved. Regular performance reviews with relevant ministers and officers. Strong alignment of remit with the delivery of Government of Jersey and Ministerial priorities.
Risk Two - People recruitment, retention and skills		
Failure to deliver remit effectively due to people and skills shortages. ▲ INCREASED RISK	Development of a people plan to ensure the organisation has the right structure, skills, and leadership. Review of key terms and conditions. Investment in training and development to retain and upskill existing people. Identify key person dependence and mitigate through cross-training critical skills.	Induction and regular training and development in place. People engage in monthly meetings and team meetings to identify any issues early. Board succession plan and reviews of performance in place. Terms, conditions and remuneration are reasonable with annual reviews.
Risk Three - Political support for remit and outcomes of Jersey Sport		
Lack of political support for the remit and outcomes delivered by Jersey Sport. ▼ REDUCED RISK	Continued engagement with the Assistant Minister for Sport. Publication of 2022 Annual Report and presentation to States Members. Promotion of the outcomes and programmes delivered. Strategic Plan is simple and easy to understand the remit, outcomes and delivery.	Transparent communication with all political representatives and committees. Annual Report and regular performance reviews. Strong Governance is in place to ensure the effective use of public funding. Chair and CEO meets regularly with Ministers and contributes when asked to Scrutiny and other relevant political forums. Alignment of Jersey Sport remit to Ministerial and Government of Jersey priorities.
Risk Four - Safeguarding incident		
Safeguarding incident or disclosure of a safeguarding concern when at a Jersey Sport programme. STATIC RISK	Annual safeguarding training for all delivery and relevant officers. Maintain our childcare provider registration. Board safeguarding lead in place.	Best practice safeguarding policy in place for vulnerable adults and children. Compliance with our obligations as corporate parent. All delivery and key staff are trained in safeguarding and delivery risk assessments in place.
Risk Five - Business continuity incident		
Business interruption due to fraud, cyber-attacks or other issues leads to a break in service delivery. STATIC RISK	Annual review of financial processes.	IT systems are online and protected with high levels of cyber security. Jersey Sport has passed cyber essentials. Processes in place to manage access across all systems. Processes in place for all staff to work at home without interruption. Annual external audit. Detailed financial processes in place to mitigate internal or external fraud incidents.

2022 Jersey Sport Annual Report

<https://jerseysport.je/wp-content/uploads/2023/06/Jersey-Sport-Annual-Report-2022-Web.pdf>

Jersey Overseas Aid (JOA) also summarises its risk management process and risks on a single page. The JOA presentation is simpler with fewer graphics than some annual reports and the emphasis is on plain English. JOA describes clearly the importance of risk management to the JOA, the potentially severe consequences of JOA's risks and the controls put in place to manage these risks.

Organisational Performance Overview 2022 cont.

10) Risk Management

JOA's mission is to provide life-changing or life-saving assistance to the world's most vulnerable people. As our results detailed elsewhere show, we are able every year to make a significant difference to the lives of many more people than live in Jersey. However, many of the same factors that make JOA's projects necessary also make them risky. We operate in difficult and sometimes dangerous environments, where if we were to be too cautious or averse to risk we would likely jeopardise our ability to help others. Given the importance of our work we have to be open to things sometimes not going to plan.

On the other hand, knowing that risks in many areas are probably higher than for most Jersey organisations, we have to take a particularly robust approach to risk management. Although we may need to have a higher tolerance of risk, the consequences may be just as severe for us. We therefore make every effort we can to reduce the likelihood of serious risks occurring, and to mitigate their impact should they do so.

Some of the most serious risks for JOA include fraud, the total failure of a project, and serious harm coming to a staff member or volunteer. There would also be very grave consequences if we were unable to run (or forced to shut down) some or all of our donor programming. This could come about in a variety of ways, including sudden funding cuts precipitated by reputational harm.

As an organisation, we have taken numerous measures to reduce and mitigate risk. Previous annual reports detail some of the improvements we have made to grant management and due diligence, while behind the scenes we have introduced a range of policies and procedures designed to keep employees and volunteers safe. As a team we work closely together to identify and analyse risks, reviewing our risk register every quarter, assigning ownership but also ensuring that all staff understand all the major threats we face.

In 2022 we continued to refine our approach. We JOA adopted a risk rating system for ongoing grants, and commissioned an additional mid-term expenditure audit for the only development project to be rated 'red'. We reinforced employees' training for operating in hostile environments, and strengthened our operations and programme teams to mitigate the (still present) key person risk. We continued to play a part in Jersey's development of Terrorist Financing guidelines for Non-Profit Organisations. Additionally, clarifying JOA's objectives by publishing our five-year strategy could also be viewed through the lens of risk management. On the negative side, though, we still have more work to do on our business continuity plan, and to improve our understanding of information security.

JOA Risk Matrix (summary)

Risk	Consequences	Rating	Controls (summary)
Strategic			
Abrupt deterioration in conditions in a target country	Disruption to programmes; Committed funds jeopardised; Reputational damage	Medium	Horizon scanning, reporting and portfolio review. Development projects assess political risk, and development work focused on relatively less corrupt countries. Close contacts on ground.
Significant budget cut for JOA	Reputational damage to Jersey; Impairment in ability to conduct projects	Medium	Outreach and education. JOA work resonates with and ultimately benefits Jersey public. JOA budget formally tied to GVA.
Programme & Grant Management			
Significant project failure	Money wasted; Reputational damage	Medium	Rigorous DD and monitoring. Significant risks discussed with partners. Projects where zero benefits arise if project fails given additional scrutiny. Payments in tranches against milestones. Watertight Grant agreements.
Major disaster needs un-budgeted funding	Pressure to reduce expenditure on existing projects; Pressure on JOA human resources	Medium	Sufficient JOA staff capacity and interoperability. Flexibility in Grant agreements. Agreement with Bailiff's Chambers and Side by Side to raise funds.
Operational			
Abrupt departure of key JOA staff	Impairment of operational capability for several months	Medium High	Formalising procedures and recording knowledge. Interoperability and risk analysis. Staff adequately remunerated and motivated with sufficient staffing to increase capacity.
Significant loss of electronic project data	Project operations (payments, reporting) temporarily delayed	Low Medium	Project documents backed up. Participation in States-wide contingency planning and cyber-security initiatives.
Financial			
Terrorist Financing, Money Laundering, sanctions breach	Reputational damage to Jersey; Severe reputational damage to JOA; Island-wide drop in support for overseas aid; Criminal proceedings	Medium High	Participation in Island-wide AML and CTF initiatives. Rigorous DD conducted on grantees and volunteers. Grant Agreements impose obligations on partners.
A significant sum is stolen from JOA, a project or partner	Reputational damage to JOA; Loss of public support, potential impact on programme delivery	Medium	Grant agreements control spending and procurement, and active oversight of subgrants. Segregation of duties. Independent financial audits. Detailed Annual and Final financial reports required and scrutinised. Public Finance Manual and JOA Fraud policy.
Health & Safety			
A staff member or volunteer is killed, seriously hurt or abducted	Impairment of operational capability; Inability to recruit volunteers; Reputational damage; Potential civil proceedings	Medium High	Travel advice followed. Relevant trainings undertaken. Vaccinations and COVID-19 advice taken. Adequate insurance and special risks policies. Crisis communication training.
A partner, staff member or volunteer abuses beneficiary	Reputational damage to JOA; Island-wide drop in support for overseas aid	Medium High	DD conducted on grantees' safeguarding and whistleblowing. DBS checks on volunteers. Safeguarding training.

Jersey Overseas Aid 2022 Annual Report
joa.je/media/w0dpptsu2022-annual-report.pdf

Operations

The best reports include:

- discussion of the different delivery models, the reasons for using these models and how they achieve value for money
- narrative around how business operations support wider Government (or other) objectives
- for significant contracted-out services, discussion of how these contracts are awarded and how the entity manages the ongoing contract; and
- consideration of capital investment and how it achieves value for money.

The **Jersey Financial Services Commission (JFSC)** provides a simple narrative describing its delivery models, its use of contracted out services and how it achieves value for money when investing in capital.

Delivery models

Across the JFSC, we use a variety of in-house delivery models which ensure that an appropriate cost-effective risk-based approach is used. Automation supports this model. The Registry deals with high volumes of interactions with industry, working to service level agreements. The highest volume users have APIs that allow volumes of data to be submitted.

Our Supervision teams use a risk-based approach to allocate greater resources to the highest-risk areas. These models support the Government's National Strategy for Combatting Money Laundering, the Financing of Terrorism and the Financing of Proliferation of Weapons of Mass Destruction, 2022-26. They also support the Government vision:

“For the public and private sectors to deliver a holistic plan that protects Jersey against financial crime, which prevents harm to our jurisdictional society and international stakeholders, upholds the position of Jersey as a responsible and cooperative international financial centre and supports legitimate growth and prosperity. Combatting Financial Crime TOGETHER.”

Contracted out services

A small number of services that require specialist expertise are contracted out including development work, data analytics and regulatory technology.


Consideration of capital investments and how we achieve value for money

Our capital investments have been focused on supporting our strategic core work streams, including the migration of our core infrastructure to a secure cloud environment and enhancements to our supervisory systems which help secure increased operational resilience and efficiency.

The Programme Management Office has a documented initiation and benefits realisation process, in conjunction with the Finance team. This helps ensure there is rigour around expenditure.

Jersey Financial Services Commission 2022 Annual Report
[JFSC Annual Report 2022](#)

The **States of Jersey Development Company (JDC)** sets out how it supports the Government of Jersey in the delivery of its strategic objectives.

GoJ Strategic Priority	JDC supports by:
Housing and Cost of Living 	<ul style="list-style-type: none"> Targeting to deliver 1500 new homes over the next 10 years. Focusing on Owner Occupiers going forward, as well as a proportion of Shared Equity units.
Economy and Skills 	<ul style="list-style-type: none"> Continuing the provision of Grade A office space at the International Finance Centre for the Island's financial services and digital industries. Focusing on Placemaking to provide for leisure, culture and hospitality, together with associated new jobs. Actively promoting careers within the construction industry.
Children and Families 	<ul style="list-style-type: none"> Enhancing open spaces that already exist and providing inclusive amenities. Ensuring children's activities feature highly in our new developments and on our land Sponsoring the Child of the Year awards at the Pride of Jersey Awards.

Ageing Population 	<ul style="list-style-type: none"> Providing alternative living accommodation for 'empty nesters', with extensive amenities. Promoting 'right sizing' to free up family homes for the next generation.
Health and Wellbeing 	<ul style="list-style-type: none"> Incorporating areas for leisure and sports into the Waterfront proposals Delivering future art and cultural venues. Offering well maintained public space and trees at the Waterfront.
Environment 	<ul style="list-style-type: none"> Optimising developments on brown-field regeneration sites to avoid green-field development. Commitment to thought leadership in the local construction industry for sustainable development and reduced carbon builds.
Community 	<ul style="list-style-type: none"> Designing inclusive developments and public realm with space available to all. Creating a mix of uses, accessible at ground floor level, to deliver a vibrant new Waterfront. Offering the land we own or administer at the Waterfront for many community and sporting events.

States of Jersey Development Company 2022 Annual Report and Consolidated Financial Statements
<https://www.jerseydevelopment.je/esg-financials/governance/financials/>

Performance analysis

The best reports include:

- a statement from the entity's lead Minister or chief executive, accountable officer or equivalent providing their perspective on the performance of the entity over the period
- a performance analysis showing how the organisation has performed against priorities (or any other organisational strategic objectives and goals) using qualitative and quantitative information and prior year trend information where possible. Performance data against each of the indicators used to monitor performance against priority outcomes should be provided. Any financial information provided should link to the financial review
- non-financial information including on environmental protection, social responsibility, respect for human rights, anti-corruption and anti-bribery matters and diversity
- information on environmental matters including the impact of the entity's business on the environment and identifying where its performance contributes towards the delivery of United Nations Sustainable Development Goals (SDGs)
- quantified Key Performance Indicators (KPIs) aligned to strategic objectives and making appropriate use of financial and non-financial data
- balanced assessment of goals achieved and performance against targets; and
- graphics used to illustrate performance.

Andium Homes provides a one page summary of performance across its five key strategic areas, supported by an analysis of KPIs.




Results and Performance at a Glance 2022




	2022 Actual	2022 Target
Client Excellence		
Overall client satisfaction	81%	82%
Rent collected as a % of rent charged	99.7%	± 100.0%
Arrears as a % of rent charged	0.83%	≤ 1.00%
Average re-let time in days	28	≤ 25
<p>This year, for the first time, we conducted the Housemark STAR survey which is the best practice customer satisfaction framework for the UK housing sector, and therefore able to tell us how well we are doing and how this compares to UK Housing Associations. The initial results are positive and we will work to improve these over time.</p>		
Great Homes		
Major Refurbishments completed	99	99
New supply delivered - social housing units	206	159
Ratio of planned maintenance to response repairs	75%	± 70%
% of homes meeting the Decent Homes Standard	100%	100%
% of homes meeting the New Modern Facilities Standard	98%	≥ 97%
<p>New supply delivered was ahead of target due to the earlier than budgeted delivery of 47 homes at Cyril Le Marquand Court (Ann Court).</p> <p>Our continued significant investment in our homes resulted in us achieving our target for the % of homes meeting the New Modern Facilities Standard, as well as maintaining 100% of homes meeting the Decent Homes Standard.</p>		

Andium Homes Annual Report 2022
[andium-homes-annual-report-2022](https://www.andiumhomes.co.uk/andium-homes-annual-report-2022)

JT's performance update includes a single page balanced score card which is rated Red, Amber or Green to show 2022 performance against annual KPIs. The following page then provides further detail for each objective.

Objective	Strategic Priorities	Description	RAG Performance vs 2022 target
"Do good" for Jersey 	Provide an excellent network	<ul style="list-style-type: none"> Ensure JT's network is resilient and delivers the latest technology for our customers Comply with local regulations 	Amber
	Positive & proactive shareholder engagement	<ul style="list-style-type: none"> Maintain excellent relationship and transparent communication with our shareholder 	Green
	Provide excellent customer experience	<ul style="list-style-type: none"> Listen to customer feedback and act upon it Improve JT's overall customer experience by improving the way they can interact and do business with us 	Amber
Transform and Grow 	Grow CI business	<ul style="list-style-type: none"> Remain competitive within the Channel Islands with our products and services, resulting in a growth in margin Simplify legacy product portfolio, to allow for future product investments 	Green
	Grow International business	<ul style="list-style-type: none"> Identify International growth opportunities, which allow us to further leverage our existing services Invest in new products and services, relevant to our International customer base 	Green
Build a Sustainable Telco 	Sustainable people	<ul style="list-style-type: none"> Maintain an engaged team, with a supported and diverse culture 	Green
	Sustainable planet	<ul style="list-style-type: none"> Become Carbon Neutral by 2030 in our scope 1+2 emissions 	Amber
	Sustainable profit	<ul style="list-style-type: none"> Generate return from our large-scale investment programme Improve JT's overall efficiency by simplifying and digitising the business, in line with customer needs 	Amber



Do Good for Jersey

Provide an Excellent Network

We take great pride in the infrastructure we have invested in for the people of the Channel Islands, and we want to ensure we do all we can to provide a truly resilient network. To do so, requires a great deal of maintenance work and in 2022 JT's engineers conducted over 4,000 planned works, to maintain a secure and robust network. However, we still saw a number of Service Incidents that impacted some of our customers. Advances have been made as part of our service assurance framework and further improvements will be made through our network replacement and transformational programmes.

[Read more on our Operations Update Page >](#)

Positive & Proactive Shareholder Engagement

As a States of Jersey-owned entity, the relationship we maintain with our shareholder is crucial. Our 'no surprises' commitment and continuous improvement around transparent two-way communications, is core to our success and we maintain a very strong line of engagement and relationship with the Minister for Treasury and Council of Ministers.

Provide Excellent Customer Experience

Delighting our customers has always been very important to us, be that by providing a great network, personal service or product range and value. We continuously listen to feedback to improve the products and services that we offer, and we continue to invest in the digital channels that our customers want to use. Our Net Promoter Score delivered a 2.13 rolling average for the year, which whilst short of the high target we set ourselves, is significantly ahead of the UK Telco average of -20*.

JT Group Ltd Annual Report and Financial Statements for the year ended 31st December 2022
www.jtglobal.com/about-us/

Financial performance

The best reports include:

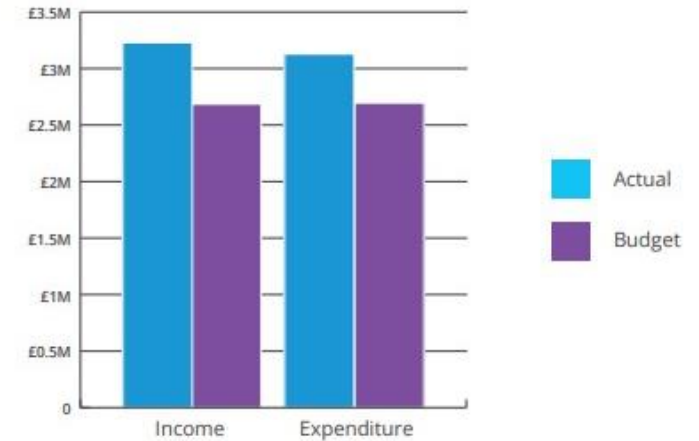
- a financial review detailing financial performance
- a fair and balanced reflection of financial performance which is consistent with the underlying financial statements
- an explanation of the adoption of the going concern basis where this might be called into doubt, for example where there are significant net liabilities that will be financed from resources voted by the States Assembly in the future; and
- discussion of actual performance against expected/budgeted performance.

As I noted last year, in addition to publishing audited financial statements, **Digital Jersey** summarises its financial performance for the year in the form of a table comparing actual expenditure with budget and a simple graph.

SUMMARY OF PERFORMANCE AGAINST BUDGET

	ACTUAL £'000	BUDGET £'000	VARIANCE £'000
Government grants	2,225	2,225	-
Training and courses grant income	388	-	388
Technology Accelerator fund	153	-	153
CYPES funding for the Digital Jersey Academy	219	219	-
Other income (predominantly membership)	249	250	(1)
Staff and Board costs	(1,558)	(1,506)	(51)
Other expenditure	(1,179)	(1,203)	34
Funded training and courses - Academy	(400)	-	(400)
NET OPERATING SURPLUS BEFORE DEPRECIATION*	97	(15)	112

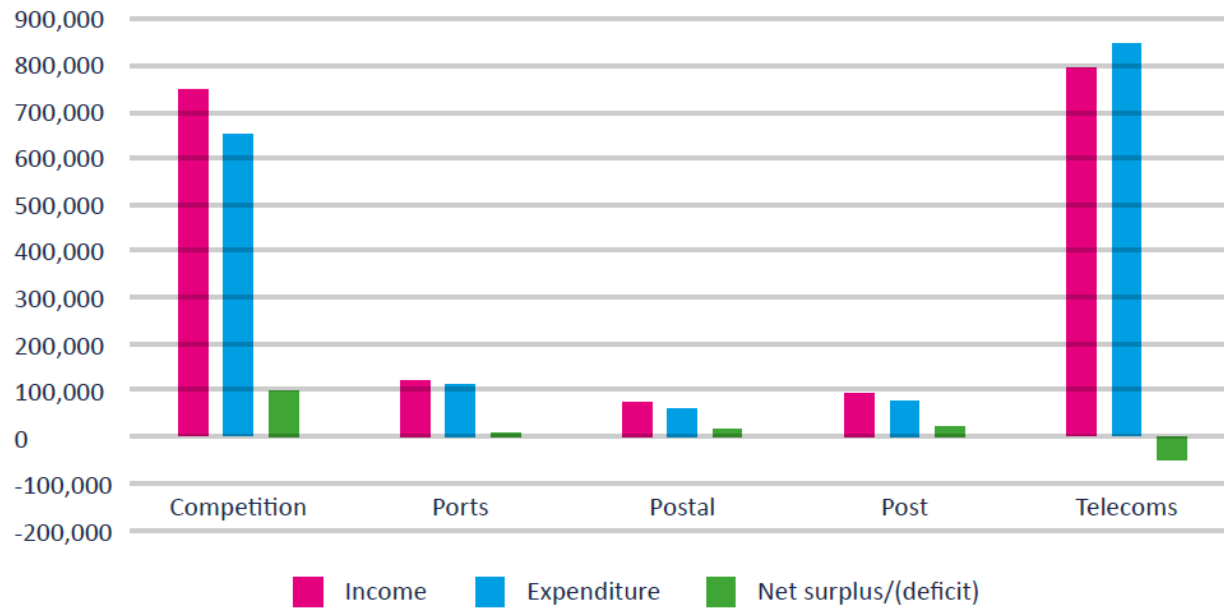
ACTUAL BUDGET TO 31 DECEMBER 2022



*Results are shown before depreciation and exclude the facilities grant which was received and spent in 2019 but is being recognised over the useful life of the facilities improvements, as well as the rent incentive recognised in the current period.

Digital Jersey Limited Annual report and financial statements 31 December 2022
<https://www.digital.je/our-work/annual-report-2022/>

Jersey Competition Regulatory Authority's (JCRA's) activities are separately funded and subsidisation is not permitted across sectors. As a result, the resources section of the JCRA's annual report includes a graph setting out income and expenditure for the five sectors it regulates.



Jersey Competition Regulatory Authority Annual Report & Accounts 2022
<https://www.jcra.je/annual-reports/>

External factors

The best reports include:

- consideration of the external drivers that influence and impact on current objectives; and
- innovative reporting on sustainability and climate change.

Jersey Care Commission's sustainability report focusses on climate issues and provides quantitative information on air miles travelled and CO2 emissions.

Sustainability Report

Sustainability Report

TRANSPORT AND CARBON EMISSIONS

The Commission does not own or lease any vehicles. Staff members use their cars to visit regulated activities for inspections and associated work. During 2022 the Team considered ways to reduce the number and length of journeys by, for example, convening more meetings virtually and combining visits to lessen the number of trips. Where practical, Regulation Officers conduct visits either on foot or using public transport. However, the location of the providers we visit means this is not always practicable.

The most significant impact in terms of travel has been holding several Board meetings virtually. Two meetings a year are currently virtual, and this has reduced the Commission's carbon footprint. The Commission will continue with the blended approach having a mix of in-person and virtual Board meetings in 2023.

Six of the seven Commissioners live off-island. The Regulation of Cars (Jersey) Law 2014 excludes from becoming Commissioners those who have previously worked in or provided a contracted service for which the Ministers for Health and Social Services or Children are responsible. The Law also disqualifies those who have had any other interest in the provision of health or social care in Jersey. This means that many local candidates for Commissioner are excluded from the role, and this has significantly reduced opportunities for the Commission to take further action in terms of this aspect of its environmental impact.

The International Civil Aviation Organisation (ICAO), has developed a methodology to calculate the carbon dioxide emissions from air travel, enabling the CO2 emissions per passenger to be calculated (<https://www.icao.int/environmental-protection/Carbonoffset/>). This has been used to help determine the Commission's overall carbon emissions in 2022, and a comparison has been made with the previous three years (to ensure this includes a pre pandemic year).

Comparing 2022 to 2019, the most recent pre-pandemic year, while air kilometres covered by the Commission have reduced, actual emissions have increased. This is because the ICAO methodology is route specific in calculating emissions per passenger. These are therefore dependent on the aircraft used and average passenger numbers per flight. The outcome is that some routes, such as London routes, are far more efficient in terms of emissions per passenger per "air mile".

	2022	2021	2020	2019
Total distance travelled by air (km)	22,864	14,646	7,614	25,980
CO2 (Kg)	3,477	1,967	943	3,228

CONSUMPTION

Utilities

The Commission moved premises in 2021, and in 2022 the Commission planned to baseline consumption of utilities. However, the way these have been accounted for means it has not been possible to establish this baseline. This is something the Commission will seek to address in 2023.

Paper and Resources

The Commission has continued to reduce its reliance on paper. Increasingly, documents are produced and shared electronically. The Commission's Board no longer relies on documents being printed and uses electronic versions.

Records regarding new service registrations are no longer printed and stored, and the Commission recycles all paper that is used. The online registration project is expected to deliver further opportunities to reduce paper use and will enable individuals, and in the future organisations, to complete the entire process electronically.

No data on consumable usage currently exists, however the Commission is exploring options for gathering and baselining this data.

Other than paper and toner cartridges, there are currently no additional recycling facilities on the Commission's premises. Other materials are recycled by staff through parish recycling schemes.

As a result, the Carbon Neutral Strategy was developed and was agreed by the States Assembly in February 2020. The Commission will therefore consider the impact on the environment of its staff and their vehicles, the office accommodation and the services it delivers.

To manage its environmental performance and to reduce the impact on the environment caused by its day-to-day operations, the Commission will mirror the Government of Jersey's objectives, as set out in its annual report.

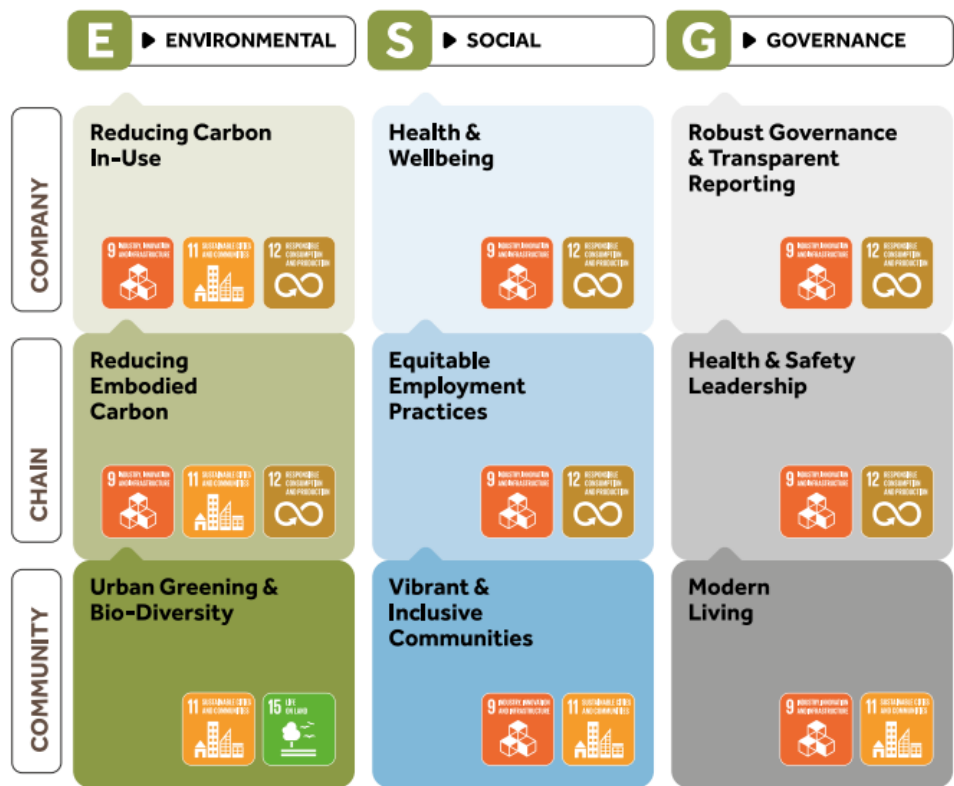
Specifically, the Commission has committed to the following:

- ▶ complying fully with the requirements of environmental legislation and approved codes of practice
- ▶ reducing pollution, emissions and waste arising from our activities
- ▶ reducing the use of all raw materials, energy and supplies
- ▶ raising awareness among its staff of environmental matters
- ▶ encouraging similar environmental standards from all regulated activities
- ▶ participating in discussions about environmental issues.

This is the Commission's second sustainability report. In 2019, the States Assembly declared a climate emergency and, in doing so, recognised that climate change could have profound effects in Jersey.

Jersey Care Commission 2022 Annual Report
<https://carecommission.je/wp-content/uploads/2023/06/2022-Annual-Report.pdf>

As in previous years, **the States of Jersey Development Company's** (JDC's) annual report has a detailed section on Environmental, Social and Governance (ESG) issues. For 2022, the annual report describes JDC's nine pillars of influence, how these have been developed from the Jersey Performance Framework and UN Sustainable Development Goals. It then summarises its performance for each pillar.



The Supply Chain

Equitable Employment Practices



Living Wage

In September 2021 the Company was accredited as one of Jersey's Living Wage employers and the first in the property development industry. The Living Wage takes into account the cost of living, taxes and the value of benefits available to working people on low incomes. Its aim is "to make sure that, on average, a worker receiving the Living Wage rate, topped up by in-work benefits, earn enough to be able to live with dignity and to thrive, not just survive within our Jersey community".

Safety and security

Health and Safety is a recurrent theme in all project meetings at JDC and a standing agenda item at all Board meetings. We consider the health and safety of our staff, our contractors and the public to be of the highest importance

JDC prides itself on being a responsible employer and this demonstrates our commitment to paying the 'Living Wage' to staff that are employed directly by the Company, and also to local staff employed indirectly through our sub-contractor partners. We believe that all employees should be fairly compensated and this accreditation helps demonstrate JDC's commitment.

We are pleased to note that the Jersey Safety Council's Behavioural Safety Leadership Programme launched in 2021 for contractors was extended during the year to establish a programme for developers, which JDC is helping to develop together with Andium.

We hope this encourages other employers in Jersey to follow suit and become part of the growing movement towards fair wages for all.

We were delighted that our main contractor on IFC 6, ROK Regal Construction was awarded a score of 100% under the Considerate Contractors Scheme.

Jersey Construction Council Awards 2022





JDC was delighted to support the Jersey Construction Council (JeCC) awards once again, as the sponsor of the Health & Safety Award. We were very pleased to congratulate 'Phoenix Construction' as winner of this award, which recognises the huge importance of health & safety on all construction sites. It was very pleasing to be part of a body which referenced health and safety as well as sustainability in every award.



States of Jersey Development Company 2022 Annual Report and Consolidated Financial Statements
www.jerseydevelopment.je/esg-financials/governance/financials/

Accountability report

The best reports include an accountability report that encompasses:

-  Directors' or equivalent report
-  A statement of responsibilities
-  A governance report
-  A remuneration and staff report

These include sensitive areas such as assessments of the effectiveness of the board (or equivalent) and senior pay.

JT's board effectiveness report sets out the process for assessing effectiveness, the outcome of the assessment, the areas for improvement and action being taken.

Board Effectiveness

Annual Report Statement

This year, the Board undertook an external effectiveness review. The review was undertaken between February & April 2022, with questionnaires and interviews, independent observations made at Board meetings, the Board materials, and ongoing evaluation of Hogan personality assessments for all Board members both individually and collectively as a Board. It was followed up with further interviews and discussions. As well as the Board members themselves, it also involved the Group Company Secretary, the Executive Committee and senior leadership team members who have significant exposure to the Board, along with several key external stakeholders. To ensure consistency with the 2021 process, it was based on the Institute of Directors (IoD) Competency Framework and the process was independently run by Darren Briggs from Flametree Communication Ltd. A report into the findings of the Board Effectiveness review was provided to the Board as part of the Board retreat held in May 2022.

The JT Board and its committees were found to be broadly effective across all categories; however, due to the pandemic, it was evident that the Board had weakened on several dimensions from the IoD framework, specifically sustaining effective intra-Board relationships. Despite this, the breadth of expertise on the Board brings a healthy challenge to Board discussions and drives confident decision making; the Board continues to pay sufficient attention to strategic issues around changing technologies, customer expectations, competitive landscape, political and regulatory developments, resource availability and value generation.

However, the Board recognises the need to constantly monitor and improve. In particular, the Board has addressed and will continue to address the following areas in 2023:

- With the appointments of a new Chief Executive and Chair, 2022 was a year of significant transition at JT. The Board recognises that it needs to be conscious of the changed dynamics and maintain particular attention on the succession planning process for key Executive and Board appointments to ensure that this transition is effective.
- While there continues to be significant improvements in governance and process in recent years, the Board acknowledges that it would benefit from re-establishing a more structured and disciplined approach to board meeting protocols; including structure, decision making and participations (both with and without ExCo participation).

JT Group Ltd Annual Report and Financial Statements for the year ended 31st December 2022
www.jtglobal.com/about-us/

The **Jersey Care Commission** annual report provides an extract from its Commissioners' register of interests.

REGISTER OF INTERESTS

The Commission's Constitution requires that Board Members ensure that no conflict of interest arises, or could reasonably be perceived to arise, between their public duties and private interests. To assist with discharging this requirement, the Commission maintains a register of interests for Commissioners.

Board Member	Paid employment/consultancy	Company	Other public appointment	Shareholding related to Commission business	Unpaid office in charitable/other body
Glenn Houston Non-executive Chairperson Date of appointment: 01/05/2017	None	None	<ul style="list-style-type: none"> Vice-Chair Disclosure and Barring Service (DBS) Member, Northern Health and Social Care Trust Member, Board of the Public Prosecution Service, Northern Ireland 	None	None
Dr Alison Allam Non-executive Board member Date of appointment: 10/05/2017	<ul style="list-style-type: none"> Non-clinical honorary contract, Royal Marsden Hospital Associate at the Professional Records Standard Body (PRSB) University of Liverpool 	None	None	None	Member of the management committee of Chronic Illness Inclusion
Sian Walker-McAllister Non-executive Board member Date of appointment: 10/05/2017	<ul style="list-style-type: none"> Associate, UK Local Government Association (LGA) Independent Chair of Dorset, and Bournemouth, Christchurch & Poole Safeguarding Adults Boards (2 Boards) Joint Convener of the National Safeguarding Adults Board Network (funding through the Care & Health Improvement Programme) 	None	Non-Executive Director of Torbay & South Devon NHS Foundation Trust (appointed 01 September 2022)	None	None
Noreen Kent Non-executive Board member Date of appointment: 16/12/2020	Greater Glasgow & Clyde Health Board, Nurse COVID-19 Vaccinator (Bank)	None	None	None	None
Angela Parry Non-executive Board member Date of appointment: 16/12/2020	<ul style="list-style-type: none"> Commissioning Consultant (APMA Management Ltd.) - various UK based Health and Social Care organisations and public bodies. Trainer/Assessor National Commissioning for Wellbeing Level 5 Care. Various local authorities and commissioning groups. Associate, UK Local Government Association (LGA) 	None	None	None	None
Jackie Hall Non-executive Board member Date of appointment: 16/12/2020	None	None	<ul style="list-style-type: none"> Tribunal member, social entitlement chamber (PFP) Tribunal Member – Mental Health Review Tribunal 	None	None
Lesley Bratch Non-executive Board member Date of appointment: 1/10/2021	None	None	None	None	Resigned as Commission member for Enable Jersey 21/09/22. Remains a friend of the Charity and will feed into particular pieces of work if and where appropriate.

Jersey Care Commission 2022 Annual Report
<https://carecommission.je/wp-content/uploads/2023/06/2022-Annual-Report.pdf>

The **Ports of Jersey** annual report provides a straightforward summary of the Ports of Jersey remuneration policy and the remuneration paid to each of its directors.

Remuneration Report

The Committee sets the remuneration policy, pension rights and compensation payments for the Executive Directors and the company's Chair. Additionally, it approves the remuneration for other key individuals in the Executive team and oversees the employee benefit structure as a whole; keeping the company's remuneration policies under review. The Committee does not consider any changes to the remuneration of the Non-Executive Directors.

The Committee members during 2022 were Jeffrey Hume (Chair), Charles Hammond and Jane Smallman, all of whom are independent Non-Executive Directors.

Remuneration Policy

Our policy is to reward all employees in a way which is designed to attract and retain high quality people and motivate them to deliver the business strategy, promoting the interests of and delivering for stakeholders. Additionally, it should, where appropriate, recognise the delivery and level of accountabilities associated with the leadership and management of the company.

The Committee approves the design of any performance-related schemes for the Executive Directors, including requisite performance targets, and any annual payments under such schemes.

Any changes to Directors' remuneration for the year are subject to agreement with the Minister for Treasury and Resources in the capacity as shareholder of the company on behalf of the Government of Jersey.

Executive Directors performance related pay

We have in place an Executive Directors' incentive scheme which can provide a non-pensionable bonus of up to 55% of base salary, excluding any allowances, for the Chief Executive and up to 30% for the Chief Financial Officer. The scheme specifics, which we have set, are confirmed by the Minister acting as the Shareholder.

Performance related pay is linked to meeting a balanced set of financial, operational and strategic objectives for the year. The objectives entailed clear deliverables. In the forgoing table the amounts earned by the Executive Directors are reflected in the periods during which they were earned as opposed to when the qualifying periods ended.

Directors' Remuneration

The total remuneration of the Directors for the year ended 31 December 2022 was:

	Salary/ Fees £'000	Performance Related Pay 2022 £'000	Pension Contribution £'000	2022 Total £'000	2021 Total £'000	Notes
Executive Directors						
M Thomas (CEO)	253	139	40	432	361	
A Boustouler (CFO)	179	30	27	236	230	a
Non-Executive Directors						
M Chown (Chair)	60	-	-	60	50	
J Hume (Deputy Chair, SID)	40	-	-	40	35	
C Hammond	28	-	-	28	25	
G Spence	29	-	-	29	25	
J Smallman	29	-	-	29	25	
N Dunn	28	-	-	28	25	
Total	646	169	67	882	776	

a) Andrew Boustouler left the company at the end of January 2023.

Ports of Jersey Annual Report 2022

<https://www.ports.je/pdfviewer/poj-annual-report-2022>

The States of Jersey annual report provides a comprehensive staff and remuneration report including disclosures on fair pay.

Fair pay disclosure


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


	2022	2021
Pay ratio between the highest paid employee and the lowest paid employee	18:1	18:1
Pay ratio between the highest paid employee and the 25th percentile pay of all employees	7:1	7:1
Pay ratio between the highest paid employee and the median pay of all employees	5:1	6:1
Pay ratio between the highest paid employee and the 75th percentile pay of all employees	4:1	4:1
Upper quartile Remuneration	£62,142	£60,588
Median remuneration	£48,271	£45,139
Lower quartile remuneration	£35,608	£33,726
Gender Pay Gap Median Hourly Pay	15.01%	12.25%
Gender Pay Gap Mean Hourly Pay	14.07%	14.33%

States of Jersey Group 2022 Annual Report and Accounts
<https://www.gov.je/Government/Pages/StatesReports.aspx?ReportID=5672>

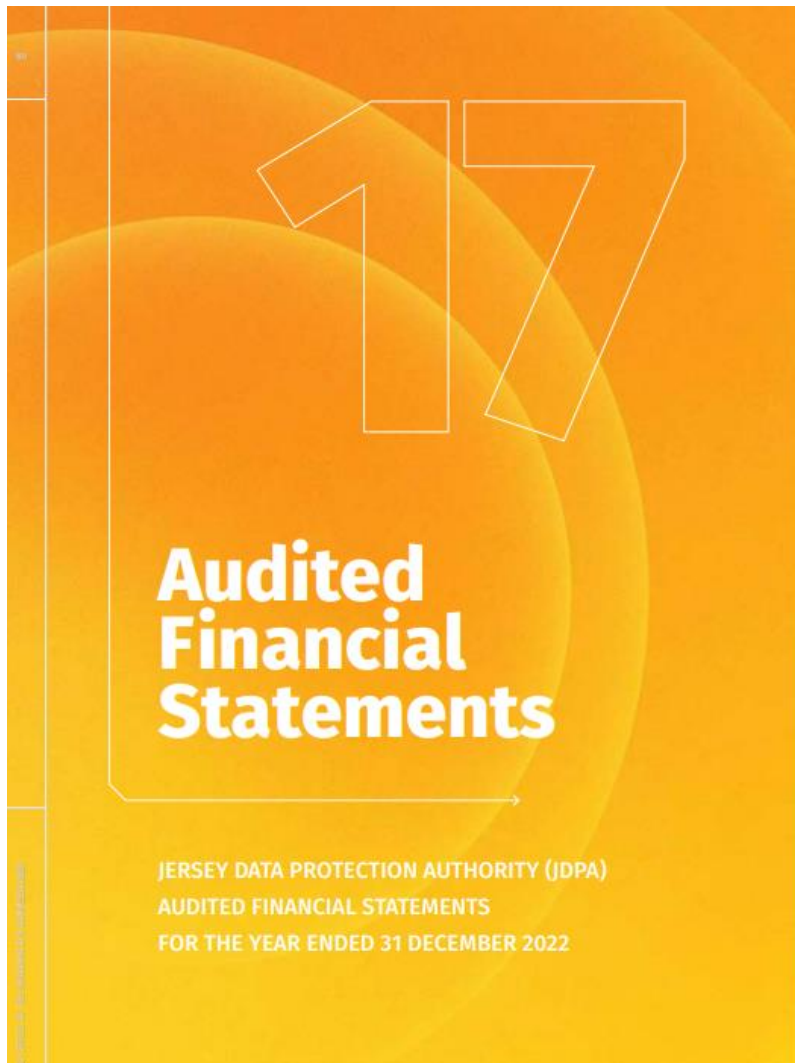
Financial statements

Where entities are required to prepare financial statements, the best reports include financial statements that are:

 Prepared under a suitable framework; and

 Suitably assured.

The **Data Protection Authority** (DPA) annual report includes the audited financial statements and independent auditor's report. The financial statements are prepared under the UK Financial Reporting Standard (FRS) 102. The DPA seeks to ensure the financial statements are proportionate to its needs by applying the small entities regime under FRS 102(1A) and taking advantage of the exemption from preparing a statement of cash flows.



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→ General Information

Members of the Authority

Jacob Kohnstamm	Chair
Clarisse Giroit	Voting Member (resigned 23rd August 2022)
David Smith	Voting Member
Gailina Liew	Voting Member
Paul Routier MBE	Voting Member
Helen Hatton	Voting Member
Paul Vane	Information Commissioner (non-voting member)

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JE2 3BT

Banker

HSBC
15-17 King Street St Helier
Jersey JE2 4WF

Independent Auditor

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1st Floor Kensington Chambers
46/50 Kensington Place
St Helier Jersey
JE4 0ZE

Jersey Office of the Information Commissioner Annual Report 2022
<https://www.jerseyoic.org/governance/annual-reports/annual-report-2022/>



JERSEY AUDIT OFFICE

LYNN PAMMENT

Comptroller & Auditor General

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