

Jersey
Advisory and
Conciliation
Service

Annual
Report 2023

March 2024

R.62/2024

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.

Contents

Page 2	Board members and Employees
Page 3	Introduction by the Chair of JACS Board
Page 5	Our Purpose
Page 6	Performance Report & Analysis Director's Statement
Page 7	About JACS
Page 8	2023 – Statistics/Numbers for the Year Challenges and Risks
Page 16	JACS Strategy
Page 17	Accountability and Governance Report Government Performance Framework Employees and Remuneration Finance Overview
Page 22	Appendix 1 Board Members Responsibilities and JACS Constitution
Page 26	Appendix 2 Service Level Agreement
Page 37	Audited Accounts

The JACS Non-Executive (unpaid) Board

Chair Hilary Griffin

Board Members

Paul Coundley (Deputy Chair)

Sara Garwood

Chris Mutton

Abigail Cabral

Julia Hulme

Consultant to the Board Jim McCartan

The JACS Team

Director Patricia Rowan

Team members

Patricia Weston Advisory and Conciliation Officer

Sharon Timoney Advisory and Conciliation Officer

Ruth De Freitas Administration and Outreach Support (until December 2023)

Post Year End Recruitment

Alison Ward Reception and Administration (15 January 2024)

Hannah Gauvin Advisory and Conciliation Officer (1 February 2024)

Introduction by JACS Board Chair

2023 Highlights

9446 <u>Client Contacts</u>	97 <u>Tribunal Claims Settled</u>
428 <u>Attended training</u>	20 <u>Public courses delivered</u>
5 <u>Short Information Videos</u>	54353 <u>Website sessions</u>

Chairman's Report

It's 20 years since the Jersey Advisory and Conciliation (Jersey) Law 2003 came into force and JACS continues to expand its reach and build on its reputation as the trusted 'go to' source for employment information, advice and conciliation in Jersey. The demands on JACS' services continue to rise both in terms of the number of contacts (a 10% year-on-year increase) and the complexity of the complaints being raised with multi-layered complaints becoming the norm. The majority of claims now have a discrimination element to them with disability discrimination being the most common discrimination allegation. As a result, the JACS team now spend significantly more time on matters than they did in the past, thereby placing additional pressure on the small team.

That said, many employers are still not getting the basics right with more than 6% of all contacts relating to employers who have failed to provide their employees with a written statement of terms or with itemised pay statements. Patricia has flagged this in her Director's Report as an area which requires urgent attention, and the Board will continue to support Patricia and her team as they continue to increase awareness and educate those employers who are falling foul of employment legislation.

The JACS team settled 97 claims directly during 2023 and played a part in many others which were subsequently withdrawn. Given that the cost of a sitting Tribunal Chair and panel members is approximately £1,000 per day (or part thereof), JACS provides excellent value for money when compared to the cost of both Tribunal hearings and tribunal-led mediations.

Having secured additional investment last year, the Board has this year focused on ensuring that these newly secured funds are deployed effectively to ensure that JACS continues to both broaden its reach and provide a reliable service to the community.

One area where the additional funds have enabled us to relieve the burden on our users has been by removing the training fee which we have previously charged for training. It is encouraging to have seen a significant year-on-year increase in attendees on both our online and in-person courses, which we attribute, in part, to the removal of the fee. In addition, we also engaged external consultants to produce bite-sized educational videos designed to provide employers and employees with topical employment-

related guidance. These have attracted significant interest through our website and social media and, given the success of the campaign, such engagement will continue into 2024.

In terms of safeguarding the service, the Board identified that staff absence, in such a small and busy team, puts at risk the team's ability to deliver the quality and continuity of service which is expected by our users. The Board therefore agreed that some of the additional funds should be invested in expanding the JACS team and go towards the recruitment of a new part-time conciliator. The expansion of the team will ensure that it can withstand unexpected or lengthy absences and continue to function effectively without the need for other staff members to cancel annual leave. We expect the new conciliator to be in situ in the early part of 2024.

The Board itself has seen some changes over the course of the year with the departure of three highly experienced Board members upon completion of their nine-year terms. Donna Abel (Chair for most of the year), Jimmy McCormack and Lynda Vautier have dedicated a great deal of their time and energy to JACS and its mission and they will be sorely missed. Post year end our Deputy Chair Hannah Gauvin also stepped down from the Board.

I am, however, delighted to welcome Julia Hulme, Abi Cabral and Paul Coundley, who joined the Board in November and bring with them broad experience in management, accounts and law. 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 Elaine Miller, 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 continued commitment to JACS' objective of improving employment relations in Jersey and look forward to building on these achievements in the coming year.

A handwritten signature in black ink, appearing to read 'Hilary Griffin', written over a horizontal line.

Hilary Griffin
JACS Chair

Our Purpose

JACS is 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:



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). Clients contact us directly, and we are aware that taking the decision to approach JACS can be difficult. We also understand that clients are seeking someone they can trust.

Performance Report Part 1 – Director’s Report

Other than an increase in Minimum Wage from 1 January 2023 the year was light on new legislation. Despite this we saw an increase of 822 (9.5%) contacts when compared to 2022. This was neither unexpected nor unanticipated though.

It is disappointing to note the number of queries from employees and ‘others’ in relation to:

- a) there being no terms of employment (contracts) issued to them by the employer (572 contacts) within 28 days of starting employment; and
- b) 79 employees not being issued with pay slips (before or on each pay date).

To not provide this statutory paperwork is a breach of the legislation and we have seen a number of these cases proceed to a full Hearing at the Tribunal. The additional concerns around this lack of paperwork for employees is that there are some who are unaware that Social Security and/or Tax has not been paid over to the relevant Government departments.

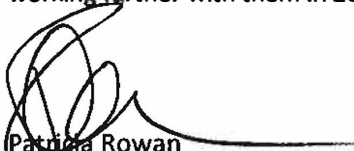
Furthermore, for these employees needing to claim Income Support, seeking a loan, or mortgage etc, they cannot demonstrate their earnings and/or produce their terms of employment to support such applications. The legislation around the issuing of payslips and terms of employment has not changed since it was introduced on 1 July 2005, therefore it is disappointing to receive calls of this nature. There is information freely and readily available on the JACS website, or directly from one of the Team. Additionally, in 2023 we introduced free public training on this topic and produced both a short video and Channel 103 campaign to reach more employers.

The year brought other challenges for JACS with three members of our Board reaching 9 years of tenure meaning they had to step down from the Board. We conducted a rigorous recruitment process using a UK agency and anonymous applications to ensure no bias (unconscious or otherwise) could creep into the process. The names of the applicants being called for interview were only known once selection had taken place. The calibre of applicants was high, and we were extremely fortunate to be able to offer the positions to 3 incredibly talented and professional individuals to replace/enhance the skill set of the JACS Board.

At the end of December, our Outreach and Administration Adviser also left the team to take up a new role elsewhere. Ruth de Freitas will be very much missed by the team, but we look forward to welcoming a new team member in early 2024.

As always, I would like to thank the Team for all their hard work and diligence in 2023 and this extends to the JACS Board (those who have left (Lynda Vautier (September 2023), Jimmy McCormack (September 2023) and Hannah Gauvin (January 2024) and those who have recently joined) as well. Our Board so willingly give up their time to JACS – despite them being unpaid and continuing to carry out their own work. All the Board members bring with them a wealth of skills, talents and insights which fully supports the JACS team, ensuring good governance and delivery of the Service. JACS are fortunate and privileged to have such a supportive Board – led by our Chair, Donna Abel until November and then by Hilary Griffin (previously our deputy Chair) - who 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.

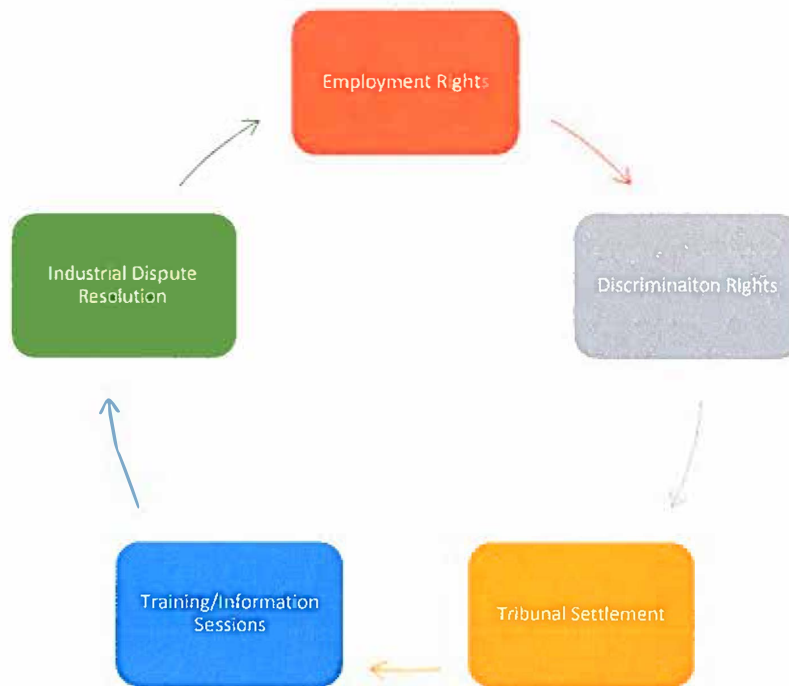
Finally, I wish to express my thanks to the Social Security Minister Deputy Elaine Millar along with her Assistant Ministers, Policy Principals, and other members of the Department of Strategic Policy Planning and Performance for their support and encouragement with all the work JACS undertakes and I look forward to working further with them in 2024.



Patricia Rowan
Director

5 January 2024

Services - Our Statutory Duties:

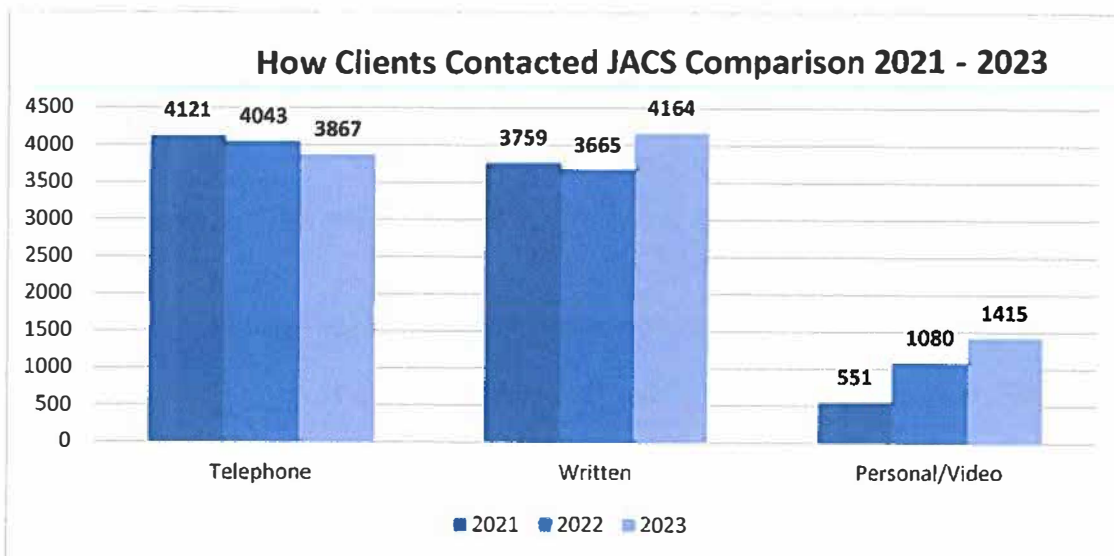
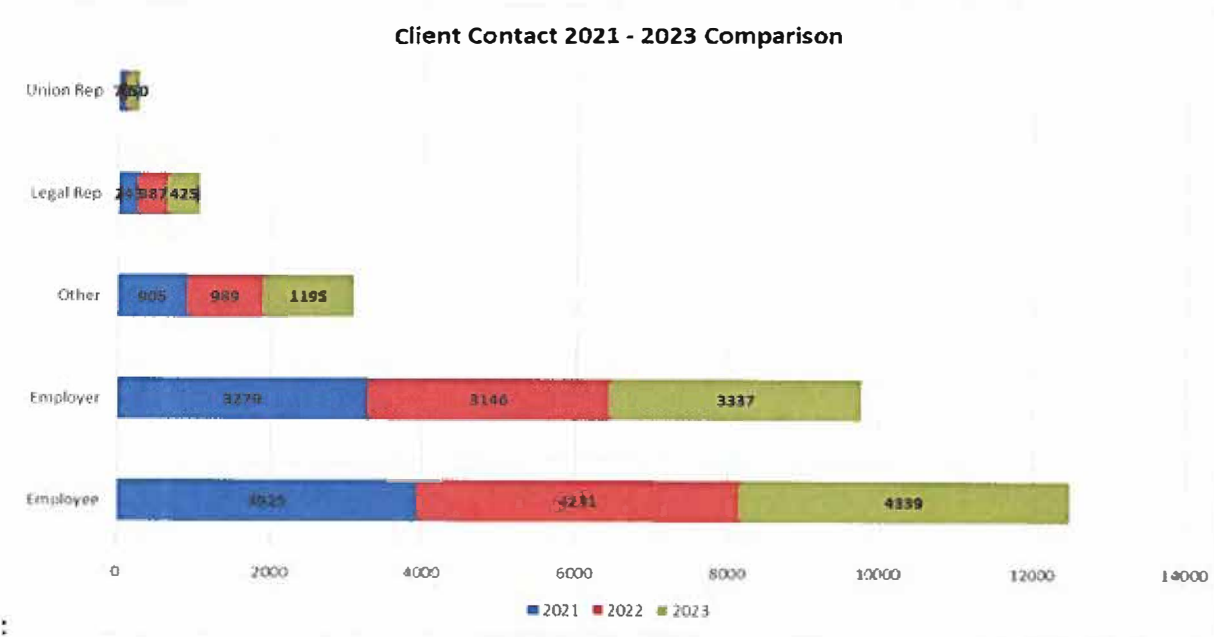


Performance Report 2 – 2023 Statistics/ Numbers for the Year:

Performance for 2023:

Clients

The total number of clients who contacted JACS in 2023 was 9446 (an increase of 822 (around 9.5%) when compared to 2022), with the graphs below showing the breakdown of ‘who and how’ comparison over the last 3 years:



Types of Enquiries

Each client contact is recorded on the JACS database (this is retained for 2 years plus the current year before being deleted), to enable us to measure the number of clients requiring our services, and the matters that was most asked for advice on. Following is the breakdown of subject/enquiry type from 2023. The category for 'Contractual Matters' again shows the highest number of recorded enquiries. This is a generic category covering areas like changing of contracts, notice period, training agreements along with retention wages for non-statutory purposes e.g. monies owed to employer for say overpayment of wages, return of employer items upon leaving. Therefore, as would be expected, JACS receives many queries that fall under this category.

'General Information' is the next highest category, but this is much reduced from previous years due to the addition of specific categories that mean JACS can be more specific with the query types. However, general information covers areas that do not fall under other more specific categories, but it does still include queries around training.

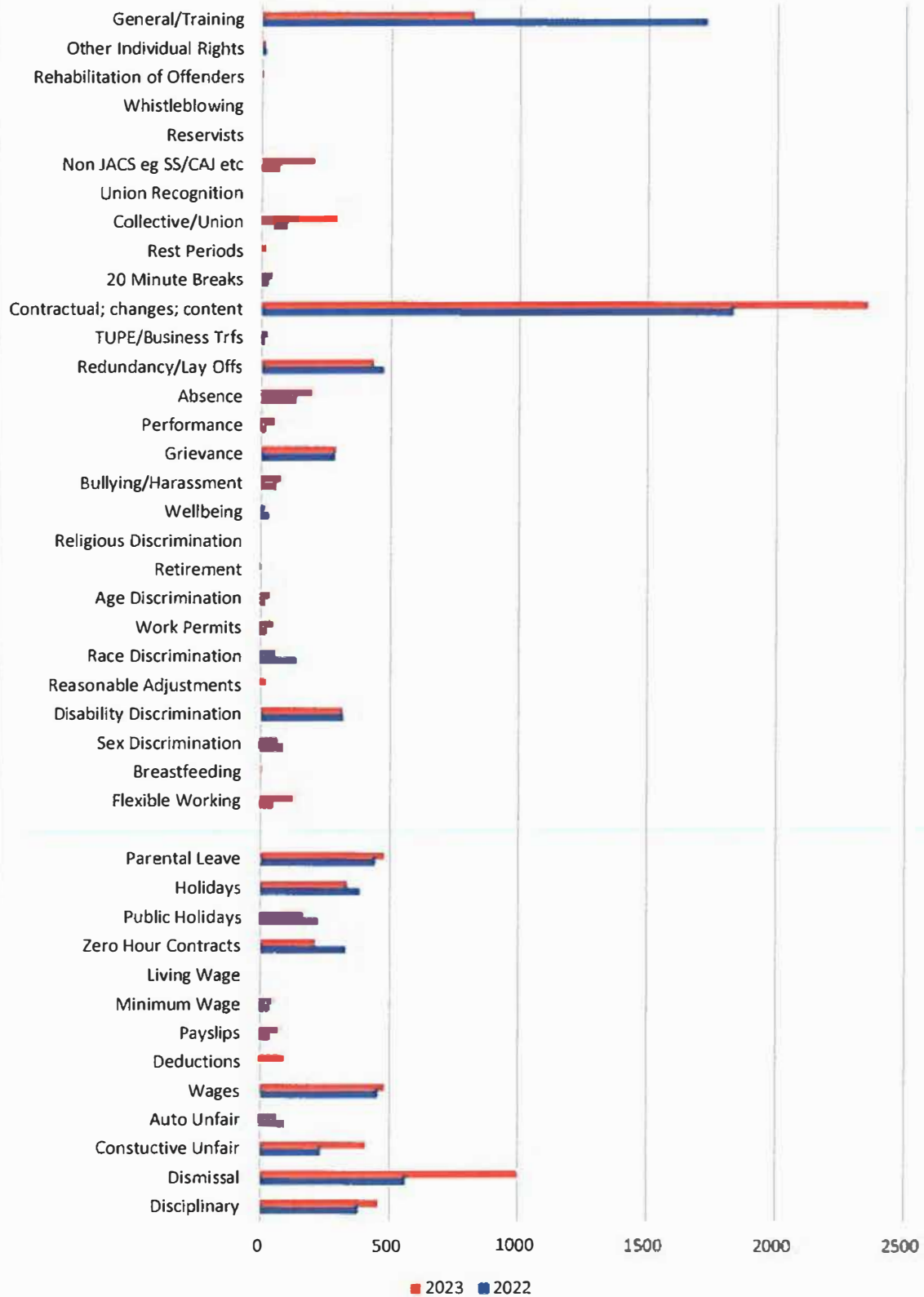
Enquiry categories do change depending on a range of factors like new legislation or if we start to see trends coming through. A new trend in 2022 (from around July) that continued into 2023 was the number of queries in relation to Work Permits. Whilst JACS is not able to advise on work permits (this falls under Customs and Immigration) we are available to discuss employee issues that fall either under the Employment (Jersey) Law 2003 and/or The Discrimination (Jersey) Law 2013. The types of work permit queries we continue to receive are around employers unilaterally changing contracts once employees have arrived on the Island, deducting additional (and in some cases significant) sums from wages that have not been agreed previously, acts of discrimination and harassment. These work permit employees who are working on fixed term contracts feel they have been treated less favourably than other employees on the grounds of Race, Sex, Age or Disability then they are able to take forward claims for automatic unfair dismissal to the Tribunal despite not having 52 weeks of service. In short, they have the same rights as any other employee as this can happen with any employee regardless of contract type or whether they are under a work permit or not.

To assist employees arriving to the Island JACS have created a 'Working in Jersey' video and a tab on our website to give an introductory overview of employment rights from day 1 of working.

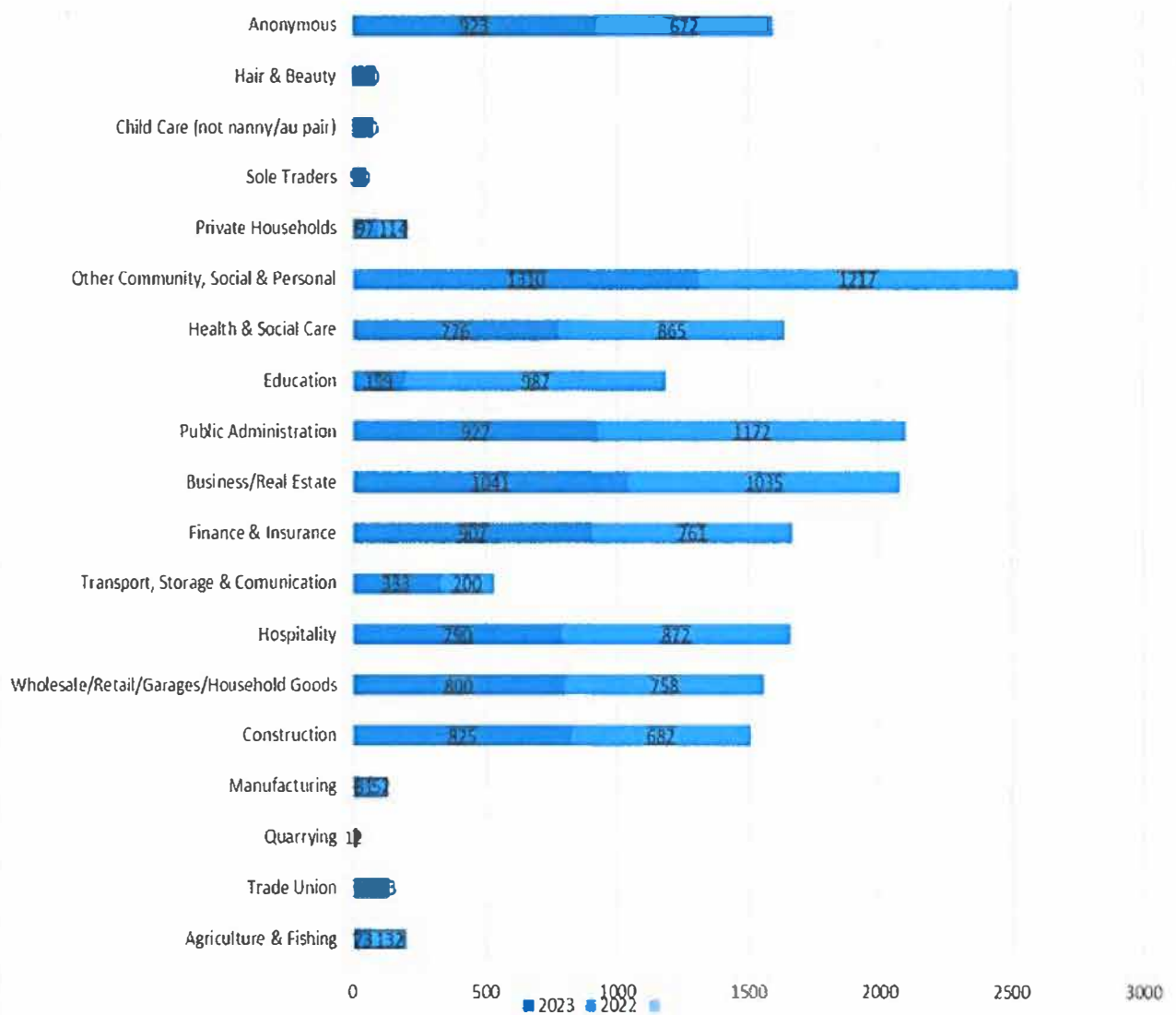
Feedback below of how some of our clients in 2023:

1. " ... thank you for the advice yesterday, it was invaluable, and I could not have gotten through the meeting without help to clarify the facts."
2. "Thank you, ... you explain everything clearly in lay persons terms, and no jargon."
3. "... you have been extremely 'helpful' (sic) so for which I am most grateful."
4. "You are always so patient and helpful, thank you"
5. "Great, many thanks to you and the staff who have been brilliant with (my son) and myself."

Enquiry Type By Category 2022 and 2023 Comparisons



Contact by Industry Type Comparison 2022 & 2023



Tribunal Claims

Conciliation in Employment/Discrimination Disputes

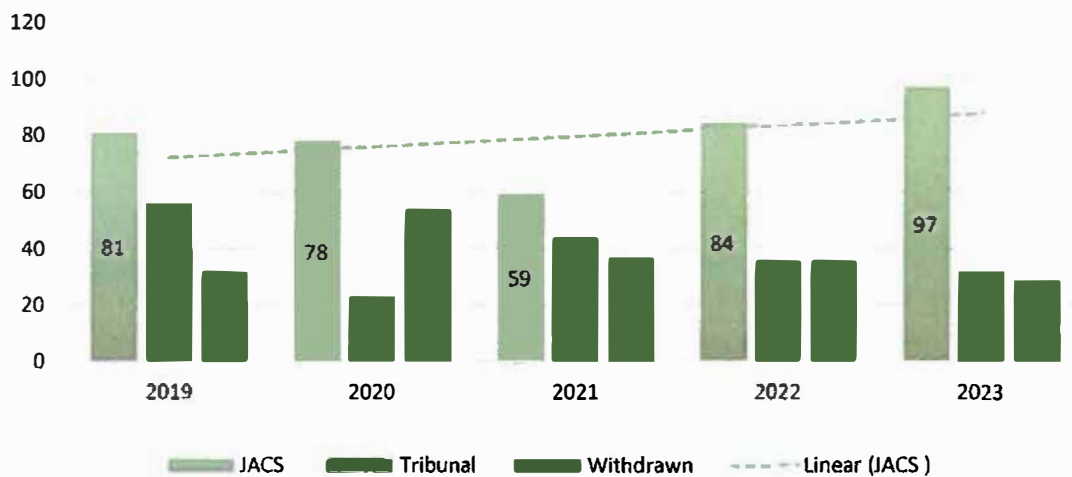
JACS conciliation officers have a duty to attempt to conciliate disputes where complaints have been, or could be, made to a court or tribunal under relevant employment legislation. Conciliators offer to assist both parties involved in a dispute to reach a voluntary settlement without the need to go to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

In the 12 months to 31 December 2023 the Employment and Discrimination Tribunal (JEDT) had referred 176 claims (an increase of around 12% when compared to 2022) to JACS (the JEDT will have registered more claims in 2023 but JACS are only receive the claims when the Tribunal have received the paperwork from both/all parties).

Of the 176 claims, 74 (42%) of these were either partly or fully in respect of discrimination (JACS settled 41 of these claims; 9 were withdrawn following conciliation and 7 were heard at the Tribunal, leaving 17 in ongoing conciliation – 7 being lodged in December 2023). The majority (66%) of these 74 claims relate to disability discrimination (49 claims) and the most common reason for these claims is due to poor mental health. There were 13 sex discrimination claims – with the majority of these linked to pregnancy/parental leave, 7 age discrimination claims lodged, and 5 race discrimination claims.

As a measurement of JACS’ performance in terms of settling any claims without the need of a Tribunal Hearing the comparison chart below shows how claims have been resolved over the last 5 years:

Tribunal Claim Resolution Comparisons (5 years)



JACS often sees increases in claims when new legislation is introduced. In September 2018 we saw legislative changes to Age Discrimination and amendments to parental rights along with the introduction of Disability Discrimination legislation. Therefore 2019 was the first full year such claims could be lodged. Since Covid in 2020/21 claims for disability discrimination (mainly linked to mental health), flexible working (wishing to continue with hybrid working for instance) and parental rights have kept claim numbers high.

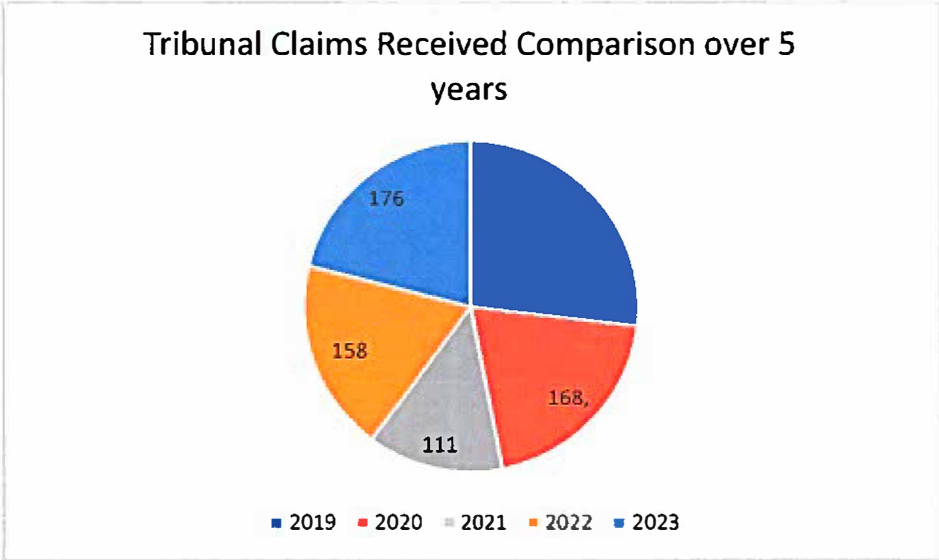
Carried forward from previous years: 32

New Claims 2023: 176

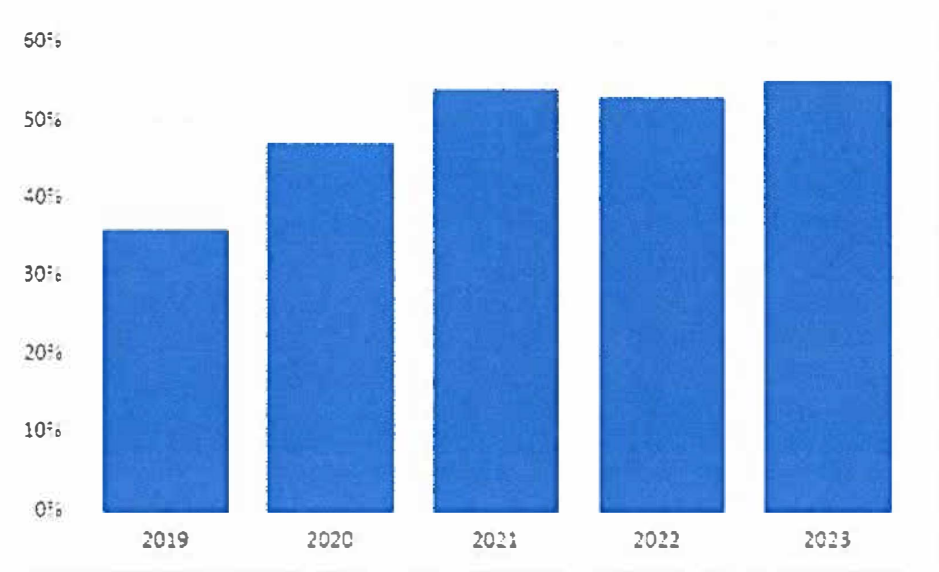
Total Active Claims **208**

Of these **208** claims, **158** claims have been resolved and **46** claims remain in ongoing conciliation (16 of these received in December 2023).

As seen below 2023 has again seen an increase in the number claims received, the chart below shows comparison over the last 5 years:



Comparison in percentages of the number claims settled by JACS during conciliation:



Some claims are withdrawn/privately settled following a conciliation meeting. However, it would be inappropriate to include such withdrawn claims under 'settled' by JACS as we cannot validate the data as to the reason for the withdrawal.

Claims that are lodged now are likely to be more complex with a greater number of heads of claims such as discrimination being included as an additional head of claim when it may previously have been cited as unfair dismissal only. Additionally, when discrimination claims are lodged there are often

multiple Respondents. Therefore, these multiple heads of claims and/or multi-Respondent claims increase the complexity and the time needed to handle matters.

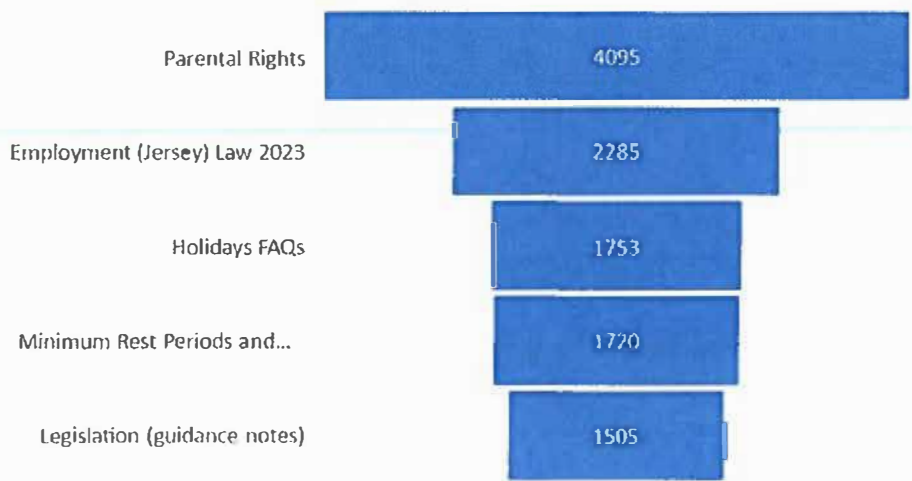
Pre-Claim Settlements:

On occasions, an employer may decide to mitigate the risk of claims being lodged when an employee is leaving employment and request a pre-claim settlement agreement. During 2023 JACS was asked to prepare 133 pre-claim settlement documents (around 33% increase on 2022). Such settlements prevent additional claims, (adding 133 to the 176 claims received from the Tribunal) from being lodged. The use of pre-claim settlements also provides financial savings on any Tribunal Hearings. For a full (1 day) Hearing with a Chair and 2 Side Members sitting the average cost would be around £1,000. Therefore, the savings on pre-claim settlements can be calculated to be £133k, and when combined with the 97 claims settled the savings are around £230k over 2023.

Newsletters, Website & Social Media:

The JACS website enables anyone to sign up to receive our JACS e-newsletters. Such e-newsletters are sent out monthly to advise of JACS training sessions that are available, changes/updates to legislation, general information e.g. Bank and Public holiday dates etc. During 2023 we sent out 17 e-newsletters to 1038 signed up users.

As in previous years the JACS website (www.jacs.org.je) has continued to be highly successful. We have added latest content including short videos and have updated or amended older content in line with legislative changes/best practice. During 2023 a change from Google Analytics (June 2023) to GA4 makes previous year comparisons more difficult, however we can see that we had 72650 website sessions. The 5 most popular topics searched for - after the landing pages and directory - were:



The use of LinkedIn 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 2023 we released 6 information video shorts ('Working In Jersey', 'Zero Hour Contracts', 'Parental Rights',

'Redundancy', 'Changing Contracts' and Minimum Wage updates). These were viewed 1169 times via social media and 543 on the JACS YouTube account.

Training and Information Sessions:

In 2023 JACS delivered 20 public training and information sessions via Zoom. In recent years we charged £25.00 per delegate per session. However, in May the Board agreed that public sessions on the legislation should be free of charge. The move to free sessions has been popular and we have seen an increase in our audience numbers with a total of 428 delegates joining us throughout 2023 (compared to 209 in 2022) an increase of 219 attendees. The sessions have been reduced to one per month, but again this has proven to be popular to those joining. The most popular session (143 attendees) was a joint session with Customs and Immigration covering work permits and employment legislation. The popularity of this session is indicative of the increase in the use of work permits in recent years and therefore the need to understand the position and rights for both the employer and employee.

In addition, we ran 18 education/private sessions covering the legislation and the rights for young people as they start work, with a further 443 attendees at these sessions. Six of these sessions were charged for on a cost recovery basis.

2023 Overall Challenges and Risks:

In the 2022 Annual Report we advised that the greatest risk to JACS was losing three long term Board Members who took with them 9 years' worth of intellectual property and knowledge of JACS as well as the time given (freely) to undertake financial reporting and preparation for the annual audit. As previously mentioned, a successful recruitment campaign was run during the summer and the Minister for Social Security approved the appointments effective November 2023.

During 2023 JACS did not receive any complaints against the Service and the Team. However, our biggest risk remains (as per 2022 report) not around the information/advice we are able to provide but the expectations of some clients that we cover all aspects of employment, e.g. health and safety, work permits, licences and data protection, insolvency. For clients that are seeking advice/representation that falls outside of JACS advice parameters, there can be frustration that the service is not able to provide a 'one-stop-shop' for all things employment and discrimination related, along with frustrations as to legislation itself. In the face of such expectations from some clients there will inevitably be times when they feel JACS have not been able to assist them, despite giving explanations as to why we are unable to do so.

Due to the small (4) size of the JACS team, the Board identified staff absence as a potential risk to the service provision. With team members working longer hours, to compensate for any absences the decision was made to recruit a part-time conciliation officer to:

- a) assist with the workload; and
- b) maintaining of impartiality when handling Tribunal claims.

The recruitment process for this commenced in December 2023 and it is envisaged that the successful candidate will start in February 2024.

JACS Strategy

Key Performance Indicators for 2023 and 2024

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

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 – Government of Jersey corporate governance documentation completed; JACS Board have developed an in-depth risk and governance strategy and training programme; complaints procedure is on the JACS website, all the team are aware of it and there is a printed version in JACS reception area.
Meet response times associated with service-related incidents	Achieved – all response times were met in 2023.
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 a month 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 28 November 2023.
Consulting the Customer prior to introducing any changes to the scope of the service	No changes were made therefore consultation was not necessary.
Reporting (following each Board meeting) of measurable performance	Achieved – reports containing all required data/information on performance etc were issued following each Board meeting.

KPIs form the framework for JACS strategy, and to deliver these 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:

- recruit a part-time conciliation officer to increase the number of conciliation meetings.
- 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 weakness have been identified for improvement:

- greater exposure on social media sites to try to have a broader reach to clients.
- external training for Board members.

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 Board, who oversee the Governance of JACS and sat 6 times in 2023 as a whole Board. They also held a Board only training and development session to discuss strategy and highlight any areas of concern. To this end the Board will be undergoing training early in 2024 designed for third sector Boards.

In 2023 the Constitution of the JACS Board was reviewed and revised to bring it up to date and fit for purpose.

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 also sub-committees of the Board covering:

- Audit & Financial Reporting
- Risk and Governance
- Remuneration

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

As previously mentioned, changes were necessary in 2023 with Board members 'retiring'. The decision was made to bring in an external accounting service to ensure good governance of finances, provide

continuity and to prepare the financial reports for the Board (this was previously generously carried out by Jimmy McCormack as a Board member). 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.

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 JACS' work.

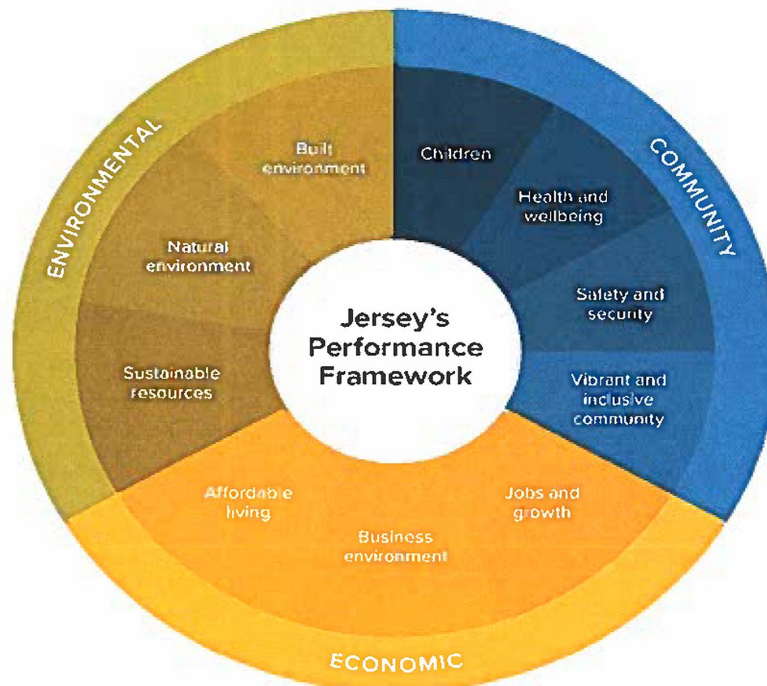
The Director along with Ambition Accounting (as part of the Audit Committee) will liaise with the external auditors to ensure the financial statements are presented to the Minister before the end of April each year. In 2023 Alex Picot undertook the JACS audit, commencing the work in early February, and completing it by the end of March for presentation to the Board.

Appendix 1 shows the revised Constitution of JACS and Board responsibilities. (page 22)

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.



<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 (in 2023 we have again worked with the Immigration team in respect of work permits). Most of our work falls in the ‘economic’ category (above) around business environment along with jobs and growth. From a ‘community’ perspective we deliver training sessions on wellbeing/discrimination (race, sex, age, disability) as well as discrimination and inclusion. We also offer online video meetings with clients who feel unable to attend in person due to health/geographic issues. We also can work from home which helps with JACS Team wellbeing and reduces payment for sickness if our employee is able to continue to work remotely. When it comes to ‘environmental’ as a team we are acutely mindful of resources as we have again continued to reduce our reliance on printed materials and recycle as many varied materials as possible. We have continued to reduce the temperature in the office during the winter months by a couple of degrees, so we are not using as much heating as we previously have done, which has reduced our electricity bill by £78.73 over the year.

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 2023 no incidents related to personal data were reported to the Office of the Information Commissioner.

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 2023 no significant weaknesses were identified in JACS internal controls, although some minor strengthening of existing practices was put in place, including bringing Ambition Accounting on board. As previously mentioned, the anonymous recruitment process for Board members, was a change to previous practices, but it was felt that this process would prevent any bias creeping into the selection of candidates. Furthermore, the recruitment of a part time conciliation officer in early 2024 will enhance service effectiveness and delivery. 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 Committee – the Director is not included – 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, and the pay grades for civil servants (as a benchmark), along with the performance and objectives set under quarterly appraisals and the overall JACS performance.

The gross 2023 salary costs (including consultants) came in at £308,750 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 2023 rates of pay for the JACS team (who are all female) range from:

£16.21 to £56.27 per hour.

As a small team it is essential that consideration is given to both their development and health. We saw an increase in team absence levels this year to a total of 46 days, the majority of which was due to surgery.

Team training in 2023 comprised of Managing Conflict – all team members attended this at a cost of £400, and media training for both our Senior Adviser and our Conciliation Officer at a cost of £873.75. The team have also undergone Cyber Training (online) and attended ad hoc local seminars all at minimal costs.

JACS utilised independent contractors during 2023, media/marketing, recruitment of new members to the JACS Board and Ambition Accounting - all expenses are shown in the financial statements page (45). The non-executive Board members do not receive any remuneration for the work they undertake for JACS.

Travel costs for the Director were incurred for the annual Tri-Island (Guernsey, Isle of Man and Jersey) meeting of the employee relations service for each Island. These amounted to £660.

JACS Finances:

Grant

As per the revised Service Level Agreement (SLA) 2023 between JACS and the Department of Strategic Policy, Planning and Performance (SPPP), an annual grant of £454.900 (paid quarterly) was received.

JACS grant was increased in 2023 (for the first time since 2014) and this was due to the efforts of the Board and SPPP to whom we are incredibly grateful.

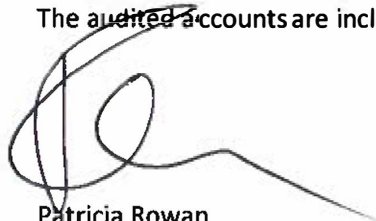
Budget

Prior to the annual SLA being revised, a budget was prepared (agreed with the Board) which predicted an overspend against Grant of £24,083, requiring funds to be taken from the JACS reserves.

Throughout 2023 savings were made across the organisation 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, staff costs and training. Training income came in slightly lower than had been budgeted for as the decision was taken to make public session free of charge from May 2023,

As of 31 December 2023, the underspend against budget was £52,839.

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



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 (without limitation) details on:

- the JACS workload and issues arising therefrom
- disputes currently under arbitration or conciliation involving JACS
- potential complaints against JACS or its employees
- advertising and marketing issues
- staff issues
- 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

Appendix 2

Service Level Agreement (SLA)

between

Strategic Policy, Planning and Performance (SPPP)

and

Jersey Advisory and Conciliation Service (JACS)

Effective Date: 01 December 2023 (revised annually)

Table of Contents:

1. Agreement Overview	26
2. Goals & Objectives	26
3. Stakeholders	27
4. Periodic Review	27
5. Service Agreement	28
5.1 Service Scope	28
5.2 Customer Requirements	28
5.3 Service Provider Requirements	29
5.4 Service Assumptions	30
6. Service Management	30
6.1 Service Availability	31
6.2 Service Requests & Standards	32
7. Annual Report	34
8. Budgeting, financial recording, control & audit	34

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

1. Agreement Overview

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

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

This Agreement remains valid until superseded by a revised agreement mutually endorsed by the stakeholders (see page 27)

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

2. Goals & Objectives

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

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

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

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

‘The Government Plan 2024-2027 sets out the income and expenditure that will support the delivery of the Common Strategic Policy and Ministerial Plans in 2024. The Common Strategic Policy, Ministerial Plans and Government Plan demonstrate a focus on the economic, social, cultural and environmental wellbeing of Islanders both now and in the future, as well as ensuring that taxpayer’s money is spent in a way that safeguards the long-term financial sustainability of the Island’.

Detailed actions that flow from the strategic priorities will be outlined in other documents, which, alongside the Common Strategic Policy, make up the strategic framework. These are:

- Government Plan 2024-2027
- Island Plan 2021–2030
- Future Jersey – the Island’s 20-year community vision.

As outlined in the JACS Business Plan 2024 – 2025, the strategic objectives are:

- Support the operation of fair and effective workplaces and a committed workforce.
- Support the performance and effectiveness of organizations, with improvements in employment relations and effective dispute resolution; assisting all organizations to manage their employment relations effectively, irrespective of organization size.
- Inform public policy and debate on the economic and social value of good employment relations.

Develop further our capability and ensure clients are provided with the best available service.

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

3. Stakeholders

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

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

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

4. Periodic Review

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

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

5. Service Agreement

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

- Provision of advice and guidance on good employment relations practice - including discrimination in employment - in an independent, impartial and professional manner, acting with integrity at all times.

5.1 Service Scope

The following Services are covered by this Agreement;

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

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

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

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

5.2 Customer Requirements

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

- The Customer will pay an annual revenue grant to the Service Provider, as agreed by the stakeholders. The grant awarded to JACS for the year 2023 was £454,900. This contributes towards the costs of services outlined in the SLA of 30 November 2022.
- The grant will be paid in four quarterly payments:
 1. 1 January – 31 March 2023
 2. 1 April – 30 June 2023
 3. 1 July – 30 September 2023
 4. 1 October – 31 December 2023
- The Customer will review the grant awarded for effectiveness in achieving the agreed outcomes.
- The Customer will underwrite the statutory and contractual costs of the Service Provider either in the event of its closure, or in exceptional emergency situations (including costs associated with staff in the event of prolonged cover being needed due to sickness) in accordance with the provisions of paragraph 12 (2) (a) of the Schedule to the JACS Law.
- The Customer will ensure the reasonable availability of customer representative(s) when resolving a service-related incident or request.
- The Customer requires that the services of the Service Provider are in accordance with the States strategic objectives (supporting employers and employees to work together for the mutual benefit and economy of Jersey).
- Where reasonably possible, on request from the Service Provider, the Customer will inform employers (via databases held by the Customer) of services available from the Service Provider to assist employers in complying with the Employment and Discrimination Laws.

5.3 Service Provider Requirements

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

- Delivering the services set out in 5.1 above and 6 and 7 below.
- Effective 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 is complied with.
- Meeting response times associated with service-related incidents.
- Meeting the requirements related to budgeting, financial recording and control and annual audit as set out in 8 below.
- Reasonable availability of representative(s) to respond to any reasonable enquiry or request for information from SPPP.
- Provision of a business plan and budget to the Head of Finance Business Partnering, Treasury and Exchequer Finance and Head of Governance by 30th November each year.
- Consulting the Customer prior to introducing any changes to the scope of the service.
- Reporting of expenditure against budget following each Board Meeting.

- Reporting (following each Board Meeting) of measurable performance information, including the following;
 - the number of enquiries to JACS, split by type of client, average number of employees and any new requests to the outreach service.
 - the number of ballots conducted.
 - the number of collective disputes resolved by JACS.
 - the number and percentage of Employment and Discrimination Tribunal cases resolved by JACS without the need for a Tribunal hearing.
 - the number and value of potential Tribunal claims resolved through pre-claim conciliation.
 - the number of public and private training sessions delivered.
 - the number of sessions used on the website.
 - Any other data that should reasonably be notified to the Minister.

5.4 Service Assumptions

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

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

6. Service Management and Standards

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

6.1 Service Availability

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

- Telephone support: 8:30am to 4.30pm Monday – Friday
Calls received out of office hours will be recorded and best efforts will be made to answer/action the call on the next working day
- Email support: Monitored 8:30am to 4.30pm Monday – Friday
Emails received outside of office hours will be collected, however no action can be guaranteed until the next working day.
- Earlier/later appointments can be made with an Advisor.
- Out of hours assistance relating to collective disputes in essential services to be provided within 24 hours, 365 days a year.

6.2 Service Requests and Standards

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

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

Detailed Service Standards

Preventing and resolving collective disputes

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

Advisory mediation

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

We will:

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

Collective conciliation

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

We will:

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

- this service is available 365 days of the year to any essential service

Arbitration and collective conciliation in disputes

Arbitration involves the parties jointly asking a third party to make an award that they undertake to accept in settlement of the dispute – charges are incurred for this service. Collective Conciliation involves a third-party making recommendations on a basis for settlement. JACS will normally agree to-conciliate or to arrange arbitration only when it has not been possible to reach a conciliated settlement.

We will:

- maintain access to a panel of independent, impartial and skilled arbitrators and mediators from whom we make appointments;
- assist parties to agree clear terms of reference for arbitration or mediation;
- explain to parties that arbitration is to settle the issue between them and they are committed to accepting an award;
- provide parties with a nominated arbitrator/collective conciliator and details of any hearing arrangements within five working days advising of the charges that will be made for this service;
- arrange for reports and award orders to be provided simultaneously to both parties within 3 weeks of the hearing. Or as soon as is reasonably practicable based on the terms agreed with the Arbitrator under the terms of reference.

Resolving individual disputes

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

We will:

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

We will do this either:

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

- seek to promote reinstatement or re-engagement, if the complaint is of unfair dismissal, before any other form of settlement;
- not disclose information, given to a conciliation officer in confidence, to any other party unless required to do so by law;
- encourage the parties to consider the consequences of proposed settlement terms and to seek further advice if necessary;
- encourage the parties to record the terms of a settlement in writing as quickly as possible.

Providing information and advice and promoting good practice

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

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

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

We will:

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

Advisory assistance

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

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

Publishing advice and promoting good practice

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

- online training sessions/seminars/workshops
- advisory booklets, handbooks, occasional papers and other publications.

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

In order to recover costs, a charge maybe levied for some/any of the above if printed copies are required.

7. Annual Report

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

8. Budgeting, financial recording and control and annual audit

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

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



JERSEY ADVISORY & CONCILIATION SERVICE
MEMBERS' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Jersey Advisory & Conciliation Service
Members' Report and Financial Statements
For The Year Ended 31 December 2023

Contents

	Page
<u>Information</u>	39
<u>Members' Report</u>	40
<u>Independent Auditor's Report</u>	42
<u>Statement of Income and Retained Earnings</u>	46
<u>Statement of Financial Position</u>	48
<u>Notes to the Financial Statements</u>	49 - 53

Jersey Advisory & Conciliation Service
Information
For The Year Ended 31 December 2023

Members	Sara Garwood Chris Mutton Hilary Griffin Paul Coundley Abigail Cabral Julia Hulme
Consultant to the Board	James McCartan
Executive Director	Patricia Rowan
Registered Business Name Number	19091
Service Office	3rd Floor 1 - 3 Seale Street St Helier JE2 3QG
Accountants	Ambition Accountancy Limited 3rd Floor Elizabeth House 9 Castle Street St Helier JE2 3BT
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 2023**

The Board Members present their report and the audited financial statements for the year ended 31 December 2023 for the Jersey Advisory & Conciliation Service (the "Service").

Statement of Board Members' responsibilities

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

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

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

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

Principal activities

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

**Jersey Advisory & Conciliation Service
Members' Report For The Year Ended 31 December 2023**

Board Members

The Board Members who served during the year or on appointment if later, were:

Donna Abel	(resigned 23 September 2023)
Lynda Vautier	(resigned 28 September 2023)
Jimmy McCormack	(resigned 28 September 2023)
Sara Garwood	
Chris Mutton	
Hilary Griffin	(Chairperson)
Hannah Gauvin	(resigned 25 January 2024)
Paul Coundley	(appointed 23 November 2023)
Abigail Cabral	(appointed 23 November 2023)
Julia Hulme	(appointed 23 November 2023)

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 21/3/24.

**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 2023 which comprise the Statement of Comprehensive Income and Retained Earnings, Statement of Financial Position and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the state of the Service's affairs as at 31 December 2023 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.

**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**

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.

Responsibilities of Board Members

As explained more fully in the statement of Board Members' responsibilities set out on page 40, 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:

**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**

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.

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.



Alex Picot
chartered accountants

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

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

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.

22 march 2024

Alex Picot
Chartered Accountants

**Jersey Advisory & Conciliation Service
Statement of Income and Retained Earnings
For The Year Ended 31 December 2023**

	2023		2022	
	£	£	£	£
TURNOVER				
Grant income		454,900		354,900
Other trading income		2,260		4,912
		457,160		359,812
 Administrative Expenses				
Staff costs	308,750		282,213	
Travel and entertainment	1,708		1,323	
Rent	26,180		26,180	
Light and heat	1,104		858	
Computer support and maintenance	17,956		14,788	
Repairs, renewals and maintenance	4,517		-	
Insurance	2,325		1,161	
Printing, postage and production	925		727	
Service charges and maintenance	10,484		6,240	
Advertising and marketing costs	1,586		575	
Telephone	2,796		1,985	
Audit fees	6,059		5,651	
Professional fees	11,838		-	
Bank charges	284		104	
Depreciation	5,602		6,127	
Sundry expenses	1,307		4,125	
		(403,421)		(352,057)
OPERATING SURPLUS		53,739		7,755

Jersey Advisory & Conciliation Service
Statement of Income and Retained Earnings (continued)
For The Year Ended 31 December 2023

	2023		2022	
	£	£	£	£
Other exceptional operating costs	900		-	
	<hr/>		<hr/>	
		(900)		-
Interest payable and similar charges				
Finance leases	-		51	
	<hr/>		<hr/>	
				(51)
SURPLUS FOR THE FINANCIAL YEAR		<hr/>	<hr/>	<hr/>
		52,839		7,704
		<hr/> <hr/>		<hr/> <hr/>

There were no items or other comprehensive income for the years ended 31 December 2022 and 31 December 2023.

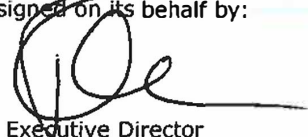
All amounts relate to continuing activities.

The notes on pages 49 to 53 form part of these financial statements.

Jersey Advisory & Conciliation Service
Statement of Financial Position
As At 31 December 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	<u>4</u>		15,138		5,728
			15,138		5,728
CURRENT ASSETS					
Debtors	<u>5</u>	1,789		2,306	
Cash at bank and in hand		194,684		148,918	
		196,473		151,224	
Creditors: Amounts Falling Due Within One Year	<u>6</u>	(12,614)		(10,794)	
NET CURRENT ASSETS			183,859		140,430
NET ASSETS			198,997		146,158
CAPITAL & RESERVES					
Income Statement			198,997		146,158
RETAINED FUNDS			198,997		146,158

The financial statements on pages 46 to 48 were approved and authorised for issue by the Board and were signed on its behalf by:

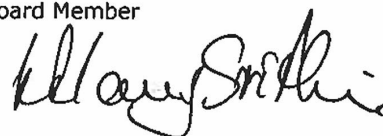


Executive Director

Date

21 March 2024

Board Member



The notes on pages 49 to 53 form part of these financial statements.

**Jersey Advisory & Conciliation Service
Notes to the Financial Statements
For The Year Ended 31 December 2023**

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 is, which is its registered office, 1-3 Seale Street, St Helier, Jersey, JE2 3QG.

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

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Income

Grants provided by the Government of Jersey Customer and Local Services Department have been given to finance the general activities of the Service over the year and as such constitute the Service's major income source. Grants are recognised in the 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 Government of Jersey Customer and Local Services Department.

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

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the service. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the income and expenditure account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

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.

**Jersey Advisory & Conciliation Service
Notes to the Financial Statements
For The Year Ended 31 December 2023**

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.

3. Average Number of Employees

Average number of employees, including Members, during the year was: 4 (2022: 4)

Jersey Advisory & Conciliation Service
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2023

4. Tangible Assets

	Leasehold improvements	Leased office equipment	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 January 2023	13,876	6,400	10,513	8,610	39,399
Additions	14,022	-	-	990	15,012
As at 31 December 2023	27,898	6,400	10,513	9,600	54,411
Depreciation					
As at 1 January 2023	11,733	6,400	8,586	6,952	33,671
Provided during the period	2,435	-	1,927	1,240	5,602
As at 31 December 2023	14,168	6,400	10,513	8,192	39,273
Net Book Value					
As at 31 December 2023	13,730	-	-	1,408	15,138
As at 1 January 2023	2,143	-	1,927	1,658	5,728

5. Debtors

	2023	2022
	£	£
Due within one year		
Prepayments and accrued income	1,789	2,306

Jersey Advisory & Conciliation Service
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2023

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Other taxes and social security	6,032	4,810
Other creditors	6,582	5,984
	<hr/>	<hr/>
	12,614	10,794
	<hr/>	<hr/>

7. Other Commitments

At 31 December 2023 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.

During the year the Service also entered into an agreement with Logicalis in respect of the migration of their IT system. The migration was undertaken after the year end. The cost associated with the migration was £1,560 and included within commitments due within one year.

	2023	2022
	£	£
Within one year	27,740	23,999
Between two and five years	78,540	-
After 5 years	-	-
	<hr/>	<hr/>
	106,280	23,999
	<hr/>	<hr/>

**Jersey Advisory & Conciliation Service
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2023**

8. Pension Commitments

Certain employees of the service 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 2023 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 £38,817 (2022: £34,615).

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 the Minister of Social Security. The Service, as a quasi-government body, is funded by the Government of Jersey through Strategic Planning Policy & Performance. The aim of the Service is to assist in the building of harmonious relationships between employers and employees in Jersey.