

Arm's Length Bodies, Grants and Subsidies

Public Accounts Committee

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1. Chair's Foreword

This review examined how public money is used through Arm's Length Bodies and grants, aiming to establish whether governance arrangements are delivering the best outcomes for Islanders.

Jersey is facing increasing pressure on public finances, rising demand for public services, and significant long-term economic and demographic challenges. In this context, it is essential that public funds are used effectively, responsibilities are clear, and publicly funded organisations are working together towards shared priorities.

The Committee is clear that this review was not a critique of individuals or of the organisations themselves. Across the system, we met committed and skilled professionals working with dedication and creativity to serve the Island. Many organisations are making a positive contribution to Island life and are doing the best they can within the frameworks in which they operate.

The central issue identified by this review was not a lack of effort or capability, but a lack of clear direction, coordination and strategic oversight at the centre of Government.

The Committee recognises that the Public Finances Manual (PFM) requires risk-based, proportionate oversight, and that governance tools such as Accountable Officer assessments and governance checklists exist. However, this review was not concerned simply with whether provisions exist on paper, nor with individual compliance in isolation. Its focus was on system assurance — whether current arrangements, taken together, provide Government and Ministers with sufficient visibility, consistency and strategic control across the landscape of Arm's Length Bodies and grant recipients.

While annual Accountable Officer reviews play an important role, they are not a substitute for structured, strategic, periodic reviews. The Committee found limited evidence that reviews are carried out systematically across bodies, that outcomes are escalated strategically, or that Ministers receive a consolidated view of performance, risk, duplication and continuing relevance when setting objectives and budgets.

Over time, the Government has established and funded a growing number of organisations to deliver services or support policy objectives. Many were created for sound reasons, often in response to genuine need. However, responsibility does not end at the point that an organisation is created or funding handed over. The Government must ensure that these bodies have clear purposes, understand what success looks like, and operate as part of a coherent system rather than in isolation.

The review found that organisations, once created, tend to continue operating even when the original need has changed or diminished. In some cases, funding continues through repeat or additional “top-up” grants, which can blur baseline funding, weaken challenge of continuing need, and obscure the true cost of ongoing reliance on public money. Without regular strategic reassessment, it becomes difficult to judge whether organisations remain the best way to deliver services, or whether roles become overlapped with other bodies or Government functions.

This makes it essential that the Government examines not only how organisations perform, but whether they are still needed at all. Where objectives have been met, priorities have

shifted, or duplication exists, the Government should be prepared to reduce scope, merge functions, or bring activities to an orderly close. Continuing to fund organisations simply because they already exist does not represent good value for public money.

Ultimately, responsibility for how the system functions as a whole rests with the Government. The framework encourages good practice but does not ensure that it is applied consistently or transparently across the system. The recommendations in this report focus on practical improvements to strengthen clarity of purpose, reduce overlap, improve accountability, and ensure that public money delivers real benefits for Islanders.

At a time of economic uncertainty and increasing pressure on public services, Jersey cannot afford a system that is complex but poorly connected. Clear leadership, joined-up working, and a willingness to stop doing what no longer adds value are essential if public trust is to be maintained and better outcomes delivered.

The Committee would like to thank the officers who supported this review for their professionalism and cooperation, and I as Chair would like to thank the Committee members for their constructive challenge and commitment throughout the process.



Deputy Inna Gardiner
Chair, Public Accounts Committee

2. Executive Summary

The Public Accounts Committee (the Committee) has undertaken this review to examine how public funds provided to Arm's Length Bodies and external organisations through grants are governed, overseen and evaluated. In doing so, the Committee has sought to assess whether these arrangements provide effective accountability, deliver value for money for Islanders, and contribute appropriately to the achievement of Island Outcomes. The Review has also considered the extent to which previous recommendations, particularly those of the Comptroller and Auditor General, have been embedded in practice.

The Committee recognises that many of the Arm's Length Bodies were established for sound policy reasons and continue to play significant roles in the delivery of public policy and services. However, their cumulative growth has occurred without a consistent, system-wide assessment of necessity, duplication, outcomes or long-term affordability. In the context of rising public expenditure, demographic pressures and constrained public finances, this raises material questions about value for money and the sustainability of current delivery models.

The Review found that a broad governance framework is in place, largely underpinned by the Public Finances Manual, with key elements including:

- written agreements defining roles, responsibilities and expectations;
- identified Accountable Officer oversight and regular reporting requirements; and,
- risk-based assurance arrangements that seek to be proportionate to scale and statutory position.

The Committee has, however, suggested that further clarification is needed in definition of subsidies and differentiation between grant allocation or contract for services.

While performance reporting is widespread, the Committee has identified variability in how effectively this information is used to evidence outcomes and value for money. In particular, the Committee observed that:

- while Key Performance Indicator (KPIs) are used across organisations, there appears to be no standardised approach to setting definitions, baselines or targets;
- alignment between organisational KPIs and Island Outcomes is uneven;
- reporting often focuses on activity or outputs rather than long-term impact or outcomes; and,
- opportunities remain to improve benchmarking and assessment over time.

The Committee notes that assurance over effectiveness is frequently derived from annual grant approval processes rather than from structured, periodic review. Evidence from the single formal review undertaken, for which results were published, demonstrates that this type of examination can help to clarify purpose, improve strategic alignment and strengthen confidence in delivery.

The Committee believes that not taking a holistic and longer-term view risks undermining the efficacy of public funds, and therefore considers periodic review to be an important component of ongoing oversight and has recommended that these be introduced.

Throughout the Review, the Committee was informed that strong engagement and collaboration between Government departments, Arm's Length Bodies and grant recipients takes place. However, evidence also highlighted that there are some areas of overlap and potential duplication in some of the work of the Arm's Length Bodies. In the Committee's view, clearer strategic leadership from Government would support coordination, assist in resolving overlapping remits and help ensure that public resources are deployed as efficiently and coherently as possible. It has therefore made recommendations that bodies such as the Arm's Length Bodies Oversight Board and the Regeneration Steering Group should provide further leadership in this area.

The Committee recognises that evidencing value for money and attributing return on investment can be complex, particularly where the remit and objectives of organisations have evolved over time in response to changing policy priorities and external pressures. However, monitoring value for money is especially important in the context of constrained public finances and the Committee has made recommendations to introduce more stringent guidance on KPI metrics and to ensure a common reporting format. This should allow for greater oversight, including benchmarking and Return on Investment, of the success of the Arm's Length Bodies.

The Committee notes that many Arm's Length Bodies and grant recipients are actively taking steps to improve productivity, manage cost pressures, pursue internal efficiencies and supplement public funding through income generation. However, the Committee considers that there is merit in a strategic examination of the Arm's Length Body estate to identify potential efficiencies and savings. Such consideration would support a more holistic understanding of how the overall estate operates and could encompass exploration of shared approaches and alternative models of delivery in the following areas:

- premises,
- procurement,
- support services,
- joint boards,
- reduction in scope,
- amalgamation, or
- discontinuance.

The Committee recognises that the core issue is not the existence of Arm's Length Bodies or grants, but the cumulative effect of their growth without a system-wide test of necessity, duplication, outcomes and affordability. The Committee has therefore made recommendations that, moving forward, periodic reviews are undertaken by the executive, in order to allow Ministers to be better informed when making decisions regarding the Arm's Length Bodies. Preliminary consideration on these points and preparation of options will assist future Council of Ministers in making informed decisions about the most effective and sustainable use of public resources.

Furthermore, the Committee recognises that executive and senior remuneration within Arm's Length Bodies constitutes a significant area of public expenditure and that anticipated changes in governance arrangements are likely to increase the involvement of Accountable Officers in remuneration oversight. Evidence suggests that current approaches vary across organisations and are based on differing combinations of benchmarking, board governance and performance assessment.

Greater consistency and clarity in the principles underpinning remuneration in each Arm's Length Body would strengthen public assurance, and address matters of equity and reinforce the need for value for money. In particular, a coherent framework that provides clear reference points for base pay progression and more explicit alignment between variable remuneration and the core purpose and outcomes of each organisation would support transparency, accountability and confidence in remuneration decisions.

In summary, the Committee concludes the overarching governance of Arm's Length Bodies and grants, needs further improvements in clarity, consistency and strategic coherence to strengthen assurance. Continued emphasis on outcomes, value for money, transparency and effective oversight will be essential in maintaining public confidence in the use of public funds on these organisations and their ongoing operations.

3. Findings and Recommendations

3.1 Findings

Key Finding 1: The Public Finances Manual includes definitions of States Owned Entities, States Established Delivery Entities and States established independent bodies or office holders as well as grants and payments. However, the definition of “subsidies” is limited. Named Arm's Length Bodies and relevant Accountable Officers are listed in the Public Finances Manual, although there are additional organisations that could be identified as a States Established Delivery Entity and States established independent body or office holders. The Public Finances Manual further identifies that if an organisation matches the definition of an Arm's Length Body then it must be subject to the requirements of the Grants section of the manual where a grant is paid.

Key Finding 2: The Public Finances Manual establishes that Arm's Length Bodies and Grant recipient relationships should be well defined, robust and regularly reviewed with terms of the relationship set by written agreement. However, Accountable Officers do have flexibility in application of some governance arrangements for the bodies or grants under their responsibility.

Key Finding 3: Six-monthly risk dialogue takes place between States Owned Entities and the shareholder function to enable improved visibility of strategic risks and their integration into departmental and corporate registers.

Key Finding 4: Governance frameworks of States Owned Entities have matured since incorporation, with updated Memoranda of Understanding published in 2025 (R.143/2025). Examples of alterations reflect Governance & Ministerial Updates, Governance Code, direction on appointments and remuneration, clarity on meeting and reporting as well as strategic focus.

Key Finding 5: Memorandum of Understanding for States Owned Entities are reviewed and updated on a three-year basis. This is established in the Memorandum of Understanding however is not specified in Public Finances Manual.

Key Finding 6: Partnership Agreements are in place with States Established Delivery Entities which aim to enable Government oversight without day-to-day control and retaining operational autonomy within the entities.

Key Finding 7: Corporate Governance is generally managed through Framework Agreements with States established independent bodies and office holders. Changes to the Public Finances Manual categorisation are prompting updates to funding frameworks and oversight arrangements for some States established independent bodies and office holders. This is being done whilst maintaining statutory independence of the offices.

Key Finding 8: Grant agreements are in place to establish oversight of grants and subsidies, with a Model Grant Agreement provided in support of the Public Finances Manual and further guidance expected in 2026.

Key Finding 9: A decision-making framework for the assessment, appraisal and award of grants and grant schemes has been recommended by the Comptroller and Auditor General. There has been confirmation by the Government of Jersey that development of support is

ongoing. In the meantime, the Public Finances Manual identifies principles for discretionary grants, the Accountable Officer must apply them and document that they have been considered.

Key Finding 10: There are instances in which a grant allocation or contract for services may be blurred, however oversight, through either a grant agreement or a contract, should be in place for both. The Government of Jersey is working on a clearer commissioning framework which may provide greater clarity as to when a grant allocation is suitable or contract for service is required.

Key Finding 11: New principles regarding oversight or remuneration within Arm's Length Bodies have been introduced to the Public Finances Manual in August 2025. However, how they are practically implemented is an ongoing consideration and it is too early to assess their effect.

Key Finding 12: There appears to be significant relationship management between the Government of Jersey and Arm's Length Bodies, with formal meetings established in relevant agreements and ad-hoc dialogue taking place where required.

Key Finding 13: Direct use of the Public Finances Manual across Arm's Length Bodies is inconsistent and is often mediated through framework agreements or principles-based approaches rather than direct adherence. Statutory independence does not preclude adherence to Public Finances Manual principles, and several bodies adopt the principles and use Government systems to provide assurance.

Key Finding 14: The Government does not plan to mandate internal Accountable Officers within Arm's Length Bodies; however Accountable Officer appointments remain available case-by-case, where justified by risk.

Key Finding 15: The Government of Jersey has only undertaken a single review of an Arm's Length Body in recent years where the findings have been made public. Other less formal internal reviews have also taken place, however results of these have not been published or shared with Arm's Length Bodies in all cases.

Key Finding 16: The review of an Arm's Length Body undertaken by the Government of Jersey, where findings were made public, was highlighted as beneficial by both the Government of Jersey and the organisation and has been indicated to have demonstrably improved strategic alignment, governance and stakeholder confidence.

Key Finding 17: A semi holistic review of the Arm's Length Bodies estate is taking place as part of the growth curbing work stream. The Executive remain of the view that mandating periodic structured reviews across the full Arm's Length Bodies estate would entail significant capacity requirements; and that a risk-based approach should continue.

Key Finding 18: Key Performance Indicators are set across Arm's Length Bodies, often through collaboration with, or at times direct approval from, the Government of Jersey. These largely link to relevant areas of Island Outcomes themes, however, are not specifically tied to individual metrics of the Island Outcome Indicators. Furthermore, there is inconsistency in format across various bodies, and some do not allow for benchmarking to track success over extended periods or between organisations.

Key Finding 19: Efforts are made to clearly delineate the purpose of each Arm's Length Body and Grant Receiver, however there are elements of duplication and overlap, for example in property development and areas of marketing. There is significant activity to allow collaboration and deconfliction, however there are calls for Government to take leadership of this in some instances.

Key Finding 20: There are some opportunities to use Arm's Length Bodies and grants to greater effect in some instances, with some overlap in public services provided for by both third parties and the Government, for example in gambling addiction and back to work services.

Key Finding 21: The principles of the Public Finances Manual require consideration of Value for Money of the Arm's Length Bodies and grants. It is challenging at times to specifically quantify "return on investment" directly attributed to the organisations, however there is significant work undertaken to evidence their value through the actions they undertake.

Key Finding 22: Arm's Length Bodies are undertaking activities aimed to increase their productivity as they face budgetary constraints or are actively asked to do more with less by Government.

Key Finding 23: Arm's Length Bodies are being requested, and are acknowledging, the need to raise their own funding outside of public grants where relevant.

Key Finding 24: Executive remuneration within Arm's Length Bodies is established through a number of methods including performance, inflation, the organisation's finances and benchmarking including against the civil service. External reviews are undertaken at times.

Key Finding 25: Although tenure limits exist for many Independent Offices, this is not the case for all States established independent bodies and office holders.

Key Finding 26: Sharing of facilities by Arm's Length Bodies has at times been considered and reviewed. There is acknowledgement that this may be beneficial, and is taking place in some instances, however organisations have raised concerns on the potential impact on their operations and have indicated that any savings may be limited.

Key Finding 27: Joint procurement and support services, including administrative functions, for Arm's Length Bodies would be possible and is promoted by some departments. However, the potential benefit of this would need to be considered further as it has been indicated by some that monetary savings may be limited.

Key Finding 28: Although there is resistance to homogeneous Board structures by Arm's Length Bodies, largely due to concerns in the loss of industry focus and expertise, there is a credible opportunity to streamline governance footprints, where enabling statutes and policy permit.

Key Finding 29: Reducing the scope of Arm's Length Bodies would de facto provide savings, however, any changes would require careful consideration to ensure that the desired outcomes of the bodies are not compromised inadvertently.

Key Finding 30: There are potential opportunities for amalgamation within the Arm's Length Body estate, however clear and open review is required to allow for certainty within the organisations and their clients.

Key Finding 31: Whilst being aware that any grant can be delayed, reduced, withdrawn, withheld, or suspended due to factors such as the States Assembly Budget debate, Arm's Length Bodies require sufficient warning of any funding changes. This is being reduced to a two week notice period in some instances, which could significantly impact the ability for Arm's Length Bodies or grant receivers to effectively manage staffing, contracts, and service delivery, whilst also increasing the overall financial risk for the organisations.

3.2 Recommendations

Recommendation 1: By 31st December 2026 objective criteria to allow determination of subsidy, subsidies or subsidised services must be included in the Public Finances Manual to allow for better understanding of governance arrangements and the relation to grant allocation or contract for services.

Recommendation 2: To enable public awareness and tracking of the landscape, the Government of Jersey must, by 31st December 2026, publish a complete list of those entities or offices acting as an Arm's Length Body and identify the relevant Government of Jersey Accountable Officer for each.

Recommendation 3: By 31st December 2026, the requirement for review of the Memorandum of Understanding for States Owned Entities on at least a three-year basis must be introduced to the Public Finances Manual.

Recommendation 4: By 31st December 2026 the Government of Jersey should consider if existing grant allocations would be better suited to a contract of service, or vice versa and further clarity must be established in the Public Finances Manual to differentiate the two.

Recommendation 5: By 31st September 2026 the Government of Jersey must formulate a plan to undertake periodic strategic reviews of each Arm's Length Body. These should be undertaken on a risk-based cycle and consider opportunities for better value for money, the purpose of the body and the contribution to Island Outcomes.

Recommendation 6: By 31st October 2026 the Government of Jersey must form guidance on Key Performance Indicator metrics and ensure a common reporting format for primary Key Performance Indicators to allow for greater oversight of the success of the Arm's Length Bodies. This should include requirement for the Key Performance Indicators to be Specific, Measurable, Achievable, Relevant, and Time-bound (SMART). These should be collated to allow for holistic consideration of Arm's Length Bodies actions and success, including benchmarking consideration of Return on Investment and deconfliction of objectives.

Recommendation 7: From the 2027 financial year, all material funding agreements with Arm's Length Bodies and grant recipients must include a small number of clearly defined performance measures explicitly linked to Island Outcomes, with annual reporting against those measures.

Recommendation 8: Government bodies such as the Arm's Length Bodies Oversight Board and the Regeneration Steering Group, must provide clearer decision making to Arm's Length Bodies, for example in any areas of overlapping remit including, but not limited to, property development, and decisions should be clearly documented.

Recommendation 9: Given the anticipated additional involvement of Accountable Officers in remuneration consideration, the Government of Jersey must by 31st December 2026 form a framework for Arm's Length Body remuneration to allow consistent awards. It is suggested this should tie increases in base payments to Civil Service pay awards and that any additional payments (such as bonus awards) should be more closely tied to the organisations key purpose, for example: job creation, visitor numbers, houses provided or dividend to the Government.

Recommendation 10: By 31st December 2026 the Government of Jersey should consider the introduction of tenure limits for all States established independent bodies and office holders.

Recommendation 11: By 30th June 2026, the Government of Jersey must undertake an internal review to identify potential areas of savings within the Arm's Length Bodies' estate in order to present findings and potential options to the next Council of Ministers. Consideration should include, but not be limited to, premises, procurement, support services, joint boards, reduction in scope, amalgamation or discontinuance.

Recommendation 12: By 31st December 2026 the Government of Jersey should ensure that any significant changes in periodic grants should not take place before providing 12-months' notice to the grant receiver unless there is specific need for emergency funding withdrawal for exceptional circumstances.

4. Introduction

4.1 Background and Rationale of the Review

1. The Public Accounts Committee's (hereafter 'the Committee') role is to determine whether public funds have been used efficiently, effectively, and economically to deliver value for money for Islanders. A key part of the Committee's role is to report to the States upon any significant issues arising from reports of the Comptroller and Auditor General (C&AG).
2. The C&AG has in recent years published a number of reports regarding Arm's Length Bodies, grants and subsidies, namely:
 - [Oversight of Arm's Length Bodies](#)
 - [Grants and Subsidies – Follow Up](#)
 - [Governance and Accountability of Independent Bodies and Office Holders \(Thinkpiece\)](#)
3. Separate public commentary, including reported dialogue by the Chief Executive Officer (the CEO) for the Government of Jersey (the Government), about the number of organisations that were linked to Government have also raised questions on the use of public monies in this area.¹
4. Subsequently, the Committee agreed to launch the Arm's Length Bodies, Grants and Subsidies in April 2025 (the Review). Terms of Reference for which are available in this report's appendices with the Committee identified three key areas it wished to explore through its Review:
 - i. The governance structures that are in place within Government in respect of States Owned Entities, States Established Delivery Entities and States established independent bodies and office holders in respect of funding and monitoring and evaluation of their effectiveness.
 - ii. The governance structures that are in place within Government in respect of all bodies that are in receipt of a grant or subsidy. This included the policies and procedures in place for awarding grants and subsidies and the manner in which these grants and subsidies are monitored and evaluated to ensure their effectiveness. This further included establishing how the Government gains assurance over the value for money of these arrangements.
 - iii. The progress that had been made by Government implementing the recommendations of the C&AG in relation to Arm's Length Bodies and establish and evaluate the response to the C&AG report on grants and subsidies in line with those.

4.2 Declaration of Potential Conflicts of Interest

5. In accordance with section J of the Scrutiny/PAC Proceedings Code,² the following declarations of interest were duly noted:³

¹ [Bailiwick Express "FOCUS: CEO's call to 'Make Jersey 'Jersey' again'" – 24 January 2025](#)

² [Scrutiny and Public Accounts Committee Proceedings: Code of Practice](#)

³ [Approved Committee Minutes – Public Accounts Committee - 2025](#)

- i. The Committee Chair, Deputy Inna Gardiner, highlighted that she was a Director of Journey Boutique Ltd (as identified in her declarations of interest) and accordingly indicated that she would not question items that would specifically impact that business, noting tourism implications.
- ii. The Committee Vice Chair, Deputy Kristina Moore, highlighted that she was a non-executive member of the board of the Jersey Opera House Limited (as identified in their declarations of interest).
- iii. Glen Kehoe, Lay Member, noted that his employer had dealings with Ports of Jersey and so would not be taking part in questioning that witness.
- iv. Vijay Khakhria, Lay Member, highlighted that he had been appointed a non-executive member of Jersey Opera House Limited. The Lay Member also highlighted that he was working with the University of Edinburgh in relation to commercialising renewable energy products and it was expected that this would be operating in Jersey with potential for them to be sold to Government and Arm's Length Bodies. It was noted that the initiative would likely involve conversations with States Members, however, this did not extend to matters of policy and was purely focused as a commercial project with no public discourse required. At the meeting of 11th February 2026 the Lay Member recused himself of further consideration of the Arm's Length Bodies, Grants and Subsidies Review following a personal appointment.
- v. Philip Taylor, Lay Member, highlighted that he was the chair of the charity Jersey Trees for Life which was in receipt of grant funding from the Government of Jersey.

4.3 Work Undertaken by the Committee

6. During its review the Committee has carried out the following actions:
 - i. Contacted 49 stakeholders and sent 73 letters
 - ii. Held 9 public hearings
 - iii. Received 62 submissions or responses to information requests
 - iv. Received 144 supporting documents.
7. Evidence received is referenced where relevant within this report and all public submissions and official correspondence made to the Committee can be found online,⁴ with transcripts of the public hearings held also available online.⁵ The Committee also received submissions or documents which were provided in confidence and are held exempt under Articles 33, 34, 35 and 37 of the Freedom of Information Law.⁶

4.4 Definitions

8. The Public Finances Manual (PFM) has been updated following a Comptroller and Auditor General recommendation to introduce a new definition of Arm's Length Bodies to include only States owned entities, States Established Delivery Entities and States established independent bodies and office holders.⁷

⁴ [Submissions to the Arm's Length Bodies, Grants and Subsidies Review, States Assembly website](#)

⁵ [Official Correspondence to the Arm's Length Bodies, Grants and Subsidies Review, States Assembly website](#)

⁶ [Transcripts of the Arm's Length Bodies, Grants and Subsidies Review, States Assembly website](#)

⁷ [Freedom of Information \(Jersey\) Law 2011](#)

⁷ [OVERSIGHT OF ARM'S LENGTH BODIES \(R.127/2024\): EXECUTIVE RESPONSE](#)

9. The PFM now specifies an Arm's Length Body of the States or Government of Jersey to be those that:
- 1) Acts wholly or partly independently of the States or Government of Jersey; and
 - 2) Is either:
 - a) **A States Owned Entity** – wholly or partly owned, operating with a commercial focus; read section on Specific States Owned Entities; or
 - b) **A States Established Delivery Entity** - an entity established by the States whose function is to deliver and/or support public policy; or
 - c) **A States established independent body or office holder** - an entity established by the States whose function is to deliver an independent regulatory function (including audit or review) of GoJ or other bodies for matters under their remit; and
 - 3) IS NOT effectively part of the machinery of government, a Committee of the States, specifically advisory in nature, or an oversight function of a Government of Jersey service; and
 - 4) For the purposes of the controls required by this section, has annual expenditure in excess of £500,000 and/or an annual grant in excess of £250,000.
10. The Public Finances Manual also maintains a list of named entities that fall within these categories:⁸

States Owned Entities

- Andium Homes - Jersey's largest provider of affordable housing, managing more than 4,500 properties and providing homes for more than 10,000 Islanders and is the States wholly owned social housing provider.
- Jersey Electricity
- Jersey Post
- Jersey Telecom
- Jersey Water
- Ports of Jersey - the wholly owned operator of the Island's Airport and Harbours, providing the strategic gateway infrastructure and associated services.
- States of Jersey Development Company – the wholly owned company responsible for the development and regeneration of States owned property and land no longer required for the delivery of public services.

States Established Delivery Entities

- Digital Jersey
- Jersey Business
- Jersey Finance
- Jersey Sport
- Visit Jersey

⁸ [Public Finances Manual](#)

States established independent bodies or office holders

- Care Commission
 - Commissioner for Children and Young People
 - Data Protection Authority and Office of the Information Commissioner
 - Jersey Competition Regulatory Authority
 - Jersey Financial Services Commission
 - Office of the Comptroller and Auditor General
11. The Government of Jersey provides grants and funding to a wider range of non-specified Arm's Length Bodies and the Public Finances Manual states where a body essentially meets the definition of an Arm's Length Body but is not listed above, then it must be subject to the requirements of the Grants section of this Manual where a grant is paid.⁹
12. The Public Finances Manual identifies a list of Accountable Officers for the specified Arm's Length Bodies.¹⁰ A list of further organisations has been compiled and can be found in appendix 9.3.
13. The C&AG had also recommended that the Government critically evaluate and simplify the principles and requirements set out in the Public Finances Manual (PFM), including clarifying the terminology and definitions used for the different forms of grant funding.¹¹ Although the executive response identifies a closing date of the end of June 2026, the PFM does include a section detailing procedures on Grants.¹² The PFM defines the following terms:
- Grant:** A type of Discretionary Financial Benefit which does not confer the rights and benefits of a Sponsorship, but requires the recipient to comply with specific terms and conditions as to its use.
- Discretionary Grant:** A one-off or regular Discretionary Financial Benefit which meets the definition of a grant but does not form part of an existing grant scheme.
- Special payments:** Payments to help cover the costs of emergencies or other unforeseen expenditure. They can be used to pay for a service or an item. Special payments may also be given as loans or grants by the Government.
- Sponsorship:** The purchase of rights or benefits, including naming rights, delivered through association with the sponsored organisation's name, products, services or activities. The rights or benefits typically relate to the sponsor's reputation management or communication objectives.
14. The PFM also includes information pertaining to subsidised services within its the Fees and Charges section, where the Government charge a reduced amount to an organisation or to enable that organisation to function properly.¹³

⁹ [Public Finances Manual](#)

¹⁰ [Arm's Length Bodies: List of Accountable Officers](#)

¹¹ [GRANTS AND SUBSIDIES – FOLLOW UP \(R.62 /2025\): EXECUTIVE RESPONSE](#)

¹² [Public Finances Manual, Grants](#)

¹³ [Public Finances Manual](#), Fees and charges set at less than full cost recovery

Subsidised Services: examples are where a subsidy is provided to a third sector organisation to enable that organisation to function properly and not be a burden on the States of Jersey, discounts to support vulnerable groups e.g. those over or under a certain age.

15. However, further description of the use and governance requirements of Subsidies is limited and for the purposes of this report, have included within consideration of both funding to Arm's Length Bodies and grant recipients. The Committee understands that Governance arrangements would require the same actions and precautions as those of grants.
16. During the course of the Review the Committee has been in contact with the named organisations identified within the PFM, as well as those receiving grants from the Government.

Key Finding 1: The Public Finances Manual includes definitions of States Owned Entities, States Established Delivery Entities and States established independent bodies or office holders as well as grants and payments. However, the definition of "subsidies" is limited. Named Arm's Length Bodies and relevant Accountable Officers are listed in the Public Finances Manual, although there are additional organisations that could be identified as a States Established Delivery Entity and States established independent body or office holders. The Public Finances Manual further identifies that if an organisation matches the definition of an Arm's Length Body then it must be subject to the requirements of the Grants section of the manual where a grant is paid.

Recommendation 1: By 31st December 2026 objective criteria to allow determination of subsidy, subsidies or subsidised services must be included in the Public Finances Manual to allow for better understanding of governance arrangements and the relation to grant allocation or contract for services.

Recommendation 2: To enable public awareness and tracking of the landscape, the Government of Jersey must, by 31st December 2026, publish a complete list of those entities or offices acting as an Arm's Length Body and identify the relevant Government of Jersey Accountable Officer for each.

5. Effectiveness of Governance

17. During the Review the Committee aimed to establish and assess the effectiveness of the governance arrangements between the Government and established Arm's Length Bodies (ALBs), as well as the effectiveness of policies and procedures in place within the Government in respect of the issuance of grants or subsidies.
18. The Committee has been informed that governance arrangements of ALBs and grants are largely set through the agreement on establishment of the body or grant and renewal of that agreement. These aim to enable the Government to sustain a successful relationship, monitor the successful completion of objectives and ensure value for money.
19. The Public Finances Manual (PFM) identifies that the establishment or funding of an ALB does not relieve the States of Jersey from a responsibility for ensuring that good governance is being demonstrated, effective internal control is in place and value for money is being secured. The PFM requires there to be an Accountable Officer (AO)

responsible for the States' or Government's relationship with each Arm's Length Body,¹⁴ and establishes that the Accountable Officer will:

- i. ensure accountability for the use of resources
- ii. ensure that the States' Strategic Priorities in relation to the Arm's Length Body are clearly defined, monitored and achieved
- iii. Coordinate with other departments where funding is provided by more than one.

20. The PFM identifies:¹⁵

"The basis of the department's relationship with an Arm's Length Body should be well defined, based on robust assumptions and regularly reviewed", and that "The responsible Accountable Officer must ensure that there is a written agreement governing the relationship with each Arm's Length Body for which they are accountable, which sets out the terms of the relationship".

21. Supporting documents to the PFM provide:

- i. [Governance, Risk and Compliance Checklist](#)
- ii. [Grant Agreement User Guide](#)
- iii. [Template Grant Agreement](#)
- iv. [Pre-Payment Checklist](#)

22. The C&AG Oversight of Arm's Length Bodies Report recommended that the PFM should be updated to:¹⁶

- apply the States owned entities provisions to all wholly and majority owned entities
- apply the Arm's Length Organisation section of the Public Finances Manual only to States Established Delivery Entities; and
- apply, with suitable adaptations, to all States established independent bodies and office holders.

23. The Executive Response agreed to update the PFM to clarify applicability to revised categories of ALBs by relevant AOs. The Treasurer has identified that a blanket approach to ALBs is not practical and that a more proportionate approach is for the PFM to require the Accountable Officer to consider the governance arrangements for each body under their remit.¹⁷ The Treasurer went on to confirm that clarification of requirements will be taken forward by making a minor amendment to the ALBs section for AOs to consider whether any PFM requirements could or should be included in written agreements with relevant bodies, with the PFM currently stating:¹⁸

The responsible Accountable Officer should exercise a risk based approach to assurance, governance and the oversight of operational and financial performance. This approach should reflect the department's assessment of each ALB's ability to manage its risks, including those relating to delivery, financial management and performance. The aim should be to ensure that the Accountable Officer's monitoring and support is proportionate to the size and type of their ALBs and concentrated on those with the most significant risks.

¹⁴ [Public Finances Manual](#)

¹⁵ [Public Finances Manual](#)

¹⁶ [OVERSIGHT OF ARM'S LENGTH BODIES \(R.127/2024\): EXECUTIVE RESPONSE](#)

¹⁷ [Letter - Treasurer response re Arm's Length Bodies and Grants and Subsidies review - 20 October 2025](#)

¹⁸ [Public Finances Manual](#)

24. Indeed, the PFM further outlines that the department and the Arm's Length Body should have a shared understanding of the risks that may impact on each other and reflect them appropriately in their respective risk register.¹⁹ The Committee has confirmed that Chief Officers receive relevant risk registers from States Owned Entities (SOEs), and Delivery Entities,²⁰ being earlier informed by the Treasurer:²¹

"The GoJ Head of Risk meets for a pre-meeting with each SoE's risk management function to review their risk registers on a 6-monthly basis prior to reporting to the Shareholder meetings on strategic and operational risks of mutual interest. Where necessary, the Head of Risk will share his findings with relevant departments (following consultation with the relevant SOE) to ensure that SOE risks are considered and recorded on Department or Corporate Risk Registers, where appropriate. It is also the case that some such risks feature in the Jersey Emergency Risk Register, for example a significant airport incident."

25. An overview of Governance architecture can be identified as:

Element	SOEs	Delivery Entities	Independent Bodies	Grant Partners
Control Document	Shareholder MoU	Strategic Partnership Agreement	Enabling legislation, Framework/Agreements	Grant Agreement
Accountable Officer	Ability for Specified Organisations but none appointed	Sponsoring Department	Sponsoring Department	Sponsoring Department
Reporting	Quarterly Update Meetings and Annual Report & Accounts within 4 months of year end	Varied. At least on annual basis, some quarterly	Annual to States	Annual or on grant appraisal
Review Cycle	Formal MoU review at least every three years	Annual appraisal and budget	None known, provision within PFM, requirement for annual if £1 million funding granted	AOs should periodically review grants awarded
Remuneration Framework	Exists explicitly governed MoU & in	AOs should consider and include in agreement, not yet finalised in practice	AOs should consider for listed independent Offices, not yet finalised	AOs should consider arrangements for approval of executive remuneration in grant receiving bodies

¹⁹ [Public Finances Manual](#)

²⁰ [Letter - Chief Officer of the Economy to PAC- Follow up matters from ALO Review Hearing – 07 November 2025](#)

²¹ [Letter - Treasurer response re Arm's Length Bodies and Grants and Subsidies review - 20 October 2025](#)

26. This section provides consideration of governance arrangements of ALBs and grants, with Section 6 exploring the efficiency, value for money and objectives of the organisations in further detail. The Committee notes that governance and accountability expectations for Arm's Length Bodies are clearly set out in the Public Finances Manual and applied on a risk-based approach, with further requirements recently introduced. However, the Committee is concerned about the consistency with which these requirements are applied in practice. This risks variable levels of oversight, assurance, and performance review across different ALBs and grants, which the Committee considers an area requiring further attention.

Key Finding 2: The Public Finances Manual establishes that Arm's Length Bodies and Grant recipient relationships should be well defined, robust and regularly reviewed with terms of the relationship set by written agreement. However, Accountable Officers do have flexibility in application of some governance arrangements for the bodies or grants under their responsibility.

Key Finding 3: Six-monthly risk dialogue takes place between States Owned Entities and the shareholder function to enable improved visibility of strategic risks and their integration into departmental and corporate registers.

5.1 States Owned Entities

27. The Committee has considered governance arrangements of SOEs following previous reviews undertaken by the C&AG, notably of:
- i. Jersey Telecoms 2014²²
 - ii. Follow up review of JT and PoJ in 2019²³
 - iii. States of Jersey Development Company in 2020.²⁴
28. The PFM establishes that there must be a Memorandum of Understanding (MoU) between the body and the States, represented by the Minister for Treasury and Resources, for each wholly owned SOE. These MoUs must be published to the States Assembly, and must cover the following areas:
- the business objectives of the SOE
 - the objectives of the States' ownership of the SOE
 - Key Performance Indicators ("KPIs")
 - obligations to inform, consult and/or approve
 - director appointment and remuneration provisions
 - risk management
 - the requirements for a Strategic Business Plan
 - reporting requirements".²⁵
29. It has been identified by the Committee that governance arrangements have developed significantly over the years. The most recently updated Memoranda of Understanding with the wholly owned states-owned entities were provided to the Assembly in 2025 [R.143/2025]. This identified that a thorough review of the MOUs was undertaken in 2022 following the C&AG's recommendation that this be undertaken every three years.

²² [Comptroller & Auditor General The States as Shareholder – Jersey Telecom 24 July 2014](#)

²³ [Office of the Comptroller and Auditor General The States as Shareholder - Follow-up](#)

²⁴ [OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL STATES OF JERSEY DEVELOPMENT COMPANY JUNE 2020](#)

²⁵ [Public Finances Manual](#)

30. Ports of Jersey outlined the reasoning behind updates to their MOU:²⁶

“The updates reflect evolving best practice, regulatory requirements, and the growing importance of transparency, accountability, and sustainability; the summary below covers key differences between the 2022 MOU and the 2025 MOU:

Governance & Ministerial Updates: *The 2025 MOU introduces the Minister for Sustainable Economic Development and a Ports Policy Ministerial Group, replacing the 2022 Ministerial structure.*

Governance Code: *Updated from the 2018 UK Corporate Governance Code (2022) to the 2024 version (2025).*

Strategic Focus: *The 2025 MOU adds stronger emphasis on sustainability, public service delivery and customer experience.*

Appointments and Remuneration: *The 2025 MOU adds further direction on succession planning, diversity, and remuneration guidelines.*

Meetings & Reporting: *The 2025 MOU adds further clarity on meeting and reporting timelines, and more robust consultation and approval processes in 2025.”*

Key Finding 4: Governance frameworks of States Owned Entities have matured since incorporation, with updated Memoranda of Understanding published in 2025 (R.143/2025). Examples of alterations reflect Governance & Ministerial Updates, Governance Code, direction on appointments and remuneration, clarity on meeting and reporting as well as strategic focus.

Key Finding 5: Memorandum of Understanding for States Owned Entities are reviewed and updated on a three-year basis. This is established in the Memorandum of Understanding however is not specified in Public Finances Manual.

Recommendation 3: By 31st December 2026, the requirement for review of the Memorandum of Understanding for States Owned Entities on at least a three-year basis must be introduced to the Public Finances Manual.

5.2 States Established Delivery Entities

31. It has been outlined to the Committee that tolerance for risk within States Established Delivery Entities (Delivery Entities) is higher allowing them to “*try other things that you may not try in a core public sector environment*” and that they sit somewhere in between the core public sector and the private sector allowing them to be more entrepreneurial.²⁷ This highlights the importance of governance and assurance arrangements for public monies and the Committee has been informed that this is established through Strategic Partnership Agreements.

32. Delivery Entities, such as Jersey Business, have identified that the partnership agreement allows Government oversight without day-to-day control and that having an annual plan allows alignment with public policy goals while retaining the autonomy to manage its meetings and agenda. Jersey Business has also outlined that annual completion of a Governance Assurance Checklist covers areas such as safeguards, internal controls, risk management, Board effectiveness, and compliance matters.²⁸

²⁶ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Ports of Jersey - 20 October 2025](#)

²⁷ [Transcript - Arm's Length Bodies, Grants and Subsidies Review - Chief Officer Economy - 24 September 2025](#) page 16

²⁸ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Business - 21 August 2025](#)

33. This was also confirmed by Visit Jersey, who indicated the partnership agreement was used to define its ultimate objectives,²⁹ with Digital Jersey succinctly outlining:³⁰

“Our relationship with Government is established in a Partnership Agreement which sets out both the responsibilities of each party and also the reporting and governance arrangements required of Digital Jersey. Each year we prepare a budget and a business plan (Operational Plan) which is approved by our Board before submission to the Minister by 31 October. In addition we provide information on our performance against objectives, our asset position, any governance matters (risks and issues and Board matters) and an update on our activities... In addition annually, at the start of each financial year and prior to the release of the first tranche of any annual grant, we provide a grant assurance statement confirming that the grant for the prior year has been used as intended and complete a comprehensive Governance Checklist... We also provide draft management accounts for the previous year. For the May meeting, and prior to the release of the second grant payment, we provide audited accounts, our letter of representation and the auditor's letter of comment in addition to a performance update for the year to date”

Jersey Sport also highlighted annual account publication, sharing of management reports with the government, and budget ownership by staff aids in its successful governance.³¹ The Committee has also confirmed that independent external audit of the States Established Delivery Entities also takes place adding extra assurance.³²

Key Finding 6: Partnership Agreements are in place with States Established Delivery Entities which aim to enable Government oversight without day-to-day control and retaining operational autonomy within the entities.

5.3 States established independent bodies and office holders

34. The Committee has been informed that governance of States established independent bodies and office holders (Independent Offices) is often specified within enabling legislation and that framework or funding agreements are formed based on this.³³
35. The C&AG has previously produced a thinkpiece exploring governance and accountability of Independent Bodies and Office Holders in 2022,³⁴ and has more recently recommended that the Government set clear, and where appropriate consistent, standards of governance for Independent Offices. The Executive agreed with this in part however did not plan to introduce mandatory requirements for governance standards as it was not prioritised amongst the legislative programme due to a perceived low risk.³⁵ The Committee understands that the PFM establishes the Accountable Officer must ensure that an ALB Governance, Risk and Compliance Checklist is completed at least annually for each Arm's Length Body listed in this section that receives Government grant funding of £1 million or above per financial year, including for Independent Offices.³⁶

²⁹ [Submission - Arm's Length Bodies, Grants and Subsidies Review- Visit Jersey - 27 August 2025](#)

³⁰ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 11 September 2025](#)

³¹ [Submission - Arm's Length Bodies, Grants & Subsidies Review – Jersey Sport – 13 August 2025](#)

³² From the organisation's Annual Reports and Accounts (see appendix 9.2)

³³ [Submission - Arm's Length Bodies, Grants & Subsidies Review - JCRA – 27 August 2025](#)

³⁴ [Governance and Accountability of Independent Bodies and Office Holders: A Thinkpiece 30 December 2022](#)

³⁵ [OVERSIGHT OF ARM'S LENGTH BODIES \(R.127/2024\): EXECUTIVE RESPONSE](#)

³⁶ [Public Finances Manual](#)

36. The Committee has been informed that some changes have taken place, with the Jersey Competition Regulatory Authority outlining:

*“Up until the changes in 2025, the Authority was defined as a Grant Receiving Body for the purpose of the Public Finance Manual (PFM). The grant payments made to the Authority are covered by a Grant Funding Agreement with the Department for Sustainable Economic Development, which is primarily intended to meet the requirements of the PFM... The changes to the Public Finance Manual earlier this year include changes for the Authority which is now classed as an Arm's Length Body. These changes are the subject of discussion with the Department, with a view to making any changes to the Funding Agreement when it is reviewed in 2026.”*³⁷

37. The statutory nature of oversight was identified by some, with the Office of the Children's Commissioner outlining that three advisory Panels were required to provide the Commissioner with advice and assistance in relation to the use of resources by the office, the management of risk by the office, and the governance of the office. These are established under Part 5 of the [Commissioner for Children and Young People \(Jersey\) Law 2019](#).³⁸
38. The Children's Commissioner further indicated that governance arrangements were also provided by the Framework Agreement with the Strategic Policy, Planning and Performance Department, or Cabinet Office, which sets out arrangements to ensure that effective corporate governance arrangements are in place, supported by effective internal controls that demonstrate value for money.³⁹
39. The Framework Agreement was also highlighted to safeguard operational independence, including the right to engage directly with Scrutiny, States Members, regulatory bodies, and stakeholders without interference.⁴⁰
40. The Jersey Safety Council⁴¹ and Jersey Resolution Authority have highlighted that they submit relevant papers or annual reports to the States and Accountable Officers.⁴² The Gambling Commission further identified the provision of such information and governance arrangements:⁴³

“Governance arrangements are statutory and noted in the Law. The Commission is independent of the Minister and of the States. The Commission must provide the Minister with an Annual Report and Audited Accounts each year and the Minister must present these to the Assembly by July. The Commission has a Memorandum of Understanding with the Minister for Sustainable Economic Development that outlines how the Commission provides information and assessments to the Minister and likewise describes how the Minister will utilise his legal powers of guidance and direction.”

Key Finding 7: Corporate Governance is generally managed through Framework Agreements with States established independent bodies and office holders. Changes to the Public Finances Manual categorisation are prompting updates to funding frameworks and oversight arrangements for some States established independent bodies and office holders. This is being done whilst maintaining statutory independence of the offices

³⁷ [Submission - Arm's Length Bodies, Grants & Subsidies Review - JCRA - 27 August 2025](#)

³⁸ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Office of the Children's Commissioner - 27 August 2025](#)

³⁹ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Office of the Children's Commissioner - 27 August 2025](#)

⁴⁰ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Care Commission - 26 August 2025](#)

⁴¹ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Safety Council - 25 August 2025](#)

⁴² [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Resolution Authority - 15 August 2025](#)

⁴³ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Gambling Commission - 14 October 2025](#)

5.4 Grants and Subsidies

41. The Committee has explored the governance of grants and subsidies, being informed that this is established through grant agreements. PFM guidance requires bodies that meet the definition of Arm's Length Bodies (ALBs) to be managed through written agreements and, where not listed as ALBs, to be managed under the Grants section where a grant is paid.⁴⁴
42. The model grant agreement, available as a supporting document in the PFM, was confirmed to have been formed under the leadership of Commercial Services with input by relevant offices,⁴⁵ and that each organisation in receipt of funding has a grant agreement that outlines the arrangements for grant payments and the amount of grant available.
43. The Jersey National Park outlined the type of documentation required when applying for funding,⁴⁶ with Arthouse Jersey providing a similar list:⁴⁷
 - One year business and financial plan
 - Summary three-year business plan
 - A detailed performance plan
 - Audited Annual Report and Accounts
 - Grant Assurance Statement
 - Governance checklist
 - Auditor correspondence including ISA 260 (& 265 if issued); Management & Governance Letters from auditors to Arthouse Jersey; and, Directors / Trustees / Management Representation Letters issued by Arthouse Jersey to the auditors.
 - A comprehensive performance report in the form of key performance indicators summarising activity undertaken and outputs against agreed objectives
 - Copies of Board minutes
 - Organisational Risk Register
 - Details of all potential conflicts of interest
 - Any other relevant information required to enable the Department to fulfil its responsibility to ensure effective oversight of the use of public funds.
44. The C&AG undertook a review of grants and subsidies in 2017,⁴⁸ with a follow-on review completed in 2025. A specific review of grants to Arts, Heritage and Culture Organisations was also undertaken in 2022.⁴⁹ The C&AG made recommendations in 2025 to improve the consistency of documentation to meet the PFM requirements for new grants and grant schemes. This was agreed with by the Executive,⁵⁰ with update to the PFM and other sources of internal guidance on grants expected by June 2026 subject to discovery work.

Key Finding 8: Grant agreements are in place to establish oversight of grants and subsidies, with a Model Grant Agreement provided in support of the Public Finances Manual and further guidance expected in 2026.

⁴⁴ [Public Finances Manual](#)

⁴⁵ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

⁴⁶ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey National Park – 28 September 2025](#)

⁴⁷ [Submission - Arm's Length Bodies, Grants & Subsidies Review – Arthouse Jersey – 16 September 2025](#)

⁴⁸ [Office of the Comptroller and Auditor General Grants and Subsidies 07 December 2017](#)

⁴⁹ [Grants to Arts, Heritage and Culture Organisations 23 December 2022](#)

⁵⁰ [GRANTS AND SUBSIDIES – FOLLOW UP \(R.62 /2025\): EXECUTIVE RESPONSE](#)

Grant appraisal and variations

45. The C&AG has also recommended that a decision-making framework for the assessment, appraisal and award of grants and grant schemes be implemented, this was agreed in principle subject to prioritisation, with a target date for preliminary actions of June 2026.⁵¹ The Chief Officer for the Department of the Economy has confirmed that development of more detailed decision support is ongoing.⁵²
46. The PFM currently establishes that Accountable Officers must ensure that all new grant schemes are documented and submitted to the Group Director – Commercial Services for approval prior to introduction. Proposals must detail undertaken diligence and assurance arrangements, which should meet the requirements.⁵³
- contribute towards the strategic aims, priorities and desired outcomes of the States of Jersey
 - consider alternative options for funding the service need other than a grant scheme
 - identify, assess and mitigate risks, including the risk recipients aren't complying with other government obligations
 - consider experiences learned from other grant schemes – Government or States of Jersey or otherwise
 - be stress tested, for example, against all potential scenarios including volume of take up
 - be designed to minimise the potential for fraud
 - include evaluation and review processes
 - identify the target population for grants
 - balance the uptake of grants against the cost of administration
 - involve market sector expertise in their design where available
 - consider any potential overlap with existing grant schemes operated by the States or any other body
 - forecast and monitor scheme uptake
 - consider the mechanism by which grant recipients should account for their performance
 - consider the mechanism by which grant recipients should provide management information
 - consider mechanisms to ensure grants are only used for the purposes intended
 - consider how to achieve a robust assessment of the capacity and capability of delivery partners
 - consider the design of appropriate sanctions and rewards.
47. Similarly, the PFM establishes that the Accountable Officer must apply the following principles for discretionary grants and document that they have been considered:⁵⁴
- grants should only be used when they secure a Government or States policy outcome

⁵¹ [GRANTS AND SUBSIDIES – FOLLOW UP \(R.62 /2025\): EXECUTIVE RESPONSE](#)

⁵² [Letter - CO CYPES Arm's Length Bodies, Grants and Subsidies Review - 18 December 2025](#)

⁵³ [Public Finances Manual](#)

⁵⁴ [Public Finances Manual](#)

- discretionary grants should not be used without first considering alternative policy mechanisms or existing grant schemes
- grants should not result in the States assuming responsibilities beyond statutory remit or create unsustainable ongoing commitments
- where small grants are used, they should be administered by the body that is able to do so most efficiently
- accountability requirements imposed on grant recipients should be proportionate to risk.

48. The Chief Executive Officer has confirmed process to determine the need for additional grants is in line with the Public Finances Manual:⁵⁵

“All potential grants are appraised in detail, based on the financial need and specific circumstances of why an Arm's Length Body might require additional funding. Examples include requests to take on additional activity, offsetting costs that cannot be managed within reduced budgets, or pressures such as uncontrollable increases in operating costs. These factors are balanced against the risk and benefit profile of maintaining or varying levels of service delivery, and the associated impacts on budgets and community outcomes.”

49. The Committee received an example of grant and alteration with Autism Jersey outlining a grant from the Government with those monies were restricted for use on a capital project, showing ongoing governance though changing circumstances:⁵⁶

“the funding could be used by AJ to purchase a property. The property purchased would then be an asset of AJ with no States Interest or responsibility for maintenance etc... after discussion between AJ, Andium Homes and Treasury it was agreed that the remaining balance of the grant (after San Souci cost incurred) be forwarded directly to AJ. These monies, £855,912, were received by AJ on 25th April 2025 and we have been solely responsible for the governance of those funds since that date”.

50. The C&AG had recommended that evaluation of potential conflicts of interest between the States of Jersey and the grant receiving entity should be documented as part of the grant approval, which was agreed with by the Executive for implementation by June 2026.⁵⁷ The Committee notes that the PFM includes responsibilities regarding conflicts of interest, for example where an Accountable Officer identifies an actual or potential conflict of interest, such conflicts should be mitigated through steps such as declaration or register, requesting for a temporary substitute and resignation, depending on the type of conflict identified.⁵⁸

51. The Committee also requested confirmation of how the opportunity for grant funding is advertised and was informed by the Chief Officer, CYPES:

“For grants, opportunities are generally not publicly advertised. In most cases, interested organisations or individuals approach the Department directly to enquire about potential funding. They are then provided with the relevant application form and guidance to support their submission. Each grant request

⁵⁵ [Letter - CEO to PAC re Arm's Length Bodies and Grants and Subsidies review – 26 August 2025](#)

⁵⁶ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Autism Jersey – 26 August 2025](#)

⁵⁷ [GRANTS AND SUBSIDIES – FOLLOW UP \(R.62 /2025\): EXECUTIVE RESPONSE](#)

⁵⁸ [Public Finances Manual](#)

is assessed against departmental priorities, available budgets, and compliance with the PFM.”⁵⁹

Key Finding 9: A decision-making framework for the assessment, appraisal and award of grants and grant schemes has been recommended by the Comptroller and Auditor General. There has been confirmation by the Government of Jersey that development of support is ongoing. In the meantime, the Public Finances Manual identifies principles for discretionary grants, the Accountable Officer must apply them and document that they have been considered.

Grants/ contracting services

52. The Committee noted some confusion over the term “commissioning” which was used by some such as ArHouse Jersey to example contractable services,⁶⁰ whereas the CEO of Government outlined:⁶¹

“I think about commissioning is almost part of strategy. It is a strategic process for deciding how you use the total resources available to you and organise them to deliver a particular service or set of outcomes...”

53. The Chief Officer, Economy, acknowledged that:⁶²

“There are some that receive grants that maybe are more of a contract for services across the Government as well. For our purpose we put them all through the same process in terms of assessing value for money and alignment with the strategic outcomes of the Council of Ministers.”

54. The Committee questioned departmental Chief Officers on the determination of when they would commission services compared to providing funding to organisations through grants and was generally informed the choice is influenced by factors such as risk, the degree of control necessary, market capacity, and alignment with statutory responsibilities.⁶³

55. The PFM provides the following table to aid in the consideration of whether an item of expenditure should be classified as a grant or a contract for services:⁶⁴

Feature	Contracts for Services	Grants
Nature	Payment for specific services or goods	Transfer of funds for policy support
Control	Public body controls service delivery	Recipient controls use of funds
Risk	Contractor assumes most delivery risk	Shared risk, with less strict conditions
Accounting treatment	Procurement expense	Financial assistance
Purpose	To meet public body needs	To support recipient's objectives
Legal framework	Contract law and procurement rules	Public funding rules and grant agreements

⁵⁹ [Letter - CO CYPES Arm's Length Bodies, Grants and Subsidies Review - 18 December 2025](#)

⁶⁰ [Letter - Chief Officer of the Economy to PAC- Follow up matters from ALO Review Hearing – 07 November 2025](#)

⁶¹ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 14 January 2026](#), Page 33

⁶² [Transcript - Arm's Length Bodies, Grants and Subsidies Review - Chief Officer Economy - 24 September 2025](#) page 28

⁶³ [Letter - CO CYPES Arm's Length Bodies, Grants and Subsidies Review - 18 December 2025](#)

⁶⁴ [Public Finances Manual](#), Grants, Introduction and Background

56. The CEO further alluded to an incoming new approach to commissioning:⁶⁵

"...one of the real insightful things for the public service and certainly for the health service has been the work of the C. & A.G. and others around the need for a commissioning framework and better commissioning, which obviously we have adopted. We have got a cross-Government commissioning group, a very active group. We have invested quite a bit in that to try and improve in this area. I think we are in the foothills of it but that is how I see commissioning. I see grants as only one part of that. I am very conscious that as we move to that new approach to commissioning, which I think is bringing more rigour, more probity, and I think it is bringing necessary governance and process..."

57. Indeed, work was outlined by the Chief Officer, CYPES:⁶⁶

"Looking ahead, a number of organisations such as, Brighter Futures, Jersey Cares and JCCT are transitioning to structured Government of Jersey contract following a full procurement process. This shift will embed more formal oversight and management arrangements, ensuring that grant-funded services continue to deliver measurable outcomes and operate within a clear framework of accountability."

Case Study – Jersey Employment Trust

58. During the Review, the Committee questioned the funding the Government of Jersey provided to the Jersey Employment Trust, noting that this was provided by the Employment, Social Security and Housing Department, but that they were not identified as an ALB.⁶⁷

59. The Chief Officer, Employment, Social Security and Housing confirmed that the core grant to the Jersey Employment Trust stood at £1.9 million and that top-up funding was provided.⁶⁸

60. The Chief Officer, Employment, Social Security and Housing stated:⁶⁹

"Where we recognise that as a result of someone's disability their barriers to employment are more significant, it would be appropriate that we could refer someone in to the Jersey Employment Trust to get that very tailored specialist service".

61. This could be construed as "Payment for specific services or goods" and be classed as needing a contract for services rather than simple grant and top-up grant allocation.

62. The Committee would highlight that transfers of funding for policy support, e.g. a grant, will still require clear actions from the organisation and measured outcomes, for example projects delivered or services provided.

⁶⁵ [Transcript – Quarterly Public Hearing – Chief Executive Officer – 14 January 2026](#), page 33

⁶⁶ [Letter – CO CYPES Arm's Length Bodies, Grants and Subsidies Review – 18 December 2025](#)

⁶⁷ [Transcript – Arm's Length Bodies, Grants and Subsidies Review – Chief Officers ESSH and Cabinet Office – 24 September 2025](#), page 3

⁶⁸ [Transcript – Arm's Length Bodies, Grants and Subsidies Review – Chief Officers ESSH and Cabinet Office – 24 September 2025](#), page 5

⁶⁹ [Transcript – Arm's Length Bodies, Grants and Subsidies Review – Chief Officers ESSH and Cabinet Office – 24 September 2025](#), page 17

Key Finding 10: There are instances in which a grant allocation or contract for services may be blurred, however oversight, through either a grant agreement or a contract, should be in place for both. The Government of Jersey is working on a clearer commissioning framework which may provide greater clarity as to when a grant allocation is suitable or contract for service is required.

Recommendation 4: By 31st December 2026 the Government of Jersey should consider if existing grant allocations would be better suited to a contract of service, or vice versa and further clarity must be established in the Public Finances Manual to differentiate the two.

5.5 Relationship requirements

63. The Committee examined how departments manage relationships with Arm's Length Bodies (ALBs), including grant oversight, meeting disciplines and board-level interactions. The Committee also received notes of shareholder meetings provided on a confidential basis.
64. The evidence received by the Committee indicates that the relationship between the Government, Arm's Length Bodies and grant recipients generally involves a collaborative approach, with provision of information to AO when agreed or needed, inclusion in formal meetings, at times on a quarterly basis, and with direct contacts for the ALB or grant recipient within departments in many instances.
65. These relationships were identified by the majority of submissions to be sufficient, with ArHouse Jersey, a grant recipient, identifying: ⁷⁰

"We engage regularly and constructively with the Economy Department to ensure accountability, transparency, and alignment with Government priorities. Engagement occurs at three main levels... We meet with the Sector Lead for Culture, Arts & Heritage quarterly to discuss and review performance over the previous quarter... The Department has scheduled a separate quarterly meeting with the Minister and the Sector Lead for Culture, Arts & Heritage... A full business plan is provided to Government in Q4 along with any other specific information required before a decision is reached... In addition to these formal points of contact, we maintain open lines of communication with officers throughout the year, as needed, to address emerging issues, share opportunities, or provide clarification on specific programme matters."

Remuneration governance

66. During the Review the Committee noted that there had been previous issues regarding remuneration governance as identified by the C&AG in 2019, with recommendations being made at that time.⁷¹ Accordingly, the Committee has questioned interaction between the Government and the boards of the ALBs in some depth.
67. The C&AG made recommendation in 2024 that a remuneration framework for senior executives and chief executives (or equivalent) of States Established Delivery Entities and of independent bodies and office holders should be established, implemented and consistently applied for all ALBs. The Executive response agreed this recommendation

⁷⁰ [Submission - Arm's Length Bodies, Grants & Subsidies Review – ArHouse Jersey – 16 September 2025](#)

⁷¹ [Office of the Comptroller and Auditor General, Remuneration of Board Members, 24 October 2019](#)

and outlined that, whilst a remuneration framework for SOEs was already in place, the States Employment Board had commissioned work relating to changes to Arm's Length Bodies' Directors and Non-Executive Directors' pay, terms and conditions and that would be progressed with a target date of December 2024.⁷²

68. The PFM identifies that Responsible Accountable Officers should consider arrangements for approval of executive remuneration in the bodies listed and that this could include approval by the Accountable Officer and the relevant Minister.⁷³ The PFM further identifies that, depending on the size and risk associated with the ALB, AOs should consider ensuring that suitable remedial actions can be put in place for non or sub-standard performance, including the withdrawal of funding, and that suitable alternative service provision options have been considered as a contingency.
69. The CEO outlined that these changes in the PFM, included from 1st August 2025, would be dependent on when extant agreements are due for renewal and that whilst the remuneration framework for SOEs includes specific principles and guidance around incentive schemes, wider Arm's Length Bodies, at present, have limited oversight of the pay, terms, and conditions.⁷⁴
70. The Chief Officer, Economy, further outlined that there is still ongoing consideration as to how this principle will be incorporated for the Arm's Length Bodies and grant receivers of over £250,000 and it is anticipated clear guidelines to be in place before the end of 2026.⁷⁵

71. This was echoed by the Delivery Entities themselves, including Visit Jersey:

*"At present, Visit Jersey is working with its Government Accountable Officer to implement changes in the Public Finance Manual that came into effect in August 2025, with regard to Arm's Length Bodies and executive remuneration. This will require the Accountable Officer to consider arrangements for approval of executive remuneration in the ALBs."*⁷⁶

72. At the time of the Review, not all Delivery Entities specifically identified the PFM requirements, with the Board of Digital Jersey stating:

*"The Government of Jersey is not directly involved in the RemNom Committee's deliberations. However, our pay budget and proposals are included in the annual budget submission to Government, and the Economy Department receives advance notice of our pay intentions. While Government may raise queries, it does not participate in the Committee's decision-making... The remuneration process is subject to annual external audit, with financial statements published accordingly. The Government of Jersey is kept informed through the budget submission process and regular partnership meetings, but does not audit the remuneration process directly."*⁷⁷

73. The Chief Officer, Economy, outlined that whilst the PFM does not state that either the relevant Minister nor AO must approve the remuneration, they were eager to bring more transparency and appropriate consistency into the process and had written to each of their relevant ALB Chairs in November 2025 to request clarity on their current

⁷² [OVERSIGHT OF ARM'S LENGTH BODIES \(R.127/2024\): EXECUTIVE RESPONSE](#)

⁷³ [Public Finances Manual](#)

⁷⁴ [Letter - CEO to PAC re Arm's Length Bodies and Grants and Subsidies review – 26 August 2025](#)

⁷⁵ [Letter - Chief Officer of the Economy to PAC- Follow up matters from ALO Review Hearing – 07 November 2025](#)

⁷⁶ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Visit Jersey - 5 December 2025](#)

⁷⁷ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Digital Jersey Board - 25 November 2025](#)

approval processes for executive remuneration. The Chief Officer, Economy, identified that they would be considering their comments with the relevant Minister in 2026 and that the States Employment Board had also taken increased interest in such remuneration arrangements.⁷⁸

Key Finding 11: New principles regarding oversight or remuneration within Arm's Length Bodies have been introduced to the Public Finances Manual in August 2025. However, how they are practically implemented is an ongoing consideration and it is too early to assess their effect.

Meetings and relationships

74. The Committee has been informed that in some instances there is wide collaboration between the Government and ALBs, with Jersey Business outlining that there is annual discussion to set an agenda for the coming year, and the Board's Business Plan requiring formal approval by both the Jersey Business Board and the Department for the Economy.⁷⁹
75. Indeed, the Committee was informed that Officers within the Economy Department maintain a list of board membership for organisations they hold relationships with. It was indicated to the Committee that the Government used this to facilitate timely discussion with the Minister and the relevant party regarding board governance, diversity, and membership.⁸⁰ The Committee was further informed by the Jersey Care Commission that although the Accountable Officer was not a member of their Board, they could attend Board meetings in an advisory capacity as they are accountable for the public funds provided to the Commission but cannot participate in Commission decision-making.⁸¹
76. The Committee has also been informed that external board effectiveness reviews are undertaken, however that it would not be appropriate given the confidential nature of the information gathered, for example through staff interviews, to be shared in full. It was instead outlined to the Committee that briefings are provided to the Shareholder in the case of SOEs.⁸²
77. More widely the Committee heard that there are various timetables in which Government Officers and Ministers meet with ALBs. It would appear that at the minimum these attend annual or twice annual meetings,⁸³ with quarterly meetings appearing to be the norm between Delivery Entities or Independent Officer and relevant officers within the Economy Department, or Cabinet Office.⁸⁴ The Committee was provided partnership meeting minutes for the last 12 months for each ALB under the Economy remit contained in the Public Finances Manual and confirm these do take place at least annually for those receiving Government payments.⁸⁵

⁷⁸ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

⁷⁹ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Business - 21 August 2025](#)

⁸⁰ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

⁸¹ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Care Commission - 26 August 2025](#)

⁸² [Letter - Treasurer response re Arm's Length Bodies and Grants and Subsidies review - 20 October 2025](#)

⁸³ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 11 September 2025](#)

⁸⁴ [Letter - CO CABO Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

⁸⁵ [Letter - Chief Officer of the Economy to PAC- Follow up matters from ALO Review Hearing - 07 November 2025](#)

78. ALBs reported that informal meetings also take place more regularly between organisation's officers and their respective counterparts in Government to discuss governance, operational and strategic matters,⁸⁶ public policy objectives,⁸⁷ or develop the projects jointly worked on.⁸⁸

Key Finding 12: There appears to be significant relationship management between the Government of Jersey and Arm's Length Bodies, with formal meetings established in relevant agreements and ad-hoc dialogue taking place where required.

Cross Department Working

79. Given the wide spread of ALBs and grant funding across different departments of the Government, the Committee has also considered cross departmental working in the area.
80. The C&AG 2024 Review made a number of comments regarding the working practice of the Arm's Length Bodies Oversight Board (ALBOB),⁸⁹ and made recommendations that the terms of reference for that Board should be revised so that it becomes a cross Government working group to develop consistent approaches to the oversight of ALBs, which was agreed by the executive.
81. The CEO has informed the Committee that around 30 officers have an oversight role of ALBs and opined that this was sufficient to fulfil current governance requirements, but that this would be needed to be increased if further requirements such as mandated annual reviews were implemented.⁹⁰
82. The PFM outlines that the relevant AO is responsible for maintaining the relationship with their ALB, and that the Shareholder Relationship team within Treasury and Exchequer are responsible for maintaining the relationship between the States of Jersey and SOEs.⁹¹

5.6 Use of Public Finances Manual

83. The Committee reviewed evidence from a range of ALBs and has found that use of the Public Finances Manual varied within the bodies, reflecting differing statutory positions, the use of framework agreements and MoUs, and the scale of operations.
84. The C&AG recommended in 2024 that a consistent approach to the appointment of Accountable Officers within all ALBs should be adopted, with the Executive Response agreeing in part:⁹²

"The requirement for an AO within all ALBs will not be introduced. However, the ability to appoint an AO for specified organisations already exists within the PFM. This route can be used by AOs to request that an AO be appointed within ALBs and be accountable to the PAC directly for propriety, regularity and VFM. However, this would need to be proportionate to the potential risks and benefits."

⁸⁶ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 11 September 2025](#)

⁸⁷ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Gambling Commission - 14 October 2025](#)

⁸⁸ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey National Park - 28 September 2025](#)

⁸⁹ [Oversight of Arm's Length Bodies, Jersey Audit Office \(R.127/2024\)](#)

⁹⁰ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 14 January 2026](#), page 36

⁹¹ [Public Finances Manual](#)

⁹² [OVERSIGHT OF ARM'S LENGTH BODIES \(R.127/2024\): EXECUTIVE RESPONSE](#)

85. Although no AOs have been appointed in the specified organisations, several submissions from ALBs indicate alignment with PFM principles through grant or partnership frameworks rather than direct application. For example, Visit Jersey reported that compliance with PFM principles is demonstrated via its Partnership Agreement with Government and an annual Governance Checklist.⁹³

86. A number of bodies emphasised statutory independence or corporate form as reasons for not being directly subject to the PFM, including the Jersey Gambling Commission,⁹⁴ Jersey Heritage,⁹⁵ and SoJDC:⁹⁶

“JDC is not subject to the Public Finances Manual and operates its own budget, with appropriate corporate policies on procurement and payments to ensure effective financial management and value for money.”

87. Others contacted by the Committee identified that although they were not directly bound to the PFM they were committed to following its guidance when developing internal policies, procedures and practices,^{97 98} or its wider principles:⁹⁹

“The Office of the Children’s Commissioner is committed to meeting the principles set out in the Jersey Public Finances Manual (PFM). While the Office is an independent statutory body established by the Commissioner for Children and Young People (Jersey) Law 2019 (the Commissioner’s Law), we are fully cognisant that we are funded by public resources and therefore must uphold the highest standards of financial stewardship, accountability, and transparency in the way those funds are managed.”

88. Others identified whilst they did not follow a specific governance model such as ISO 37000, they used the PFM, Nolan principles and UK Cabinet Office’s Code of Good Practice for Arm’s Length Bodies.¹⁰⁰ Ports of Jersey for example identified that it “adheres to the Principles of the Good Governance in the 2024 UK Corporate Governance Code”, and that, as with the PFM, the UK Corporate Governance Code ensures transparency, objectivity and clarity.¹⁰¹ In its submission the Ports of Jersey provided a detailed review against the PFM, which the Committee has considered.

89. The Ports of Jersey further identified that they had developed their own procurement policy that ensures guidance on good practice and processes to ensure value for money and fairness in the procurement process:¹⁰²

⁹³ [Submission - Arm's Length Bodies, Grants and Subsidies Review- Visit Jersey - 27 August 2025](#)

⁹⁴ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Gambling Commission - 14 October 2025](#)

⁹⁵ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Heritage - 20 August 2025](#)

⁹⁶ [Submission - Arm's Length Bodies, Grants and Subsidies Review - SoJDC – 29 August 2025](#)

⁹⁷ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Resolution Authority - 15 August 2025](#)

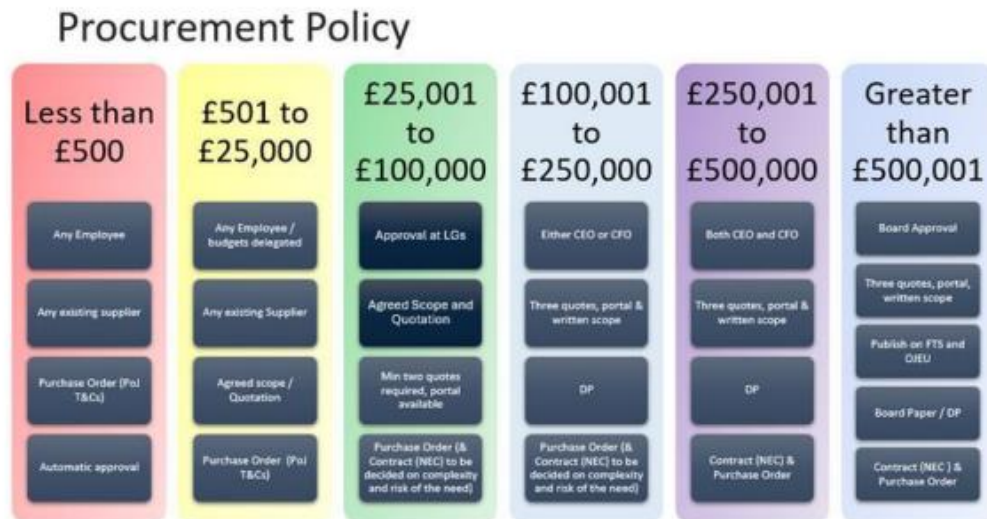
⁹⁸ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Business - 21 August 2025](#)

⁹⁹ [Submission - Arm's Length Bodies, Grants & Subsidies Review- Office of the Children's Commissioner – 27 August 2025](#)

¹⁰⁰ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Care Commission - 26 August 2025](#)

¹⁰¹ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Ports of Jersey - 20 October 2025](#)

¹⁰² [Submission - Arm's Length Bodies, Grants and Subsidies Review - Ports of Jersey - 20 October 2025](#)



Ports of Jersey Procurement Policy

90. The Cabinet Office Chief Officer indicated the Department's ALBs are required to procure services from external providers, they are required to follow the requirements of the PFM unless these may interfere with their statutory independence.¹⁰³ This was confirmed by the Jersey Care Commission which identified it would, unless otherwise agreed with the Accountable Officer, use Government supplier systems and act in accordance with procurement guidance.¹⁰⁴

Key Finding 13: Direct use of the Public Finances Manual across Arm's Length Bodies is inconsistent and is often mediated through framework agreements or principles-based approaches rather than direct adherence. Statutory independence does not preclude adherence to PFM principles, and several bodies adopt the principles and use Government systems to provide assurance.

Key Finding 14: The Government does not plan to mandate internal Accountable Officers within Arm's Length Bodies; however Accountable Officer appointments remain available case-by-case, where justified by risk.

¹⁰³ [Letter - CO CABO Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

¹⁰⁴ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Care Commission - 26 August 2025](#)

6. Efficiency, Value for Money, and Island Outcomes

91. By undertaking the Review, the Committee sought to determine:

- i. how the Government of Jersey gains assurance over the value for money and contribution to Island Outcomes of Arm's Length Bodies and external organisations in receipt of grants, subsidies and sponsorships.¹⁰⁵
- ii. the processes used by the Government of Jersey to monitor and evaluate the effectiveness of Arm's Lengths Bodies and external organisations in receipt of grants, subsidies or sponsorships.

92. The Committee identified this as a key area for exploration noting the PFM's principles concerning value for money and the specific statement that "*All Arm's Length Body activity should contribute towards public policy objectives of the States of Jersey and Island Outcomes indicators.*"¹⁰⁶

93. The CEO has expressed surprise at the absence of a framework to guide the creation of ALBs, noting the organic evolution of the bodies,¹⁰⁷ and that understanding value for money would come through questioning:

- Why was it set up?
- What was the founding rationale?
- Did they deliver against that?
- Did something change?
- Did the role evolve due to Ministerial priorities?

94. Overall, the Committee has found that further holistic strategic planning, review and monitoring is required in order to take a longer-term view of the ALB estate.

6.1 Reviews

95. The Committee examined the extent to which AOs conduct structured and annual reviews of ALBs. Evidence shows that departments predominantly rely on business-as-usual oversight such as annual grant appraisal, operational planning and performance discussions, with reviews commissioned selectively where triggers arise.

96. The CEO has outlined that the first exercise underway was to gather and understand the data concerning the ALBs, then to agree principles with Council of Ministers (CoM) for a review which had not yet been completed, and that organisation by organisation would need to be looked at within that.¹⁰⁸

97. A specific area of concern has been the scope of the organisations, with the original functions and objectives at times not being fulfilled and then updated over time.¹⁰⁹

98. The Committee has heard updating scope of ALBs may be due to changing Ministerial Policies, ad-hoc or additional functions or legislative changes.¹¹⁰

¹⁰⁵ [Island outcome indicators | Statistics Jersey](#) The Island Outcome Indicators (IOIs) are long-term measures that show how Jersey's sustainable wellbeing is changing over time by describing progress towards the Island Outcomes.

¹⁰⁶ [Public Finances Manual](#)

¹⁰⁷ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 8 October 2025 - 8 Oct 2025](#), page 6

¹⁰⁸ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 8 October 2025 - 8 Oct 2025](#), page 6

¹⁰⁹ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 8 October 2025 - 8 Oct 2025](#), page 6

¹¹⁰ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Heritage - 4 December 2025](#)

99. The Committee highlights that as these bodies have grown over time, the lack of strategic review may have contributed to duplication and lost opportunity to amalgamate functions where value for money could have been gained earlier.

Review Requirements

100. The PFM establishes that the responsible Accountable Officers should consider carrying out structured reviews of any or all Arm's Length Bodies for which they are responsible on either a periodic or ad hoc basis. These reviews should include structured and strategic considerations of value for money.¹¹¹

101. The PFM also identifies that an assessment of each Arm's Length Body listed must be carried out by the responsible Accountable Officer at least annually for all ALBs which receive public funding of £1 million or above per financial year. This review must consider:¹¹²

- operational and financial performance
- whether the standards for governance set by the States of Jersey have been met
- value for money and the potential for efficiency savings.

102. Similarly, the PFM identifies "The Accountable Officer must review existing grant schemes against the requirements for new schemes at least annually. Any requirements not met must be documented, and the Accountable Officer should consider whether to amend the scheme."

103. The C&AG recommended in 2024 that the PFM should be updated to require structured reviews of all Arm's Length Bodies. Although the principle was accepted by the executive, it was outlined that the undertaking of such reviews should be within the authority and responsibilities of the relevant AO.¹¹³

104. At the time of the Executive response the Committee identified:¹¹⁴

"The PAC would note that a review of the States of Jersey Development Company (SOJDC) was recommended some six years ago, however, not one review of this organisation has been undertaken since its formation in 2011. Whilst it is understood that this need to be a proportionate approach given the resources available, this further raises questions about who holds overall responsibility for ALB's within Government within any new approach to reviews."

105. During the Review there has been discussion of the implications of the inclusion of 'must' or 'should' within the wording of the PFM, with 'should' taken to mean that an AO should comply or explain.¹¹⁵ It has been outlined that the annual grant approval process meets the need of consideration, or at times that the simple act of considering if a formal review is necessary meets the PFM requirements.¹¹⁶ The CEO outlined:¹¹⁷

¹¹¹ [Public Finances Manual](#)

¹¹² [Public Finances Manual](#)

¹¹³ [OVERSIGHT OF ARM'S LENGTH BODIES \(R.127/2024\): EXECUTIVE RESPONSE](#)

¹¹⁴ [OVERSIGHT OF ARM'S LENGTH BODIES \(R.127/2024\): EXECUTIVE RESPONSE](#)

¹¹⁵ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

¹¹⁶ [Transcript - Arm's Length Bodies, Grants and Subsidies Review - Chief Officer Economy - 24 September 2025](#) page 31

¹¹⁷ [Letter - CEO to PAC re Arm's Length Bodies and Grants and Subsidies review - 26 August 2025](#)

“The Public Finances Manual includes a principle that Accountable Officers should exercise a risk-based approach to assurance, governance and the oversight of operational and financial performance of Arm's Length Bodies... Accountable Officers should consider carrying out structured reviews of any or all Arm's Length Bodies for which they are responsible and listed in the section (with the exception of Specific States owned entities) on either a periodic or ad hoc basis. The requirement for the annual assessment remains.”

106. The Committee further questioned the CEO on the topic, who identified that: ¹¹⁸

“I am satisfied, at least as I understand their obligations, which you have just read out, that they should do these things, particularly if they have got good reason to, and if there has been any kind of particular trigger issue, then they do that rigorously and with probity.... Again, it is back to how we run the place in the trust and verification model.”

107. For their part the Delivery Entities identified the view that fundamental reviews of their organisations were not required, ¹¹⁹ due to previous formal review or the annual grant procedure. ¹²⁰ However, the Committee notes the political nature of the policy to review ALBs, as highlighted by the CEO: ¹²¹

“One of the challenges of delivery bodies is they are quite political, as we have discussed before. They have usually been set up as a standing army for a political reason as much as a practical reason, and they are political animals, they lobby.”

108. The Committee questioned the potential impact of mandating reviews, with the CEO indicating that there would be resource requirement and potential capacity issue. ¹²²

Reviews Undertaken

109. As outlined above, there has been some discussion as to what can be counted as a Review of an ALB with Chief Officers and Delivery Entities highlighted that their annual grant approval process acts as a recurrent review process. ¹²³

110. The Committee has identified that the following reviews have been undertaken in recent years:

Organisation	Carried Out	Type
Jersey Sport	2023	Full Review
Visit Jersey	2024	Government Internal consideration
Visit Jersey	2018	C&AG Review
Jersey Care Commission	2022	Informal Strategic Review
Jersey Data Protection Authority	2025	Government Internal consideration

¹¹⁸ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 14 January 2026](#), page 27

¹¹⁹ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Visit Jersey - 5 December 2025](#)

¹²⁰ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Business - 12 December 2025](#)

¹²¹ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 14 January 2026](#), page 28

¹²² [Transcript – Quarterly Public Hearing - Chief Executive Officer - 14 January 2026](#), page 28

¹²³ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 19 December 2025](#)

111. It would therefore appear that only one formal review of an ALB has been completed, which has been confirmed by the CEO of Government.¹²⁴

112. Interestingly, Visit Jersey has indicated that they were not privy to the Government's 2024 internal review,¹²⁵ however, the Chief Officer, Economy, noted "The content was informative and helped to direct more recent discussion with the Visit Jersey board at their board strategy day earlier this month."¹²⁶ The Committee observes that whilst internal reviews can guide strategic discussion, non-publication or sharing of findings limits public transparency, external scrutiny and successful implementation.

113. Significant public comment was made on the review of Jersey Sport and the Chief Officer Economy identified the benefits seen in a recent stakeholder survey:

- 94% of respondents in 2025 stated Jersey Sport's role in relation to sport and physical activity was clear, compared to 32% in 2023.

- There was a 68% increase in respondents stating that Jersey Sport was delivering its functions well or very well from 2023 to 2025.

*...Through the introduction of outcome-focused KPIs, improved governance, and enhanced funding opportunities, the organisation has delivered measurable impacts across participation, health and wellbeing, social inclusion, and performance sport. Financial efficiencies and increased charitable fundraising have further strengthened its position ensuring that the £2.3m Government grant is used effectively and transparently."*¹²⁷

114. Jersey Sport has also specifically expressed the view that the review was helpful and the opinion that ALB's should go through the same process:¹²⁸

"Jersey Sport has been the only Arm's Length Organisation to have undergone a full review from the Government of Jersey. This review was extremely helpful in our strategic realignment and has resulted in high levels of stakeholder satisfaction. I would recommend that all ALOs go through the same process."

115. The Committee has been informed that contemplation of the ALB estate is taking place as part of a wider consideration of curbing the rate of growth which is being carried out as commissioned by the Chief Minister, and that this will culminate in an all States Members workshop in February 2026, when a blueprint for future reform will be discussed.¹²⁹ It is unclear at this stage what the output of this work will be, or if a published report will be forthcoming,¹³⁰ with the Chief Officer, Economy, outlining:¹³¹

"the Review is still ongoing and is based around possible future savings as well as improving strategic alignment to ensure the delivery of government aims. The review will not result in one single document to be published, but rather a series of actions to be taken and the work, being delivered in an agile manner will continue to evolve. The timing of these actions for delivery will be decided in the coming weeks, with early implementation hopeful to be before the pre-election period".

¹²⁴ [Letter - CEO to PAC re Arm's Length Bodies and Grants and Subsidies review – 26 August 2025](#)

¹²⁵ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Visit Jersey - 5 December 2025](#)

¹²⁶ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

¹²⁷ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

¹²⁸ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Sport - 18 December 2025](#)

¹²⁹ [Letter - CO CABO Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

¹³⁰ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 8 October 2025 - 8 Oct 2025, page 4](#)

¹³¹ [Letter - Chief Officer of the Economy to PAC- Follow up matters from ALO Review Hearing – 07 November 2025](#)

116. The Committee has questioned why further reviews have not been undertaken and have been informed that inability to commission external consultants have dictated how to use monies sparingly and that the process would be reserved for organisations if needed,¹³² which had been the case for the Review of Sport and Physical Activity in Jersey.¹³³

117. The CEO has outlined:¹³⁴

“Doing a structured review every X years for 50 organisations is a major resource undertaking of government and it falls into, in my view, Parkinson’s law. If we had 5 or 6 organisations with very clear remits, then I think it would be much easier to say, okay, at that level we can have very structured periodic reviews of those organisations... from my perspective, rather than start to make interventions on individual organisations, I would like with the Council of Ministers to have a broader strategic debate about the overall architecture of it and whether it is fit for purpose before we look at individual organisations. As I say, in the case of Economy there are 5 or 6 at least economic agencies. We would like to have that kind of debate and I think that is the debate we will have...”

118. The Committee is accepting that given budgetary constraints there is apprehension on undertaking formal reviews. However noting the success that has been evidenced by Jersey Sport, the Committee believes periodic reviews are not only a useful tool, but necessary to ensure that all ALBs remain the most effective mode of service delivery.

119. The Committee explicitly highlights that the ongoing existence and scope of all Arm’s Length Bodies should be regularly reviewed to ensure the public that they are fulfilling their original purpose and do not continue to operate just because they have been around for a long time.

Key Finding 15: The Government of Jersey has only undertaken a single review of an Arm’s Length Body in recent years where the findings have been made public. Other less formal internal reviews have also taken place, however results of these have not been published or shared with Arm’s Length Bodies in all cases.

Key Finding 16: The review of an Arm’s Length Body undertaken by the Government of Jersey, where findings were made public, was highlighted as beneficial by both the Government of Jersey and the organisation and has been indicated to have demonstrably improved strategic alignment, governance and stakeholder confidence.

Key Finding 17: A semi holistic review of the Arm’s Length Bodies estate is taking place as part of the growth curbing work stream. The Executive remain of the view that mandating periodic structured reviews across the full Arm’s Length Bodies estate would entail significant capacity requirements; and that a risk-based approach should continue.

Recommendation 5: By 31st September 2026 the Government of Jersey must formulate a plan to undertake periodic strategic reviews of each Arm’s Length Body. These should be undertaken on a risk-based cycle and consider opportunities for better value for money, the purpose of the body and the contribution to Island Outcomes.

¹³² [Transcript - Arm's Length Bodies, Grants and Subsidies Review - Chief Officer Economy - 24 September 2025](#) page 17

¹³³ [Transcript - Arm's Length Bodies, Grants and Subsidies Review - Chief Officer Economy - 24 September 2025](#) page 8

¹³⁴ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 8 October 2025 - 8 Oct 2025](#), page 8

6.2 Planning, Monitoring and Evaluating for Island Outcomes

120.As identified earlier in this report there are significant opportunities in setting the objectives and strategic actions of ALBs and grant recipients through the governance agreements that are put in place. The Committee has also considered how the success of the ALBs and grant funding is monitored.

121.This has been an area for which the C&AG had made recommendations, namely in:

- Development of performance indicators based on States policy objectives including risk appetite, service performance measures and wider policy and value for money objectives. ¹³⁵
- Development and implementation of mechanisms to link investment and funding to agreed outcome measures and performance expected from ALBs. ¹³⁶
- Setting of clear requirements for regular monitoring of existing individual grants and grant schemes awarded (target date of action June 2026). ¹³⁷
- Specific consideration of the Jersey Performance Framework and Island Outcomes in the grant approval process (target date of action June 2026). ¹³⁸

122. A large element of this evaluation process is through Key Performance Indicators (KPIs), and how these are assured to meet States policy objectives and wider Island Outcomes.

123.The Committee has questioned the “agreement in part” of the C&AG recommendation to develop performance indicators for ALBs based on States policy objectives including risk appetite, service performance measures and wider policy and value for money objectives. The Committee was informed by the Treasurer that the Accountable Officer is responsible for oversight of ALB performance and that this requirement is embedded in the Public Finances Manual. ¹³⁹

124.ALBs reported forming or reporting KPIs as part of their governance process, ¹⁴⁰ either with their relevant AO ¹⁴¹ or Minister. ¹⁴²

125.The PFM specifies the SOE must seek the approval of the Strategic Business Plan (SPB) by the Minister for Treasury and Resources. Treasury officials may seek external assurance reviews of the SBP as deemed appropriate and necessary. At each quarterly meeting, the SOE must present an update on their performance against the Key Performance Indicators in the SBP. ¹⁴³

126.Independent Offices reported setting of KPIs, and these often-made account of the Government's operations and priorities, although understandably were often set without direct oversight of the Government to protect independence. ¹⁴⁴

¹³⁵ [OVERSIGHT OF ARM'S LENGTH BODIES \(R.127/2024\): EXECUTIVE RESPONSE](#)

¹³⁶ [OVERSIGHT OF ARM'S LENGTH BODIES \(R.127/2024\): EXECUTIVE RESPONSE](#)

¹³⁷ [GRANTS AND SUBSIDIES – FOLLOW UP \(R.62 /2025\): EXECUTIVE RESPONSE](#)

¹³⁸ [GRANTS AND SUBSIDIES – FOLLOW UP \(R.62 /2025\): EXECUTIVE RESPONSE](#)

¹³⁹ [Letter - Treasurer response re Arm's Length Bodies and Grants and Subsidies review - 20 October 2025](#)

¹⁴⁰ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Business - 21 August 2025](#)

¹⁴¹ [Submission - Arm's Length Bodies, Grants and Subsidies Review- Visit Jersey - 27 August 2025](#)

¹⁴² [Submission - Arm's Length Bodies, Grants & Subsidies Review - Digital Jersey Board - 25 November 2025](#)

¹⁴³ [Public Finances Manual](#)

¹⁴⁴ [Submission - Arm's Length Bodies, Grants & Subsidies Review- Office of the Children's Commissioner – 27 August 2025](#)

127. KPI tracking also takes place in the case of grant funding,¹⁴⁵ with Arthouse Jersey identifying:¹⁴⁶

"We report quarterly against a framework of 70 Key Performance Indicators (KPIs) agreed with Government as part of our grant negotiations. These are embedded into our grant agreement and act as a mainstay of the formal monitoring process. We submit them in advance of quarterly review meetings with departmental officials, where performance is assessed. Particular focus is given to areas where targets may not be attained, allowing for early discussion of mitigating actions".

128. The Committee examined the framework used for grant allocations to Arts and Culture organisations and was confidentially provided with examples of minutes and supporting evidence of decisions taken to award this funding,¹⁴⁷ as well as the scoring matrix itself.¹⁴⁸ The Committee was informed that this was devised in February 2022 and that the Grant Agreement and related KPIs need more resource and consideration to make sure they align with both departmental strategies and wider Government priorities.¹⁴⁹ Grant recipients also confirmed that information on project activities and performance, results achieved, benefits to beneficiaries, and any wider or longer-term impacts was requested.¹⁵⁰

129. Submissions made to the Committee identify that the KPIs set are largely aimed to meet aspects of the Island Outcome Indicators,¹⁵¹ and that the agreements with ALBs or grant recipients require supporting the Government of Jersey in the delivery of its policy,¹⁵² or strategic objectives.¹⁵³

130. It appears that although they do not use specific Island Outcome Indicators as a point of tracking in their operations, many of the ALBs and grant receivers' actions and subsequent KPIs readily fall into the themes of Island Outcomes, through general activity,¹⁵⁴ legislated focused objectives,¹⁵⁵ or chosen strategic focus,¹⁵⁶ with the CEO outlining:¹⁵⁷

"Yes, so the Island Outcome Indicators are an important aspect of what we are asking all organisations to consider, and then we are also asking them to look at common strategic priorities of the Council of Ministers... Some have a much clearer correlation than others, so Jersey Sport correlates very well in terms of some of the indicators for people leading active and healthier lives. In some, like Jersey Finance, which is advancing the interests and economic wellbeing of Jersey's finance industry, that would play into one or two outcome indicators, but probably in an elusive fashion."

131. During the Review the Committee has collated a selection of Arm's Length Bodies' KPIs, a list of which can be found in appendix 9.1.

¹⁴⁵ [Letter - CO CYPES Arm's Length Bodies, Grants and Subsidies Review - 18 December 2025](#)

¹⁴⁶ [Submission - Arm's Length Bodies, Grants & Subsidies Review - ArtHouse Jersey - 16 September 2025](#)

¹⁴⁷ [Letter - Chief Officer of the Economy to PAC- Follow up matters from ALO Review Hearing - 07 November 2025](#)

¹⁴⁸ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

¹⁴⁹ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

¹⁵⁰ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Centrepont Trust - 06 August 2025](#)

¹⁵¹ [Submission - Arm's Length Bodies, Grants & Subsidies Review - ArtHouse Jersey - 16 September 2025](#)

¹⁵² [Letter - Treasurer response re Arm's Length Bodies and Grants and Subsidies review - 20 October 2025](#)

¹⁵³ [Submission - Arm's Length Bodies, Grants and Subsidies Review - SoJDC - 29 August 2025](#)

¹⁵⁴ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Sport - 13 August 2025](#)

¹⁵⁵ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Office of the Children's Commissioner - 27 August 2026](#)

¹⁵⁶ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Business - 21 August 2025](#)

¹⁵⁷ [Transcript - Arm's Length Bodies, Grants and Subsidies Review - Chief Officer Economy - 24 September 2025](#) page 11

132. The Committee has noted that there is significant variation in the types of KPIs agreed and set, with some simply detailing strategic objectives and lacking measurable outputs:¹⁵⁸

Jersey Business		
Our output and anticipated impact	2024 outcomes – actual results	Our impact
Support the implementation of strategies to develop the rural economy and retail industry.	Jersey Business has supported development of the Government of Jersey Economy Department's retail strategy. 5 ongoing inward investment projects (rural, hospitality, medicinal cannabis, psilocybin R&D project)	Jersey Business has ensure Jersey's key and new industry sectors are productive and sustainable through the delivery of 5 ongoing investment projects, and the creation and implementation of the retail strategy
A new framework that indicates our impact across all the following themes: • Overall reach and bespoke 1:1 support • Levels of influence shared • Industry sectors supported • Size of business supported • Business lifecycle stages shared	Measurement framework launched: • People-Enabled - 1,905 tailored engagement sessions (non-programme) of which 665 were client enquiries. - 1,240 meetings, 563 client meetings of which over a third delivered business planning support. • Tech-Enabled - 43,374 Website sessions. - 3,181 Downloads. - 3,048 Newsletter subscribers	Providing and sharing data & insights for a broad and expanding range of stakeholder.

JT Global	
KPI	2024 RAG
Ensure JT's network is resilient and delivers the latest technology for our customers.	
Delivery of priorities in line with expected Telecom Security legislation.	

Ports of Jersey			
Planned activities & KPIs 2024		What was achieved	
Build the foundations to support the implementation of the digital strategy and launch the of first 'exemplar projects'		A model for change management is being utilised to support the technical and cultural changes that accompany our digital transformation. We successfully completed our first projects that focussed on data availability and how to use it to improve our processes and efficiency (APOC live dashboard and Maritime Restricted Zone monitoring).	
GOAL	TARGET	Outcome	Details
We will embrace diversity and inclusion	Ports of Jersey to reflect the diversity of our Island by 2028	Ongoing	Through a series of focus groups conducted across the business, we captured valuable data which continued to feed in and shape our DEI strategy. In 2024, we commenced implementation of our short-term DEI initiatives. We have partnered with Liberate's DIFERA (Diversity, Inclusion, Fairness, Equality, Respect and Acceptance) Employer Accreditation Scheme. We have produced a DEI road map to support our ambition to become employer accredited.

133. The Committee would identify that although these may help to identify successes for the organisation, they do not enable more accurate tracking of value, outcomes or efficiency over time through benchmarking.

¹⁵⁸ From the organisation's Annual Reports and Accounts (see appendix 9.2)

134. This is not always the case, with some evidence of good practice of actions clearly identifying measurable outputs,¹⁵⁹ and there have been some organisations which have identified a shift of KPIs from output-based to outcome-focused metrics.¹⁶⁰ Example KPIs include:¹⁶¹

Organisation	Metric	2023 value	2024 value	2024 against target
Jersey Finance	Membership metrics (Active membership rate)	N/A	106%	12%
Jersey Finance	Business referrals	179	159	-20%
Visit Jersey	Total visits	527,000	568,000	-11%
Visit Jersey	Overnight leisure visits	287,000	311,000	-15%
Digital Jersey	Grow Digital Jersey's membership	N/A	5%	3%
Digital Jersey	Retain Digital Jersey's membership	N/A	82%	2%
Jersey Business	21 businesses implement process changes that will improve their efficiency.		21	21
Jersey Business	150 participants actively contribute to initiatives aimed at boosting organisational efficiencies.		150	371

135. The Committee has noted that there is some difficulty in tracking Return on Investment, particularly when reviewing the initial purpose of some ALBs, for example direct influence over job creation, with the CEO stating:¹⁶²

"I think if you follow that example, we would need to do the work, I do not know, but it is highly likely that at various points in the last 10 years the expectations placed on that organisation have evolved. So they may have shifted from whatever the original intention was to some new intention."

136. The Committee identifies that there are significant setting and monitoring of ALBs and grant KPIs. However, assessment of the specific metrics used in the KPIs and evaluation of the success of the organisations through these at times appears mixed when reviewing some of the KPI, outcomes or actions measured.

Key Finding 18: Key Performance Indicators are set across Arm's Length Bodies, often through collaboration with, or at times direct approval from, the Government of Jersey. These largely link to relevant areas of Island Outcomes themes, however, are not specifically tied to individual metrics of the Island Outcome Indicators. Furthermore, there is inconsistency in format across various bodies, and some do not allow for benchmarking to track success over extended periods or between organisations.

Recommendation 6: By 31st October 2026 the Government of Jersey must form guidance on Key Performance Indicator metrics and ensure a common reporting format for primary Key Performance Indicators to allow for greater oversight of the success of the Arm's Length Bodies. This should include requirement for the Key Performance Indicators to be Specific, Measurable, Achievable, Relevant, and Time-bound (SMART). These should be collated to allow for holistic consideration of Arm's Length Bodies actions and success, including benchmarking consideration of Return on Investment and deconfliction of objectives.

¹⁵⁹ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Visit Jersey - 27 August 2025](#)

¹⁶⁰ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Business - 21 August 2025](#)

¹⁶¹ From the organisation's Annual Reports and Accounts (see appendix 9.2)

¹⁶² [Transcript – Quarterly Public Hearing - Chief Executive Officer - 8 October 2025 - 8 Oct 2025](#), page 8

Recommendation 7: From the 2027 financial year, all material funding agreements with Arm's Length Bodies and grant recipients must include a small number of clearly defined performance measures explicitly linked to Island Outcomes, with annual reporting against those measures.

6.3 Duplication of work

137. A key area of questioning by the Committee during the Review has concerned duplication of work, this could be between the ALBs, grant receivers or Government itself. The Committee believes that, should these bodies carry out similar, or indeed the same actions, without clear deconfliction and collaborative working, there is a large risk of inefficient use of public finances and lower value for money in the work of all parties.

138. Submissions to the Committee from ALBs have suggested that there is significant collaborative working, with some going as far as to indicate that there is no duplication in areas of operation, such as digital skills training.¹⁶³

139. However, senior Officers have acknowledged that although ALBs have been created for specific purposes there is some overlap between organisations.¹⁶⁴

140. The Chief Executive Officer outlined the point:¹⁶⁵

"if it exists because at some point in time we thought that we needed something delivered that was not being delivered, whether it is Digital Jersey or the Care Commissioner, whoever it is, it is a delivery body. We thought something needed delivered that was not being delivered... The great example, and I see that it comes up regularly, is that for whatever reason we have created a multitude of regulatory and de facto quasi-regulatory bodies and commissions and commissioners... If it did arrive at a different position from the one we are in, that would be the strategic trigger to say: "Well, hang on a minute, in pursuit of competitiveness or in pursuit of lower cost, we need to look at this whole set of delivery bodies here with a view to close, reposition, amalgamate, whatever it is, you need to look at it fresh."

Property Development

141. The C&AG has considered duplication previously, recommending that better co-ordination between Government departments and States owned entities (including Andium Homes, SoJDC and Ports of Jersey) for the provision of social housing for purchase, property management of HCS staff accommodation, housing policy and land use policy was needed.¹⁶⁶ This was agreed in 2024, with identification that improved co-ordination between these groups was already under way, previous iterations of the Committee have also recommended review of the purpose and aims related SOEs including the States of Jersey Development Company.¹⁶⁷

¹⁶³ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 19 December 2025](#)

¹⁶⁴ [Transcript - Arm's Length Bodies, Grants and Subsidies Review - Chief Officer Economy - 24 September 2025](#) page 24

¹⁶⁵ [Transcript - Quarterly Public Hearing - Chief Executive Officer - 14 January 2026](#), page 29

¹⁶⁶ [OVERSIGHT OF ARM'S LENGTH BODIES \(R.127/2024\): EXECUTIVE RESPONSE](#)

¹⁶⁷ [P.A.C.3/2021 Res.Com.](#)

142. The CEO acknowledged the need for deconfliction: ¹⁶⁸

"We have arrived at a situation where we have a property development function inside 3 bodies that we set up... you would have to ask an open question about whether those bodies all need separate development arms or whether you could not tidy the whole thing up. Of course, that is a matter of policy almost for Ministers and in the current construct in some cases for the boards of those companies."

143. The Committee questioned the progress of this further during the Review and was informed that the Strategic Housing and Regeneration Team in the Cabinet Office is responsible for coordinating housing policy from within Government and with States owned entities. The Committee was informed that this team holds regular sessions to ensure information and departmental requirements are shared across Government, and that there were no specific plans to change the ways of working between Treasury and the Strategic Housing and Regeneration team. ¹⁶⁹

144. When holding public hearings with SOEs it was confirmed to the Committee that there is regular liaison between Chief Executives of these entities as well as with the Government by Andium, ¹⁷⁰ Ports of Jersey, ¹⁷¹ and SoJDC: ¹⁷²

"So I think it is obviously fair to say that the remit of Andium Homes and the Jersey Development Company is very different. Their focus is obviously on delivery of social housing, whereas our focus is on mixed-use commercial development. However, we do meet on a regular basis. We knowledge share, particularly in terms of modern methods of construction, health and safety... we do meet at least quarterly, both now at C.E.O. level, but also other members of our project team meet."

145. One area that will require potential collaboration was highlighted within discussions with Ports of Jersey: ¹⁷³

"New North Quay for developments could be quite lucrative as a mixed use development, but equally that would be more of a conversation with our shareholder and wider Government about what is the best use... operator of a hotel? No. Or if with a much wider set of stakeholders So would we use our land for others to develop hotels? Absolutely. But would we be the operator of a hotel? No. Or if with a much wider set of stakeholders we said: "On your land, undertake a housing development", well, there would be a conversation with J.D.C. (Jersey Development Company) or with Andium, for instance. But we have not quite got to that stage. We have got to the stage of when the port redevelopment is complete in 3, 4, 5 years' time, land will be freed. Between now and then there will be a conversation with wider Government: what do we do with this land and then who are the right partners?"

146. When questioning the States of Jersey Development Company (SoJDC), who's ultimate objective is to "to be the Government of Jersey's vehicle for regeneration and strategic property development", ¹⁷⁴ it was indicated by their Chief Executive Officer

¹⁶⁸ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 14 January 2026](#), page 38

¹⁶⁹ [Letter - CEO to PAC re Arm's Length Bodies and Grants and Subsidies review – 26 August 2025](#)

¹⁷⁰ [Transcript - Arm's Length Bodies, Grants and Subsidies Review – CEO Andium Homes - 5 November 2025](#), page 4

¹⁷¹ [Transcript - Arm's Length Bodies, Grants and Subsidies Review – CEO Ports of Jersey - 15 October 2025](#), page 12

¹⁷² [Transcript - Arm's Length Bodies, Grants and Subsidies Review – CEO States of Jersey Development Company – 15 October 2025](#), page 4

¹⁷³ [Transcript - Arm's Length Bodies, Grants and Subsidies Review – CEO Ports of Jersey - 15 October 2025](#), page 7

¹⁷⁴ [Submission - Arm's Length Bodies, Grants and Subsidies Review - SoJDC – 29 August 2025](#)

that the question on who would lead on the overarching Masterplan for the Port and Waterfront was presently unresolved and unanswered, and was a decision that would need to be made at the Regeneration Steering Group level. ¹⁷⁵

147. It was acknowledged that work is being undertaken by the Government, with the input of Andium, Ports of Jersey and SoJDC, in effectively producing a programme of construction work or forward forecast to inform the industry of workflow that is due in order to enable capacity and planning. ¹⁷⁶

Marketing

148. Another area the Committee has considered is the marketing expenditure of ALBs.

149. Delivery Entities such as Digital Jersey indicated that whilst there is focus on local events, much of their marketing activity is online and therefore aimed at both on island and off island audiences. It was indicated that off island business development activity had been reduced following removal of business licencing from the organisation's MOU. ¹⁷⁷

150. Jersey Business have confirmed all marketing spend is on island and that the organisation has recently completed a competitive tender process for their outsourced 2026 marketing campaign requirements. ¹⁷⁸

151. Visit Jersey's marketing spend is predominantly targeted off-island to achieve its core objective of bringing visitors to Jersey, however there is some on island spend targeted to support the local industry and visitors: ¹⁷⁹

Marketing Spend	Spend off-Island	Spend on-Island	<i>Including salaries:</i>
2022	£4.660m	£250k	£1.271m
2023	£3.587m	£245k	£1.559m
2024	£4.055m	£245k	£1.706m
2025	£5.697m	£245k	£1.750m

152. Jersey Heritage have identified that although all marketing campaigns are on island a small amount of digital advertising in the UK to promote Heritage Lets will take place in 2026. ¹⁸⁰

153. Ports of Jersey indicate that they have a particularly close working relationship with Visit Jersey given the correlation of connectivity, routes and visitors to the Island: ¹⁸¹

"we work very closely with Visit Jersey particularly. It is not as much of a day to day relationship with Jersey Finance, but they are very powerful supporters for us, particularly when we are talking about Heathrow or growing into Amsterdam or Charles de Gaulle, those routes that have a real value to the business sector."

¹⁷⁵ [Transcript - Arm's Length Bodies, Grants and Subsidies Review – CEO States of Jersey Development Company – 15 October 2025](#), page 22

¹⁷⁶ [Transcript - Arm's Length Bodies, Grants and Subsidies Review – CEO States of Jersey Development Company – 15 October 2025](#), page 4

¹⁷⁷ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 19 December 2025](#)

¹⁷⁸ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Business - 12 December 2025](#)

¹⁷⁹ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Visit Jersey - 5 December 2025](#)

¹⁸⁰ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Heritage - 4 December 2025](#)

¹⁸¹ [Transcript - Arm's Length Bodies, Grants and Subsidies Review – CEO Ports of Jersey - 15 October 2025](#), page 12

154. The Chief Executive Officer, Visit Jersey identified during the public hearing of the 19th November 2025:¹⁸²

“the way that Britain runs marketing for Brand Britain is one central marketing device, if you like, and it is called the Great Campaign. Some of you are familiar. Then whoever you are, whatever sector, automotive, aviation, healthcare, you all fold in under the one brand, and that is the brand that you take to market overseas and domestically. So, one-size-fits all. When I arrived in Jersey, and I see this plethora of lots of brands and stuff, the 2 brands that really talk off-Island at the moment are only Jersey Finance and ourselves. There is a real missed opportunity, I think, to take Brand Jersey on the road.”

155. The Committee has found it difficult to accurately identify further marketing spend for both on and off island in a public manner for some organisations such as Jersey Finance, however it was noted by the Chief Officer, Economy, that the work of Visit Jersey “some spinoff benefits of Jersey Finance promoting over the horizon about the merits of Jersey”,¹⁸³

156. The Committee would further highlight that all Delivery Entities employ marketing professionals including internal staff, such as Jersey Finance,¹⁸⁴ Digital Jersey,¹⁸⁵ Visit Jersey,¹⁸⁶ as well as Jersey Business.¹⁸⁷

Collaborative working and deconfliction

157. The Committee has questioned ALBs and grant receivers on their actions to work collaboratively with other third part organisations.

158. It appears that this collaborative approach is encouraged across SOEs,¹⁸⁸ Delivery Entities, independent offices¹⁸⁹ and grant receivers.¹⁹⁰ Many organisations seek to work together where possible, with a brief identification from a selection of submissions to the Committee highlighting work between:

Submitting body	Identifies working with
Genuine Jersey	Visit Jersey
Brighter Futures	Children and Family Hub Food: Grace Trust, Salvation Army, Caring Cooks Financial advice: Community Savings Abusive relationships: FREEDA Homelessness: various agencies Mental Health: MIND Jersey
Autism Jersey	Other charities, not for profits, and agencies

¹⁸² [Transcript - Arm's Length Bodies, Grants and Subsidies Review – CEO Visit Jersey - 19 November 2025](#), page 21

¹⁸³ [Transcript - Arm's Length Bodies, Grants and Subsidies Review - Chief Officer Economy - 24 September 2025](#) page 25

¹⁸⁴ [Team | Jersey Finance](#)

¹⁸⁵ [People | Digital Jersey](#)

¹⁸⁶ [Team | Visit Jersey Trade & Media](#)

¹⁸⁷ [Team | Jersey Business](#)

¹⁸⁸ [Transcript - Arm's Length Bodies, Grants and Subsidies Review – CEO States of Jersey Development Company – 15 October 2025](#), page 4

¹⁸⁹ [Letter - CO CABO Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

¹⁹⁰ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Autism Jersey – 26 August 2025](#)

Jersey Community Foundation	Registered Charities Association of Jersey Charities
Jersey National Park	National Trust for Jersey Jersey Heritage Société Jersiaise Royal Jersey Agricultural and Horticultural Society Jersey Dairy
Digital Jersey	Jersey Finance Visit Jersey Jersey Business Jersey Sport
Jersey Community Relations Trust	Various bodies for relevant projects

Examples of collaborative working

159. Some organisations have highlighted that this collaboration has been requested or facilitated by Government, with the Chief Officer of CYPES indicating: ¹⁹¹

“The Department places strong emphasis on partnership working as a cornerstone of effective grant management. The overarching expectation is that funded services should enhance and complement one another, rather than compete, thereby maximising the collective impact of government investment. This approach ensures that public funds are used efficiently, that services are coherent and strategically aligned, and that outcomes for the community are strengthened through coordinated delivery.”

160. The Chief Officer, Economy, further opined that if there was any concern it would relate to duplication rather than a lack of collaboration, ¹⁹² and that at the start of 2025 Government had asked ALBs to add their key events and activities to a year's activity plan: ¹⁹³

“This shared access to a central register of events has enabled ALBs and Government to avoid significant clashes and to consider areas for collaboration. This is being repeated in 2026.”

161. The Committee, noting that ALBs and grant receivers are often carrying out work on behalf of public service, has also questioned the specific collaboration that takes place between government and those organisations.

162. This has been noted by the Cabinet Office: ¹⁹⁴

“We are mindful of the benefits of working together and ensuring services that are delivered through Grant funding support and enhance those delivered by other partners and by the Government of Jersey”.

¹⁹¹ [Letter - CO CYPES Arm's Length Bodies, Grants and Subsidies Review - 18 December 2025](#)

¹⁹² [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

¹⁹³ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

¹⁹⁴ [Letter - CO HCJ Arm's Length Bodies, Grants and Subsidies Review - 17 December 2025](#)

163. The Chief Officer, CYPES, also identified collaboration or deconfliction of actions took place where necessary, highlighting regular monitoring meetings used for providers to engage constructively with the Department and with one another. The Chief Officer also stated that grant recipients are required to notify the Department at the earliest opportunity if they anticipate any conflicts, overlaps, or changes in service provision that could impact other government programmes or priorities.¹⁹⁵

164. Some ALBs have specifically mandated public service requirements, as noted by the Treasurer:¹⁹⁶

"It is arguable whether some of the objectives, i.e. Andium Homes provide social housing, could be deemed a public service obligation, albeit the objective would not meet the strict legal interpretation. There are formal public service obligations in place for Ports of Jersey as defined in Article 6 of the Air and Sea Ports (Incorporation)(Jersey) Law 2015 - Air and Sea Ports (Incorporation) (Jersey) Law 2015. In addition, Jersey Post, as a member of the Universal Postal Union has obligations to that Union, known as the Universal Services Obligation."

165. The CEO highlighted the considerations needed in regard of use of the third parties:¹⁹⁷

"You do in the commissioning framework now which is helping us, but you still need a strategic anchor which says: "In running this country, how much use do we really want to make of the Parish system? How much use do we really want to make of the voluntary sector in areas like health versus more direct?" I do not think the body politic has had that debate properly for a very long time. Therefore, to me, it is very sporadic, very noisy and it is very political."

¹⁹⁵ [Letter - CO CYPES Arm's Length Bodies, Grants and Subsidies Review - 18 December 2025](#)

¹⁹⁶ [Letter - Treasurer response re Arm's Length Bodies and Grants and Subsidies review - 20 October 2025](#)

¹⁹⁷ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 14 January 2026](#), page 35

Case Study – Gambling Addiction Support

166. As a case study the Committee further questioned provision of gambling addiction support services, noting the potential impact of services of Health and Care Jersey and the statutory social responsibility function of the Gambling Commission.

167. When questioned on the topic the Chief Officer, Health and Care Jersey, indicated that assessment and treatment of gambling addiction was delivered from mainstream mental health services, particularly when this exists in parallel with other mental health concerns, such as depression / low mood or harm to self. This included offering a specialist treatment programme for gambling addiction (costing £4,980 for a treatment package).¹⁹⁸

168. When asked about its social responsibilities the Gambling commission highlighted the relevant articles of the [Gambling Commission \(Jersey\) Law 2010](#) which establishes the requirement for the Commission to maintain a ringfenced Social Responsibility Fund, (which stood at £150,351 in October 2025) and places responsibilities on the Commission including to take actions it considers appropriate to make assistance available to persons who are or may be affected by problems related to excessive gambling.

169. The Commission identified that the funds are used to:¹⁹⁹

- assist local residents with traveling to and accommodation in the United Kingdom to undergo residential counselling
- Donate to Gordon Moody which is a UK based provider of counselling and support for clients and their families
- the provision of information pamphlets on how to get information and assistance in respect of problem gambling
- cognitive behavioural therapy training to government employees
- an awareness day fronted by Paul Merson who gave a personal insight into his journey with addiction.

170. The Commission indicated that its Board has sought to work with the Department of Health and external providers to develop a programme that would deliver Island-based support and for various reasons, this has yet to materialise, however endeavours would continue.²⁰⁰ The Chief Officer, Health and Care Jersey concluded:²⁰¹

"In recent years we have had a number of discussions with the Commission in relation to the potential to develop a local service offer jointly; this work has not yet reached a conclusion, but it is hoped this will do so within the coming months."

171. The Committee considers that references to duplication require a more structured and consistent assessment. In particular, there is limited evidence of a routine process to test whether services delivered by Arm's Length Bodies or grant-funded organisations duplicate functions delivered elsewhere, in or outside of Government, or whether arm's-length delivery continues to represent the most effective and economical option.

¹⁹⁸ [Letter - CO HCJ Arm's Length Bodies, Grants and Subsidies Review - 17 December 2025](#)

¹⁹⁹ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Gambling Commission - 14 October 2025](#)

²⁰⁰ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Gambling Commission - 14 October 2025](#)

²⁰¹ [Letter - CO HCJ Arm's Length Bodies, Grants and Subsidies Review - 17 December 2025](#)

Key Finding 19: Efforts are made to clearly delineate the purpose of each Arm's Length Body and Grant Receiver, however there are elements of duplication and overlap, for example in property development and areas of marketing. There is significant activity to allow collaboration and deconfliction, however there are calls for Government to take leadership of this in some instances.

Key Finding 20: There are some opportunities to use Arm's Length Bodies and grants to greater effect in some instances, with some overlap in public services provided for by both third parties and the Government, for example in gambling addiction and back to work services.

Recommendation 8: Government bodies such as the Arm's Length Bodies Oversight Board and the Regeneration Steering Group, must provide clearer decision making to Arm's Length Bodies, for example in any areas of overlapping remit including, but not limited to, property development, and decisions should be clearly documented.

6.4 Value for Money

172. There is a clear onus on AOs to consider value for money and the potential for efficiency savings as established by the PFM,²⁰² including a principle that there should be a continuous challenge required on both SOEs' performance and the utilisation of SOEs as representing the most optimal mode of service delivery against viable alternative options.

173. The C&AG has made previous recommendations to review potential opportunities for improving value for money, which was agreed with in as much as it would be taken forward by the relevant AO and Minister within the existing budget process.²⁰³

174. The Committee's Review sought to gain assurance over the value for money of ALBs and grants and questioned Government officers and the organisations themselves on the topic.

175. Stakeholder submissions demonstrated a common intent to deliver value for money. For example, Jersey National Park cited volunteer governance, a lean staffing model and outsourced marketing as factors supporting value for money, with performance tracked against criteria agreed with Government.²⁰⁴ The Office of the Children's Commissioner reported that strong governance, use of central frameworks, and process improvements are deployed to demonstrate value for money.²⁰⁵ ArtHouse Jersey emphasised the need to demonstrate social return and continuous improvement in impact measurement.²⁰⁶ Visit Jersey reported a value for money framework combining economic impact, campaign return on investment (ROI) and operational efficiency.²⁰⁷ Jersey Consumer Council described moving services in-house and ceasing print newsletters to manage cost pressures.²⁰⁸

176. The Committee requested clarification of how AOs assure themselves of the value for money provided by ALBs and what evidence they receive. It appears that identifying specific "return on investment" can be challenging.

²⁰² [Public Finances Manual](#)

²⁰³ [OVERSIGHT OF ARM'S LENGTH BODIES \(R.127/2024\): EXECUTIVE RESPONSE](#)

²⁰⁴ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey National Park – 28 September 2025](#)

²⁰⁵ [Submission - Arm's Length Bodies, Grants & Subsidies Review- Office of the Children's Commissioner – 27 August 2025](#)

²⁰⁶ [Submission - Arm's Length Bodies, Grants & Subsidies Review – ArtHouse Jersey – 16 September 2025](#)

²⁰⁷ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Visit Jersey - 5 December 2025](#)

²⁰⁸ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Consumer Council - 18 August 2025](#)

177. The Chief Officer, Economy highlighted that in the case of Jersey Finance a number of metrics evidenced value for money, However these largely referenced the contribution of the finance sector to the Island's economy rather than the organisation's specific contribution and the Chief Officer acknowledged that a deadweight argument could be applied i.e. that this sector would continue to deliver all or part of those fiscal benefits irrespective of Jersey Finance, and stated that this was a political argument.²⁰⁹

178. Others, such as ArtHouse Jersey, provided identification of value for money through examples of their activities highlighting *"The framework that we have in place to demonstrate our impact is being refined and we will be building on our current framework with a particular focus on demonstrating the long-term benefits of our work in the coming years."*²¹⁰

179. Some, such as Jersey Business, identified the specific costs of their funding in relation to their target clients:²¹¹

- ❖ £33.36 per employee in the total market we serve
- ❖ £1,190.28 per business of the 1539 businesses with direct multiple interactions with business (excludes web/self-serve)
- ❖ £601.00 per business, we reached 3,048
- ❖ £217.04 per private business in Jersey.

180. The Chief Executive Officer summed up the position:²¹²

"value for money in the public service is like a bar of soap in the shower. It is very hard to hold on to and we want to be super clear. Is this technical efficiency? Do we expect things to happen quickly and differently by doing it this way? Is it allocative efficiency? Is this a cost-benefit analysis this is better? Is it effectiveness? What is it that you are targeting? Now, with some of them, like Andium Homes, I can see very clearly what they were targeting and I would say it has been pretty successful. With others, I can see that what they were initially targeting is not what they are now targeting. The question begs: have you changed what you are targeting because you could not do it and you did not want to make yourself extinct or have you changed what you are targeting because something changed in the world and it made sense and everyone agreed it? That is not so clear when you look back."

Key Finding 21: The principles of the Public Finances Manual require consideration of Value for Money of the Arm's Length Bodies and grants. It is challenging at times to specifically quantify "return on investment" directly attributed to the organisations, however there is significant work undertaken to evidence their value through the actions they undertake.

²⁰⁹ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

²¹⁰ [Submission - Arm's Length Bodies, Grants & Subsidies Review – ArtHouse Jersey – 16 September 2025](#)

²¹¹ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Business - 21 August 2025](#)

²¹² [Transcript – Quarterly Public Hearing - Chief Executive Officer - 8 October 2025](#), page 9

Productivity/efficiency actions

181. The Committee questioned stakeholders as to the direction given to ALBs and grant recipients in driving their organisations productivity and efficiency, as well as what specific actions had been undertaken by these.

182. Chief Officers indicated that they request organisations to be mindful of the need to increase productivity and become more efficient in order to continue to deliver their services with increased costs and reducing budgets,²¹³ and are encouraged to deliver the greatest value possible with whatever funding is agreed through productivity enhancing actions and identification of efficiencies within their annual spend.²¹⁴

183. The Chief Executive Officer highlighted the difficulty in requesting efficiency savings in some SOEs, noting their priorities as utility providers:²¹⁵

"The first priority for our utilities is security of supply. It is a defensive quality; we need it. Our second one is the quality and reliability of that infrastructure because we have very few options if it does not work. Then you go on to trying to do that with all your inherent scale disadvantages as efficiently as you possibly can."

184. It was highlighted to the Committee that grant recipients are held accountable for delivering the specific outcomes and deliverables set out in their grant agreements which are assessed to determine whether grants are achieving their intended impact, with the Chief Officer, CYPES, identifying:²¹⁶

"Where inefficiencies or risks are identified, the Department provides challenge or seeks corrective action to ensure that resources are deployed effectively and in line with government priorities. Furthermore, new and renewed grant agreements place increasing emphasis on performance measurement, efficiency expectations, and continuous improvement".

185. When asked what efficiency and productivity increasing measures had been undertaken, Digital Jersey identified that they have reduced their senior leadership roles, renegotiated external supply contracts, undertaken zero-based budgeting, increased sponsorship and membership income, reviewed operational activities, adopted internal productivity tools, streamlined onboarding and membership processes, benchmarked staff pay, included hybrid working and flexible hours, and continued ongoing digitalisation of internal processes.²¹⁷

186. Jersey Business indicated that they had carried out an organisational redesign, been an early adopter of Microsoft Copilot (AI), which had delivered an estimated 20% reduction in time spent on routine activities, data captures through a project launched in 2024 to gain insights on inputs, time, and focus. Other tools such as launch of a self-service chat bot was also mentioned.²¹⁸

Key Finding 22: Arm's Length Bodies are undertaking activities aimed to increase their productivity as they face budgetary constraints or are actively asked to do more with less by Government.

²¹³ [Letter - CO HCJ Arm's Length Bodies, Grants and Subsidies Review - 17 December 2025](#)

²¹⁴ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

²¹⁵ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 14 January 2026](#), page 32

²¹⁶ [Letter - CO CYPES Arm's Length Bodies, Grants and Subsidies Review - 18 December 2025](#)

²¹⁷ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 19 December 2025](#)

²¹⁸ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Business - 12 December 2025](#)

Fees and self-funding

187. Although some ALBs, and indeed grant recipients, are heavily or solely reliant upon Government funding to undertake their work, there are a number outside of those who are purely funded through statutory levies, such as some regulators, that raise funds through membership models or discretionary fees.²¹⁹

188. The Committee questioned how fees and self-funding was being used to best alleviate public cost of ALBs, and was generally informed that there was effort to leverage this where possible. Examples were given of affiliate programmes, conferences,²²⁰ or cash-matched funding from trade partners in the case of Visit Jersey.²²¹

189. Charity grant receivers were also cognisant of the need to raise their own funding whilst remaining cognisant of their objectives, with Arthouse Jersey outlining:²²²

"The charity has long recognised that relying solely on public funds is an unsustainable approach and, as set out below, plans to raise approaching half a million pounds this year from earned income, donations, commissions, foundations and sponsorship... The charity does raise funds from ticketed events, but is not provided with a rent-free (publicly-owned) venue and consequently our fundraising and income generation model is not predicated on the majority of fundraising deriving from ticket income from performances. Also a significant proportion of our programme is focussed on supplying the public with free-at-the-point-of access art in the public realm and gallery."

190. Jersey Sport confirm that Government is encouraging them to raise funds to support activities that are outside of the Partnership Agreement, and the organisation has recognised this as one of its core objectives.²²³

Key Finding 23: Arm's Length Bodies are being requested, and are acknowledging, the need to raise their own funding outside of public grants where relevant.

Remuneration levels

191. The Committee identified during the course of its review that remuneration within ALBs was a large area of cost, and noted significant payments made to executive teams. As such it explored how these remunerations were calculated and if performance was used in this calculation.

192. The Committee identified the following CEO payments (baseline and additional) for SOEs and Delivery Entities:²²⁴

²¹⁹ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

²²⁰ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Jersey Business - 21 August 2025](#)

²²¹ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Visit Jersey - 5 December 2025](#)

²²² [Submission - Arm's Length Bodies, Grants & Subsidies Review - ArtHouse Jersey - 16 September 2025](#)

²²³ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Sport - 18 December 2025](#)

²²⁴ From the organisation's Annual Reports and Accounts (see appendix 9.2)

Organisation	2024	2023	2022	2021
Jersey Electricity	£492,665	£464,210	£425,040	£412,306
JT Group Limited	£484,000	£451,000	£473,000	£680,000
Ports of Jersey	£456,000	£453,000	£432,000	£361,000
Jersey Post	£396,000	£377,000	£261,000	£315,000
States of Jersey Development Company	£320,648	£298,025	£279,228	£266,728
Jersey Finance	£306,989	£292,370	£279,447	£270,600
Digital Jersey	£285,000	£263,000	£256,000	£236,000
Jersey Waterworks	£259,000	£247,000	£237,000	£224,000
Andium Homes	£258,067	£236,568	£200,692	£193,760
Visit Jersey	£227,750	£169,447	£153,985	£150,100
Jersey Business	£162,056	£147,908	£118,534	£125,124
Jersey Sport ²²⁵	£97,652	£137,914	£131,377	-

Total CEO remuneration

193. The Committee has also compared total CEO remuneration proportionally to the Revenue, Income or Turnover of the organisation:²²⁶

Organisation	Total CEO remuneration 2024	Revenue, Income before expenses or Turnover	Remuneration Proportion
Jersey Electricity	£492,665	£135,742,000	0.36%
JT Group Limited	£484,000	£142,816,000	0.34%
Ports of Jersey	£456,000	£63,517,000	0.72%
Jersey Post	£396,000	£81,568,000	0.49%
States of Jersey Development Company	£320,648	£8,002,000	4.01%
Jersey Finance	£306,989	£7,907,763	3.88%
Digital Jersey	£285,000	£4,066,000	7.01%
Jersey Waterworks	£259,000	£21,069,000	1.23%
Andium Homes	£258,067	£77,057,000	0.33%
Visit Jersey	£227,750	£5,088,960	4.48%
Jersey Business	£162,056	£1,831,848	8.85%
Jersey Sport	£97,652	£2,596,259	3.76%

194. Remuneration is by and large set by the board of the organisation, or a remuneration committee, and either discussed,²²⁷ or approved by the Government as discussed in section 5.5.²²⁸

195. The Treasurer outlined that remuneration within SOEs is guided by the States-owned Entities Remuneration Policy Framework, identifying that guidance was provided on the use of benchmarking for base salary and incentive schemes, including that benchmarking should not be the sole determinant of the level of remuneration:²²⁹

²²⁵ In 2024 this was split in 3, the former CEO, Interim CEO and current CEO.

²²⁶ It should be highlighted that turnover of some organisations may fluctuate, 2024 was chosen as the latest accounts

²²⁷ Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Sport Board - 1 December 2025

²²⁸ Submission - Arm's Length Bodies, Grants & Subsidies Review - Visit Jersey Board - 28 November 2025

²²⁹ Letter - Treasurer response re Arm's Length Bodies and Grants and Subsidies review - 20 October 2025

“Additional guidance on the use of benchmarking now appears at paragraph 15.6.3 of Schedule 2 of the new MoUs and selecting appropriate and comparable benchmarks “taking into account the scale and complexity of the business, in relation to other operators in the UK and internationally, the experience of the Director in question and the public sector ownership of the Company” Accordingly, Remuneration Committees will often engage with remuneration specialists to procure market intelligence in terms of remuneration levels in the particular sector in which the SOE is operating.”

196. The calculation of executive remuneration was also based on the performance of the executives,²³⁰ including against set KPIs agreed with Government,²³¹ as well overall company performance.²³² Indeed, the Treasurer outlined the following themes that would be considered:²³³

Andium Homes <ul style="list-style-type: none"> Company financial performance Delivery of capital programme Development of business, inc embracing new practices and technologies Leadership and cultural objectives 	Jersey Post <ul style="list-style-type: none"> Company financial performance Support of Government of Jersey policy development ESG and customer experience Organisational resources and capability Regulatory relationship 	Jersey Telecoms <ul style="list-style-type: none"> Transform and grow – inc financial performance, product simplification, digitisation, network and Telecoms Security “Do good” for Jersey – inc network, shareholder engagement and customer experience Building a sustainable Telco
Ports of Jersey <ul style="list-style-type: none"> Company financial performance Connectivity Customer service/experience Outreach, in supporting Government of Jersey objectives Business Plan delivery 	States of Jersey Development Company <ul style="list-style-type: none"> Company financial performance and risk Placemaking / ESG Stakeholder management Project development Organisational resources and capability 	

197. Although performance has been indicated to be included in the calculation of remuneration, the Committee would question whether any performance should be more closely related to the overall purpose of the organisation in question, for example visitor numbers or job creation.

198. It was highlighted that remuneration specialists were also used in the calculation of some Delivery Entities pay awards:²³⁴

²³⁰ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Digital Jersey Board - 25 November 2025](#)

²³¹ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Visit Jersey Board - 28 November 2025](#)

²³² [Submission - Arm's Length Bodies, Grants and Subsidies Review - SoJDC – 29 August 2025](#)

²³³ [Letter - Treasurer response re Arm's Length Bodies and Grants and Subsidies review - 20 October 2025](#)

²³⁴ [Submission - Arm's Length Bodies, Grants & Subsidies Review - Visit Jersey Board - 28 November 2025](#)

“VJL’s annual pay award is benchmarked against the Government of Jersey’s (GoJ) pay award. RemCom uses an independent HR consultant to provide guidance and benchmarking to aid its recommendations to the Board. Benchmarking includes other ALBs and the GoJ. Bonus awards are made on personal and company performance.”

199. Balancing remuneration levels in relation to RPI and civil service pay awards as well as the organisation’s finances was also highlighted by some including Visit Jersey,²³⁵ Jersey Heritage,²³⁶ and within Independent Offices.²³⁷ It was indicated by the CEO that work was being done to inform debate in this regard.²³⁸

200. The Chief Officer, Economy, opined that benchmarking wholly against the private sector,²³⁹ with the difficulty of benchmarking remuneration was explored by the CEO:²⁴⁰

“I do not envy those remuneration committees trying to figure out what an appropriate benchmark is. They can see comparator pay for S.O.E.s on Island. They can see other comparators on Island and then they can see sector comparisons from off-Island and then you have to try and make a judgment call. I am satisfied they go through a very regular process.”

201. The Committee, during consideration of remuneration, also discussed the terms of service of executives, noting that many of the Independent Offices has statutory limits on how long an individual could hold a position, for example a six-year tenure for the Children’s Commissioner,²⁴¹ or nine-years for Commissioners of the Jersey Financial Services Commission.²⁴² This is not the case for Executives within States Owned Entities or Delivery Entities. A list of the maximum terms of office within Office Holders was identified by the Jersey Audit Office as:²⁴³

7 years (1)	8 years (1)	9 years (4)
Comptroller and Auditor General	Children’s Commissioner for Jersey	<ul style="list-style-type: none"> - Data Protection Authority - Financial Services Commission - Jersey Appointments Commission - Statistics Users Group
10 years (1)	12 years (1)	None (8)
Gambling Commission	Charity Commissioner	<ul style="list-style-type: none"> - Competition Regulatory Authority - Director of Civil Aviation - Independent Prison Monitoring Board - Jersey Care Commission - Office of the Financial Services Ombudsman - Official Analyst - Police Authority - Police Complaints Authority

²³⁵ [Submission - Arm’s Length Bodies, Grants & Subsidies Review - Visit Jersey Board - 28 November 2025](#)

²³⁶ [Submission - Arm’s Length Bodies, Grants & Subsidies Review - Jersey Heritage Board - 25 November 2025](#)

²³⁷ [Letter - CO CABO Arm’s Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

²³⁸ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 8 October 2025](#), page 12

²³⁹ [Transcript - Arm’s Length Bodies, Grants and Subsidies Review - Chief Officer Economy - 24 September 2025](#) page 21

²⁴⁰ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 14 January 2026](#), page 36

²⁴¹ [Commissioner for Children and Young People \(Jersey\) Law 2019](#)

²⁴² [Financial Services Commission \(Jersey\) Law 1998](#)

²⁴³ [C&AG Governance and Accountability of Independent Bodies and Office Holders: A Thinkpiece 30 December 2022](#)

Key Finding 24: Executive remuneration within Arm's Length Bodies is established through a number of methods including performance, inflation, the organisation's finances and benchmarking including against the civil service. External reviews are undertaken at times.

Key Finding 25: Although tenure limits exist for many Independent Offices, this is not the case for all States established independent bodies and office holders.

Recommendation 9: Given the anticipated additional involvement of Accountable Officers in remuneration consideration, the Government of Jersey must by 31st December 2026 form a framework for Arm's Length Body remuneration to allow consistent awards. It is suggested this should tie increases in base payments to Civil Service pay awards and that any additional payments (such as bonus awards) should be more closely tied to the organisations key purpose, for example: job creation, visitor numbers, houses provided or dividend to the Government.

Recommendation 10: By 31st December 2026 the Government of Jersey should consider the introduction of tenure limits for all States established independent bodies and office holders.

Shared services

202. During the course of the Review the Committee has explored areas in which further efficiencies, value for money and consolidation could take place within ALBs, namely through shared services and governance apparatus.

203. The C&AG has previously recommended that data analytics to identify total expenditure through grant funding or contracts for services should be developed, which was agreed with in principle by the Executive.²⁴⁴ It is not clear if additional analytics has been established, and the Committee would identify that this would prove useful in identifying potential savings in the following areas.

Facilities/premises

204. The Committee has been informed by the Chief Officer of the Cabinet Office that Jersey Property Holdings is exploring options with a group of ALBs in respect of making efficiencies in accommodation by sharing office space.²⁴⁵

"While sharing space would not be appropriate for all bodies due to their size, scale (and timing/length of extant lease agreements/break clauses), the Government of Jersey will continue to encourage ALBs to consider opportunities for efficiency."

205. By way of example of the costs involved with premises, the Committee has identified the following for premises costs for three delivery entities:²⁴⁶

Organisation	2024	2023	2022	2021	2020	Notes
Jersey Finance	£317,153	£325,652	£299,251	£286,049	£281,860	Property and infrastructure
Digital Jersey	£402,000	£328,000	£325,000	£323,000	£219,751	Premises and maintenance
Jersey Business	£56,117	£59,099	£49,462	£50,722	£52,264	
Total	£775,270	£712,751	£673,713	£659,771	£553,875	

²⁴⁴ GRANTS AND SUBSIDIES – FOLLOW UP (R.62 /2025): EXECUTIVE RESPONSE

²⁴⁵ Letter - CO CABO Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025

²⁴⁶ From the organisation's Annual Reports and Accounts (see appendix 9.2)

206. Digital Jersey have highlighted that their facilities are well used by their clients, with 50% of their membership using the shared services provided by the DJ Hub and DJX facility, the latter of which was at full capacity for permanent desks at the end of 2024.²⁴⁷ Submission from Digital Jersey outlined the value added by the collaborative space.²⁴⁸

"The Hub provides a unique collaborative environment, access to specialist support, and integration with Digital Jersey's programmes, which are not replicated by private sector alternatives. Member feedback and high utilisation rates support this. Collaborative workspaces are a key foundation of any successful digital economy globally."

207. Digital Jersey further outlined distinct operational requirements and that in their experience sector-specific facilities and environment are integral to fostering innovation, collaboration, and industry engagement. The organisation highlighted the view that shared premises may introduce complexities around security, branding, and the ability to tailor spaces to rapidly evolving sector needs, and that Digital Jersey raises a substantial amount from industry membership fees which would be jeopardised should industry feel they did not have facilities tailored to their needs.²⁴⁹

208. Digital Jersey outlined that the issue had been looked at a number of times and that joint discussions had indicated that different requirements of the different organisations were incompatible and drove up costs even when shared.²⁵⁰

209. Visit Jersey have also identified that consideration has taken place previously, however, indicate that although rental costs would have been increased at that time, they can see potential overall benefit from a macro perspective and would be open to considering a future solution.²⁵¹

210. Jersey Business have informed the Committee that they are progressing towards a joint premises arrangement with Jersey Product Promotion Limited from January 2026. However, they too highlight that although such an approach can be appropriate it is not a universal or straight forward solution and requires careful assessment:²⁵²

"While direct financial savings are often limited, co-location can foster proximity and collaboration under the right condition. From a client perspective, there are two key considerations: 1. Accessibility – A single location may make it easier for clients to access multiple services. 2. Confidentiality – Some ALOs require private settings to maintain discretion"

211. The Committee has also been made aware by the CEO that there is ongoing work with States established independent bodies and office holders to the vacated building at Jubilee Wharf, however some bodies remain reluctant to take that step.²⁵³ The Chief Officer, Economy, explored these discussions further, outlining:²⁵⁴

"Whilst it may intuitively feel that consolidation of States Established Delivery Entities – and others – will save money on premises costs that is not a given. A number of these organisations occupy very modest office space settings,

²⁴⁷ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 19 December 2025](#)

²⁴⁸ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 19 December 2025](#)

²⁴⁹ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 19 December 2025](#)

²⁵⁰ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 19 December 2025](#)

²⁵¹ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Visit Jersey - 5 December 2025](#)

²⁵² [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Business - 12 December 2025](#)

²⁵³ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 14 January 2026](#), page 40

²⁵⁴ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

often away from the primary areas of footfall and some of the other factors that drive office rental cost such as ground floor presence. Bringing ALBs together within a single workspace would demand a much larger space that is more likely to be found in a newer build... Such rationalisation would require careful business case analysis to ensure the common location and common operating platform would, combined, deliver sufficient net benefit."

Key Finding 26: Sharing of facilities by Arm's Length Bodies has at times been considered and reviewed. There is acknowledgement that this may be beneficial, and is taking place in some instances, however organisations have raised concerns on the potential impact on their operations and have indicated that any savings may be limited.

Procurement and support

212. The Chief Officer, Cabinet Office, identified the Department's ALBs as far as possible relied upon Government of Jersey provided services, including Finance and HR Business Partnering and use of central IT systems and services. They further indicated an expectation that ALBs work together to procure services if there is scope for an overall saving to be made.²⁵⁵

213. The Chief Officer Economy also set out the potential for consolidation of supplier relationships that could be achieved via a single buying organisation, extension of government commercial contract terms and the establishment of a common operating platform or legal entity.²⁵⁶ However, the Committee was cautioned that financial savings may be modest and that additional costs and delivery disruption to bring about such changes would need to be offset against any potential efficiency savings.

214. Digital Jersey further outlined that any joint ALB procurement of areas such as IT support, HR, legal, website development, etc. would be unlikely to be of sufficient scale to obtain significant discounts and that a review exercise in 2022 was unable to find worthwhile efficiencies.²⁵⁷

215. Nonetheless some joint procurement was evidenced, with Visit Jersey highlighting they did so where possible, exemplifying that their Annual Briefing was held in tandem with Jersey Finance to save on venue and event costs.²⁵⁸

216. Jersey Business further identified that, whilst a structured review may need to determine value, leveraging collective buying power can deliver efficiencies in certain areas, highlighting Government procurement examples including technology, software, refurbishment, hardware, and employee benefit extensions.²⁵⁹

Key Finding 27: Joint procurement and support services, including administrative functions, for Arm's Length Bodies would be possible and is promoted by some departments. However, the potential benefit of this would need to be considered further as it has been indicated by some that monetary savings may be limited.

²⁵⁵ [Letter - CO CABO Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

²⁵⁶ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

²⁵⁷ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 19 December 2025](#)

²⁵⁸ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Visit Jersey - 5 December 2025](#)

²⁵⁹ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Business - 12 December 2025](#)

Boards

217. The Committee has challenged the cost of governing boards of the ALBs, identifying the following sizes and costs for example boards of delivery entities.²⁶⁰

Organisation	2024	2023	2022	2021	2020	Number of non-executive members 2024
Digital Jersey	£130,000	£111,000	£100,000	£100,000	£65,250	6
Visit Jersey	£107,958	£110,733	£102,250	£90,200	£61,500	7
Jersey Business	£38,697	£31,086	£21,916	£22,234	£26,724	3
Jersey Finance ²⁶¹	£27,500	£25,000	£25,000	£25,000	£25,000	5

218. The same exercise has been undertaken for SOEs which are companies wholly owned by the States:²⁶²

Organisation	2024	2023	2022	2021	2020	Number of non-executive members
JT Group Limited	£225,000	£202,000	£193,000	£203,000	£171,000	6
Ports of Jersey	£213,000	£220,000	£214,000	£185,000	£177,000	5
Jersey Post	£187,000	£162,000	£153,000	£132,000	£143,000	7
Andium Homes	£186,590	£153,328	£144,250	£137,699	£145,172	7
States of Jersey Development Company	£174,406	£163,655	£158,380	£146,170	£127,701	6

219. The Committee has also compared board remuneration proportionally to the Revenue, Income or Turnover of the organisation:

Organisation	Non-Executive Board remuneration	Revenue, Income or Turnover	Remuneration Proportion
Digital Jersey	£130,000	£4,066,000	3.20%
States of Jersey Development Company	£174,406	£8,002,000	2.18%
Visit Jersey	£107,958	£5,088,960	2.12%
Jersey Business	£38,697	£1,831,848	2.11%
Jersey Finance	£27,500	£7,907,763	0.35%
Ports of Jersey	£213,000	£63,517,000	0.34%
Andium Homes	£186,590	£77,057,000	0.24%
Jersey Post	£187,000	£81,568,000	0.23%
JT Group Limited	£225,000	£142,816,000	0.16%

²⁶⁰ From the organisation's Annual Reports and Accounts (see appendix 9.2) *The Jersey Sport Chair and Directors are volunteers and are non-remunerated, 8 non-exec*

²⁶¹ Only Chair remunerated on the Jersey Finance Board

²⁶² From the organisation's Annual Reports and Accounts (see appendix 9.2)

220. The Committee understands that the true costs of the boards will be higher, noting officer time, both with the ALB and Government, in arranging, administering and servicing boards with appropriate research, documents, etc for consideration.
221. It has been highlighted that a number of boards are statutory, and alteration of their make-up would require legislative changes, nevertheless, it has been acknowledged by Chief Officers that conceptually it could be possible to rationalise governance arrangements for some ALBs, including establishing joint boards where appropriate ²⁶³
222. The Committee has heard that discussion takes place periodically with the relevant Minister on board composition, remuneration and effectiveness for States Established Delivery Entities. The Minister can, through partnership meetings and ad-hoc interaction, provide feedback and raise any concerns they might hold. ²⁶⁴
223. Delivery entities have identified that their board structure and performance are regularly reviewed, ²⁶⁵ including biannual external effectiveness reviews and regularly updated skills matrixes by some. ²⁶⁶ Submissions by these bodies have strongly opined that creating a homogeneous joint Board would not be feasible, largely due to suggested benefit in having members of the Boards who hold specialised experience in the sector of operation. The delivery entities have identified that such merged organisations become more like the civil service, lose industry focus and expertise and are less efficient and effective.
224. Although it has been indicated that no formal recommendation regarding Board size has been received from Government, ²⁶⁷ the Chief Officer, Economy, has outlined that a number of supporting functions are duplicated between these bodies and a common operating platform could be established without any material loss of identity, independence, or autonomy, whilst easing the increasing governance overlay: ²⁶⁸

“Alternatively, a single operating company managing multiple ALB brands and activities would condense multiple legal entity boards into a single board. Shifting to an advisory board model also maximises the strategic contribution from experts within that field and avoids dilution of their time commitment with the governance responsibilities of a company director.”

Key Finding 28: Although there is resistance to homogeneous Board structures by Arm's Length Bodies, largely due to concerns in the loss of industry focus and expertise, there is a credible opportunity to streamline governance footprints, where enabling statutes and policy permit.

Scope

225. The Committee has called for views on the narrowing of scopes of the ALBs, and how this would impact value for money and has been informed that this would be a matter of decision for Ministers and the States Assembly. ²⁶⁹ It has been acknowledged by Chief Officers that although narrowing scope would not, of itself, generate efficiency, savings would be delivered by reduced activity. ²⁷⁰

²⁶³ [Letter - CO CABO Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

²⁶⁴ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

²⁶⁵ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Business - 12 December 2025](#)

²⁶⁶ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Visit Jersey - 5 December 2025](#)

²⁶⁷ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 19 December 2025](#)

²⁶⁸ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

²⁶⁹ [Letter - CO CABO Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

²⁷⁰ [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

226. However, this would require re-prioritisation of the ALBs work, with delivery entities identifying that this may constrain an organisation's ability to adapt to emerging opportunities and deliver on broader strategic goals.²⁷¹ Submissions highlighted that scope and objectives are regularly reviewed through grant agreements,²⁷² and that scope has been narrowed in recent years.²⁷³

Key Finding 29: Reducing the scope of Arm's Length Bodies would de facto provide savings, however, any changes would require careful consideration to ensure that the desired outcomes of the bodies are not compromised inadvertently.

Amalgamation

227. As part of the Review the Committee has requested opinions on amalgamation of ALBs, with Chief Officers identifying that amalgamating ALBs would, ipso facto, provide scope for efficiencies as organisations should be able to reduce back office and governance costs, providing such changes are objectively assessed in a business case, implemented effectively and in accordance with a clear strategy set by ministers.²⁷⁴

228. The Chief Officer, Department for the Economy, identified that consideration in this area was ongoing:²⁷⁵

*"Separately we will look at what is quite a crowded space. I think I said 5 delivery entities. Do we need 5? Could it be less than that? So we would look at organisations that are maybe meeting the same people and doing some of the same things and could some of that activity potentially be brought together. So there is some consideration around that ongoing at the moment, I think you will know from the chief executive appearing previously at the Public Accounts Committee that that is very topical in his mind as well, not just about the size of the public sector in terms of the civil service, but also the arm's length bodies that we have created over time and whether that has become too big and too unwieldy."*²⁷⁶

229. Indeed, some amalgamation is underway with the Committee being informed that Jersey Product Promotion Limited and Jersey Business would be combining in January 2026.²⁷⁷ Jersey Business' submission indicated that they remain open to these considerations through a defined period for review and decision-making, followed by clear determination. It was highlighted that this was needed to avoid speculation and unclear direction which could hinder performance, teams and clients.²⁷⁸

230. When questioned on the topic the CEO identified that he would be willing to generate options, outlining:²⁷⁹

²⁷¹ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 19 December 2025](#)

²⁷² [Submission - Arm's Length Bodies, Grants and Subsidies Review - Visit Jersey - 5 December 2025](#)

²⁷³ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Business - 12 December 2025](#)

²⁷⁴ [Letter - CO CABO Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

²⁷⁵ [Transcript - Arm's Length Bodies, Grants and Subsidies Review - Chief Officer Economy - 24 September 2025](#) page 25

²⁷⁶ [Transcript - Arm's Length Bodies, Grants and Subsidies Review - Chief Officer Economy - 24 September 2025](#) page 17

²⁷⁷ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Business - 12 December 2025](#)

²⁷⁸ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Jersey Business - 12 December 2025](#)

²⁷⁹ [Transcript - Quarterly Public Hearing - Chief Executive Officer - 14 January 2026](#), page 39

“everyone would have an opinion on these issues who interacts with these organisations. Definitely, if it is an area which the new Government thinks is a priority, we will be able to move very quickly to say: “There are different ways you can do it.” It does not seem and there is no mandate to do that now.”

Key Finding 30: There are potential opportunities for amalgamation within the Arm's Length Body estate, however clear and open review is required to allow for certainty within the organisations and their clients.

Recommendation 11: By 30th June 2026, the Government of Jersey must undertake an internal review to identify potential areas of savings within the Arm's Length Bodies' estate in order to present findings and potential options to the next Council of Ministers. Consideration should include, but not be limited to, premises, procurement, support services, joint boards, reduction in scope, amalgamation or discontinuance.

6.5 Funding distribution

231. During the course of the Review the Committee received some comment from ALBs and grant receivers regarding funding distribution timing and certainty.
232. The Chief Officer, Employment, Social Security and Housing Department, identified that all budget lines, including those relating to grant related activity, are initially estimated for the following year during the preparation of the Budget Plan and that budgets are finalised after the Budget is approved by the Assembly.²⁸⁰
233. Digital Jersey outlined that the proposed partnership agreement reduces the funding alteration notice period from six months to two weeks, expressing concerns regarding the impact on operational planning and financial stability and outlining shorter notice period would significantly affect the ability to manage staffing, contracts, and service delivery, and increases financial risk.²⁸¹
234. The point was reflected upon by the Chief Officer, Economy, who indicated whilst it is not anticipated that, except in necessity situations, any Grant shall be delayed, reduced, withdrawn, withheld, or suspended, it is understood by ALBs that it may be required based upon any budget constraint placed upon the Ministerial heads of expenditure.²⁸²

“I share concern for the short notice period of what may be material changes to annual budget; indeed, this is the very same circumstance for Ministerial heads of expenditure with States Assembly debate of budgets in December annually. Should a Ministerial head of expenditure be reduced in that States Assembly debate and approval of the budget then those reductions must be met through onward savings in one or more of headcount, grants, or discretionary projects.”

235. The Chief Executive Officer identified that typically any significant changes in contracted services would receive a 12-month lead-in time,²⁸³ and the Committee

²⁸⁰ [Letter - CO ESSH Arm's Length Bodies, Grants and Subsidies Review - 17 December 2025](#)

²⁸¹ [Submission - Arm's Length Bodies, Grants and Subsidies Review - Digital Jersey - 19 December 2025](#)

²⁸² [Letter - CO Economy Arm's Length Bodies, Grants and Subsidies Review - 16 December 2025](#)

²⁸³ [Transcript – Quarterly Public Hearing - Chief Executive Officer - 14 January 2026](#), page 34

identifies that this not only maintains good will with grant receivers but could also be identified as good practice.

Key Finding 31: Whilst being aware that any grant can be delayed, reduced, withdrawn, withheld, or suspended due to factors such as the States Assembly Budget debate, Arm's Length Bodies require sufficient warning of any funding changes. This is being reduced to a two week notice period in some instances, which could significantly impact the ability for Arm's Length Bodies or grant receivers to effectively manage staffing, contracts, and service delivery, whilst also increasing the overall financial risk for the organisations.

Recommendation 12: By 31st December 2026 the Government of Jersey should ensure that any significant changes in periodic grants should not take place before providing 12-months' notice to the grant receiver unless there is specific need for emergency funding withdrawal for exceptional circumstances.

7. Conclusion

The Public Accounts Committee recognises that Arm's Length Bodies, grant recipients play a significant role in the delivery of public policy and services in Jersey. The Committee's review has demonstrated that there are established governance arrangements and a clear collective commitment to accountability, transparency and the responsible use of public funds.

Written agreements, accountability structures, and regular reporting cycles are generally in place, and in many cases these arrangements have matured in response to previous recommendations by the Comptroller and Auditor General. In particular, States Owned Entities operate within well-developed shareholder frameworks, while Delivery Entities and Independent Offices benefit from partnership or framework agreements.

The Committee has identified that performance reporting is widespread, however, the strength and consistency of outcome-focused Key Performance Indicators, their alignment to specific Island Outcomes, and their use in evidencing value for money vary considerably.

The Committee has found that formal structured, periodic reviews of Arm's Length Bodies are not undertaken, being reserved for where risks are clearly identified, and that assurance is often provided through annual grant approval processes. Evidence from the single review that has been completed with published results, indicates that such exercises can deliver tangible benefits, including improved strategic alignment, clarified purpose and enhanced stakeholder confidence. The Committee therefore considers that periodic strategic reviews would be an important tool for ensuring continued relevance, effectiveness and value for money and has recommended that these take place in the future.

The Committee has been informed of collaboration between Arm's Length Bodies, grant recipients and Government departments. However, it has also identified areas of overlap and potential duplication, notably in functions such as property development, marketing and aspects of service delivery. The Committee considers that clearer leadership from Government is required to support coordination, resolve overlapping remits and ensure that public resources are deployed in the most effective way.

The Committee recognises that executive and senior remuneration within Arm's Length Bodies represents a material area of expenditure and that recent changes to the Public Finances Manual are likely to increase the involvement of Accountable Officers in remuneration oversight. Evidence indicates that current approaches to remuneration vary across organisations and are applied through a combination of benchmarking, board governance and performance assessment. The Committee considers that greater consistency and clarity in the principles underpinning remuneration would strengthen public assurance, support equity across the Arm's Length Body estate and reinforce value for money. In particular, a coherent framework that provides clear reference points for base pay progression and more explicit alignment between variable remuneration and the core purpose and outcomes of each organisation would support transparency, accountability and confidence in remuneration decisions.

Finally, the Committee considers that there is merit in undertaking a structured and strategic examination of the Arm's Length Body estate to identify potential efficiencies and savings, particularly in the context of ongoing budgetary pressure. The Committee understands that this work has started and that opportunities may exist to improve value for money through greater coordination, shared approaches and clearer strategic direction. This exercise should support informed decision-making by the next Council of Ministers and help ensure that public resources are deployed in the most effective manner.

8. Appendix One

8.1 Terms of Reference

The Committee's Terms of Reference for the Review were as follows:

1. To establish and assess the effectiveness of the governance arrangements between the Government of Jersey and established Arm's Length Bodies, including but not limited to;
 - States owned entities
 - States Established Delivery Entities
 - States established independent bodies and office holders
2. To identify and assess the effectiveness of policies and procedures in place within the Government of Jersey in respect of the issuance of grants, subsidies or sponsorships to external organisations not already established as Arm's Length Bodies.
3. To determine how the Government of Jersey gains assurance over the value for money and contribution to Island Outcomes of Arm's Length Bodies and external organisations in receipt of grants, subsidies and sponsorships.
4. To gather views from Arm's Length Bodies and external organisations in receipt of grants, subsidies and sponsorships in relation to the current policies and procedures and reporting requirements that they adhere to.
5. To determine the processes used by the Government of Jersey to monitor and evaluate the effectiveness of Arm's Lengths Bodies and external organisations in receipt of grants, subsidies or sponsorships.
6. To examine the implementation of relevant PAC and Comptroller and Auditor General recommendations in respect of, but not limited to, the reports 'Oversight of Arm's Length Bodies' 'Grants and Subsidies' by the Government of Jersey and identify any progress made in achieving implementation of those recommendations.

8.2 Committee Membership for the review

The following PAC Members took part in this review:



Deputy Inna Gardiner
Chair, Public Accounts Committee



Deputy Kristina Moore
Vice Chair, Public Accounts Committee



Deputy Raluca Kovacs
Member, Public Accounts Committee



Deputy Karen Wilson
Member, Public Accounts Committee



Deputy David Warr
Member, Public Accounts Committee



Mr. Ali Awan
Lay Member, Public Accounts Committee



Mr. Glenn Kehoe
Lay Member, Public
Accounts Committee



Mr. Vijay Khakhria
Lay Member, Public
Accounts Committee



Mr. Philip Taylor
Lay Member, Public
Accounts Committee

8.3 Public Hearings

The Committee undertook the following public hearings during the course of its review:

- Chief Executive Officer, Visit Jersey – 19 November 2025
- Chief Executive Officer, Jersey Business – 19 November 2025
- Chief Executive Officer, Digital Jersey – 05 November 2025
- Chief Executive Officer, Andium Homes Ltd. – 05 November 2025
- Chief Executive Officer, States of Jersey Development Company – 15 October 2025
- Chief Executive Officer, Ports of Jersey – 15 October 2025
- Chief Officers of the Cabinet Office and Employment, Social Security and Housing Department, Government of Jersey – 24 September 2025
- Chief Officer, Department for the Economy, Government of Jersey – 24 September 2025
- Treasurer of the States – 17 September 2025

8.4 Evidence gathered

The Committee received significant written evidence in the course of its review. Submissions, transcripts and letters which were provided in a public manner can be found on the States Assembly website:

- [Submissions](#)
- [Transcripts](#)
- [Official Scrutiny Correspondence](#)

8.5 Review Costs

The total external costs of this review totalled £1,434. This was broken down as follows:

- Public Hearings (transcription services) - £1,320
- Digital and Public Engagement Costs - £114

9. Appendix Two Additional Resource

9.1 Key Performance Indicators

The Committee has collated available Key Performance Indicators for a selection of States Owned Entities and States Established Delivery Entities

SOEs

ANDIUM				
	KPI	2023	2024	2024 Target
Andium	Customer satisfaction (%)	81%	81%	80%
Andium	Rent collected as a % of rent due	99.50%	100.80%	>100%
Andium	Arrears as % of annual rent charged at quarter end	0.96%	0.84%	<1%
Andium	Average re-let times in days (standard re-lets only)	29	23.5	<25
Andium	% Reactive repairs completed within contract target	100.00%	95.50%	>96%
Andium	% of Homes meeting the Decent Homes Standard	100%	100%	100%
Andium	% of Homes meeting the Modern Facilities Standard	100%	100%	100%
Andium	New supply	232	130	130
Andium	Major refurbishments completed	56	12	12
Andium	Ratio of responsive repairs to planned maintenance	39:61	31:69	±40:60
Andium	% Uptime of IT systems throughout the year	99.98%	99.90%	≥99.5%
Andium	% of Clients registered to access services online	65.00%	70.20%	70%
Andium	Community subsidies	£1,040k	£1,009k	≥£1,000k
Andium	Number of clients housed through the Partnership Pathway	51	44	±50
Andium	Number of tenancies supported by the Specialised Services Team	295	294	±315
Andium	Number of units vacant and available to let at period end,	15	18	<30
Andium	Net proceeds from existing property sales (£m)	£18.4m	£20.1m	±£21.6m
Andium	Net proceeds from new properties sold (£m)		£10.7m	±£9.4m
Andium	Headline social housing cost per property (£)	£5,694	£5,923	±£6,254
Andium	Gearing (%)	31%	31%	32%
Andium	% Colleague turnover in the year		8.80%	±15%
Andium	Mean colleague sickness levels in the year		5.7 days	≤5 days

Jersey Electricity Plc			
	KPI	2023	2024
Jersey Electricity Plc	No. customers	53,343	53,726
Jersey Electricity Plc	Customer Minutes Lost (CMLs)	4	9.5
Jersey Electricity Plc	Customer Interruptions (CIs)	4.4	19.3
Jersey Electricity Plc	% Energy imported	94.5	94.5
Jersey Electricity Plc	Energy generated from on-Island Solar	0.93m units	1m units
Jersey Electricity Plc	Network investment (£m)	11	18
Jersey Electricity Plc	Blended gCO2e/kWh	25.3	24.85
Jersey Electricity Plc	Lost time accidents	3	1
Jersey Electricity Plc	Number of Fuel Switches (JE)	235	239
Jersey Electricity Plc	No Customer on Discounted Heating Tariffs	22,865	23,657

JT Global		
	KPI	2024 RAG
JT Global	Ensure JT's network is resilient and delivers the latest technology for our customers.	
JT Global	Maintain excellent relationship and transparent communication with our shareholder.	
JT Global	Listen to customer feedback and act upon it to improve JT's overall customer experience, improving the way customers can interact and do business with us.	
JT Global	Remain competitive within the Channel Islands with our products and services, resulting in a growth in margin	
JT Global	Identify International growth opportunities, which allow us to further leverage our existing services.	
JT Global	Simplify our legacy product portfolio, making products easier for customers to understand.	
JT Global	Digitalise 80% of customer interactions by 2026, in line with customer needs.	
JT Global	Deliver a new modern network transformation programme, compliant with non HRV regulation by 2026.	
JT Global	Delivery of priorities in line with expected Telecom Security legislation.	
JT Global	Maintain an engaged team, with a supported and diverse culture.	
JT Global	Become Carbon Neutral by 2050 in our scope 1+2 emissions.	
JT Global	Generate return from our large-scale investment programmes and improve JT's overall efficiency.	

Jersey Water				
	Key Results	2023	2024	Target 2024
Jersey Water	Water quality compliance %	99.98%	99.95%	>99.98%
Jersey Water	Customer contact regarding the acceptability of the water(zonal rate per 1,000)	0.96	1.09	<1.1
Jersey Water	Leakage (million litres per day)	2.181	2.06	<2.181
Jersey Water	Water supplied (million litres per year)	6,777	6,879	NA
Jersey Water	Per capita consumption (PCC litres per day)	116	116	<115
Jersey Water	Length of mains renewed (km)	1.78	1.47	1.68
Jersey Water	Supply interruptions (customer minutes lost)	00:28 seconds	00:01 seconds	<02:00 minutes
Jersey Water	Water restrictions	None	None	None
Jersey Water	Number of new connections made in the year	307	239	185
Jersey Water	Customer satisfaction index (%)	83.6	83.1	"±5%"
Jersey Water	Net promoter score	40.4	44.1	"±5%"
Jersey Water	Right first time (%)	65.1	54.5	>75
Jersey Water	How easy we are to do business with (out of 10)	8.7	8.7	Trend not decreasing
Jersey Water	Trust score (out of 10)	8.2	8.1	Trend not decreasing
Jersey Water	Customer complaints (per 1000 properties)	0.32	0.51	Trend not increasing
Jersey Water	Text feedback score (out of 10)	9.43	9.39	>9
Jersey Water	Value for money rating (out of 10)	7.3	7.3	Not reducing
Jersey Water	Tariff increase/retail price index (RPI)	6%	10.90%	At or below RPI
Jersey Water	Bad debt as a percentage of turnover	0.05%	0.01%	0.01%

Jersey Water	Environmental regulatory compliance (%)	100	100	100
Jersey Water	Community events supported	79	78	>75
Jersey Water	Funds raised for charity	£34,600	£19,600	£20,000
Jersey Water	Turnover	£19,397,000	£21,069,000	£21,449,000
Jersey Water	Operating profit	£1,979,000	£2,801,000	£3,491,000
Jersey Water	Profit for the reporting year	£1,342,000	£943,000	£1,605,000
Jersey Water	Capital expenditure	£5,100,000	£5,499,000	£6,823,000

Ports of Jersey		
	Planned activities & KPIs 2024	What was achieved
Ports of Jersey	Review, co-create and modernise employee benefits and policies through workshops with representation from all teams.	Through 22 workshops involving 60 employees improvements were made to 7 policies such as: parental leave, annual leave, sickness leave.
Ports of Jersey	Undertake a development programme providing at least 4 leadership specific CPD events for the management teams. Strengthen leadership and create fit for purpose operating models.	Upskilled our Leaders through 4 CPD away days and 3 specific workshops on psychological safety to develop the tools to lead our people as we continue to deliver our transformational business plan. Three restructures were delivered (Air ops, Engineering and Corporate) including the creation of different roles to enhance customer experience, business analysis and performance.
Ports of Jersey	Secure a multiyear pay deal and new reward structure to provide clarity and certainty to our employees and improve engagement	A 4 year pay deal was secured with a positive ballot in Dec 2024 from 2024-2027. Employee engagement improved by 4%.
Ports of Jersey	Develop a talent management strategy in line with our D, E & I strategy.	A combination of management group training, with experienced specialists, individual training, coaching and development of personal development plans was undertaken.
Ports of Jersey	Build the foundations to support the implementation of the digital strategy and launch the of first 'exemplar projects'	A model for change management is being utilised to support the technical and cultural changes that accompany our digital transformation. We successfully completed our first projects that focussed on data availability and how to use it to improve our processes and efficiency (APOC live dashboard and Maritime Restricted Zone monitoring).
Ports of Jersey	Prepare to launch a consultation on decarbonisation charges for private aviation in support of the transition of harbour and airport terminal heating to hydrogenated vegetable oil (HVO) in advance of transition to heat pumps.	Elizabeth Terminal was successfully transitioned to HVO in summer 2024. Airport is on track to transition following a consultation for the introduction of decarbonisation charge on private aviation (due to be introduced May 2025)
Ports of Jersey	Achieving a satisfactory conclusion for procurement process for future ferry services and support the transition for the new contract (and provider if required to).	Significant resource was allocated to manage the resilience of existing ferry services, as well as participation in the Government procurement process for future services and enabling of the berthing trials. The preferred bidder was confirmed in Q4 2024 with the contract signed with DFDS in January 2025.

	GOAL	TARGET	Outcome	Details
Ports of Jersey	We will reduce our own generated	Be net zero in our Scope 1 and 2 emissions by 2030	Ongoing	In 2024, we published our decarbonisation road map and transitioned Elizabeth Terminal to HVO, which reduced the terminal's emissions by 44%. We

	carbon emissions			also began the installation of vehicle trackers, to support sustainable route management and decrease fuel consumption.
Ports of Jersey	We will support our business partners to reduce their Ports of Jersey related carbon emissions	A 30% reduction by 2035, against 2019 baseline levels	Ongoing	In 2024, we continued working with UK partners to progress drone technology to de-carbonise supply chains and short travel options. We also supported the launch of a SAF mass-balancing scheme at the airport. Our continuous climb and descent operations for the Jersey and Channel Island Airspace were also significantly above the European average.
Ports of Jersey	We will support our customers to reduce their Ports of Jersey related emissions	A 30% reduction by 2030, against 2019 levels	Ongoing	In 2024, we maintained our Carbon Pass app for aviation and ferry passengers to balance their travel emissions. We also improved our cycling facilities and partnered with EVie to improve sustainable landside transport for our customers.
Ports of Jersey	We will reduce our high-emissions energy consumption	A 20% reduction by 2030, against 2019 levels	Ongoing	In 2024, we continued moving our lighting to LED to reduce our energy consumption. However, our electricity and oil consumption all increased, due to a colder winter.
Ports of Jersey	We will reduce our potable water use	Reduce use by 20% by 2030, against 2019 levels	Ongoing	In 2024, we improved our water metering at the harbour and began working on a washdown strategy at the boat park and harbour
Ports of Jersey	We will regenerate the marine habitats across Ports of Jersey sites	By 2030, increase marine habitats by 30%	Ongoing	In 2024, we made great progress with marine conservation, moving to ecofriendly washdown and anti-foul products, introducing oysters and living sea walls into our marinas. We also installed three new eco moorings at St Catherine's
Ports of Jersey	We will regenerate the land habitat across Ports of Jersey sites	By 2030, regenerate 30% of our land footprint	Ongoing	In 2024, we continued our partnership with Trees for Life, supporting the replanting of trees after Storm Ciarán, and also began our partnership with the National Trust. We also developed our Airfield Management and Regeneration Strategy, supporting habitat conservation and carbon sequestration
Ports of Jersey	We will recycle all waste that is recyclable	100% of recyclable waste is recycled by 2030	Ongoing	In 2024, we continued our scheme with Government, Jersey Prison Service and Fisherman's Association to recycle old fishing equipment and prevent it from polluting our waters. We also implemented recycling in our terminals and all employee locations, we started a uniform recycling scheme and organised beach cleans, collecting nearly 100kg of rubbish.
Ports of Jersey	We will adhere to circular design practices	All development activity will use circular economy principles from 2022	Ongoing	In 2024, we continued to embed circularity into our design, construction and procurement processes, with sustainability given a 10% weighting in all capital procurement tenders.

Ports of Jersey	We will consider climate change adaptation	Incorporate climate change adaptation measures in relevant development activity from 2022	Ongoing	In 2024, harbour and airport masterplans have considered the effects of climate change and ensured adaptation measures are included in designs
Ports of Jersey	We will support our community	Invest a minimum of 1,000 hours in local community projects from 2022	Ongoing	In 2024 we launched Community Boost and our volunteering policy, giving all employees 3 days volunteering per year. We also sponsored many local events and prioritised educational initiatives, while also visiting schools to raise sea safety awareness.
Ports of Jersey	We will provide connectivity to enhance Islanders' lives and to access essential services	Ensure connectivity is maintained and improved	Ongoing	2023 was another great year in building back Jersey's route network on the journey to exceed the 2019 high. Our UK network continues to grow and the demand for EU routes remains strong.
Ports of Jersey	We will support our shareholder and sister entities to provide sustainable choices for Islanders, visitors and investors	Work with partners to position Jersey as an eco-destination and investment centre from 2022	Ongoing	In 2024, we continued to share ideas and collaborate with other states owned entities and support the work into the availability of sustainable aviation fuel on the Island. We published our sustainable events guide and created sustainable visitor accommodation through The Shells.
Ports of Jersey	We will embrace diversity and inclusion	Ports of Jersey to reflect the diversity of our Island by 2028	Ongoing	Through a series of focus groups conducted across the business, we captured valuable data which continued to feed in and shape our DEI strategy. In 2024, we commenced implementation of our short-term DEI initiatives. We have partnered with Liberate's DIFERA (Diversity, Inclusion, Fairness, Equality, Respect and Acceptance) Employer Accreditation Scheme. We have produced a DEI road map to support our ambition to become employer accredited.
Ports of Jersey	We will focus and invest in our employee wellbeing	Achieve year on year improvement on our 2022 wellbeing benchmark	Ongoing	In 2024 we prioritised employee wellbeing through a range of initiatives including: *Mental health support - Training for People Managers and refresher sessions for Mental Health First Aiders *Physical Health- Year-round mole checks, individual health assessments, and flu vaccination vouchers *Wellbeing and Development- Bitesize sessions on resilience, anxiety, work life balance, and a nutrition talk on menopause.

Ports of Jersey	We will develop the skills and professional talents of our people	Create pathways to attract, inspire, develop and retain talent to ensure all potential is achieved from 2023	Ongoing	<p>A continuing professional development (CPD) programme was designed for leaders across the organisation, focussing on key areas such as psychological safety, emotional resilience, and the development of high performing teams</p> <p>We continued our focus on apprenticeship programmes and collaborated with schools and clubs to highlight that careers in aviation and maritime operations are not determined by gender</p>
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States of Jersey Development Company			
	Object	Business Target	Achievement/ Performance Progress
SOJDC	Create a vibrant and sustainable St Helier where people want to live, work and visit		95%
		carryout improvements to the Company's public realm and activate the spaces with a programme of even	<p>33,000+ visits to Jersey on Ice</p> <p>1,000+ Islanders and visitors enjoyed Hola Friday DJ events at Trenton Square</p> <p>100+ attendees at Tai Chi and Yoga free sessions at Marina Gardens</p> <p>94% of our staff completed Carbon Literacy training</p>
		Encourage the use of Company land for meanwhile uses	
		Ensure compliance with the Company's ESG strategy	
SOJDC	Build a greater understanding with the community of the role that the Company plays and engage on major projects that the Company is spearheading	<p>Carry out a programme of consultation events with the local community.</p> <p>Provide regular updates to States Members.</p> <p>Communicate the Company's performance and activities to the public.</p>	<p>90%</p> <p>Open public meetings, key stakeholder meetings and island wide survey launched on Waterfront proposals, with 2,000+ responses</p> <p>All States Members invited to dedicated presentation on the Waterfront proposals</p>
SOJDC	Obtain political alignment on the strategic infrastructure components of the Waterfront to enable the redesign of the outline application to commence.	<p>Work with the GoJ Infrastructure & Environment Department to assess options for LA Route de la Liberation, connectivity, reclamation, solid waste, affordable housing.</p> <p>Secure agreement with the RSG.</p>	<p>90%</p> <p>Following extensive discussions, agreement reached and preferred proposals approved by RSG and presented to States Members and the public in November 2024.</p>
SOJDC	Advance the designs for the first phase of the regeneration of Fort Regent	<p>Complete the roof condition survey.</p> <p>Complete review of external works together with high level cost estimates.</p> <p>Appoint design team and commence designs and submit planning an application.</p>	<p>80%</p> <p>Completed by May 2024</p> <p>Completed by May 2024</p> <p>External works designs were commenced, however community feedback on the vision required before design works and planning application can be undertaken. The project is being funded by GoJ not JDC. Further progress is dependent on GoJ.</p>

SOJDC	Secure detailed planning consent for Westward (at South Hill) to enable progression of the detailed design	Secure detailed planning consent. Advance the building control designs and secure Building Control consent. Commence the demolition of the existing non-listed building allowing for an archaeological survey to be undertaken on the site.	62% Planning consent secured. RIBA Stage 3 design complete. Stage 4 delayed due to viability issues, which were resolved via a pre-construction contract exercise to review the design and clarify expected costs. Building control consent and demolition therefore delayed until 2025; this is now well underway.
SOJDC	Advance the designs and secure a pre-let	Advance the designs of IFC 2 up to RIBA Stage 4B and secure Building Control consent. Secure a pre-let on anchor tenant, funding for construction, Shareholder consent, tender and commence construction.	40% Achieved and permit received September 2024. Anchor pre-let not secured which therefore prevented progression of all other targets.
SOJDC	Take on Greater role to support Government of Jersey's project delivery and non-operational property	Agree the extension of the Company's remit with the GoJ and Shareholder following the jointly commissioned external review in 2021	0% No progress in the year, as the new Council of Ministers focusing on a smaller number of strategic priorities

Delivery Entities

JERSEY FINANCE				
	KPI	2023	2024	Against target
Jersey Finance	Membership metrics (Active membership rate)	N/A	106%	112%
Jersey Finance	Members attending an event	2,945	3,712	148%
Jersey Finance	Business referrals	179	159	80%
Jersey Finance	Strategic engagements	230	213	178%
Jersey Finance	Gatekeeper meetings	2,911	2,615	97%
Jersey Finance	Organic search rate	96,454	129,647	141%
Jersey Finance	Website visits	318,133	448,175	148%

VISIT JERSEY					
	KPI	2023	2024	24 Target	'24 vs target
Visit Jersey	Total visits	527,000	568,000	641,000	-11%
Visit Jersey	Overnight leisure visits	287,000	311,000	368,000	-15%
Visit Jersey	Average length of stay	4.7 nights	4.3 nights	4.2 nights	2%
Visit Jersey	Total spend	£290,000,000	£290,000,000	£311,000,000	-7%
Visit Jersey	Net promoter score	71	74	71+	2%
Visit Jersey	Staff retention	N/A	91%	85%	6%

DIGITAL JERSEY				
	Overall KPI	Target	2024 actual	Against target
Digital Jersey	Grow Digital Jersey's Business membership	5	5%	3%
Digital Jersey	Retain Digital Jersey's membership	N/A	82%	2%
	"PLANNED ACTIVITIES AND METRICS"	"WHAT WE ACHIEVED - PROGRESS EVIDENCE"		Outcome

Digital Jersey	Support implementation of the Future Economy and Digital Economy strategies in partnership with Government of Jersey	Attended Digital Economy Strategy Board meetings and delivered Digital Jersey objectives for 2024.	"Met"
Digital Jersey	Support Fintech development and usage opportunities in collaboration with Government, JFSC, Jersey Finance and other partners	Attended the Digital Finance Summit in Belgium, showcasing three local businesses. Supported JFSC's Open Finance project and focused on UK markets for cross-border trials. Delivered FinTech conference in Jersey	"Met"
Digital Jersey	Promote Jersey as a place to do business through marketing and business development initiatives	Range of on and off-island marketing campaigns driving interest in Jersey for relocations, sandbox, data trusts, Impact Jersey grants, etc.	
Digital Jersey	Promote Jersey as a place to do business through partnering with at least 3 off-island collaborators in the UK, Europe and beyond	2024 saw positive working relationships with a range of collaborators, contributing to Jersey Export Strategy, Open Finance, Data Trusts initiative, Higher Education, and Impact Jersey.	"Met"
Digital Jersey	Promote Jersey as a place to do business through developing and converting a pipeline of business relocation opportunities for digital companies	63 enquiries. After all vetting processes, 14 licences were approved in 2024 with 2 further decisions pending.	"Met"
Digital Jersey	Promote Jersey as a place to do business through Working with other Arm's Length Organisations ('ALOs') and Government bodies to align messaging and pool resources where appropriate	Digital Jersey is engaged in a variety of collaborative efforts with other ALOs, which includes but are not limited to: – Coordinating monthly meetings with CEOs from Jersey Finance, Visit Jersey, Jersey Business & Jersey Sport – Working with Jersey Finance on an AI Plan for the Financial Services Industry and continued partnership with ProMatch – Regular meetings with JFSC on RegTech development and innovation – Working with Visit Jersey on the development of CXTech, the third programme of Impact Jersey	"Met"
Digital Jersey	Support the Government's Export Strategy working with other ALOs including Jersey Business.	Attended Government led Export Support Service meeting. Digital Jersey continuing to support / lead initiatives as appropriate including facilitating member attendance at the FinTech Belgium event. We continue to work with External Relations and Digital Jersey members to understand barriers to business in the EU.	"Met"
Digital Jersey	Promote tech adoption in non-tech industries working with ALOs, and other partners to identify key gaps and provide training/advice to industry. Deliver sector tech roadmap for at least one industry in 2024 and commence a case study to demonstrate impact.	AgriTech Roadmap completed and being published in early 2025. We have started the case study (FarmBot) which looks at robotic tools for poly tunnel farming and will publish and launch the AgriTech roadmap in 2025 after the first growing cycle for the FarmBot project.	"Met"
Digital Jersey	Support Government departments and local businesses seeking to digitally transform.	The AI in Law project progressed to the testing stage, and the prices.je tool was transferred to the Jersey Consumer Council. The team also digitised the booking system for the St John Recreation Centre and engaged with various Government departments on digital transformation projects.	"Met"
Digital Jersey	Provision of Hub and DJX facilities with utilisation rates of >50% of members	Utilisation rates were consistently above 50% throughout the year.	"Met"
Digital Jersey	Deliver at least 10 Digital Jersey-led events to promote the tech industry in Jersey and provide learning and collaboration opportunities across industries and with off-island partners.	A total of 16 events were delivered, covering various topics such as Impact Jersey, AI for Business Leaders, F1 in Schools, FinTech conference and Data Trusts.	Met
Digital Jersey	Support member-led events in Hub, Academy & DJX to help local companies achieve their objectives	Supported 31 member-led events in 2024. Over 80% have provided feedback of whom 100% confirmed the event achieved their objectives	"Met"
Digital Jersey	Continue to deliver the Mentor programme, introducing 10 new mentoring partnerships.	A total of 25 mentoring partnerships were created in 2024.	"Met"
Digital Jersey	Deliver tech-business support and incubation activities including 4 Springboard clinics, support with routes to funding and export opportunities, desk facilities, marketing and our mentoring programme.	Held 5 Springboard clinics, Offices were well-utilised (75%+), DJX at full occupancy (permanent desks) and overall 69% of permanent desks leased at the end of the year.	"Met"
Digital Jersey	Support local industry with tech services procurement through at least 2	Government Procurement did not identify any suitable programmes for on island procurement.	"Partially met"

	Government procurement workshops and further development of ProMatch portal including opening it up to nonfinance companies	Digital Jersey continues to press for more engagement. ProMatch relaunch delayed but achieved by end of year	
Digital Jersey	Deliver a second Bootcamp for at least 5 start-ups (working with corporate sponsors) and complete an impact evaluation of cohort one. Build a three-year programme to strengthen innovation in the digital sector and adapt to lessons learned.	The second Bootcamp was delivered, and a strategy for the next iteration was developed. This includes a new monthly incubator clinic and building a better investor network for Digital Jersey.	"Met"
Digital Jersey	Deliver phase 2 of Impact Jersey including - Completion of first Open Programme	First programme completed - evaluation ongoing as scheduled.	"Met"
Digital Jersey	Deliver phase 2 of Impact Jersey including - Commencement of next Impact Jersey Programme and progression to at least stage one	CareTech Programme launched and judging process completed. Projects commenced in early 2025.	"Met"
Digital Jersey	Deliver phase 2 of Impact Jersey including - Launch of at least two further new programmes in 2024	CXTech Programme launched. Target of fourth programme not completed due to resource constraints.	"Partially Met"
Digital Jersey	Sandbox Jersey: 3 sandbox projects delivered and evaluated for example projects in areas such as Agritech, the Digital Twin and FinTech	The FarmBot project was installed in St Ouen and is being calibrated for the first crop cycle. The AI in Law project is almost complete, and the drone regulatory & airspace sandbox project was completed mid-year. The Data Exchange project is underway, with the trust instrument drafted and technology established.	"Met"
Digital Jersey	Data trusts: complete the first pilot and provide recommendations to industry and Government on next steps. Take forward recommendations and deliver the next steps, subject to resources.	The pilot was completed and the project closed in December 2024, with a lessons learned report due in 2025. A market investigation report was approved by the Board in Q3, and business development activities are now underway including a Real Estate event held in Q4.	"Met"
Digital Jersey	In partnership with Government broker and support strategic partnerships with UK/European academic institutions	Digital Jersey continued to develop connections with Warwick University, Exeter University and Southampton University. Government (CYPES) cancelled planned meetings with Southampton and did not prioritise further development of those leads.	"Partially Met"
Digital Jersey	Develop evaluation and impact assessment framework for key initiatives building on the results of Impact Jersey Open Programme One review.	Evaluation framework commissioned and work ongoing in 2025 to finalise.	"Partially Met"
Digital Jersey	Promote the use of the Digital Twin and partner with Government and States Owned Entities where required to support public policy initiatives.	The Digital Twin was utilised during the King's Visit and was used for the Geospatial Hackathon in February 2025 (originally scheduled 2024, deferred by Ports of Jersey). The team worked with States Owned Entities to support them using the system, with improvements made throughout 2024.	"Met"
Digital Jersey	Operate the Digital Jersey Academy facilities to train at least 1,000 people on digital skills short courses (including specialist courses).	787 attendees on Academy short courses funded through the Business Licensing Skills Fund. Digital Jersey trained a further 59 people through internal funding on Academy short courses. In addition, 709 attended bespoke/specialist courses including schools training funded separately, and courses for single organisations/departments which were separately charged (skills credits).	"Met"
Digital Jersey	Work with CYPES, Economy and other departments to advise on and support the development of a renewed workforce digital upskilling plan to achieve Future Economy & Digital Economy strategy objectives	Digital Jersey support provided as requested but renewed workforce digital upskilling plan not completed in 2024.	"Partially Met"
Digital Jersey	Further develop the Skills Credits Programme in collaboration with local business partners, reviewing the pilot scheme and recruiting at least 10 businesses.	Skills Credits scheme paused due to lack of consistent Government co-funding.	"Not met"
Digital Jersey	Support Government workforce skills initiatives in collaboration with CYPES and Economy Department.	Attended Digital Economy Strategy Board and supported joint initiatives identified. Natural Environment bespoke support provided for utilisation of Microsoft office tools - work commenced to build on this with other departments for 2025.	"Partially met"

Arm's Length Bodies, Grants and Subsidies

Digital Jersey	Support the delivery of the Digital Education Strategy including teacher skills training, a curriculum review and evaluation process and new digital skills courses for secondary school students.	Supporting Future Schools Project that has commenced at Plat Douet and meeting regularly with Government departments to advise on AI/Microsoft Productivity solutions. Thinking as a coder delivered to one school with plans to extend in 2025.	"Met"
Digital Jersey	Pilot digital sector Summer Intern Programme.	Delivered and 2 placements arranged.	"Met"

Jersey Business			
	Our output and anticipated impact	2024 outcomes – actual results	Our impact
Jersey Business	60 leaders improve their leadership, strategic & financial management and operational skills to help their business grow and be more resilient. 135 leaders given access to collaboration and growth opportunities.	249 participants. 153 organisations	86% of leaders said their skills have improved (against our target of 66%). 100% of leaders said their business has grown or is more resilient (against our target of 66%)
Jersey Business	21 businesses implement process changes that will improve their efficiency. 150 participants actively contribute to initiatives aimed at boosting organisational efficiencies. 3 export support workshops building awareness and opportunity for growth.	21 businesses implement process changes 371 participants. 227 organisations. 3 Export Deeper Dive sessions	90% of businesses identify efficiency projects that lead to identifiable savings (against our target of 66%). Average of £40k net saving for businesses attending the Business Improvement Programme (against our target of £25k average). 3 sessions held to support Jersey businesses with exporting their product/service.
Jersey Business	Support the implementation of strategies to develop the rural economy and retail industry.	Jersey Business has supported development of the Government of Jersey Economy Department's retail strategy. 5 ongoing inward investment projects (rural, hospitality, medicinal cannabis, psilocybin R&D project)	Jersey Business has ensured Jersey's key and new industry sectors are productive and sustainable through the delivery of 5 ongoing investment projects, and the creation and implementation of the retail strategy
Jersey Business	A new framework that indicates our impact across all the following themes: • Overall reach and bespoke 1:1 support • Levels of influence shared • Industry sectors supported • Size of business supported • Business lifecycle stages shared	Measurement framework launched: • People-Enabled - 1,905 tailored engagement sessions (non-programme) of which 665 were client enquiries. - 1,240 meetings, 563 client meetings of which over a third delivered business planning support. • Tech-Enabled - 43,374 Website sessions. - 3,181 Downloads. - 3,048 Newsletter subscribers	Providing and sharing data & insights for a broad and expanding range of stakeholder.

Jersey Sport			
	Measure	Target	Achievement
Jersey Sport	An increase in the number of different sports who report that they are implementing a development plan which seeks to address inequalities in sport and/or is delivering growth in their sport.	27	27
Jersey Sport	An increase in the number of sports organisations reporting a continued development of their workforce to meet the needs of their sport and/or potential and existing participants	40	41

Jersey Sport	Number of primary and secondary schools	16	10
	reporting they are implementing and embedding an active schools culture which is impacting positively on PA rates across the school community		
Jersey Sport	Percentage of pupils leaving a Government funded primary school who can cycle proficiently on the road (i.e. have passed level 2 cycling).	46%	74%
Jersey Sport	Percentage of pupils leaving a Government funded primary school who meet the minimum 'developing' swimming standard (in sessions delivered by Jersey Sport).	80%	80%
Jersey Sport	Number of schools sports events delivered and/or co-ordinated by Jersey Sport for Government Funded primary and secondary schools.	15	7

9.2 Annual Reports and Accounts

The PAC has collated links to the following Annual Reports and Accounts of some of the organisations relevant to this review:

States Established Delivery Entities

- Jersey Finance
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
- Visit Jersey
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)
- Digital Jersey
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)
- Jersey Business
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
- Jersey Sport
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)

States Owned Entities

- Andium
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)
- Jersey Electricity
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)
- Jersey Post
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)
- JT Group Limited
 - [Hosted online](#)
- The Jersey New Waterworks Company Limited
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)
- Ports of Jersey
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)
- States of Jersey Development Company
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)

States established independent bodies or office holders

- Channel Islands Financial Ombudsman

- [2024](#)
- [2023](#)
- [2022](#)
- [2021](#)
- [2020](#)
- Jersey Commissioner for Children and Young People
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)
- Jersey Care Commission
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)
- Jersey Charity Commissioner
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)
- Jersey Competition Regulatory Authority
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)
- Jersey Financial Services Commission
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)
- Jersey Gambling Commission
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)
- Jersey Office of the Information Commissioner

- [2024](#)
- [2023](#)
- [2022](#)
- [2021](#)
- [2020](#)
- Jersey Police Complaints Authority
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)
- Jersey Office of the Comptroller and Auditor General
 - [2024](#)
 - [2023](#)
 - [2022](#)
 - [2021](#)
 - [2020](#)

9.3 List of Arm's Length Bodies and Grant receivers:

States-Owned Entities (Wholly or Majority Owner)

- Specified in PFM:
 - Andium Homes Limited
 - Ports of Jersey
 - Jersey Electricity
 - Jersey Telecom
 - States of Jersey Development Company
 - Jersey Water
 - Jersey Post
- Others:
 - Channel Island Brussels Office
 - Jersey Overseas Aid Commission
 - Government of Jersey London Office
 - Bureau des lies Anglo-Normandes

States-Established Delivery Entities

- Specified in PFM:
 - Digital Jersey
 - Jersey Business
 - Visit Jersey
 - Jersey Finance Limited
 - Jersey Sport
- Others:
 - Jersey Safety Council
 - Jersey Consumer Council

States-Established Independent Bodies and Office Holders

- Specified in PFM:
 - Care Commission
 - Commissioner for Children and young people
 - Data Protection Authority and Office of the Information Commissioner
 - Jersey Competition Regulatory Authority
 - Jersey Financial Services Commission
 - Office of the Comptroller and Auditor General
- Others:
 - Channel Islands Financial Service Ombudsman
 - Charity Commissioner
 - Commissioner for Standards
 - Criminal Injuries Compensation Board
 - Director of Civil Aviation
 - Gambling Commission
 - Health Services Disciplinary Tribunal
 - Income Support Medical Appeal Tribunal
 - Independent Prison Monitoring Board
 - Investigatory Powers Commissioner
 - Jersey Advisory and Conciliation Service
 - Jersey Appointments Commission
 - Jersey Bank Depositors Compensation Board
 - Jersey Charity Tribunal
 - Jersey Law Commission
 - Jersey Resolution Authority
 - Official Analyst
 - Police Authority
 - Police Complaints Authority
 - Rent Control Tribunal
 - Social Security Advisory Council
 - Social Security Medical Appeal Tribunal
 - Social Security Tribunal
 - Statistics Council
 - Statistics Jersey



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