

# Annual Report

Rapport Annuel 2024

**JH**  
JERSEY  
HERITAGE



Gardien Of Our Island Story / Lé Gardgien D'I'Histouaithe Dé Not' Île





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# Who We Are

**We are a local charity (Registered Jersey Charity no. 411) that receives an annual grant from the Government of Jersey to support our running costs. Income from visitors, Jersey Heritage Members, sponsors and commercial opportunities are vital to keep us operating.**

We are responsible for the Island's major historic sites, award-winning museums and public archives. We hold collections of artefacts, works of art, documents, specimens and information relating to Jersey's history, culture and environment. These collections define the Island, hold the evidence for its historical development and act as the community's memory.

Support from all sectors of the community helps us to keep the Island's heritage alive by protecting key sites and filling them with living history, events and exhibitions.

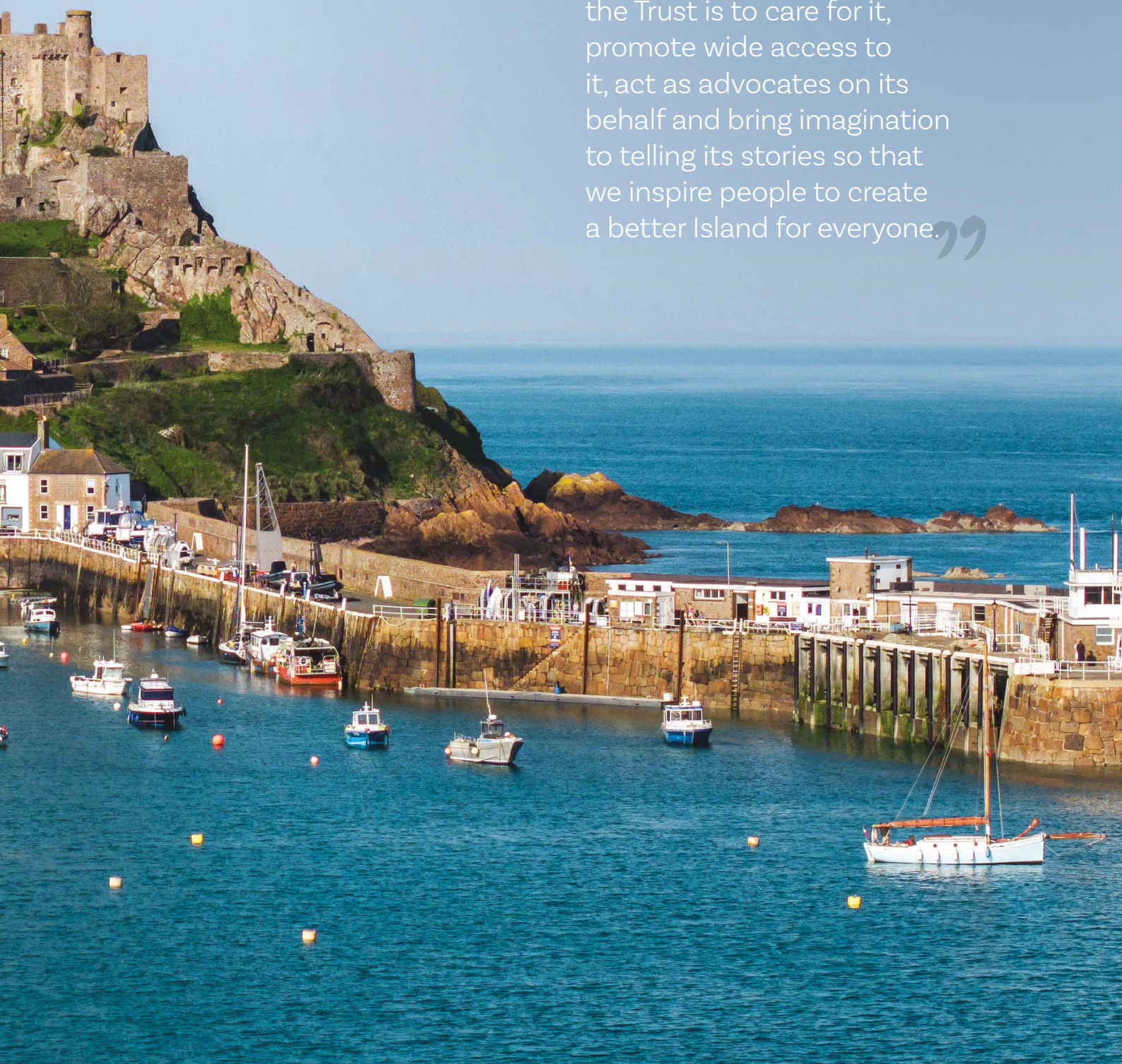
As a charity, we need to raise more than £5 million per year and over 12,000 voluntary hours to nurture, protect and animate the Island's heritage.

“As a charity, we need to raise more than £5 million per year and over 12,000 voluntary hours to nurture, protect and animate the Island's heritage.”



## Our Mission

“Jersey’s heritage and culture is special. The purpose of the Trust is to care for it, promote wide access to it, act as advocates on its behalf and bring imagination to telling its stories so that we inspire people to create a better Island for everyone.”



# Chair's Report

**Firstly, can I say that it is a great honour to have been appointed as the Chair of Jersey Heritage.**

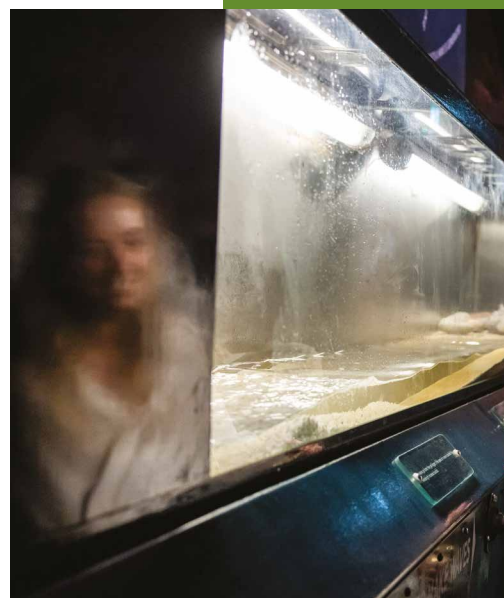
This honour, however, is also tinged with sadness as the role became vacant when Simon Boas passed away in July 2024. Simon is greatly missed by all at Jersey Heritage and by a great many other people in Jersey and worldwide who he touched with his stoic approach to his terminal cancer diagnosis. I would highly recommend reading Simon's book, 'A Beginner's Guide to Dying', a source of wisdom and humour.

There are many highlights to the achievements of Jersey Heritage Trust in 2024, and so I will draw on only a small number.

In August, the new museum space at Hamptonne was opened. The 'Tchèrquéthie Joan Stevens' – or cart shed – is named in honour of the late president of the Société Jersiaise (1971 to 1974), who authored a series of important books on the Island's heritage.

In September, the Education team won the prestigious Sandford Award for Heritage Education for the programme it delivers to schoolchildren visiting Mont Orgueil. The fantastic new exhibition at Jersey Museum, Art Gallery & Victorian House also opened. This is called 'La Tèrr'rie d'Jèrri – d's histouaithes dé not'île', which is in the Island's traditional language of Jèrriais and translates as 'Being Jersey – stories of our Island'.

Jersey Heritage was awarded two accolades in the Visitor Attraction Quality Assurance Scheme, (VAQAS) run by Visit England, with Hamptonne winning the Welcome award and La Hougue Bie (in partnership with Beresford Street Kitchen) winning the Quality Food and Drink award.



“There are many highlights to the achievements of Jersey Heritage Trust in 2024, and so I will draw on only a small number.”



The aspiring Jersey Island Geopark project saw new signage erected at dolmens and other historic monuments across the Island to provide visitors with the most up-to-date information about these special sites and their locations. The signage project involved Geopark partners, including Jersey Heritage, Société Jersiaise, Jersey National Park, Government of Jersey, National Trust for Jersey and Megalithic Routes.

Works to Elizabeth Castle, which comprise the renovation of the site's Military Hospital, 18th century Officers' Quarters and the multipurpose meeting and function room, with kitchen and toilet facilities, continues to near completion, with a tentative opening date of mid-2025.

In 2024, the sites (with the exception of Elizabeth Castle) opened all year round. Our Education team saw a remarkable 14,303 students, showing what significant education value heritage is to the Island's children. Islanders visited our sites around 60,000 times in the year, with another 140,000 visits by tourists to the Island.

There were also some challenges in 2024. Income has not kept up with inflation over the last few years, with our grant funding falling by 20% in real terms during that time. This has led to some important projects and research, such as that at La Cotte de St Brelade, being postponed.

I will finish this report by thanking the Volunteers, Staff and Trustees for their dedication and hard work over the last 12 months. Jersey Heritage is a remarkable organisation that covers a plethora of disciplines, including archival services, museums to visit, conserving the historic environment, art galleries, living history, championing our geo-heritage and so much more.

**Dr Amy Hall**

Chair

# Heritage in numbers

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**18,005**

Jersey Heritage Members

**60,870**

visits to sites by Islanders

**138,419**

tourist visits to sites

# Chief Executive's Report

## Strategic Context

The development of the Heritage Service in 2024 continued against the background of three important strategic developments in 2022:

- The implementation of P.40/2019, establishing the '1%' principle and the subsequent grant change with, as the Comptroller and Auditor General put it, 'an emphasis on stabilisation funding for the four major Arm's Length Bodies (ALBs) in the sector', including Jersey Heritage, since it was assumed that this would create a mechanism to maintain the value of revenue grant investment;
- Agreement on a new long-term Strategic Partnership Agreement, consolidating a number of historic agreements with various States committees, as well as new services reflecting the evolution of best practice in heritage services;
- The adoption of the Government's first Heritage Strategy, outlining a series of development programmes and projects towards a virtuous circle of understanding, valuing, caring for and enjoying heritage.

## Financial Context

Financial opportunities and constraints in the period 2022-2024 were shaped by three factors, which remain relevant in the immediate future: the long hangover of the pandemic as it impacts the visitor market; the tail of a period of exceptional inflation; and political issues around available Government funding for culture, arts and heritage:

- The visitor market is still recovering from the effects of the pandemic and the effects of Brexit, particularly around Island tourism, as it was impacted by travel issues and consumer confidence. A very substantial element of Jersey Heritage's c.£4M self-generated income is linked to tourism, which over the period has slowly recovered to only around 80% of pre-pandemic levels. It is noteworthy, though, that the increase in local engagement and Membership achieved in the circumstances of the pandemic, has been maintained.
- Inflation was exacerbated by a number of factors over the period and totalled around 25%, while the revenue grant rose by 6%, resulting in a real-terms loss of value, although proposed actual cuts were not in the event implemented. Pricing changes have mitigated this impact to a degree, but the effect of that on the whole is limited because the balance of services are non-commercial and largely dependent on the value of the operating grant. Inflation is forecast to fall during the next period. That will make management of wage pressures less problematic than in the last period.
- Stability of the grant is crucial to the sustainability of the service. The Government of Jersey have recently recommitted to the 1% mechanism for funding culture, arts and heritage by voting for P.69/2024 and the funding department has undertaken to give an indication of grant over three years. There are, however, many demands on the '1%', perhaps over-stretched in the absence of a definition of what cultural services are intended to be included.





## Organisational Development

The 2022 change to the level of grant was invested substantially in staff, reflecting the need to address some issues of resilience and sustainability, which had accumulated during a period of more constrained financial resources and in order to meet the challenges and opportunities of the new Strategic Partnership Agreement and Heritage Strategy. Recruitment continued into 2024 and over the period has included:

- Re-establishment of posts lost in previous downsizes, particularly at Jersey Archive and in our education service.
- Trainee posts in established specialist areas, including conservation, to manage impending succession and business continuity issues.
- New posts to support those areas of arts/ heritage intersection, including outreach and creative partnerships, given priority in the Arts and Heritage Strategies.

- Leadership and specialist posts for the establishment of a new Historic Environment and Properties Department, necessary particularly for the delivery of services in support of the proposed new heritage legislation to meet the Island's compliance with international conventions and best practice.

The value of this organisational development is reflected in the performance section of this report. This period of recruitment is regarded as complete and the establishment now sufficient to meet the demands of the current range of services at a reasonable level. Where it is effective to do so, functions previously delivered in-house, including technical work, such as design, and heritage specialisms, such as art conservation and aspects of archaeology, remain outsourced.

Costs fixed in salaries are significant, but it should be noted, especially where these services are outsourced to Jersey Heritage of Government responsibilities, that the salary structure of Jersey Heritage offers considerable efficiencies to the funder.

## Progress with Capital Investments

At the same time, largely as a matter of coincidence and associated with the aftermath of the pandemic, the Government funded a number of capital investments in the Heritage Service, including:

- A Fiscal Stimulus Fund investment in the new gallery space at La Hougue Bie, completing the 2015 masterplan for that site, was finished in April 2023. In 2024, this space housed an exhibition of the Le Câtillon II hoard and in 2025, development will begin on long-term use for display as part of the Neolithic story of the Island.
- A Fiscal Stimulus Fund investment in the new museum building at Hamptonne, the potential of which was identified when the site was acquired in 1987, was completed in October 2023. In 2024, this space housed an exhibition of wildlife photography and in 2025, work will continue on long-term use for display of our agricultural collections as part of the story of farming in the Island.

- A Fiscal Stimulus Fund investment in IT system upgrades to secure against cyber-security risks was completed in 2024.

- A Capital Programme investment in Elizabeth Castle to refurbish the Hospital Block and Officers' Quarters for attraction and accommodation, works identified as a priority in the 1970s, is due to be completed in 2025.

This created a certain amount of project management pressures but this group of investments will be completed in 2025.

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## Progress with Performance of the Heritage Service

Overall, these changes in the longer-term contractual arrangements with the funder, changes in the associated level of revenue funding and therefore staff resources, and changes in short-term capital investment, have combined to enable significant progress with the Heritage Service according to the Strategic Partnership Agreement (SPA) and the Heritage Strategy. Highlights of key developments in the 2022-2024 period included:

### In respect of the Museums Services in the SPA:

- 2023 introduction of year-round opening at visitor sites in support of visitor economy, which has continued in 2024;
- 2024 start of free entry pilot at Jersey Museum in support of inclusive access;
- 2024 start of intangible cultural heritage inventory programme in anticipation of extension of relevant international convention to Jersey;
- 2024 expansion of education service to reach approx. 14k students contacts annually;
- 2024 redisplay of permanent exhibition at Jersey Museum and temporary exhibition programmes in new spaces in the Art Gallery, La Hougue Bie and Hamptonne.

### In respect of the Archive Services in the SPA:

- expansion of online catalogue to c.500k records, now c.40k added annually;
- 120 retention schedules now in place across Government departments;
- annual transfers of c.30m<sup>3</sup> paper and 50GB born digital records into new repository completed 2021;
- 2024 development of a digital preservation system and associated digitisation programme;
- 2023/4 advice on proposed revision of Public Records Law anticipated 2025.

### In respect of the Historic Environment Services in the SPA:

- 2022-2024 progress with refurbishment of two key buildings at Elizabeth Castle; 2022/3 progress with conservation of La Cotte;
- 2022-2024 condition surveys and conservation planning for The Government of Jersey's German Estate;
- 2023/2024 advice to Planning on designation of Conservation Areas;
- 2022-2024 advice to Economy on proposed Heritage Law re portable antiquities;
- 2022 publication of Historic Environment Record including LiDAR data and ongoing enrichment in 2024;
- 2022-2024 research and consultation on Archaeological Research Framework;
- 2016-2024 work with UNESCO and stakeholders towards Geopark application, anticipated 2025.

Performance according to key performance indicators is detailed further in this report. The 2022-2024 period has seen a lot of progress and achievement at Jersey Heritage, although that has been accompanied by a great deal of change and its associated management challenges, while the issue of sustainable resourcing has been an ever-present concern. With a great deal of infrastructural change achieved 2022-2024 in staffing, spaces, systems and structure, the emphasis in the next period is largely on operational quality and financial sustainability.

**Jonathan Carter**

Chief Executive

# Finance Director's Report

In 2024, total income rose to £12.7m, an increase of over 7% compared to the prior year. The Government operating grant increased by £500k. This included a 6% adjustment for inflation and an additional grant of £142k to allow free access to Jersey Museum from July. The Elizabeth Castle project continued throughout 2024; the grant received was £2.3m. Jersey Heritage received a generous bequest of £411k from Irma Perrée in the year.

Income from charitable activities increased by 6% year on year, notably sponsorship increased to £46k from £24k in 2023. Income from weddings was £60k (2023: £38k).

For admissions, local residents accounted for 30% of the footfall, of which half were Members. A total 46% of footfall across all sites was from the UK and the balance being worldwide visitors. The sale of the 4 for 3 heritage passes continued in 2024 with £192k of income generated. The general admission income increased to £1,537k, an increase of £78k compared to 2023.

Membership levels peaked at just over 18k at the year end. Income from Membership was down £80k compared to 2023 due to a one-off accounting adjustment that deferred the income from unexpired annual Membership as at 31 December 2024 into 2025. Total income from Membership in 2024 was £433k.

The site shops and cafés continued to offer additional attractions to the sites and performed well. Jersey Heritage operates a large space for retail at Jersey Museum with smaller areas at other sites, while also operating cafés at Mont Orgueil, Elizabeth Castle and Hamptonne. All sites apart from Elizabeth Castle are open all year round. Net income for shops and café was £206k (2023: £172k) before staffing costs.

Government funding for the Elizabeth Castle project continues; the forecast completion is spring 2025. The grant received in 2024 was £2.3m. Once completed, the Officers' Quarters will have been refurbished to provide holiday lets for self-catering accommodation and the Hospital Block will provide additional visitor attractions and venue hire.

The 'Story of Jersey' exhibition at Jersey Museum was replaced with 'La Tèrr'rie d'Jèrri – d's histouaithes dé not' Île' (Being Jersey – stories of our Island). The cost of the project, which included substantial replacement of the 1992 services, was £2m. The exhibition opened in September 2024. The project created flexible exhibition space, which allows for frequent refreshments.

In 2024, owing to the lack of funding, Jersey Heritage was unable to continue the stabilisation works at the internationally significant archaeological site at La Cotte de St Brelade but is hoping to continue the work when funding is available. We were, however, able to spend £104k, mainly from Patron donations, relating to the wider Ice Age archaeology project, including a survey of the Violet Bank with our partners at UCL, which was filmed by the BBC.

Staff costs in 2024 were £5,757k (2023: £4,913k). The increase was partly due to all sites, apart from Elizabeth Castle, being open all year for the first time. There was an increase in the key management personnel staff costs due to overlapping Finance directors and the new post of Historic Environment and Properties Director.

The Actuarial valuation of the pre-87 pension debt resulted in gain of £292k (2023: loss of £105k) causing the debt to fall to £1,941k (2023: £2,223k) as at 31 December 2024. Negotiations with Government continue regarding options for managing the liability in the future. At year end, Jersey Heritage had a £3.1m cash balance, £2.4m held in restricted funds, £0.5m in the unrestricted fund, with the balance being held in the designated and endowment funds. The Trust will ensure that expenditure results in best value for money and enhanced cash collection is in operation. All cash balances are monitored to ensure the organisation can fund relevant future capital projects, whilst maintaining a cash balance to pay creditors as they fall due.

Overall, financial reserves increased to £21.6m (2023: £19.2m), the increase being mainly due to the works at Elizabeth Castle and Jersey Museum.

**Bethany Brock**

Finance Director

## Staff Profile



“Conservation is such an interesting job and it’s good to know that our work helps the wider Jersey Heritage team to look after the Island’s history for everyone to enjoy.”

### Laura Anderson

Archive Conservator  
*Conservatrice ès Archives*

Based at Jersey Archive, Laura is part of a team who help to ensure the collections in the care of Jersey Heritage are safe, preserved to professional standards and accessible to all.

Her work falls broadly into two categories – preventive and interventive. The former includes managing and monitoring the environmental conditions of the Archive’s strongrooms, insect monitoring, assessing the condition of new accessions, cleaning and packaging collections, and disaster training and planning. The second involves working on individual items to bring them to a stable and usable condition, to be viewed in the Archive’s Reading Room, for inclusion in an exhibition or for digitisation.

With a degree in Environmental Science, which helps her to understand the properties of the materials she uses to treat items and how they behave during the conservation process, Laura is currently studying for the Certificate in Archive Conservation, a professional qualification with the Archives and Records Association UK & Ireland.

Laura says: “Conservation is such an interesting job and it’s good to know that our work helps the wider Jersey Heritage team to look after the Island’s history for everyone to enjoy. We use materials and techniques that are sympathetic to the history of the items we treat and by giving them a longer lifespan, it means they are here for visitors today but also for future generations.”

# Performance Report

## Purpose

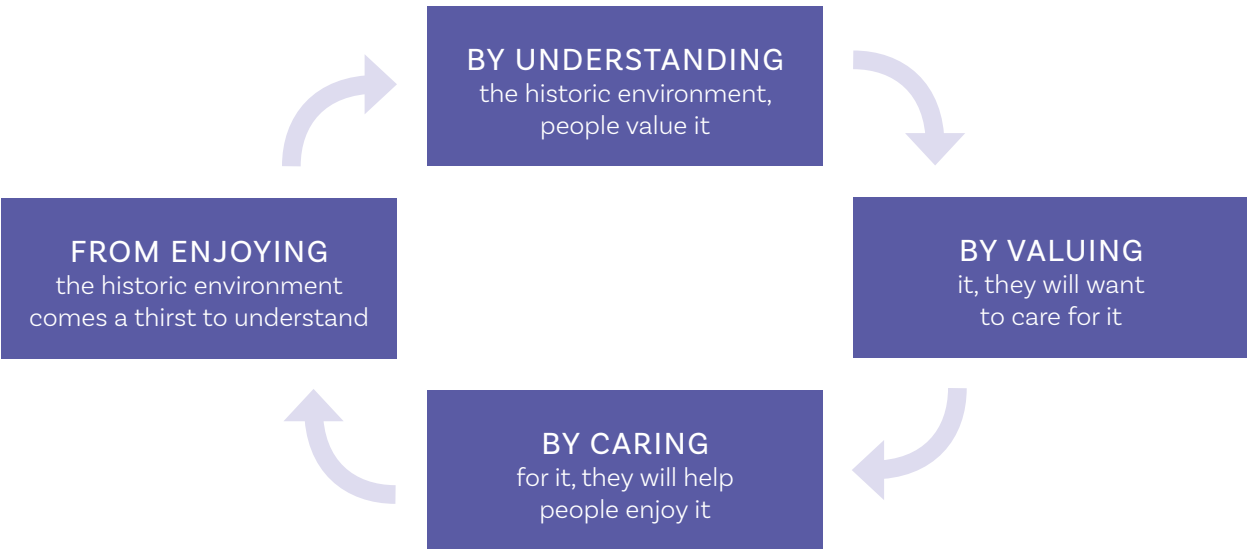
Jersey Heritage is a corporate body established by the “Loi accordant un Acte d’Incorporation a L’ Association dite ‘The Jersey Heritage Trust’”, which was registered before the Royal Court of Jersey on 3 June 1983. Jersey Heritage is also a charity registered under the Charities (Jersey) Law 2014 and is accordingly subject to regulations under that law.

## Strategic Objectives

Jersey Heritage’s strategic objectives flow from our Constitutional Statement of Purpose agreed by the States Assembly in 1999, 2013 and 2020:

‘The Bailiwick of Jersey’s heritage and culture is special. The purpose of JHT is to care for it, promote wide access to it, act as advocates on its behalf, and bring imagination to telling its stories so that we inspire people to create a better Island for everyone.’

Our vision is to inspire a virtuous circle of understanding, valuing, care and enjoyment of Jersey’s heritage, contributing to the Island’s unique identity and international relationships, beautiful environment, vibrant healthy community, and sustainable economy, creating a better place to live for everyone, now and in the future.



To achieve this, we are organised into five operational functions:



The main functions of each area:

### Executive

The Executive function operates and supports the Board and its sub-committees under the Constitution and the associated scheme of delegations to the Chief Executive, to support delivery of obligations under a number of Government and stakeholder contracts and agreements as regulated by the Charity Commissioner and to international standards and accreditations relevant to the heritage sector. The function includes administration and communications support to the Board.

### Curation and Experience

The Curation and Experience Department is responsible for sharing and making accessible our Island's heritage through the visitor sites, events programme, education service, exhibitions and outreach.

The team is responsible for the day-to-day running and marketing of the visitor sites, as well as planning new exhibits and a programme of events and activities and the promotion of Jèrriais. The Outreach, Volunteer, Access and Education teams work closely with the community and partners to ensure heritage is available to a wide range of people, particularly those groups who might otherwise find it difficult to access.

### Archives and Collections

The Archives and Collections function is responsible for the collection, documentation, preservation and promotion of access to the unique collection of objects and archive material in the care of Jersey Heritage, which relate to the history, culture and environment of the Island. The team are responsible for carrying out Jersey Heritage's responsibilities under the Public Records (Jersey) Law and the management of Jersey Archive.

### Historic Property & Environment

Historic property management includes conservation of 31 historic sites in the care of Jersey Heritage, owned by stakeholders including Government of Jersey, Société Jersiaise and National Trust for Jersey. The department also includes project and facilities management functions. Historic environment work includes advice to Government on the special interest of sites of architectural and archaeological significance as part of the planning protection regime, archaeological services including finds liaison, and the operation of Jersey's Historic Environment Record. The team responsible for submitting a bid to UNESCO for the aspiring Jersey Island Geopark also sits within the department.

### Finance and Operations

Finance and Operations encompass four distinct business support functions: Finance, HR, IT and Commercial Operations. The function exists to enable the organisation to operate successfully and meet its objectives whilst facilitating compliance with rules, regulations and policies.

Overall, the service combines functions in larger jurisdictions found in separate organisations. In terms of English Heritage functions, we have to be at least parts of The National Archives, The National Gallery, the British Museum, Historic England and English Heritage rolled into one.

# Performance Report *cont.*

## Strategic Framework We Operate Within

The Minister for Sustainable Economic Development commissioned Jersey Heritage to develop a Heritage Strategy, with support from Historic England, during 2020. Consultation with the heritage sector and public stakeholders was undertaken in 2021 and the framework adopted by the Council of Ministers. In 2022, the Heritage Advisory Panel, established by the Strategy and supported by Jersey Heritage, provided final advice on the detailed work programmes to deliver the Strategy. The final Strategy sets a long-term vision for heritage development in Jersey supported by the strategic partnership between Jersey Heritage and the Government, for which a new single Strategic Partnership Agreement was made in 2022. This delivery plan and its associated budget is developed within the strategic framework as follows:

Context
World class heritage assets with high cultural, social and economic potential
International framework of best practice requiring local change to fully meet compliance
The opportunity to better connect heritage to Government planning for cultural, social, environmental and economic outcomes
High level of popular support for heritage
Economic uncertainties arising from the pandemic but new funding opportunities
Partners
<div><div>• Government of Jersey</div><div>• Jersey heritage sector</div><div>• Jersey community</div></div> <div><div>• Jersey Heritage</div><div>• International heritage community</div></div>
Inputs
<div><div>• Government revenue funding</div><div>• Sector funding</div><div>• Sector staffing</div><div>• Sector external capacity (local)</div><div>• Political capacity</div></div> <div><div>• Government capital funding</div><div>• Government staffing</div><div>• Sector internal capacity (expertise)</div><div>• Government and sector external capacity, international</div></div>
Strategic objectives
Continuous discovery of Island history to know ever more about who we are
Protection of heritage assets to pass them on to future generations in better condition
Every Islander has the opportunity to do their bit to pass on their cherished cultural inheritance
A wide and diverse audience can experience and understand the relevance of Jersey's heritage

## Charitable activities

Developing programmes of research into Island heritage  
 Monitoring, foresight and reporting to promote public understanding of the value of heritage  
 Acquiring, conserving and managing heritage assets and growing expertise to inform the care and development of heritage  
 Collecting tangible and intangible heritage, collaborating with international expertise where appropriate  
 Maintaining publicly accessible records of heritage assets and collections

## Outputs

Knowledge creation in necessary areas  
 A workforce equipped with skills and resources to share knowledge  
 Easier access to our records, images and research  
 Partnerships and collaborations that engage international institutions in our mission  
 Evidence-based advice and advocacy  
 Inspirational education programmes  
 Networking programmes with international partners

## Heritage outcomes

Good decisions result from a full appreciation of the value of heritage  
 International expertise, funding and partnerships enhance our capacity and capability to manage our internationally significant heritage  
 Island heritage is made more resilient and sustainable, risk is better managed  
 Heritage is of significant educational value to all children in Jersey  
 The significance and status of Jersey's world class heritage is recognised by residents and visitors

## Island outcomes

Jersey's built and historic environment is valued and enjoyed  
 Islanders enjoy living in a vibrant and inclusive community  
 Jersey's unique natural environment is protected and conserved for future generations  
 Islanders benefit from a strong, sustainable economy and rewarding job opportunities

# Performance Report *cont.*



## Who We Partner With

Ultimately, our role serves the Bailiwick of Jersey, through our mission and vision. In order to achieve this, we work with key partners:

**Government of Jersey** published 'A Heritage Strategy for Jersey'. The Strategy states that 'Government oversight is a key input and change is required to enable the Government to operate effectively in this role and to invest appropriately in cultural partnerships and collaborations to bring the heritage sector closer together and make the most of the relationship with Jersey Heritage'.

**Jersey's heritage sector** is a rich ecology of organisations, some with formal relationships with Jersey Heritage. The Société owns most of the artefacts and art collections, La Hougue Bie, La Cotte, and has the usufruct of Hamptonne and a reversionary interest in Jersey Museum. The National Trust owns Hamptonne and a collection in the care of Jersey Heritage. Many of the Island's significant heritage assets are managed directly by these organisations, including the Société dolmens, the National Trust lands and the publicly owned German fortifications operated by the Channel Islands Occupation Society. There are growing opportunities for more joined-up collaboration. The emerging Jersey National Park will become an important partner. The Heritage Strategy highlights areas of potential collaboration and has established the Heritage Advisory Partnership to develop this work.

“Jersey's community is the 'gardien' of, by far, the biggest part of the Island's heritage resource as most of Jersey's thousands of Listed sites are in private ownership.”

**The international heritage community** is becoming increasingly significant as we reach out to engage experts and institutions to bolster our limited capacity. In this period, we will continue to build on our relationship with the Normandy Museums Network to develop regional relationships; with the La Manche Prehistoric Group and University College London to develop long-term conservation plans for La Cotte; with the Le Câillon Hoard research group of academics from British and French museums and universities to realise the scientific value of that amazing find; and with the UK UNESCO Global Geopark Committee to progress our ambitions for Geopark designation.

**Jersey's community** is the 'gardien' of, by far, the biggest part of the Island's heritage resource as most of Jersey's thousands of Listed sites are in private ownership.

## Strategic Partnership Agreement Compliance

The Government of Jersey entered into a Strategic Partnership Agreement with Jersey Heritage in 2022. The key areas of compliance are listed below:

**RAG key:** ■ Red: not currently compliant ■ Amber: work underway towards compliance ■ Green: currently compliant

### Strategic Partnership Agreement between The Government of Jersey and The Jersey Heritage Trust – Compliance Report November 2024

SPA	Who	Obligation	Status	RAG
3.1.1	JH	Drafting Heritage Strategy	Strategy developed 2021	Green
3.2.2	GoJ	Adoption of Heritage Strategy	Strategy adopted 2022	Green
4.6	JH	Support HAP	Secretariat provided to HAP since 2021.	Amber
5.1.1	GoJ	Provide reasonable funding	2025-27 funding to be determined in response to this business plan	Amber
5.1.3	GoJ	Appoint Heritage Delegates	Delegates not appointed	Red
5.1.5	GoJ	Minister to Chair HAP	Minister has attended some HAP meetings	Amber
5.1.7	GoJ	Support Accreditation	Funding confirmed for 2025 but not 2026-7	Amber
5.1.10	GoJ	Maintain Signal Station	Station maintained by I&E	Green
5.1.11	GoJ	Support HER	Draft legislation seeks statutory basis.	Amber
5.1.12	GoJ	Insure loans to Government	Uncertain	Red
5.1.13	GoJ	Consult JH on Export Licences	JH has been consulted	Green
5.1.14	GoJ	Planning obligation agreements ensure archaeological archives deposited with JH	Permits are not conditioned according to policy – but work is underway to review processes of archaeology in Planning	Amber
5.1.15	GoJ	Adherence to heritage conventions	Valetta in breach but Heritage (Jersey) Law, currently in draft, would remedy	Amber
	GoJ	Consultation on further treaties	Department has consulted JH on 2003 ICH Convention and JH has provided response	Green
5.1.16	GoJ	Ensure appropriate heritage legislation	GoJ working with JH on portable antiquities and public records legislation since 2018. GoJ indicated publication of consultation draft Q1 2025	Amber
5.1.18	GoJ	Organise at least X2 HAP meetings	This number exceeded since adoption of Strategy	Green
5.1.19	GoJ	Report to HAP on convention compliance	Requires GoJ report	Red
Museum Services				
1.2	JH	Maintain Accreditation by ACE	All relevant sites currently accredited	Green
1.3	JH	Maintain Public Liability insurance	Appropriate cover maintained	Green
1.5	JH	Maintain online catalogue	Archives and Collections Online operating (now includes SJ catalogue)	Green

RAG key: ■ Red: not currently compliant ■ Orange: work underway towards compliance ■ Green: currently compliant

Collections Management Services				
SPA	Who	Obligation	Status	RAG
2.2	JH	Maintain relevant policies	Relevant policies in place as required by Accreditation	Green
2.6	JH	Insure collections	Cover maintained	Green
2.11	JH	Safeguard collections	Safeguarding policies and practices consistent with Accreditation	Green
2.12	GoJ	Provide Annual Additional Heritage Items List	Not provided	Red
3	JH	Intangible Cultural Heritage programme	Inventory project launched with partners 2024 underway	Green
4.1	JH	Visitor Site Opening	Sites opened according to schedule (and now extended year-round)	Green
4.3	JH	Optimising diverse and inclusive engagement	D&I measured in JOLS, rising since 2016. Free entry pilot launched	Green
5.1	JH	Maintain education programme	Education programme engaging all Island schools	Green
6	JH	Advice to Impôts re export licensing	Advice provided	Green
Archive Services				
7.1	JH	Comply with PRL	All current statutory responsibilities fulfilled	Green
7.2	JH	Advise on PRL changes	Work with GoJ, LOD and LDO underway	Green
7.3	JH	Open Archive	Archive open	Green
7.4	JH	Archive talks and tours	Programme in place	Green
7.5	JH	Maintain Archive Accreditation	Currently Accredited. ARA Service of the Year in 2023	Green
7.6	JH	Adhere to ARA Code of Ethics	Staff contractually bound	Green
7.7-9	JH	Safeguard/Insure records	Cover in place	Green
7.10	JH	Maintain online catalogue	ACO maintained	Green
7.11	JH	Provide secretariat for Public Records Panel	Advice provided	Green
Historic Environment Services				
8.1	JH	Maintain international best practice	JH procedures and infrastructure in place but Island best practice requires adoption of portable antiquities legislation (Heritage Law (Jersey) 202X)	Orange
8.2	JH	Comply with Conservation Plans	Policies guiding practice on all sites	Green
8.3	JH	Maintain Conservation Plans	All currently managed sites have conservation plans	Green
8.	JH	Adhere to Heritage Site Agreements	No breach of agreements	Green
8.5-11	JH/GoJ	Follow procedures for transfer of GoJ sites	Relevant process underway with GoJ in respect of German Estate	Green

Assessment Of Heritage Value Services				
SPA	Who	Obligation	Status	RAG
9.1	JH	Advise on heritage significance	Advice provided	
9.3	JH	Support GoJ in challenges to designation	Support provided in all cases in 2024	
9.4	JH	Support development of CA criteria	Listing criteria in place and new Conservation Area criteria developed	
9.5	JH	Maintain LAP	Listing Advisory Panel meeting	
9.6	JH	Advise on legislation	Advice on legislation provided through Working Party throughout 2024	
Historic Environment Education Services				
10.1+3	JH	Publish advisory material	Retrofit advice commissioned in 2023	
10.2	JH	Provide relevant education programmes	New post created in 2023 with educational remit	
10.4	JH	Traditional skills programmes	Training proposal agreed with Highlands for retrofit skills in 2023 currently being delivered via partnership with Jersey Buildings Preservation Trust	
10.5	JH	Community based archaeology programmes	Programme in place	
Historic Environment Record				
11	JH	Develop and maintain HER	Currently Accredited. ARA Service of the Year in 2023	
Research and Recording				
12.1	JH	Develop Archaeological Research Framework (ARF)	ARF launched for consultation September 2023, publication planned 2025	
12.2	JH	Publish Heritage Counts	Draft 2023 Heritage Counts prepared for HAP and Department 2024	
12.3	JH	Commission research in line with ARF	Will follow from publication of ARF	
12.4	JH	Publish Heritage at Risk Register	Programme in place	
International Designation				
13.1	JH	Develop recommendations	Recommendations in respect of WHS and UGGp prepared 2016, ICH 2023	
13.2	JH	Develop applications	Application in development for UGGp to be submitted 2025	
13.3	JH	Maintain accreditations	Archives and Collections Online operating (now includes SJ catalogue)	
Archaeology				
14.1	JH	Monitor fieldwork	Service of appropriately skilled staff available to Planning	
14.2	JH	Advise on new legislation	Advice provided associated with portable antiquities legislation and PRL	
14.3	JH	Receive reports and finds	HER established to receive reports and FLO established to receive finds	
Signal Station				
15	JH	Maintain service	Service provided throughout 2024	

# Performance Report *cont.*

## Key Performance Indicators for 2024

Island Outcome	All children in Jersey learn and achieve.	
Heritage Outcome		
VALUING: Heritage is of significant educational value to all children in Jersey.		
JH Indicator	2024 ambition	2024 result
Student contacts	8,500	14,303
JH Indicator	2024 ambition	2024 result
Student visits outside school	23,000	26,517



Island Outcome	Islanders benefit from healthy lifestyles.	
Heritage Outcome		
CARING: Jersey’s heritage supports a sense of place and distinctive local identity.		
JH Indicator	2024 ambition	2024 result
Resident visits	55,000	60,870
JH Indicator	2024 ambition	2024 result
Archive users	2,000	2,538
JH Indicator	2024 ambition	2024 result
Online catalogue use	340,000	350,741
JH Indicator	2024 ambition	2024 result
Additions to the collections	350 objects 20 cubic metres of archives 150 GB of born digital	857 objects 66.5 cubic metres of archives 65 GB of born digital
JH Indicator	2024 ambition	2024 result
Additions to catalogue	45,000	36,573
JH Indicator	2024 ambition	2024 result
Members	17,750	18,005
JH Indicator	2024 ambition	2024 result
Volunteer hours	13,000	14,859

# Performance Report *cont.*

## Key Performance Indicators for 2024

Island Outcome	Islanders benefit from a strong, sustainable economy and rewarding job opportunities.	
Heritage Outcome		
VALUING: The significance and status of Jersey’s world class heritage is recognised by the residents, visitors and the international heritage community, enhancing destination attraction and brand.		
JH Indicator	2024 ambition	2024 result
Number of tourist visits	120,000	138,419
JH Indicator	2024 ambition	2024 result
Out-of-hours venue hire visits	18,000	25,331
JH Indicator	2024 ambition	2024 result
Heritage Lets visitors	3,500	3,001
JH Indicator	2024 ambition	2024 result
Heritage Lets bed nights occupied	11,000	9,281
JH Indicator	2024 ambition	2024 result
Jersey Heritage FTE employees	97	98

Island Outcome	Jersey’s built and historic environment is valued and enjoyed	
Heritage Outcome		
UNDERSTANDING: Good decisions result from a full appreciation of the value of heritage.		
CARING: People are more motivated and better equipped to look after and make the most of their heritage and maximise its benefit to society.		
JH Indicator	2024 ambition	2024 result
Monuments in care	31	31

Island Outcome	Islanders enjoy living in a vibrant and inclusive community.	
Heritage Outcome		
ENJOYING: Heritage services are available to and equally used by all sections of Jersey’s population.		
JH Indicator	2024 ambition	2024 result
Outreach engagement	7,000 total	6,460 in-person 21,412 online
JH Indicator	2024 ambition	2024 result
Outreach partners	28	28
JH Indicator	2024 ambition	2024 result
Records management advice – hours	4,095	4,151

The table below summarises some longer-term engagement trends, illustrating the impact of the pandemic and recovery.

<b>JH Indicator</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Resident student contacts</b>	5,516	4,385	7,180	7,078	9,471
<b>Resident student visits outside school</b>	22,583	20,561	32,052	24,920	25,052
<b>Resident visits</b>	50,106	46,716	72,309	55,757	56,494
<b>Archive users</b>	2,713	1,242	1,534	2,216	2,414
<b>Online catalogue use</b>	86,968	202,400	320,403	317,397	339,016
<b>Members</b>	13,822	15,379	17,121	17,401	17,824
<b>Volunteer hours</b>	17,647	10,027	12,534	12,347	15,367
<b>Number of tourist visits</b>	164,355	20,419	66,574	124,272	130,549
<b>Out of hours visits</b>	6,881	1,753	-	-	-
<b>Heritage Lets visitors</b>	2,714	2,222	4,391	3,619	3,177
<b>Outreach engagement</b>	4,804	4,835	5,503	8,102	13,245
<b>Outreach partner organisations</b>	33	27	30	34	37

# Performance Report *cont.*

The following narrative reflects some of the diverse and important work that we delivered in 2024 and highlights achievements during the year:

## Staff – Building for the Future

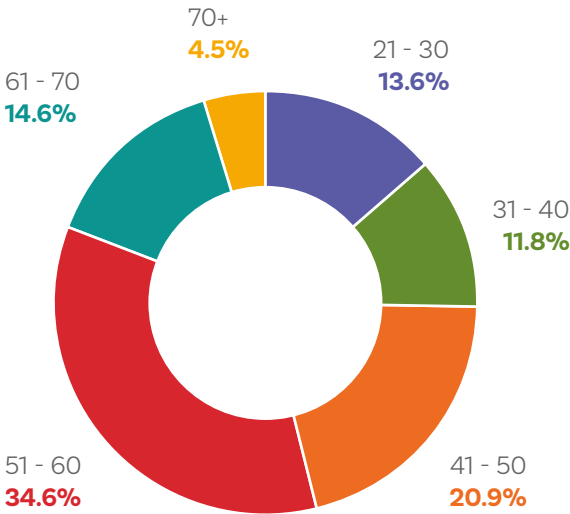
Jersey Heritage celebrated its 40th anniversary in 2023 and the organisation has been fortunate to employ a number of professional staff who have developed with the organisation, with many individuals working for Jersey Heritage for over 20 years. The professional, museum, archive, conservation and historic environment skills needed to sustain the organisation for the future are a vital part of our current planning.

Following the implementation of P40/2019 that established the 1% principle and subsequent grant change, Jersey Heritage has been able to employ additional staff to fulfil vital roles, such as finds recording, digital preservation, conservation and cataloguing. The organisation has used these additional roles as an opportunity to start succession planning and building the next generation of heritage professionals for Jersey.

In 2020, only nine of our permanent staff were in the 21-40 age bracket. By the start of 2024, this had grown significantly to 28 members of staff. The age profile of the organisation is shown below:

### 2024 Age profile

Age Bracket	Number
21 - 30	15
31 - 40	13
41 - 50	23
51 - 60	38
61 - 70	16
70+	5
<b>Total</b>	<b>110</b>



Jersey Heritage has supported the development of staff by funding professional development and postgraduate qualifications in the areas of archive management, museum studies, conservation, archaeology, material culture and digital preservation.

## IT and Heritage

In 2023 and 2024, we invested significantly in our IT infrastructure, replacing Membership and HR systems and working towards Cyber Essentials Accreditation. Many of our strategic objectives are now dependent on IT systems and significant numbers of public interactions take place online via our online catalogue, website and Historic Environment Record.

In 2024, we updated our digital preservation system. This system is the repository we use to store and preserve digital records transferred to the Archive by the Government of Jersey under the Public Records Law. Many key records of Government now only exist in a digital format and so it is essential we ensure these records are preserved and can be read by future generations. The digital preservation system allows us to monitor file format obsolescence and create viewing copies of documents to ensure their ongoing preservation.



## Collections and Conservation

Jersey Heritage acts as the guardian of the Island's written and physical heritage, and the management and development of the collections is one of our core objectives. In 2024, we added 857 objects to the museum collections and 4,723 boxes of physical material and 14,384 digital files to the archive collections.

All collections that are donated, transferred, deposited or purchased are recorded on entry to Jersey Heritage, their physical condition is checked and many are repackaged and cleaned before being placed in our environmentally controlled strongrooms. Collections are catalogued on our online database and many are digitised to ensure they are available for researchers to study.

Detailed conservation work will take place on objects that are to be exhibited. In 2024, we received a model ship, constructed by French prisoners-of-war from materials including animal bone and human hair. The ship was cleaned and will be placed on display at Jersey Museum.

In 2024, a new collection of artworks by renowned 19th century local artist Philip John Oules was received by Jersey Heritage after being purchased at the end of 2023. Comprising over 70 pieces, the collection contained an assortment of oil paintings, watercolours and photographs. It was acquired directly from the Oules family, who had kept the works ever since the artist's death over 130 years ago.

The Oules collection was the largest art purchase that Jersey Heritage has made and offers an insight into Oules' private life, with portraits of his wife and children and paintings from his travels around Europe, as well as a number of landscapes of Jersey that have never been seen publicly.

# Performance Report *cont.*



## Buildings Maintenance and Conservation

The conservation and preservation of the 31 historic buildings within our care is also one of our core objectives and our building maintenance team continue to work each year to ensure that regular maintenance is carried out.

Jersey Heritage continues to provide advice to the Government of Jersey on the heritage significance of buildings, places and areas and is working closely with the Government on the development of the Heritage (Jersey) Law.

Jersey Heritage's major capital project for 2024 was the refurbishment of the early 18th century Officers' Quarters and Military Hospital at Elizabeth Castle. The Quarters are being developed to provide accommodation for groups of up to 24 with the rare military hospital being restored to its late Victorian form. Work has progressed throughout 2024 but unfortunately the original date for completion of these works has now moved into 2025. Once the work is complete, we will be taking bookings for the group accommodation and already have a number of organisations and individuals interested in using this unique space.

## Geopark Development

The Geopark project aims to achieve a UNESCO designation for Jersey, recognising the significance of the Island's abiotic, biological and cultural heritage.

In 2024, new signage was erected at dolmens and other historic monuments across the Island to provide visitors with the most up-to-date information about these special sites and their locations. The signage was organised by the aspiring Jersey Island Geopark project and the new signs feature details about the history of each monument, including their excavations. Unlike the old signage they are replacing, the new signs also feature the local language of Jèrriais, local artwork and facts about surrounding wildlife and geology.

The signage project involved Geopark partners, including Jersey Heritage, Société Jersiaise, Jersey National Park, Government of Jersey, National Trust for Jersey and Megalithic Routes.

## Exhibitions and Free Entry

In 2024, Jersey Heritage opened an exciting new exhibition sharing key elements of Jersey's incredible history at Jersey Museum, Art Gallery & Victorian House. The new exhibition is called 'La Tèrr'rie d'Jèrri - D's histouaithes dé not'île', which is in the Island's traditional language of Jèrriais and translates as 'Being Jersey - Stories of our Island'. The exhibition replaced the 'Story of Jersey', which closed in 2023 after more than 30 years.

'La Tèrr'rie d'Jèrri - D's histouaithes dé not'île' is divided into themes, looking at different aspects of how Jersey came to be Jersey, including when it first became an island in the Ice Age; its identity as an island and relationship with the British Crown, immigration and language; the contests that have shaped its past, such as the Battle of Jersey and the German Occupation; and its image as an exotic island with a history of attracting honeymooners and artists, and the birthplace of famous socialite Lillie Langtry. The Island's traditional language of Jèrriais is present throughout the exhibition, including sayings (or ditons).

Highlights of the objects on display include a specially reconstructed mammoth bone heap from the ancient Neanderthal site of La Cotte de St Brelade; the 1924 Suffrage bill passed by the States of Jersey; paintings by Romantic artist Jean Le Capelain; a wall of Islanders' portraits taken from Registration Cards from the Occupation years; landscape images by Victorian architect and photographer Thomas Sutton that have not been on public display before; and original images by Surrealist artist Claude Cahun.

In 2024, with the support of the Government of Jersey, we introduced free entry to Jersey Museum. This initiative allows all members of the public to enjoy the new exhibition and the stories it tells of Jersey. Since free entry was introduced, we have seen a significant increase of 89% in visitors to Jersey Museum when compared to 2023.

“In 2024, with the support of the Government of Jersey, we introduced free entry to Jersey Museum.”



# Performance Report *cont.*

## Award Winning Education

In 2024, Jersey Heritage won the prestigious Sandford Award for Heritage Education for the programme it delivers to schoolchildren visiting Mont Orgueil. The Education team were assessed for the national award on-site at the Castle and achieved the top rating across the board for what the judges describe as “exciting and inspirational” visits to the Island’s medieval castle.

In summarising Jersey Heritage’s success in winning the Sandford Award, Lead Assessor Robin Clutterbuck said: “Mont Orgueil Castle stands on a steep crag on the eastern shore of Jersey, just nine miles from the French coast. The local, national and international significance of this fortress is huge. The education service makes use of experiential approaches, helped by the castle itself which eloquently tells its own story of invasion, siege, defensive design and living conditions. Under the control of the Jersey Heritage Trust, the education service has excellent links with all the schools on the island and is able to offer free educational visits, even including the programmed activities. Jersey is justly proud of its castle, and its schools can be proud of the exciting and inspirational visits available to them there.”

The Education team at Jersey Heritage saw 14,303 children in 2024, a significant increase of over 50% on the number of children seen in 2023. The increase in numbers is partly due to the growth of the team but also, as a result of more visits to secondary schools and increased opportunities for schools to engage with the organisation.

## Outreach, Diversity and Community Engagement

In 2024, we worked with 28 partners, including Jersey Community Relations Trust, Mind Jersey and Dementia Jersey, to bring Jersey’s heritage to the wider community. We held reminiscence sessions, talks and tours and workshops throughout the year, both at the sites and out in the community.

The ‘Colour our Collection’ initiative took art out into the community and individuals from Age Concern, the Youth Parliament and La Moye Prison learnt more about ‘The Death of Major Peirson’ and had an opportunity to colour a copy of the famous painting. This initiative was repeated across 2024 using a number of different works from the art collection.

We also launched our ‘Small Island, Big Story Sessions’ podcast series exploring Jersey’s history through different topics, including food history, working in a Cold War bunker, Jersey’s witch trials, our queer Channel Islands and the lost dolmen of La Coupe.

“Jersey Heritage’s environmental statement commits to the continual improvement of the environmental performance of its activities.”



## Environmental Governance

Jersey Heritage's environmental statement commits to the continual improvement of the environmental performance of its activities. The organisation manages 31 buildings across the Island and looks after over a million objects and documents, all of which need to be stored to appropriate British and European standards, including control of humidity and temperature.

The museum and archive sector are continually looking at ways to ensure that the collections we hold are appropriately preserved in the most sustainable way. At Jersey Heritage, this is embodied in the storage areas at Jersey Archive which are passively controlled, ensuring that collections are cared for without unsustainable air conditioning systems.

In our building projects and works to maintain or upgrade our properties, we take the opportunity to reduce our carbon footprint through such measures as installing LED lighting, improving insulation or moving over to sustainable energy sources, always ensuring they preserve the historical significance of the buildings. For instance, in 2024 the oil powered heating system at Hamptonne was replaced with a more energy-efficient electric boiler, while in works to upgrade Jersey Museum we have increased the energy efficiency of the environmental control systems needed to preserve items on display.

Jersey Heritage is currently leading the Island's application to become a UNESCO Global Geopark. UNESCO defines Geoparks as:

'Single, unified geographical areas where sites and landscapes of international geological significance are managed with a holistic concept of protection, education and sustainable development. Their bottom-up approach of combining conservation with sustainable development while involving local communities is becoming increasingly popular.'






One of the key goals of the Geopark is to protect geodiversity by engaging with local communities. The aspiring Jersey Island Geopark website promotes a number of community events and activities designed to teach members of the public about our geological heritage and its relationship with environmental issues.

Geoparks also promote biodiversity and the Jersey Heritage site at Hamptonne includes an exhibition celebrating Island biodiversity. Many Jersey Heritage sites, such as Hamptonne, La Hougue Bie and the Castles include areas rich in biodiversity and our plans to develop and landscape sites consider the importance of shaping biodiversity and protecting the ecosystems that exist.

# Performance Report *cont.*

## Risks

The Jersey Heritage risk register for 2024 identifies the following key areas of risk for the organisation. The full risk register is reviewed by the Finance and Audit Committee and the Board.

Category	Risk	Consequence	Mitigation	Direction
Economic	Lack of funding for capital projects, e.g. ferry replacements, significant historic property maintenance projects. Reduction in revenue funding. Decline in trading income.	Higher costs for maintenance in the long-term, inability to get people to Elizabeth Castle. Reduction in service levels leading to inability to meet strategic partnership agreement.	Continued regular engagement with GoJ providing prioritised list of capital projects. Review of commercial opportunities. Contain and control costs	
Technological	Cyber-attack resulting in loss of or public access to data. Inappropriate storage and care of born digital archives.	Significant reputational damage. Loss of key archive material.	Cyber security review carried out in 2024 with training for all staff on phishing emails. Born digital archives stored off site in digital preservation system. IT disaster recovery plan to be signed off in Q1 2025.	
Collections Development	Insufficient storage for museum collections.	Unable to develop museum collections due to lack of storage space. Compromised access to collections.	Deaccessioning review. Develop plans for new museum storage.	
Operational Development	Significant growth in the organisation since 2022 leading to risks to central infrastructure.	Loss of oversight across the organisation. Over stretched core functions, e.g. finance, HR.	Growth has now been embedded into the organisation with no major new recruitment taking place. Finance team assisted by temporary staff in 2024 and increased permanent staffing in 2025.	
Health and Safety	Non-compliance with Health and Safety legislation.	Incident on site involving staff or members of the public.	Health and Safety Policy now in place. Visual site inspections taking place and being recorded. Increased training and development of processes in 2025.	



## Remuneration Sub-Committee

The Sub-Committee ensures that the remuneration structure meets the changing business needs of Jersey Heritage by approving job descriptions, salary ranges and recruitment phasing for newly created job roles, setting the framework for the remuneration for the Senior Management Team, approving proposed changes to the grading structure, recommending to the Board a general annual discretionary pay award and approving proposed changes to the overall remuneration components.

Trustees of Jersey Heritage are not remunerated.

## Staff Numbers

At the end of 2024, Jersey Heritage employed 113 (2023; 94) permanent members of staff, with a further 78 (2023; 104) staff employed on fixed term, ad-hoc and seasonal contracts through the course of the year.

There were 551 sick days taken in 2024 (2023; 455 days). Staff turnover for permanent staff was 4% (2023; 6.6%).

One exit package was agreed in 2024, details of the package are confidential due to the small number of staff members involved.

## Staff Salaries

In 2022, Jersey Heritage undertook a review of Jersey Heritage salaries. Breathing Space HR were appointed to review and compare several job roles, salary structures and levels preparing a report for consideration by the Board.

Following the 2022 exercise, Breathing Space have been retained to advise on benchmarking for new roles and roles that have developed to include new responsibilities.

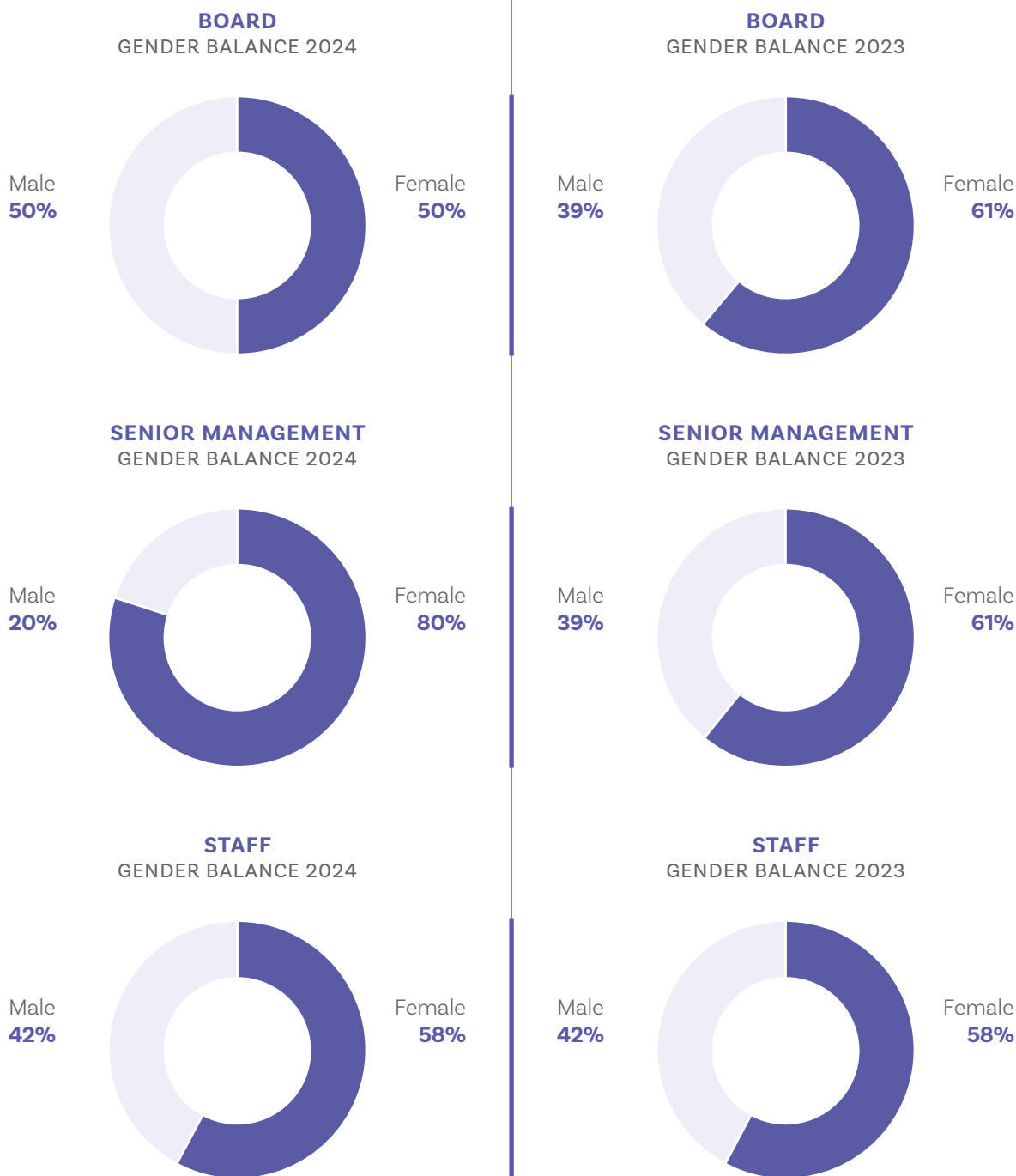
When considering the general annual pay award for staff, the Remuneration Sub-Committee review the September RPI and balance this against the Trust's other budgetary commitments.

In September 2023, the RPI was 10.1% and the 2024 general pay award was set at 7.5% (2023; 4%).

# Performance Report *cont.*

## Gender Balance

The gender balance of the Board, Senior Management Team and staff at the end of 2024 with 2023 comparatives was as follows:



## Gender Pay Gap

At the end of 2024, there were 113 employees on non-seasonal employment contracts of which 66 employees or 58% were female and 47 employees or 42% were male. The mean pay gap data, as a percentage of men's earnings, is presented below:

2024	2023	2022	2021
6%	8%	12%	8%

## Fair Pay Disclosure

The Chief Executive's remuneration when compared to the 25th, 50th and 75th percentiles of the median employees remuneration based on non-seasonal employment contracts is as follows:

	2024	2023
Pay ratio between the highest paid employee and the 25th percentile pay of all employees	5:1	5:1
Pay ratio between the highest paid employee and the 50th percentile pay of all employees	4:1	4:1
Pay ratio between the highest paid employee and the 75th percentile pay of all employees	3:1	3:1

Staff Remuneration	2024	2023
Lower quartile remuneration	£31,779	£32,178
Median remuneration	£38,152	£34,241
Upper quartile remuneration	£50,507	£49,605

## Staff Profile



### Tracy Peters

**Jèrriais Awareness Officer**  
*Officiéthe pouor la Conscience du Jèrriais*

Increasing the awareness and use of Jersey's indigenous language lies at the heart of Tracy's role as Jèrriais Awareness Officer. This includes working with staff and volunteers within Jersey Heritage, as well as external groups and organisations.

She collects stories, voices radio adverts featuring Jèrriais, translates short texts for information and for use at events, and tries to find new ways to communicate about Jèrriais as part of the Island's intangible cultural heritage.

Tracy has a background in teaching and a Postgraduate Certificate in the Professional Studies of Education (Systemic Functional Linguistics) and is a non-native Jèrriais speaker. Like others for whom Jèrriais is not their first language, she finds the weekly chat groups vital as one of the few places you can hear it spoken. She is the co-author of 'Tchi Pitchi', a pocketbook of Jèrriais phrases.

Tracy says: "The language is important as a USP (unique selling point) for the Island as a tourist destination, and as a tool for understanding Jersey as a home for Islanders. Its vocabulary is shaped by the Island's landscape, agricultural and seafaring traditions and this is its heritage. It is a living connection to the Island's history, and I see it all around us. My work with Jèrriais has given me a much greater understanding of, and connection to, Jersey and I'm proud to be part of the team helping to ensure this endangered language is passed on to future generations."

“The language is important as a USP for the Island as a tourist destination, and as a tool for understanding Jersey as a home for Islanders.”



Toilets

Jersey Museum

Story of Jersey Fi

Toilets

Museum

Museum

# Trustees' Report

Jersey Heritage Trust, which was incorporated in 1983, has adopted 'Jersey Heritage' as its trading name. Jersey Heritage is governed by a Board of Trustees, which meets at least four times a year.

The Board of Trustees comprises:

- A Chair, appointed by the Board of Trustees.
- The President or Vice-President of the Société Jersiaise subject to the approval of the Board of Trustees
- A Trustee appointed by the Board of Trustees at its discretion on the nomination of the Société Jersiaise
- Additional Trustees numbering no fewer than five and no more than nine.

Trustees are appointed for a period not exceeding three years and may be subsequently re-appointed for up to two further periods of three years. Trustees are appointed specifically for the skills, experience and influence they can bring to the Board and the contribution they can make to Jersey Heritage Trust.

Decisions of the Board of Trustees are made by a simple majority. The Chair has an additional casting vote in the event of a tied vote.

New Trustees are recruited through a process consistent with the Jersey Appointments Commission procedures to ensure openness and transparency. Vacant positions are advertised, and all applications are considered. Selection is based on criteria related to the applicant's experiences, skills and personal qualities.

The Board is collectively responsible for the sustainability and success of Jersey Heritage. To achieve this, the Board sets the overall operating strategy, approves business plans and oversees the delivery of objectives by monitoring performance. The Board also oversees management of risk and monitors financial performance, ensuring that succession planning and remuneration policies are in place. The Board has Finance and Audit and Remuneration Sub-Committees in place. The table below sets out the number of meetings held during the financial year:

Number Of Meetings	Board (6)	Finance and Audit (6)	Remuneration Committee (3)
Simon Boas (Chair from Jan 2023 – died July 2024)	2	2	1 (January)
Amy Hall (Vice Chair until 26 November, Chair thereafter and Chair of F&A)	6	6	1 (August)
Carolyn Ferguson (Chair of Remuneration Committee)	4	-	3
Neil Molyneux	6	-	-
Steven Cartwright	2	-	-
Nicky Westwood (retired)	4	-	-
Lisa Mansell	2	-	-
Percy Hayball	5	-	3
Anuradha Ananth-Huggler	4	-	-
Clare Newman	5	-	3
Helier Smith	4	6	-
Stuart Fell (after Nicky Westwood finished her 3 year term as President of Société Jersiaise)	1	-	-

## Related Parties

### Société Jersiaise

By virtue of common trusteeship, the Société Jersiaise is considered a related party.

On 21 December 2018, the Trust entered into a new agreement with the Société Jersiaise, superseding all previous agreements and entered into three leases of 99 years for Hamptonne Country Life Museum, La Hougue Bie and the headland consisting of a cave commonly known as La Cotte de St Brélade.

Whereas previously a fixed grant had been paid to the Société Jersiaise, under the new agreement, an annual management fee of £29,914 (2023: £28,133) is payable, along with lease payments totalling £39,014 annually for each of Hamptonne Country Life Museum and La Hougue Bie. Lease payments are subject to review on a five-yearly basis and rose from £30,000 per annum to the current level from 1 January 2024.



## Heritage Partners

The Trust has developed formal and informal relationships with a number of other heritage bodies that share similar aims:

### Channel Islands Occupation Society (CIOS)

The Trust cares for the archival collections of the CIOS at Jersey Archive. The collections are fully catalogued and preserved by the Trust's staff, who also deal with any enquiries from individuals wishing to access the records. CIOS liaise with Jersey Archive when planning archive days for their members. There were no other material transactions between the Trust and CIOS in the year.

### Channel Islands Family History Society (CIFHS)

The collections of CIFHS are hosted by the Trust at Jersey Archive. The CIFHS provide volunteers at the Archive to assist members of the public with their family history enquiries. CIFHS and the Trust both promote the collections through websites, leaflets and open days/ family history events. There were no other material transactions between the Trust and CIFHS in the year.

### National Trust for Jersey (NTFJ)

The NTFJ are the owners of Hamptonne and are party to a usufruct with the Société Jersiaise. Jersey Heritage manage the site under a 99-year lease with the Société, which commenced in 2018.

## Volunteers

The Trust also manages its own volunteer programme. Those individuals, together with volunteers working through the above heritage bodies, donated 14,859 hours (2023; 15,367 hours) of their time supporting the work of the Trust.

# Trustees' Report *cont.*

## Accreditations

Jersey Heritage is accredited by Arts Council England and The National Archives in respect of its museum and archive services.

The Museum Accreditation scheme sets out nationally-agreed standards of good practice and enables museums to assess their current performance, as well as supporting them to plan and develop their services. It covers three broad areas of museum activity: organisational health, collections, and users and their experiences.

Archive Service Accreditation is the UK standard for archive services. Standards schemes and frameworks help archives to manage and improve their efficiency and effectiveness through external validation, and by identifying good practice.

The nationally agreed standards ensure all are sustainable, focused and trusted, inspiring the confidence of the public and funding and governing bodies.

## Properties

The Trust cares for a number of historic buildings, for which the Trustees consider it would be impossible or too expensive to find the cost or valuation information needed to produce a reliable carrying value. These are set out below:

- Mont Orgueil and Elizabeth Castle both acquired by deed of gift of the usufruct from the Government of Jersey.
- Grosnez Castle held via a 30-year lease with Rosel Estates Limited commencing 1st May 2013.
- Hamptonne, La Hougue Bie and La Cotte, all held via separate 99-year leases with the Société Jersiaise commencing 1 January 2019.
- All held via a 99-year lease with The Public of the Island of Jersey commencing 11 December 2020:
  - St Catherine's Powder Magazine
  - Archirondel Tower
  - Seymour Tower
  - Icho Tower
  - Civil Defence Bunker in Trinity
  - L'Étacquerel Fort and Powder Magazine
  - Fort Leicester
  - Les Hurets Guardhouse
  - La Crête Fort
  - La Tour Janvrin/ Portelet Tower
  - La Rosière Quarry Stone Crusher and Powder Magazine
  - Radio Tower at Corbière
  - La Rocco Tower
  - La Tour Carrée and Battery
  - Barge Aground
  - Kempt Tower
  - Lewis Tower
  - Plémont Battery, Fort and Guardhouse.
- Le Hocq Tower held via a 25-year lease with the Parish of St Clement commencing 24 June 2017.

“The nationally agreed standards ensure all are sustainable, focused and trusted, inspiring the confidence of the public and funding and governing bodies.”

“Costs of the care and maintenance and insurance of all collections managed by the Trust, whether owned by the Société Jersiaise, the Trust, the Government of Jersey or National Trust for Jersey, are borne by the Trust and are reflected in these financial statements.”



## Heritage Assets

The Trust has a collection of heritage assets comprising of objects, artefacts, archives material, and data of an historic nature, which are specifically donated to, or purchased by, the Trust. These assets are valued by in-house staff with appropriate subject specialism for insurance purposes.

Any additions to the collections owned by the Trust are capitalised and recognised in the Balance Sheet at cost. Such items are not depreciated because, in the Trustees' opinion, the lives of the assets are considered to be indefinite. Individual assets are reviewed regularly for evidence of impairment. The de-minimis capitalisation limit for individual collection purchases is £500.

Costs of the care and maintenance and insurance of all collections managed by the Trust, whether owned by the Société Jersiaise, the Trust, the Government of Jersey or National Trust for Jersey, are borne by the Trust and are reflected in these financial statements.

## Amy Hall

25 March 2025

# Statement of the Board of Trustees Responsibilities in Respect of the Financial Statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Trustees are required to prepare financial statements for each financial year. The Trustees have elected to prepare financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Charities Statement of Recommended Practice (SORP) Accounting and Reporting by Charities: SORP applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Trustees must prepare financial statements that give a true and fair view of the state of the Trust's affairs at the end of the period and of the net movement in resources of the Trust for the period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities "Statement of Recommended Practice" (SORP FRS 102);
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Trust's transactions and disclose with reasonable accuracy at any time, the financial position of the Trust. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Amy Hall**

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25 March 2025

## Staff Profile



### Simon Lelliott

#### Technology Officer *Offici d'la Technologie*

Protecting and preserving Jersey's past is Jersey Heritage's mission and it's part of Simon's job to make sure the latest technology is in place to enable this to happen.

As Technology Officer, he looks after the installation, management and safeguarding of all the charity's PCs, tills, network equipment, servers and AV equipment, among others. He has also been helping to oversee investment in the charity's technological estate, both in data security and security of operations.

A project manager with many years of experience in business operations, he's worked with technology all of his career and loves to find solutions to technical problems.

He says: "Every person in every team at Jersey Heritage will use IT services in their day and without a reliable and robust service, there won't be much heritage work getting done! I love everything to do with Jersey's history and I love technology so to be able to work with both at the same time and enable our charity to work better, safer and more securely is a win, win."

“Every person in every team at Jersey Heritage will use IT services in their day and without a reliable and robust service, there won't be much heritage work getting done!”

# Independent Auditor's Report to the Trustees of the Jersey Heritage Trust

## for the year ended 31 December 2024

### Opinion

We have audited the financial statements of The Jersey Heritage Trust (the 'Trust') for the year ended 31 December 2024 which comprise the Balance Sheet, the Statement of Financial Activities, the Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ('United Kingdom Generally Accepted Accounting Practice') and the Charities Statement of Recommended Practice (FRS 102) (second edition – October 2019).

In our opinion, the financial statements:

- give a true and fair view of the state of the Trust's affairs as at 31 December 2024 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Constitution.

### Emphasis of matter

We draw attention to note 11 of the financial statements that details the provision against amounts receivable from a third party on the exploitation of commercial rights held by the Trust which are acknowledged but remain the subject of ongoing legal proceedings. Our opinion is not modified in this respect.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in Jersey, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.



## Other information

The other information comprises the information included in the Report and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which our letter of engagement requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of the trustees

The trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

# Independent Auditor's Report to the Trustees of the Jersey Heritage Trust

## for the year ended 31 December 2024 cont.

We obtained an understanding of the legal and regulatory framework applicable to the Trust through enquiry of management, review of board minutes, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the Trust:

- Charities (Jersey) Law 2014;
- Trusts (Jersey) Law 1984;
- United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ('United Kingdom Generally Accepted Accounting Practice');
- Charities Statement of Recommended Practice (FRS 102) (second edition – October 2019);

We developed an understanding of the key fraud risks to the Trust (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for accounting estimates, analysis of journal entries, walkthrough of the key control cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Identifying and assessing the design of key controls implemented by management to prevent and detect fraud;
- Enquiry of management and those charged with governance;
- Performance of analytical procedures to identify unusual relationships which may indicate a risk of fraud or an irregularity;
- Review of board minutes;
- Journal entry testing - including analysis of the general ledger to identify entries deemed to represent a higher risk of fraud or error; and
- Assessment of the reasonableness of judgements made by management in accounting estimates.

The inherent limitations of an audit mean that there will always be a risk that irregularities will go undetected, including those which may ultimately lead to a material misstatement. This risk is considered greater where an irregularity results from fraud including misrepresentation, collusion, and forgery.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



### **Use of our report**

This report is made solely to the trustees, as a body, in accordance with the requirements of Constitution. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **PKF BBA Audit and Assurance Limited**

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28 March 2025

9 Bond Street,  
St. Helier,  
Jersey, JE2 3NP

## Staff Profile



“The charity shares my passion for protecting and promoting our Island’s unique archaeology and cultural heritage.”

### Harvey Doolan

**Historic Environment Archaeologist**  
*Archéologue de l'Environnement Historique*

As an archaeologist, Harvey’s job has him quite literally on the ground at Jersey Heritage, helping to protect parts of the Island with an archaeological interest.

This could be by monitoring one of the visitor sites to prevent damage to remains during maintenance work, inspecting archaeological works as part of the planning process, or advocating for a site of interest that is being developed in Jersey. He also enhances the archaeology content of Jersey’s Historic Environment Record.

With experience excavating and in fieldwork at archaeological sites as far flung as the Caribbean and in Ethiopia, Harvey has a degree in Archaeology and History and a Master’s degree in Cultural Heritage and Resource Management. He is currently completing a second Master’s in Archaeology and Heritage.

He says: “My connection with Jersey Heritage began long before I took up my current role; as a volunteer, I worked with the Young Archaeologists’ Club, on the construction of the replica Neolithic Longhouse, and as a conservation technician to assist with the Le Câillon II hoard, cleaning and photographing Celtic coins, and preparing entries to be recorded in the database. What this taught me was that the charity shares my passion for protecting and promoting our Island’s unique archaeological and cultural heritage for future generations to enjoy.”

...and forced to labour in appalling conditions...



# Heritage in numbers

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**2,538**

visits to the Archive

**350,741**

users of the Archive & Collections Online Catalogue

**857**

objects added to the museum collections



**4,723**

boxes of physical material and

**14,384**

digital files added to the archive collections

**36,573**

additions to the online catalogue

# Balance Sheet

as at 31 December 2024

	Notes	UNRESTRICTED FUNDS		DESIGNATED FUNDS	
			Note 2		Note 3
		2024 £000	2023 £000	2024 £000	2023 £000
<b>NON-CURRENT ASSETS:</b>					
Intangible assets	6	6	29	-	-
Tangible assets					
- Investment property	7	650	700	-	-
- Other tangible assets	8	7,089	7,174	1,952	1,919
Heritage assets	9	400	394	20	20
<b>TOTAL NON-CURRENT ASSETS</b>		<b>8,145</b>	<b>8,297</b>	<b>1,972</b>	<b>1,939</b>
<b>CURRENT ASSETS:</b>					
Stock		72	68	-	-
Debtors	11	197	504	-	-
Cash at bank and in hand		548	455	55	150
<b>TOTAL CURRENT ASSETS</b>		<b>817</b>	<b>1,027</b>	<b>55</b>	<b>150</b>
<b>CURRENT LIABILITIES:</b>					
CREDITORS: Amounts falling due within one year	12	(1,024)	(925)	(2)	(4)
<b>NET CURRENT ASSETS</b>		<b>(207)</b>	<b>102</b>	<b>53</b>	<b>146</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>7,938</b>	<b>8,399</b>	<b>2,025</b>	<b>2,085</b>
CREDITORS: Amounts falling due after more than one year	13	(1,891)	(2,182)	-	-
<b>NET ASSETS</b>		<b>6,047</b>	<b>6,217</b>	<b>2,025</b>	<b>2,085</b>
<b>THE FUNDS OF THE CHARITY:</b>					
Unrestricted funds	2	6,047	6,217	-	-
Designated funds	3	-	-	2,025	2,085
Restricted funds	4	-	-	-	-
Endowment funds	5	-	-	-	-
<b>TOTAL CHARITY FUNDS</b>		<b>6,047</b>	<b>6,217</b>	<b>2,025</b>	<b>2,085</b>

Approved by the Board of Trustees on 25 March 2025 and signed on their behalf by:

Chair Amy Hall

Trustee Neil Molyneux

RESTRICTED FUNDS		ENDOWMENT FUNDS		TOTAL FUNDS	
	Note 4		Note 5		
2024 £000	2023 £000	2024 £000	2023 £000	2024 £000	2023 £000
-	-	-	-	6	29
-	-	-	-	650	700
8,416	4,637	2,131	2,241	19,588	15,971
280	280	-	-	700	694
<b>8,696</b>	<b>4,917</b>	<b>2,131</b>	<b>2,241</b>	<b>20,944</b>	<b>17,394</b>
-	-	-	-	72	68
304	45	2	-	503	549
2,407	3,972	140	95	3,150	4,672
<b>2,711</b>	<b>4,017</b>	<b>142</b>	<b>95</b>	<b>3,725</b>	<b>5,289</b>
(95)	(393)	(1)	-	(1,122)	(1,322)
<b>2,616</b>	<b>3,624</b>	<b>141</b>	<b>95</b>	<b>2,603</b>	<b>3,967</b>
<b>11,312</b>	<b>8,541</b>	<b>2,272</b>	<b>2,336</b>	<b>23,547</b>	<b>21,361</b>
-	-	-	-	(1,891)	(2,182)
<b>11,312</b>	<b>8,541</b>	<b>2,272</b>	<b>2,336</b>	<b>21,656</b>	<b>19,179</b>
-	-	-	-	6,047	6,217
-	-	-	-	2,025	2,085
11,312	8,541	-	-	11,312	8,541
-	-	2,272	2,336	2,272	2,336
<b>11,312</b>	<b>8,541</b>	<b>2,272</b>	<b>2,336</b>	<b>21,656</b>	<b>19,179</b>

# Statement of Financial Activities

Year ended 31 December 2024

	Notes	UNRESTRICTED FUNDS		DESIGNATED FUNDS	
			Note 2		Note 3
		2024 £000	2023 £000	2024 £000	2023 £000
<b>INCOME AND ENDOWMENT FROM:</b>					
<i>Income from donations and legacies</i>					
Government of Jersey					
- Operating grant		5,228	4,730	-	-
- Other		133	119	-	-
Legacies		411	-	-	-
		<b>5,772</b>	<b>4,849</b>	<b>-</b>	<b>-</b>
<i>Income from charitable activities</i>					
Admissions income		1,524	1,438	-	-
Membership fees		418	491	15	25
Fees and charges		220	140	-	-
Sponsorship income		46	24	-	-
		<b>2,208</b>	<b>2,093</b>	<b>15</b>	<b>25</b>
<i>Income from trading and investments</i>					
Income from other trading activities		834	786	-	-
Income from investments		62	83	-	-
		<b>896</b>	<b>869</b>	<b>-</b>	<b>-</b>

RESTRICTED FUNDS		ENDOWMENT FUNDS		TOTAL FUNDS	
	<i>Note 4</i>		<i>Note 5</i>		
2024 £000	2023 £000	2024 £000	2023 £000	2024 £000	2023 £000
-	-	-	-	5,228	4,730
3,166	3,354	-	-	3,299	3,473
-	-	-	-	411	-
<b>3,166</b>	<b>3,354</b>	<b>-</b>	<b>-</b>	<b>8,938</b>	<b>8,203</b>
204	182	-	-	1,728	1,620
-	-	-	-	433	516
-	-	-	-	220	140
-	-	-	-	46	24
<b>204</b>	<b>182</b>	<b>-</b>	<b>-</b>	<b>2,427</b>	<b>2,300</b>
367	369	80	68	1,281	1,223
2	-	-	1	64	84
<b>369</b>	<b>369</b>	<b>80</b>	<b>69</b>	<b>1,345</b>	<b>1,307</b>

# Statement of Financial Activities *cont.*

Year ended 31 December 2024

	Notes	UNRESTRICTED FUNDS		DESIGNATED FUNDS	
			Note 2		Note 3
		2024 £000	2023 £000	2024 £000	2023 £000
<b>INCOME AND ENDOWMENT FROM <i>cont.</i>:</b>					
<i>Total income and endowments</i>		8,876	7,811	15	25
<i>Expenditure on:</i>					
- Raising funds		1,351	1,416	8	8
- Site costs		3,536	3,047	149	244
- Community learning		1,332	1,161	-	-
- Jersey Archive & Collections		1,973	2,031	-	-
- Historic building service		461	181	-	-
- Société Jersiaise contractual payments		108	88	-	-
- Fiscal Stimulus Fund - Grants		6	105	-	-
- Central costs		438	226	-	-
<i>Total expenditure on charitable activities</i>		<b>9,205</b>	<b>8,255</b>	<b>157</b>	<b>252</b>
Net (expenditure) / income		(329)	(444)	(142)	(227)
Net gains on Investments	10	-	8	-	-
Net losses on Investment Property	7	(50)	(35)	-	-
Transfers between funds	4	(82)	(626)	82	614
<i>Net movement in funds before other recognised gains and losses</i>		<b>(461)</b>	<b>(1,097)</b>	<b>(60)</b>	<b>387</b>
Actuarial gain/(loss) on pension scheme		291	(105)	-	-
<i>Net movement in funds</i>		(170)	(1,202)	(60)	387
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>6,217</b>	<b>7,419</b>	<b>2,085</b>	<b>1,698</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>6,047</b>	<b>6,217</b>	<b>2,025</b>	<b>2,085</b>

The statement of financial activities includes all gains and losses in the year.  
All incoming resources and resources expended are derived from continuing activities.

RESTRICTED FUNDS		ENDOWMENT FUNDS		TOTAL FUNDS	
	<i>Note 4</i>		<i>Note 5</i>		
<b>2024 £000</b>	<b>2023 £000</b>	<b>2024 £000</b>	<b>2023 £000</b>	<b>2024 £000</b>	<b>2023 £000</b>
3,739	3,905	80	69	12,710	11,810
176	142	1	-	1,536	1,566
765	845	143	149	4,593	4,285
1	1	-	-	1,333	1,162
21	-	-	8	1,994	2,039
-	-	-	-	461	181
-	-	-	-	108	88
-	-	-	-	6	105
5	14	-	3	443	243
<b>968</b>	<b>1,002</b>	<b>144</b>	<b>160</b>	<b>10,474</b>	<b>9,669</b>
2,771	2,903	(64)	(91)	2,236	2,141
-	-	-	1	-	9
-	-	-	-	(50)	(35)
-	12	-	-	-	-
<b>2,771</b>	<b>2,915</b>	<b>(64)</b>	<b>(90)</b>	<b>2,186</b>	<b>2,115</b>
-	-	-	-	291	(105)
2,771	2,915	(64)	(90)	2,477	2,010
<b>8,541</b>	<b>5,626</b>	<b>2,336</b>	<b>2,426</b>	<b>19,179</b>	<b>17,169</b>
<b>11,312</b>	<b>8,541</b>	<b>2,272</b>	<b>2,336</b>	<b>21,656</b>	<b>19,179</b>

# Heritage in numbers



**14,303**

students seen by the Jersey Heritage Education team

**14,859**

volunteer hours

**28**

community partners collaborated with



# Statement of Cash Flows

as at 31 December 2024

	Notes	2024 £000	2023 £000
<b>RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOWS FROM OPERATING ACTIVITIES</b>			
Net income for the reporting period (as per the statement of financial activities)		2,477	2,010
Tangible assets acquired	8	(57)	(68)
Heritage assets acquired	9	(6)	(79)
Net realised gains on Investments	10	-	(18)
Net unrealised losses on Investments	10	-	9
Net unrealised losses on Investment Property	7	50	35
Net movement in cash held in portfolios	9	-	14
Actuarial (gain)/loss on pension scheme	13	(292)	105
Depreciation & amortisation	8	764	780
(Decrease) / Increase in creditors	12	(199)	287
Decrease in debtors	11	46	86
(Increase) / Decrease in stock		(4)	12
<b>NET CASH GENERATED FROM OPERATING ACTIVITIES</b>		<b>2,779</b>	<b>3,173</b>
<b>INVESTING ACTIVITIES</b>			
Tangible assets acquired	8	(4,301)	(3,538)
Purchase of investments	10	-	(139)
Receipts from disposals of investments	10	-	697
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b>(4,301)</b>	<b>(2,980)</b>
<b>CASH AT BANK AND IN HAND AT BEGINNING OF YEAR</b>		<b>4,672</b>	<b>4,479</b>
Change in cash at bank and in hand in the reporting period		(1,522)	193
<b>CASH AT BANK AND IN HAND AT END OF YEAR</b>		<b>3,150</b>	<b>4,672</b>

# Staff Profile



“My job is testament to how much Jersey Heritage values enabling people to access the Island’s special history.”

## April Rosner

**Access and Volunteer Coordinator**  
*Co-ordinnateûthe dé l’Accès  
et des Volantaithes*

Whether it is for a visitor, volunteer or member of staff, April’s role is about providing opportunities for people of all abilities to enjoy the best possible engagement with the Island’s rich history.

This might involve looking at physical access to a visitor site or creating an opportunity to work with specific records or collections – there is always an option to consider. She also nurtures partnerships with different organisations within the community, as well as working with Corporate supporters, whose staff volunteer with Jersey Heritage.

The first person to take up this new role at Jersey Heritage, April has years of experience working in autism and autistic spectrum disorders (ASD). Her experience includes safeguarding, risk assessments, liaising with employers and clients, providing training for organisations and working with children with physical, spectrum, emotional and sensory needs.

April says: “My job is testament to how much Jersey Heritage values enabling people to access the Island’s special history; ensuring that everyone can enjoy our heritage in some way lies at the very heart of the charity’s mission. I look at what we already provide and, with the help of my colleagues, find ways to make it even better – opening doors for people who might otherwise have not been able to access Jersey’s story is what it is all about.”

# Notes to the Accounts

## for the year ended 31 December 2024

### 1. ACCOUNTING POLICIES

#### (A) Accounting convention

The Financial Statements have been prepared under the historical cost convention as modified by the recognition of certain financial assets and liabilities measured at fair value and on a going concern basis in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Charities “Statement of Recommended Practice” (SORP FRS 102) issued by the Charities Commission. The Financial Statements are prepared on the assumption that the Department for Economic Development, Sport, Tourism and Culture will continue to fund the Trust.

The Charities “Statement of Recommended Practice” (SORP FRS 102) requires a split of the Financial Statements into the following funds:

##### **Unrestricted funds**

These are resources that are expendable at the discretion of the Trustees of the Trust. From within such funds the Trustees may, from time to time, designate or re-designate funds for special purposes and, at the end of the year, the distinction between those unrestricted funds which are designated and those which are not will need to be shown.

##### **Restricted funds**

Both income and capital earmarked by the donor or provider for specific projects must be accounted for separately.

##### **Endowment funds**

Where there is no power or authority within the Trust to convert assets into any other form or to dispose of them, they are designated as an Endowment Fund, which has the characteristic of permanence.

#### (B) Intangible Assets

Intangible assets are non-monetary fixed assets that do not have physical substance. They are initially measured at historical cost.

The cost of intangible assets is amortised on a straight-line basis over the useful economic life of that asset assessed by the Trustees at each reporting date.

Currently intangible assets consist of amounts paid for computer software in 2023 which are being amortised over a 3-year period.

#### (C) Tangible Assets

Tangible assets consist of Freehold Land and Buildings, Leasehold Land and Buildings, Freehold and Leasehold improvements, Fixtures and Fittings, Computer Equipment and Motor Vehicles.

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to its working condition for its intended use, dismantling and restoration costs.

Land is not depreciated. Depreciation on other assets is calculated, using the straight-line method to allocate the depreciable amount to their residual values over the useful economic life of the asset as assessed by the Trustees. Depreciation rates per annum currently in operation are as follows:

<i>Freehold property</i>	<i>2% per annum</i>
<i>Leasehold property</i>	<i>2% per annum</i>
<i>Leasehold improvements</i>	<i>10% per annum</i>
<i>Fixtures and fittings</i>	<i>10% per annum</i>
<i>Computer equipment</i>	<i>33% per annum</i>
<i>Motor vehicles</i>	<i>20% per annum</i>

Leasehold improvements and Fixtures and fittings costs incurred as part of a significant project for works at a particular site are capitalised as incurred. Depreciation is charged commencing on the completion of the project.

Fixtures and fittings costs incurred on an ad-hoc basis are capitalised and depreciated in the year in which they are incurred. Costs incurred for the repair or re-decoration of sites are expensed in the Statement of Financial Activities.

All costs relating to the Elizabeth Castle Ferries are expensed through the Statement of Financial Activities. Ferries have been fully depreciated and repairs are currently expensed.

#### **(D) Heritage assets**

Heritage assets held by the Trust consist of historic properties held by the Trust for the benefit of the public and for their contribution to knowledge and culture.

Heritage assets also consist of Collections of many objects, artefacts, archive materials and data of an historic nature, which have been donated to, or purchased by, the Trust.

In accordance with SORP FRS 102 paragraph 18.14 the Trust is not required to recognize heritage assets on its balance sheet if their cost or valuation is not available and cannot be obtained at a cost commensurate with its benefit to the users of the financial statements. The Trustees believe that the cost of obtaining valuations of heritage asset properties outweighs any benefit and so they are included in these financial statements at a nil value.

Any additions to the collections owned by the Trust are capitalised and recognised in the Balance Sheet at cost. Such items are not depreciated because, in the Trustees' opinion, the life of the assets is considered to be indefinite. Individual assets are reviewed regularly for evidence of impairment. The de-minimis capitalisation limit for individual collection purchases is £500.

Costs of the care and maintenance and insurance of all collections managed by the Trust, whether owned by the Société Jersiaise, the Trust, the Government of Jersey and National Trust for Jersey, are borne by the Trust and are reflected in these financial statements.

#### **(E) Impairment of tangible and intangible assets**

At each reporting date, the Trustees review the tangible and intangible assets to determine whether there is any indication that those assets may have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss.

# Notes to the Accounts *cont.*

## for the year ended 31 December 2024

### 1. ACCOUNTING POLICIES *cont.*

#### (F) Investments

Listed investments are stated at market value at the balance sheet date which gives rise to unrealised gains and losses at the end of the financial period which are recognised in the Statement of Financial Activities.

The investment property is measured initially at its cost, including related transaction costs and where applicable borrowing costs. After initial recognition, investment property is carried at fair value. Fair value is based on active market prices, adjusted, if necessary, for differences in the nature, location or condition of the specific asset. If this information is not available, the trust uses alternative valuation methods, such as recent prices on less active markets or discounted cash flow projections. Valuations are performed as at the financial position date. Changes in fair values are recognised in the Statement of Financial Activities.

#### (G) Stock

Stocks are valued at the lower of cost or net realisable value.

#### (H) Financial Assets

Basic financial assets, including trade and other receivables, cash and bank balances and investments in commercial paper, are initially recognised at transaction price.

Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period, financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price.

Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Financial assets are derecognised when

- (a) the contractual rights to the cash flows from the asset expire or are settled, or
- (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party, or
- (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

## **(I) Financial Liabilities**

Basic financial liabilities, including trade and other payables and bank loans, are initially recognised at transaction price.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

## **(J) Provisions and Liabilities**

The Trust provides for legal or constructive obligations, which are of uncertain timing or amount on the balance sheet date on the basis of best estimate of the expenditure required to settle the obligation. Provisions are recognised where there is a present obligation as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation and a reliable estimate of the amount can be made. The Past Service Debt provision, a liability that arose when a shortfall in funding in the Government of Jersey Public Employees Contributory Retirement Scheme (PECRS) was identified in the late 1980s, is calculated by discounting future repayments.

## **(K) Pension Costs**

The Government of Jersey does not regard the Public Employees' Contributory Retirement Scheme final salary schemes as a conventional defined benefit scheme, as the employer is not responsible for meeting any ongoing deficiency in the scheme. Trustees rely on the Government of Jersey honouring this arrangement in order to avoid the Trust becoming responsible for scheme deficits.

The final salary scheme and the career average revalued earnings scheme are accounted for as defined contribution schemes in which employer contributions to the schemes are charged to the Statement of Financial Activities in the year they are incurred.

## **(L) Incoming Resources**

In general, incoming resources are accounted for on a receivable basis. Grants for fixed assets are recognised in the Statement of Financial Activities when the conditions of the grant have been fulfilled and the grant is claimable. Credit is taken for annual membership subscriptions on the dates received. Donations are recognised as incoming resources when the conditions for their receipt have been met. Legacies are recognised as incoming resources when there is certainty that the conditions have been met and there is certainty as to the amount. Income from endowment funds is restricted.

Contractual and trading income is recognised as incoming resources to the extent that the Trust has provided the associated goods or services. Where income is received in advance and the Trust does not have entitlement to these resources until the goods or services have been provided, the income is deferred.

# Notes to the Accounts *cont.*

for the year ended 31 December 2024

1. ACCOUNTING POLICIES *cont.*

**(M) Outgoing Resources**

Outgoing resources are recognised in the Financial Statements on an accrual basis.

**(N) Leases**

The Trust has classified the lease of Jersey Archive as a finance lease. All other leases are classified as operating leases and related costs are charged over the life of the lease on a straight-line basis.

**(O) Foreign Currencies**

**Functional and Presentation Currency**

Items included in the financial statements are measured using the currency of the primary economic environment in which the Trust operates (“the functional currency”). The financial statements are presented in sterling pounds (£), which is the Trust’s functional and presentation currency, rounded to the nearest thousand (‘000).

**Translation and Balances**

Transactions denominated in foreign currencies are translated at the exchange rate at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated at the exchange rate ruling at that date. Foreign exchange differences arising on translation are reflected in the Statement of Financial Activities.

**(P) Specific Funds**

Grants or bequests received for specific purposes are accounted for separately.

**(Q) Grants Payable**

Grants payable are recognised in the Statement of Financial Activities when the conditions of the grant have been fulfilled and the grant is claimable.

**(R) Cash At Bank And In Hand**

Cash comprises cash on hand and on-demand deposits. Cash equivalents are investments with a short-term maturity of less than three months from the date of acquisition.

**(S) Critical Accounting Estimates and Judgements**

The Trust only holds basic financial instruments. Current and non-current asset investments are measured at fair value. All other financial instruments are measured at amortised cost. See Note 19.

## 2. UNRESTRICTED FUNDS

	BALANCE 1 JANUARY 2024	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	OTHER RECOGNISED GAINS AND LOSSES	BALANCE 31 DECEMBER 2024
	£000	£000	£000	£000	£000	£000
Unrestricted fund	6,217	8,876	(9,255)	(82)	291	6,047
<b>TOTAL</b>	<b>6,217</b>	<b>8,876</b>	<b>(9,255)</b>	<b>(82)</b>	<b>291</b>	<b>6,047</b>

	BALANCE 1 JANUARY 2023	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	OTHER RECOGNISED GAINS AND LOSSES	BALANCE 31 DECEMBER 2023
	£000	£000	£000	£000	£000	£000
Unrestricted fund	7,419	7,811	(8,255)	(626)	(132)	6,217
<b>TOTAL</b>	<b>7,419</b>	<b>7,811</b>	<b>(8,255)</b>	<b>(626)</b>	<b>(132)</b>	<b>6,217</b>

During 2024, a transfer of £86,000 (2023; £614,000) represent amounts transferred to the Designated Fiscal Stimulus Fund representing costs incurred over and above funding received which are therefore irrecoverable. In 2023 an amount of £12,000 was similarly transferred to the Restricted Hoard Fund.

# Notes to the Accounts *cont.*

## for the year ended 31 December 2024

### 3. DESIGNATED FUNDS

	BALANCE 1 JANUARY 2024	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	OTHER RECOGNISED GAINS AND LOSSES	BALANCE 31 DECEMBER 2024
	£000	£000	£000	£000	£000	£000
JHT fund-Société Jersiaise projects	2	-	-	-	-	2
Patrons' fund	102	15	(8)	(82)	-	27
Acquisition fund	43	-	-	-	-	43
La Cotte Protection fund	24	-	(104)	82	-	2
Fiscal Stimulus Fund	1,914	-	(45)	82	-	1,951
<b>TOTAL</b>	<b>2,085</b>	<b>15</b>	<b>(157)</b>	<b>82</b>	<b>-</b>	<b>2,025</b>

	BALANCE 1 JANUARY 2023	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	OTHER RECOGNISED GAINS AND LOSSES	BALANCE 31 DECEMBER 2023
	£000	£000	£000	£000	£000	£000
JHT fund-Société Jersiaise projects	2	-	-	-	-	2
Patrons' fund	85	25	(8)	-	-	102
Acquisition fund	43	-	-	-	-	43
La Cotte Protection fund	229	-	(205)	-	-	24
Fiscal Stimulus Fund	1,339	-	(39)	614	-	1,914
<b>TOTAL</b>	<b>1,698</b>	<b>25</b>	<b>(252)</b>	<b>614</b>	<b>-</b>	<b>2,085</b>

### 3. DESIGNATED FUNDS cont.

#### JHT fund - Société Jersiaise Projects

The Trust established this fund after the Société Jersiaise paid for a programme of archaeological work and restoration on the mound and passage grave at La Hougue Bie in 1993. The Société Jersiaise and the Trustees have agreed this fund will be spent on restoring parts of La Hougue Bie chapel.

#### Patrons' Fund

The Trust introduced the Patron Scheme in 2012 to offer a new level of membership allowing a greater opportunity for involvement with the Trust and its activities. The membership fees net of the costs of servicing this membership have been directed to this fund for the purpose of preservation of the collection and further additions to the collection.

#### Acquisition Fund

Each year, the Trust budgets to acquire items for the collection. The opportunity to acquire items can happen at any time. Any unutilised acquisition budgets are transferred to this fund at the end of each year and carried forward to be available for any future acquisitions.

#### La Cotte Protection Fund

The archaeological importance of the site known as La Cotte de St Brélade and the danger of losing any potential archaeological remains through erosion has caused the Trustees over the last few years to consider how best to protect the site. This became all the more important with the storm surges experienced in 2015.

The stabilisation of the site was undertaken in 2018 and 2019 and the fund reduced to zero. No works were undertaken in 2021 but recommenced in 2022 and continued into 2023. In 2022, a donation towards La Cotte of £333k was bequeathed from the late Barbara Quérée estate which was utilised to continue the work.

#### Fiscal Stimulus Fund

In 2020, the Government of Jersey established a £50 million Fiscal Stimulus Fund to support Jersey's economic recovery after the pandemic. Applications for project funding could be made by States bodies, Arms-length Organisations and not-for-profit organisations.

Jersey Heritage applied and was successful in respect of three projects, development of an agricultural museum at Hamptonne (£1,308,114), development of a new gallery at La Hougue Bie (£271,302) and investment in a digital improvement programme covering a web site upgrade, electronic point of sale systems, enterprise resource planning systems and Membership systems (£226,641). The funding for the digital improvement programme is recognised in unrestricted funds whilst funding for Hamptonne and La Hougue Bie is separately recognised in designated funds. Receipt of funds is dependent on application to the Government of Jersey only after the costs have been incurred.

Work on all three projects commenced towards the end of 2021 and concluded in 2023. The remaining value of the Fund reflects capitalised amounts. The transfer of £614,000 from the Unrestricted Fund in 2023 represents costs incurred over and above funding received which are therefore irrecoverable.

# Notes to the Accounts *cont.*

## for the year ended 31 December 2024

### 4. RESTRICTED FUNDS

	BALANCE 1 JANUARY 2024	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	OTHER RECOGNISED GAINS AND LOSSES	BALANCE 31 DECEMBER 2024
	£000	£000	£000	£000	£000	£000
Ancient Monuments fund	4,108	2,502	(385)	-	-	6,225
Forts & Towers Investment fund	1,024	367	(299)	-	-	1,092
Glass Rainbow publication fund	3	-	(3)	-	-	-
EDTSC Refreshment & Refurb fund	3,126	839	(260)	-	-	3,705
Heritage Assets	280	-	-	-	-	280
Fiefs	-	1	-	-	-	1
Hoard Conservation	-	30	(21)	-	-	9
<b>TOTAL</b>	<b>8,541</b>	<b>3,739</b>	<b>(968)</b>	<b>-</b>	<b>-</b>	<b>11,312</b>

	BALANCE 1 JANUARY 2023	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	OTHER RECOGNISED GAINS AND LOSSES	BALANCE 31 DECEMBER 2023
	£000	£000	£000	£000	£000	£000
Ancient Monuments fund	1,671	2,766	(329)	-	-	4,108
Forts & Towers Investment fund	1,047	369	(392)	-	-	1,024
Glass Rainbow publication fund	3	-	-	-	-	3
EDTSC Refreshment & Refurb fund	2,637	770	(281)	-	-	3,126
Heritage Assets	280	-	-	-	-	280
Hoard Conservation	(12)	-	-	12	-	-
<b>TOTAL</b>	<b>5,626</b>	<b>3,905</b>	<b>(1,002)</b>	<b>12</b>	<b>-</b>	<b>8,541</b>

#### 4. RESTRICTED FUNDS cont.

##### **Ancient Monuments Fund**

Under the terms of the usufruct for both Mont Orgueil and Elizabeth Castle, the Trust pays a percentage of admission income received from both Castles into the Ancient Monuments Fund. The Trust can use this fund to pay for development and maintenance programmes at both Castles. The rate of contribution (17%) is set by agreement between the Trust and Economic Development, Tourism, Sport & Culture (EDTSC). In the event the usufruct is terminated by either the Trust or the Government of Jersey, then the Trust is required to return the money held in the Ancient Monument Fund to EDTSC.

##### **Forts & Towers Investment Fund**

Eleven historic sites owned by the Government of Jersey have been developed by the Trust into self-catering accommodation and are available for public hire. All are operated under a management agreement with Property Holdings in which the Trust collects all the income from the hire of the properties. Under that agreement, the Trust is allowed to take a fee of 12.5% of gross income. All other income and expenditure associated with the programme is reported through the restricted Forts and Towers Investment fund.

The level of reserve is determined by agreement between the Trust and the Historic Fortifications Group (HFG), a group that includes representatives of the Economic Development, Tourism, Sport & Culture Department, Property Holdings and the Department for Infrastructure, as well as the Trust itself.

That reserve is used in the first instance to protect the Trust's commercial interest in the programme, should income fall significantly below forecast, or the level of unforeseen expenditure threaten the financial viability of the scheme. The minimum level of reserve has been set at 25% of annual gross income plus an additional £40,000. As funds accumulate, the Trust will seek to include properties in the programme which are suitable for development and in need of conservation with a view to further growing the revenue generating opportunities.

In accordance with clauses 3.9.4.2 and 3.9.4.3 of the lease agreement between the Jersey Heritage Trust and the Public of the Island of Jersey, Jersey Heritage Trust, as the lessee is entitled to deduct from the Forts and Towers Investment Fund in each financial year an amount of money equivalent to costs (including staffing costs) incurred by Jersey Heritage Trust in (i) managing the Sites and their use and in administering the Fund; and (ii) in maintaining the Sites. Jersey Heritage Trust is committed to ensuring that any income deriving from the use of the Sites (whether in rent, holiday letting income, any licence fee or otherwise) shall be added to the Fund.

##### **Glass Rainbow Publication Fund**

Jersey Tourism provided the finance for the production of the Glass Rainbow publication. Income from the sale of these books is retained in the fund and will be applied to the production of publications of a similar nature in the future.

##### **EDTSC Refreshment & Refurbishment Fund**

The EDTSC Refreshment & Refurbishment Fund is a fund to enable work on the enhancement of various sites to continue to attract visitors and maintain the capacity to generate income.

##### **Heritage Assets**

This fund comprises the value of collections purchased by, or gifted to, Jersey Heritage Trust since 2001, less any impairment cost. Jersey Heritage Trust holds the items on trust for use by its museum for educational purposes to the public benefit and in accordance with those provisions of the Museum Accreditation Scheme in force at the time of the gift. The transfer of £Nil (2023: £12,000) from the Unrestricted Fund was made to cover costs incurred during the year.

# Notes to the Accounts *cont.*

## for the year ended 31 December 2024

### 5. ENDOWMENT FUNDS

	BALANCE 1 JANUARY 2024	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	OTHER RECOGNISED GAINS AND LOSSES	BALANCE 31 DECEMBER 2024
	£000	£000	£000	£000	£000	£000
Sir Francis Cook Bequest fund	482	80	(75)	-	-	487
Jersey Museum fund	1,854	-	(69)	-	-	1,785
<b>TOTAL</b>	<b>2,336</b>	<b>80</b>	<b>(144)</b>	<b>-</b>	<b>-</b>	<b>2,272</b>

	BALANCE 1 JANUARY 2023	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	OTHER RECOGNISED GAINS AND LOSSES	BALANCE 31 DECEMBER 2023
	£000	£000	£000	£000	£000	£000
Sir Francis Cook Bequest fund	503	69	(91)	-	1	482
Jersey Museum fund	1,923	-	(69)	-	-	1,854
<b>TOTAL</b>	<b>2,246</b>	<b>69</b>	<b>(160)</b>	<b>-</b>	<b>1</b>	<b>2,336</b>

#### Sir Francis Cook Bequest Fund

This fund comprises the Sir Francis Cook Gallery, four residential rental properties and some cash balances. Interest earned from cash balances held on deposit and the rental income is used for the purposes defined under the bequest as a collections and resource centre, and a permanent display space for the Sir Francis Cook collection. The majority of the income is applied to maintaining the gallery, which houses a permanent display of Sir Francis Cook's works of art.

#### Jersey Museum Fund

This fund comprises the residual value (after annual depreciation) of the cost of buildings and fit out of these buildings, which were funded through Government of Jersey capital grants.

Until 21 December 2018, under an agreement dated 2 November 1987, the Trust was required to operate the building as a museum with residual interests falling to the Société Jersiaise in the event of a breach of that agreement. On 21 December 2018, the Trust entered into a new agreement with the Société Jersiaise, cancelling the previous agreement, under terms which whilst broadly similar, improve governance arrangements between the two organisations.

## 6. INTANGIBLE ASSETS

	2024 £000	2023 £000
<b>COST</b>		
At 1 January	70	70
Additions	-	-
<b>At 31 December</b>	<b>70</b>	<b>70</b>
<b>ACCUMULATED DEPRECIATION</b>		
At 1 January	41	17
Charge for the year	23	24
<b>At 31 December</b>	<b>64</b>	<b>41</b>
<b>Net book value at 31 December</b>	<b>6</b>	<b>29</b>

Intangible assets relate to software costs associated with the new ledger, reporting and operating IT system installed in 2022.

The assets are being amortised over a three-year period.

## 7. TANGIBLE ASSETS - INVESTMENT PROPERTY

	2024 £000	2023 £000
<b>COST</b>		
At 1 January	499	499
Additions	-	-
<b>At 31 December</b>	<b>499</b>	<b>499</b>
<b>REVALUATION</b>		
At 1 January	201	236
Charge for the year	(50)	(35)
<b>At 31 December</b>	<b>151</b>	<b>201</b>
<b>Valuation at 31 December</b>	<b>650</b>	<b>700</b>

# Notes to the Accounts *cont.*

## for the year ended 31 December 2024

### 8. OTHER TANGIBLE ASSETS

	Jersey Museum Freehold	Augres Store Freehold	Jersey Archive Leasehold	Mont Orgueil Fixtures & Fittings	Jersey Archive Fixtures & Fittings	Jersey Museum Fixtures & Fittings
Unrestricted	£000	£000	£000	£000	£000	£000
<b>COST</b>						
At 1 January 2024	335	568	8,888	1,095	106	149
Additions	-	-	4	-	-	-
At 31 December 2024	335	568	8,892	1,095	106	149
<b>ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSS</b>						
At 1 January 2024	68	261	2,607	1,095	45	30
Charge for the year	10	11	195	-	11	15
At 31 December 2024	78	272	2,802	1,095	56	45
<b>Net book value at 31 December 2024</b>	<b>257</b>	<b>296</b>	<b>6,090</b>	<b>-</b>	<b>50</b>	<b>104</b>
Net book values at 31 December 2023	267	307	6,281	-	61	119

The amounts recognised above for the Jersey Museum Freehold relate to improvements and works made on the roof of the Museum in 2014 to 2017. The original cost of the Museum is reflected within the Endowment Fund.

Maritime Museum Fixtures & Fittings £000	Hamptonne Fixtures & Fittings £000	La Hougue Bie Fixtures & Fittings £000	La Hougue Bie Field £000	Computer Equipment £000	Motor Vehicles £000	Total £000
11	5	-	-	211	43	11,411
-	13	10	160	34	-	221
<u>11</u>	<u>18</u>	<u>10</u>	<u>160</u>	<u>245</u>	<u>43</u>	<u>11,632</u>
3	1	-	-	101	26	4,237
1	-	-	-	58	5	306
<u>4</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>159</u>	<u>31</u>	<u>4,543</u>
<u>7</u>	<u>17</u>	<u>10</u>	<u>160</u>	<u>86</u>	<u>12</u>	<u>7,089</u>
<u>8</u>	<u>4</u>	<u>-</u>	<u>-</u>	<u>110</u>	<u>17</u>	<u>7,174</u>

# Notes to the Accounts *cont.*

## for the year ended 31 December 2024

### 8. OTHER TANGIBLE ASSETS *cont.*

Designated	Hamptonne Leasehold Improvements £000	La Hougue Bie Leasehold Improvements £000	Total £000
<b>COST</b>			
At 1 January 2024	1,489	468	1,957
Additions	76	2	78
At 31 December 2024	1,565	470	2,035
<b>ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSS</b>			
At 1 January 2024	29	9	38
Charge for the year	35	10	45
At 31 December 2024	64	19	83
<b>Net book value at 31 December 2024</b>	<b>1,501</b>	<b>451</b>	<b>1,952</b>
Net book values at 31 December 2023	1,460	459	1,919

Endowment	Jersey Museum Freehold	Sir Francis Cook Gallery Freehold	Sir Francis Cook Gallery Improvements	Total
	£000	£000	£000	£000
<b>COST</b>				
At 1 January 2024	3,433	445	368	4,246
Additions	-	-	-	-
At 31 December 2024	3,433	445	368	4,246
<b>ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSS</b>				
At 1 January 2024	1,579	205	221	2,005
Charge for the year	69	9	32	110
At 31 December 2024	1,648	214	253	2,115
<b>Net book value at 31 December 2024</b>	<b>1,785</b>	<b>231</b>	<b>115</b>	<b>2,131</b>
Net book values at 31 December 2023	1,854	240	147	2,241

# Notes to the Accounts *cont.*

## for the year ended 31 December 2024

### 8. OTHER TANGIBLE ASSETS *cont.*

Restricted	Jersey Museum Work in Progress £000	Elizabeth Castle Work in Progress £000	Jersey Museum Fixtures & Fittings £000	Elizabeth Castle Café £000	Maritime Museum Fixtures & Fittings £000	Elizabeth Castle Fixtures & Fittings £000
<b>COST</b>						
At 1 January 2024	289	3,319	510	125	169	180
Additions	1,676	2,323	-	-	-	50
At 31 December 2024	1,965	5,642	510	125	169	230
<b>ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSS</b>						
At 1 January 2024	-	71	388	125	106	109
Charge for the year	-	10	29	-	17	18
At 31 December 2024	-	81	417	125	123	127
<b>Net book value at 31 December 2024</b>	<b>1,965</b>	<b>5,561</b>	<b>93</b>	<b>-</b>	<b>46</b>	<b>103</b>
Net book values at 31 December 2023	289	3,248	122	-	63	71

#### Jersey Museum

The Trust holds the freehold of the property known as Jersey Museum. The Société Jersiaise has a reversionary interest in Jersey Museum in the event of Jersey Heritage being wound up. Fixtures and fittings and any capital works are capitalised and depreciated in line with the accounting policies of the Trustees.

#### Jersey Archive

Jersey Archive is held on a 99-year lease commencing 1 January 1998. Leasehold improvements and Fixtures and fittings are capitalised and depreciated in line with the accounting policies of the Trustees.

#### Maritime Museum

The Maritime Museum lease expired in December 2024. The Trust and Ports of Jersey Limited are negotiating terms of the new lease. Fixtures and fittings are capitalised and depreciated in line with the accounting policies of the Trustees.

Mont Orgueil Fixtures & Fittings £000	Hamptonne Fixtures & Fittings £000	La Hougue Bie Fixtures & Fittings £000	Kempt Tower / La Rocco Tower Fixtures & Fittings £000	Archirondel Tower Fixtures & Fittings £000	Barge Aground £000	Total £000
399	362	972	259	328	-	6,912
4	-	-	-	-	6	4,059
<u>403</u>	<u>362</u>	<u>972</u>	<u>259</u>	<u>328</u>	<u>6</u>	<u>10,971</u>
321	158	574	259	164	-	2,275
40	36	97	-	33	-	280
<u>361</u>	<u>194</u>	<u>671</u>	<u>259</u>	<u>197</u>	<u>-</u>	<u>2,555</u>
<b>42</b>	<b>168</b>	<b>301</b>	<b>-</b>	<b>131</b>	<b>6</b>	<b>8,416</b>
<u>78</u>	<u>204</u>	<u>398</u>	<u>-</u>	<u>164</u>	<u>-</u>	<u>4,637</u>

## 2 Hill Street

2 Hill Street is occupied on a nine-year operating lease commencing 30 September 2023 between the Trust and 2 Hill Street Holdings Limited. Fixtures and fittings are capitalised and depreciated in line with the accounting policies of the Trustees.

## 13 Old St John's Road

13 Old St John's Road is a house that was bequeathed to the Trust in 2020. Improvements were carried out in 2022 and the property was let in 2024. The property is classified as an investment property and has therefore been revalued at the reporting date.

## Other Sites

Other sites are deemed as Heritage Assets and disclosed in Note 8. Fixtures and fittings are capitalised and depreciated in line with the accounting policies of the Trustees.

# Notes to the Accounts *cont.*

## for the year ended 31 December 2024

### 9. HERITAGE ASSETS

#### Properties

The Trust cares for a number of historic buildings, for which the Trustees consider it would be impossible or too expensive to find the cost or valuation information needed to produce a reliable carrying value. These are set out below:

Mont Orgueil and Elizabeth Castle both acquired by deed of gift of the usufruct from the Government of Jersey.

Grosnez Castle held via a 30-year lease with Rosel Estates Limited commencing 1 May 2013. Hamptonne, La Hougue Bie and La Cotte, all held via separate 99-year leases with the Société Jersiaise commencing 1 January 2019.

- St Catherine's Powder Magazine
- Archirondel Tower
- Seymour Tower
- Icho Tower
- Civil Defence Bunker in Trinity
- L'Étacquerel Fort and Powder Magazine
- Fort Leicester
- Les Hurets Guardhouse
- La Crête Fort
- La Tour Janvrin/ Portelet Tower
- La Rosière Quarry Stone Crusher and Powder Magazine
- Radio Tower at Corbière
- La Rocco Tower
- La Tour Carrée and Battery
- Barge Aground
- Kempt Tower
- Lewis Tower and Plémont Battery
- Fort and Guardhouse.

All held via a 99-year lease with The Public of the Island of Jersey commencing 11 December 2020.

Le Hocq Tower held via a 25-year lease with the Parish of St Clement commencing 24 June 2017.

All of the above properties are deemed to be tangible assets with historical significance which are maintained principally for their contribution to knowledge and culture and therefore meet the requirements of SORP FRS 102 to be classified as heritage assets.

## 9. HERITAGE ASSETS Cont.

### Properties Cont.

In accordance with SORP FRS 102 paragraph 18.14 the Trust is not required to recognise heritage assets on its balance sheet if their cost or valuation is not available and cannot be obtained at a cost commensurate with its benefit to the users of the financial statements. The Trustees believe that the cost of obtaining valuations of heritage asset properties outweighs any benefit and so they are included in these financial statements at a nil value.

Any amounts incurred for the construction of new buildings, leasehold improvements and fixtures and fittings are capitalised and depreciated as tangible assets based on the accounting policies of the Trust.

<b>Collections</b>	<b>2024 £000</b>	<b>2023 £000</b>	<b>2022 £000</b>	<b>2021 £000</b>	<b>2020 £000</b>
At 1 January	694	615	588	541	534
Additions	6	79	27	47	7
<b>Total</b>	<b>700</b>	<b>694</b>	<b>615</b>	<b>588</b>	<b>541</b>

These assets comprise the cost of collections purchased by or donated to the Trust.

# Notes to the Accounts *cont.*

## for the year ended 31 December 2024

### 10. INVESTMENTS

The following is an analysis of the amount included in investments:	2024 £000	2023 £000
Market value of investments at beginning of year	-	549
Acquisitions at cost	-	139
Disposal proceeds	-	(697)
Net realised gains	-	18
Net unrealised losses	-	(9)
<b>Market value of investments at end of year</b>	<b>-</b>	<b>-</b>

### 11. DEBTORS

The following is an analysis of the amount included in debtors:	2024 £000	2023 £000
Trade debtors and prepayments	1,255	1,301
Provision against bad and doubtful debts	(752)	(752)
	<b>503</b>	<b>549</b>

The provision against bad and doubtful debts includes £750,000 provided against amounts receivable from a third party on the exploitation of commercial rights held by the Trust which are acknowledged but remain the subject of ongoing legal proceedings and there is ongoing confidential mediation that may influence the final settlement amount.

### 12. CREDITORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

The following is an analysis of the amount included in creditors:	2024 £000	2023 £000
Trade creditors	-	504
Creditors	1,072	767
Pension debt	50	51
	<b>1,122</b>	<b>1,322</b>

### 13. PAST SERVICE DEBT

<b>The following is an analysis of the movement in the Past Service Debt:</b>	<b>2024 £000</b>	<b>2023 £000</b>
At 1 January	2,233	2,128
Movement in value of pension debt during the year	(292)	105
<b>At 31 December</b>	<b>1,941</b>	<b>2,233</b>
Creditors: Amounts falling due within 1 year	51	51
Creditors: Amounts falling due after more than 1 year	1,891	2,182
<b>At 31 December</b>	<b>1,942</b>	<b>2,233</b>

The Past Service Debt arose when a shortfall in funding in the Government of Jersey Public Employees Contributory Retirement Scheme (PECRS) was identified in the late 1980s. At that time, PECRS hoped surpluses from current members' contributions would service the cost of this obligation. In 2005, further changes were made to the pension fund and the remaining liability was transferred to the participating bodies.

As with other participating employers, the Trust is liable to repay its share of the pre-1987 pension scheme debt by 2083. This liability is currently serviced through monthly payments that will continue until December 2083. The 2024 repayment rate was £4,227 per month (2023: £4,036) and is subject to annual review by the scheme actuary. Future contribution payments are discounted to obtain the past service debt.

In line with the approach adopted to value the Government of Jersey debt as at 31 December 2024, the calculation of the value of the debt reflects the present value (as at 31 December 2024) of all the future debt repayments due. The calculations are consistent with the assumptions used for valuation of PECRS as at 31 December 2021 updated to reflect market conditions at the date of calculation. The assumptions as at 31 December 2024 were a discount rate of 6.50% (2023: 6.20%) per annum for the period to 31 December 2031 reducing immediately to 6.20% (2023: 5.40%) per annum after that date and an average salary increase rate of 4.50% (2023: 4.55%).

The capital value placed on the debt may fluctuate from year to year due to changes in market conditions. Future valuations of PECRS may also result in changes to the assumptions used to value the debt.

# Notes to the Accounts *cont.*

## for the year ended 31 December 2024

### 14. OUTGOING RESOURCES

Included within outgoing resources are the following amounts:	2024 £000	2023 £000
Depreciation & amortisation	764	780
Audit Fee	29	23
Audit Fee – Under provision from prior years	9	4

### 15. OBLIGATIONS UNDERLEASES

Future minimum rentals in respect of the Maritime Museum payable under non-cancellable operating leases are as follows:	2024 £000	2023 £000
Amounts payable:		
Not later than one year	-	110
Later than one year and not later than five years	-	-
	<u>-</u>	<u>110</u>
Future minimum rentals in respect of the Société Jersiaise payable under non-cancellable operating leases are as follows:	2024 £000	2023 £000
Amounts payable: Hamptonne		
Not later than one year	39	39
Later than one year and not later than five years	156	156
More than five years	3,433	3,472
	<u>3,628</u>	<u>3,667</u>
Amounts payable: La Hougue Bie		
Not later than one year	39	39
Later than one year and not later than five years	156	156
More than five years	3,433	3,472
	<u>3,628</u>	<u>3,667</u>
Future minimum rentals in respect of 2 Hill Street payable under non-cancellable operating leases are as follows:	2024 £000	2023 £000
Amounts payable:		
Not later than one year	75	75
Later than one year and not later than five years	300	300
More than five years	131	206
	<u>506</u>	<u>581</u>

## 16. ANALYSIS OF CHARITABLE ACTIVITIES

	DIRECT COSTS £000	CONTRACTED COSTS £000	SUPPORT COSTS £000	2024 TOTAL £000	2023 TOTAL £000
<b>Cost of Generating Income</b>	1,295	-	241	1,536	1,566
<b>Charitable Activities</b>					
Sites Costs	3,844	-	749	4,593	4,285
Community Learning	964	-	369	1,333	1,162
Jersey Archive & Collections	1,547	-	447	1,994	2,039
Historic Building Service	324	-	137	461	181
Société Lease and Management fees	-	108	-	108	88
Other Grants	-	6	-	6	105
Central Costs	443	-	-	443	243
<b>TOTAL</b>	<b>8,417</b>	<b>114</b>	<b>1,943</b>	<b>10,474</b>	<b>9,669</b>

The allocation of support costs is based on the number of people employed within an activity.

## 17. ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS

	AT 1 JANUARY 2024 £000	CASH FLOW £000	AT 31 DECEMBER 2024 £000
Cash at bank and in hand	4,672	(1,522)	3,150
<b>NET DEBT</b>	<b>4,672</b>	<b>(1,522)</b>	<b>3,150</b>

The Trust has no borrowings, related derivatives or obligations under finance leases, as such net debt is equal to cash and cash equivalents.

# Notes to the Accounts *cont.*

## for the year ended 31 December 2024

### 18. ANALYSIS OF STAFF COSTS

	2024 £000	2023 £000
Salaries and Wages	5,049	4,194
Employers' Social Security	311	259
Employers' Pension costs	629	460
	<b>5,989</b>	<b>4,913</b>

#### Average number of employees

The average number of employees, full time and part time in 2024 was 190 (2023: 170).

#### Details of higher paid staff

The number of employees whose emoluments based on gross salary and excluding pensions amounted to over £80,000 in the year were as follows:

	2024	2023	2022
£80,000 - £89,999	2	-	1
£90,000 - £99,999	-	2	1
£100,000 - £109,999	2	1	1
£110,000 - £119,999	-	-	-
£120,000 - £129,999	-	-	1
£130,000 - £139,999	-	1	-
£140,000 - £149,999	1	-	-

Key management personnel constitute the Trustees, Chief Executive and Senior Management Team.

The Trustees received no remuneration. The remuneration received by the remaining key management personnel was £752,000 (2023: £524,000).

## 19. FINANCIAL INSTRUMENTS

	<b>2024 £000</b>	<b>2023 £000</b>
<b>Financial assets</b>		
Debtors	503	549
Cash at bank and in hand	3,150	4,672
	<b>3,653</b>	<b>5,221</b>
<b>Financial liabilities</b>		
Creditors: Amounts falling due within one year	1,122	1,322
Creditors: Amounts falling due after more than one year	2,182	2,182
	<b>3,304</b>	<b>3,504</b>

## 20. TRUSTEE REMUNERATION

Trustees are entitled to claim all reasonable out-of-pocket, or other expenses occasioned in the course of carrying out their duties. No Trustee who is not otherwise an employee of the Trust, or any company owned by it, is entitled to be remunerated.

No Trustee was remunerated in respect of carrying out their duties during the year (2023: Nil). Expenses claimed by Trustees totalled Nil (2023: Nil).

No Trustee or other person related to the Trust had any personal interest in any contract or transaction entered into by the Trust during the year (2023: Nil).

## 21. TAXATION

The Trust is exempt from Jersey Income Tax by virtue of Article 115(a) of the Income Tax (Jersey) Law, 1961, in so far as it is applied for charitable purposes. This law also entitles the Trust to qualify for exemption from charging Goods and Service Tax (GST) on supplies and services it provides. Any GST paid on qualifying expenditure is recoverable.

# Notes to the Accounts *cont.*

## for the year ended 31 December 2024

### 22. PENSION SCHEME

The Trust, together with a number of other locally based public bodies and institutions, has 'admitted body status' within the Public Employees' Pension Fund (PEPF). This enables the Trust to offer its employees the chance to participate in this large, defined benefit pension scheme.

The PEPF covers the final salary pension benefits provided by the Public Employees' Contributory Pension Scheme (PECRS) and the career average revalued earnings scheme (CARE) introduced 1 January 2016 into which all new employees are admitted. Existing employees in PECRS were able to transfer into the CARE scheme on 1 January 2019 with the exception of members who were within 7 years of their normal retirement age who had the option of remaining in PECRS. The majority of the Trust's employees who are members of the PEPF transferred from PECRS to the CARE scheme.

PECRS is not a conventional defined benefit scheme, as the employer is not responsible for meeting any ongoing deficiency in the scheme. Sufficient information is not available in order to allocate assets of PECRS specifically to the Trust. Liabilities of PECRS are not split between the participating employers. This scheme is therefore accounted for as a defined contribution scheme. Employer contributions to the scheme are charged to the SOFA in the year they are incurred.

For the CARE scheme, the initial employer contribution rate has been set at 16%. For the PECRS scheme, the Trust's contribution rate for 2024 was 16% (2023: 16%) of the gross salary of participating employees. The rate on both schemes has been fixed at 16% until at least 2024. The Pensions Law also introduced an employer cap of 16.5%.

During the year, the Trust made contributions into the PEPF on behalf of employees of £566,788 (2023: £451,166).

Actuarial valuations are performed on a triennial basis, the most recent available being at 31 December 2021. The main purpose of the valuation is to review the operations of the scheme, to report on its financial condition, and to confirm the adequacy of the contributions to support the scheme benefits.

For the PECRS scheme, the valuation at 31 December 2021 showed a surplus in the scheme of £183.8 million corresponding to a funding level of 106.9%. The Trust's share of this deficit has not been quantified. The Actuary has concluded that this surplus is outside the "funding corridor" of 95% to 105%. In accordance with the policy adopted by the Committee of Management and the Chief Minister, the surpluses will be retained as a cushion against later adverse experience or to reduce risk and therefore no adjustments to benefits are required.

For the CARE scheme, there was a small funding deficit of £6.1 million, corresponding to a funding level of 97.5% which is within the "funding corridor" of 95% to 105%. The Committee of Management and the Chief Minister have agreed that no adjustments to future increases in benefits are required following this valuation.

In addition, salaries and emoluments include pension contributions of £10,916 (2023: £12,635) which relate to staff who have personal plans that are defined contribution schemes. At 31st December 2024, the Trust had 2 members of staff in such schemes (2023: 2).

## 23. RELATED PARTY TRANSACTIONS

### **Société Jersiaise**

By virtue of common trusteeship, the Société Jersiaise is considered a related party.

On 21st December 2018, the Trust entered into a new agreement with the Société Jersiaise, superseding all previous agreements and consisting of three leases of 99 years for Hamptonne Country Life Museum, La Hougue Bie and the headland consisting of a cave commonly known as La Cotte de St Brélade. Under the new agreement, an annual management fee of £23,000 was payable along with lease payments totalling £30,000 annually for each of Hamptonne Country Life Museum and La Hougue Bie. The annual management fee is subject to an upwards only rental review every year in line with the retail price index. The lease payments are subject to an upwards only rental review every 5 years in line with the retail price index.

Amounts incurred for lease payments and management fees for 2024 totalled £107,645 (2023: £88,133).

A one-off lease payment of £99 for La Cotte de St Brélade was expensed in full in 2019.

During the year, there were 663 Société member admissions (2023: 754) to Trust managed sites without charge, at an estimated value of £8,337 (2023: £8,874).

No.7 Pier Road and collections owned by the Société Jersiaise are also insured under the Trust's insurance policy. The Société Jersiaise no longer reimburses the Trust for the additional premiums paid.

## 24. CONTROLLING PARTY

There is no ultimate controlling party. The Trust is controlled by trustees acting in concert.

## 25. CONTINGENT LIABILITY

The Trust is currently in dispute with a third-party contractor in relation to a loss and expense claim. The contractor has indicated a potential claim of approximately £1.2m. At the date of approval of these financial statements, the outcome of this matter is uncertain, and the timing of any resolution cannot be estimated with certainty. Accordingly, no provision for any liability that may result has been made in these financial statements. The Trustees consider it impracticable to determine a reliable estimate of any potential obligation at this stage.

## 26. SUBSEQUENT EVENTS

In the opinion of the Trustees, there are no material subsequent events that would require disclosure or recognition in these financial statements

## Staff Profile



### Alice Honey

Education Officer  
*Officiéthe dé l'Éducation*

You're as likely to find Alice teaching students about Jersey's incredible Ice Age history at La Cotte de St Brelade as you are to find her taking them on a walking tour of St Helier to discover evidence of Victorian architecture.

As part of an Education team who design and deliver heritage sessions for local learners, ranging from nursery age to adults, her days are varied and include formal and informal sessions in schools, at Jersey Heritage sites and around the Island.

An experienced educator, who is passionate about the Island's history and has a love of the outdoors and active learning experiences, Alice says she feels like she has "won the job lottery" and still enjoys learning herself, most recently with a flint knapping workshop at La Hougue Bie.

She says: "My working days are as varied as the Island's history. I particularly like it when we are asked to deliver a session we haven't done before, which means carrying out research, usually with the help of other Jersey Heritage teams, before sharing that knowledge with a group of students. Our young people are the future guardians of our historic sites and precious objects, and they are the ones who will carry forward our stories, traditions and continue to shape our ever-changing intangible cultural heritage. I love helping them to become familiar with those stories and enabling them to feel ownership of them."

“Our young people are the future guardians of our historic sites and precious objects.”

## Trustees

Neil Molyneux

Carolyn Ferguson

Amy Hall

*(Resigned as Vice Chair 26 November 2024;  
appointed Chair 26 November 2024)*

Simon Boas

*(Chair, deceased 15 July 2024)*

Steven Cartwright

Nicky Westwood

*(Completed term as President of the Société Jersiaise  
on 26 June 2024 and effectively stepped down  
as a Trustee as of that date)*

Stuart Fell

*(Appointed as President of the Société Jersiaise  
on 26 June 2024 and appointed as a Trustee  
on 1 October 2024)*

Lisa Mansell

*(Resigned 19 November 2024)*

Percy Hayball

Anuradha Ananth-Hugger

Clare Newman

Helier Smith

*(Resigned 31 January 2025)*

Laura Robertson

*(Resigned March 2023)*

## Chief Executive

Jonathan Carter

## Finance Director

Philip Thomas

*(Resigned effective 31 May 2024)*

Jo Quenault

*(Appointed as Finance Director effective  
1 January 2024 and resigned 31 August 2024)*

Bethany Brock

*(Appointed Interim Finance Director 1 September 2024;  
confirmed as Finance Director effective 1 January 2025)*

## Registered Office

The Jersey Museum

The Weighbridge

St Helier

Jersey

JE2 3NG

## Auditors

PKF BBA Audit & Assurance Limited

9 Bond Street

St Helier

Jersey

JE2 3NP

## Bankers

The Royal Bank of Scotland International

PO Box 64

Royal Bank House

71 Bath Street

St Helier

Jersey

JE4 8PJ

## Legal Advisers

BCR Law Limited

12 Hill Street

St Helier

Jersey

JE2 4UA

# Glossary of Terms

<b>ACE</b>	Arts Council England	<b>JOLS</b>	Jersey Opinions & Lifestyle Survey
<b>ACO</b>	Archives & Collections Online	<b>LAP</b>	Listing Advisory Panel
<b>ALB</b>	Arm's Length Bodies	<b>LiDAR</b>	Light Detection and Ranging
<b>ARA</b>	Archives & Records Association	<b>LOD</b>	Law Officers' Department
<b>ARF</b>	Archaeological Research Framework	<b>LDO</b>	Legislative Drafting Office
<b>CARE</b>	Career Average Revalued Earnings Scheme	<b>NTfJ</b>	National Trust for Jersey
<b>CIFHS</b>	Channel Islands Family History Society	<b>PECRS</b>	Public Employees Contributory Retirement Scheme
<b>CIOS</b>	Channel Islands Occupation Society	<b>PRL</b>	Public Records Law
<b>EDTSC</b>	Economy Development, Tourism, Sport & Culture	<b>RPI</b>	Retail Price Index
<b>FLO</b>	Finds Liaison Officer	<b>SORP</b>	Statement of Recommended Practice
<b>FRS</b>	Financial Reporting Standard	<b>SPA</b>	Strategic Partnership Agreement
<b>HAP</b>	Heritage and Arts Partnership	<b>SJ</b>	Société Jersiaise
<b>HER</b>	Historic Environment Record	<b>UCL</b>	University College London
<b>I&amp;E</b>	Infrastructure & Environment	<b>UNESCO</b>	United Nations Educational, Scientific and Cultural Organisation
<b>ICH</b>	Intangible Cultural Heritage	<b>UGGp</b>	UNESCO Global Geoparks
<b>JH</b>	Jersey Heritage	<b>WHS</b>	World Heritage Sites



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### **Jersey Heritage**

Jersey Museum  
The Weighbridge  
St Helier  
Jersey JE2 3NG

### **Héthitage d'Jèrri**

Mûsée d'Jèrri  
Lé Bridge  
Saint Hélyi  
Jèrri JE2 3NG

**Tel:** +44 (0) 1534 633300

**Email:** [info@jerseyheritage.org](mailto:info@jerseyheritage.org)

Gardien Of Our Island Story / Lé Gardgien D'l'Histouaithe Dé Not' Île