

Annual Report

JH
JERSEY
HERITAGE

Rapport Annuel 2025



Gardien Of Our Island Story / Lé Gardgien D'l'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

Jersey Heritage is an organisation that undertakes myriad functions, many of which lie under a contract with the Government of Jersey for provision of both services and statutory duties. It is for these elements that Jersey Heritage Trust receives a proportion of the Government's 1% for Arts, Culture and Heritage.

We are grateful to the Government for payment under this contract and understand the pulls on Government finances. However, the reality of the situation is that these payments are not keeping up with the costs in providing these services, leading to budgeting and cash flow issues and delaying important projects due to lack of funds. One notable item here is La Cotte de St Brelade, a truly world-class site that requires further stabilisation works to secure it.

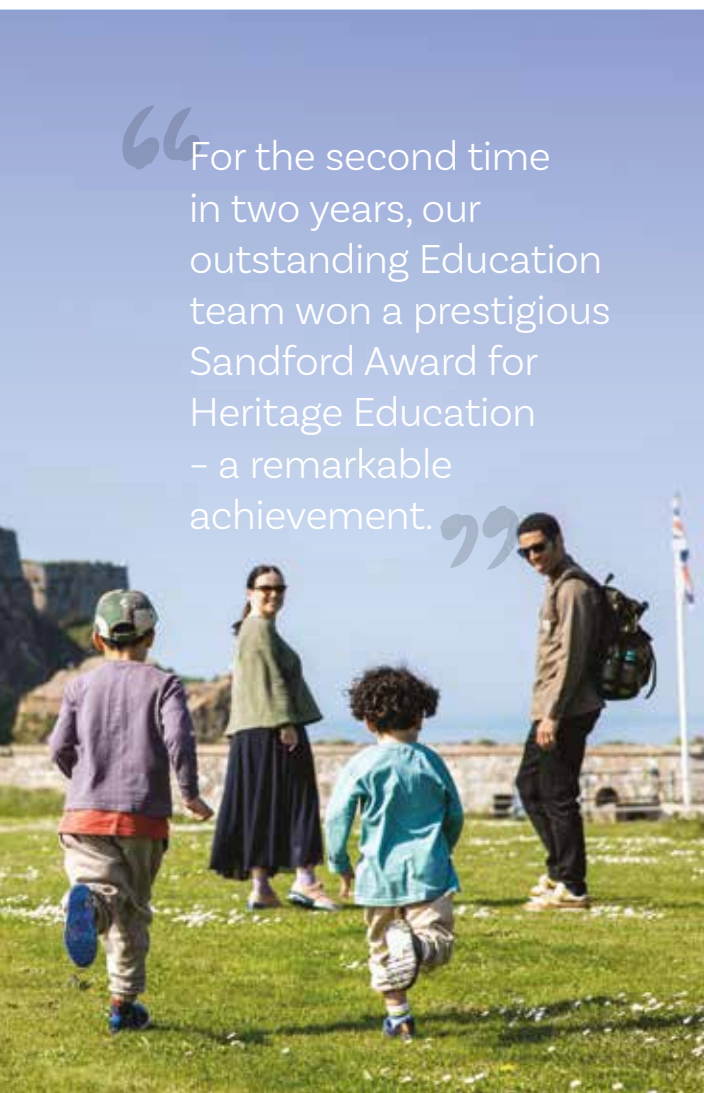
The Government has also provided significant capital investment over the years, most recently at Elizabeth Castle where the Military Hospital, Cold Store and Officers' Quarters have undergone significant restoration. These areas constitute not only exhibition space, but also group booking facilities of bedrooms, bathrooms and kitchen and conference space.

There are, however, many other capital investment projects required for the sites, with more roofing works needed at Elizabeth Castle, and a requirement for new ferries to access the site within the next few years, and an extension to the Augrès Store in Trinity to name but a few.

On the positive side, our self-generated income in 2025 reached £4.3M, a 3.9% increase on our 2024 figures. Given the financial pressures on the charity, we will look to grow this figure further in 2026. Our self-generated income includes entry into sites, Heritage Lets, and, of course, our Membership fees. We increased these fees in 2025 and are extremely grateful to our 17,000 Members for continuing to support us amidst these rises.



“For the second time in two years, our outstanding Education team won a prestigious Sandford Award for Heritage Education – a remarkable achievement.”



The Heritage Law was lodged au Greffe on 24 December 2025 and progressed through the States of Jersey in 2026. The adoption of this Law will see the Island be compliant with the Valletta Convention (European Convention on the Protection of the Archaeological Heritage (Revised)), which has been in effect since 1995. This is a massive step forward for the Island. The Heritage Law lists Jersey Heritage as a Statutory Body with respect to the Law, which is a role that we are honoured to do, however, this itself does come with some financial liabilities.

In 2025, Jersey Heritage achieved awards in a number of areas. For the second time in two years, our outstanding Education team won a prestigious Sandford Award for Heritage Education – a remarkable achievement. Additionally, Jersey Museum, Art Gallery & Victorian House won the top ‘Gold Accolade’ for overall excellence in the Visit England Visitor Attraction Accolades 2024-2025, alongside the likes of the Imperial War Museum and The National Gallery in London.

The Maritime Museum won the ‘Welcome Accolade’ and La Hougue Bie Tearoom was awarded the ‘Quality Food and Drink Accolade’. All six Jersey Heritage visitor sites – Jersey Museum, the Maritime Museum, La Hougue Bie, Mont Orgueil, Elizabeth Castle and Hamptonne Country Life Museum – attained Visit England’s ‘Quality Rose Marque’ and received high assessment scores.

I would like to thank all of our staff for their efforts, pride, passion and professionalism throughout the year. We cannot do this without you.

Dr Amy Hall

Chair

Heritage in numbers



17,016

Jersey Heritage Members

61,806

visits to sites by Islanders

137,355

tourist visits to sites



Chief Executive's Report

The year 2025 showed how deeply Jersey's heritage enriches life in Jersey. We continued to see the real impact of the work we do; heritage as an asset that supports education, wellbeing, identity, creativity and community cohesion. We think of our role as to protect that asset, striving to ensure that the benefit it generates is felt by everyone in the Island.

We were honoured by several national and international recognitions. Our education programme at La Hougue Bie received a Sandford Award, reaffirming the exceptional quality of our learning provision. The new exhibition, 'La Tèrr'ie d'Jèrri' (Being Jersey), at Jersey Museum achieved an international Gold Award for design, a testament to the imagination and craftsmanship invested by our team and partners. Our visitor experience has also been recognised at the highest level, with national quality accolades awarded across multiple sites and top scores in independent visitor experience assessments. These achievements underline the professionalism of our staff and volunteers, and the consistently high standard of care and welcome that Islanders and visitors receive at our sites.

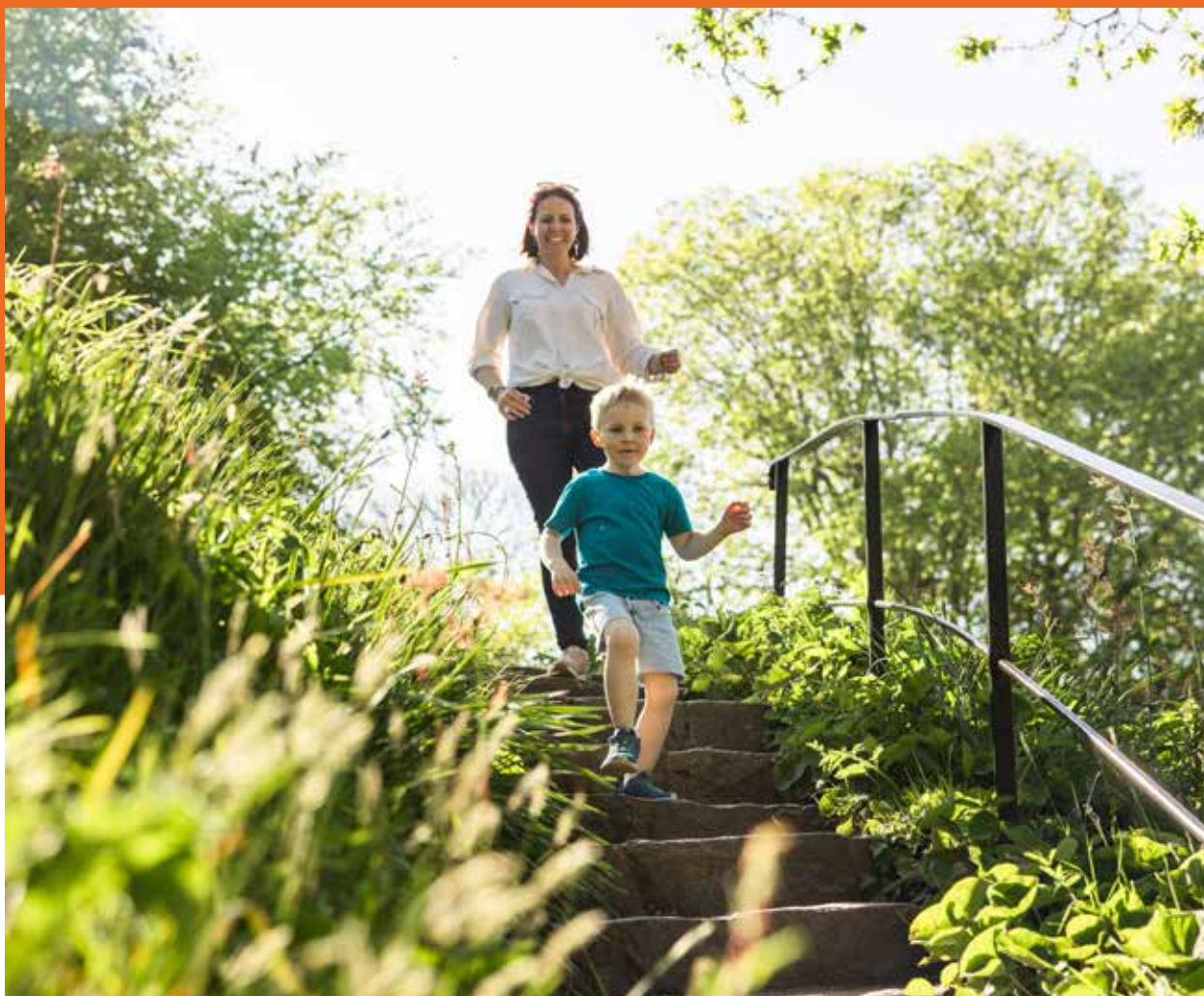


We also saw the successful trial of free entry to Jersey Museum. Along with our new partnership with Visit Jersey to host the Visitor Information Centre and new exhibition content, this significantly increased access for Islanders and played a role in widening participation among lower income families, children and older Islanders. It demonstrated how heritage sites can operate as civic and educational spaces and how removing barriers can change patterns of engagement.

Across the Island, we brought people together through events that reconnected communities with the places that tell their story. 'La Faîs'sie d'Cidre' at Hamptonne, 'Vikings' at the Maritime Museum and 'Halloween' at Mont Orgueil all drew crowds and a new season of Living History at key sites enriched experiences. We were also proud to facilitate the reopening of the First World War memorial Howard Davis Hall in Howard Davis Park and conservation work on the significant portrait associated with the site.

Our commitment to research and scholarship continued to grow. In 2025, we saw the launch of a major study into Jersey's fiefs in partnership with Swansea University and continued collaboration with University College London on Ice Age archaeology. These projects strengthen Jersey's contribution to international research and ensure that our understanding of the Island's past remains rigorous, current and relevant. As part of the Island's Liberation 80 commemorations, Jersey Museum opened 'Life After Liberation', an exhibition exploring the Island's post-Occupation recovery, while the installation of a new series of Stolpersteine (stumble stones) created an intimate and powerful form of Occupation remembrance across the Island.

We also welcomed Ballet d'Jèrri to La Hougue Bie for a remarkable new work inspired by Jersey's historic witch trials – an example of how contemporary culture can illuminate historic places in compelling new ways.



Looking Forward

The year ahead will be significant. Jersey is preparing for a long-awaited new Heritage Law, which progressed early in 2026. This will modernise the way the Island protects archaeological objects and historic finds, clarifying responsibilities and ensuring that Jersey's heritage is conserved to the highest international standards.

The Law represents one of the most important steps in a generation for the safeguarding of our cultural assets. Its introduction will strengthen the Island's Historic Environment Record, improve accountability, and help to ensure that discoveries – both chance finds and major archaeological work – are properly recorded, preserved and shared with the public.

This new legal foundation protects the stock of heritage we hold in trust and safeguards the flow of benefits it generates for future generations.

Our priorities remain clear. We will continue to widen access, deepen our education work, invest in the collections, historic sites and archives in our care, support research that advances understanding and deliver exceptional experiences at the sites that shape Jersey's identity. None of this is possible without the support of the Government of Jersey, our Trustees, staff, volunteers, Members, partners, donors and the countless Islanders who believe in the value of our shared story, to all of whom, Jersey Heritage is extremely grateful.

Generating income to support our charitable purpose

As an independent charity, Jersey Heritage relies on a mixed funding model that combines public funding, philanthropy and self-generated income. Commercial activity is therefore an important part of how we sustain and develop our work, helping us to care for the Island's heritage, widen access to it and share its stories with as many people as possible.

During 2025, Jersey Heritage generated income through a diverse range of activities including admissions, memberships, events, catering, retail, image licensing, venue hire and digital services. These activities are not separate from our charitable mission; they are an important way of turning engagement with Jersey's heritage into practical support for its future care and conservation.

The case studies within this report highlight some of the ways we are creating value from our sites, collections and expertise. They demonstrate how thoughtful commercial activity can generate

income, attract new audiences, strengthen partnerships and enhance the visitor experience. Just as importantly, they illustrate how heritage contributes to Jersey's wider visitor economy and cultural life, creating benefits that extend well beyond the income Jersey Heritage directly retains.

Every pound generated helps us to deliver our purpose of caring for heritage, promoting wide access to it, advocating for its importance and inspiring people to create a better Island for everyone.

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Jonathan Carter

Chief Executive



Finance Director's Report

Due to travel disruptions to the Island, 2025 was a tough year for the Jersey hospitality and tourism industry. This impacted Jersey Heritage, with £325k less admission income than budgeted (£51k lower than 2024).

Total income in the Financial Year 2025 was £11.1m (compared to £12.7m for 2024). This was mainly due to the Government of Jersey funding for the Elizabeth Castle restoration project ceasing in 2024. The Government operating grant continued to include the free entry grant of £284k to allow access to Jersey Museum.

Income from charitable activities increased by £458k year-on-year, notably a donation of £125k was received for the Fiefs of Jersey research project and Membership income also increased.

Jersey Heritage received two generous grants to enhance our accessibility at sites, one from the Jersey Community Foundation and the other from the Co-op Community Fund. A third grant was received from the Jersey Community Foundation for an education project regarding the Normans. We have set up a restricted fund called 'Jersey Grant Fund' to facilitate these grant receipts. Thank you to the organisations for these generous grants.

The Membership scheme saw a decrease from 18k to just over 17k Members. The total Membership income, including Patrons and Corporate Members increased to £686k. The Heritage Pass sales increased due to a successful marketing campaign, including a double decker bus wrapped in advertising.

The site shops and cafés continued to offer additional attractions to the sites and performed well. The Trust operates a large space for retail at Jersey Museum, with smaller areas at other sites, while also operating cafés at Mont Orgueil, Elizabeth Castle, La Hougue Bie and Hamptonne. All sites apart from Elizabeth Castle are open all year round. Net contribution for shops and café was £329k (compared to £206k in 2024) before staffing costs. The increase in contribution is due to tighter cost control especially around wastage and the café at the La Hougue Bie was taken in-house from April.

Jersey Heritage also took on Howard Davis Hall. The hall is open daily to the public and is marketed as an events venue.

Staff costs in 2025 were £6.166m (compared to £5.989m in 2024). These costs are closely monitored, and the slight increase is due to RPI increases in salary, less the one-off expenditure incurred in 2024.

Jersey Heritage was unable to continue the works to stabilise the internationally significant archaeological site at La Cotte de St Brelade due to lack of funding and is hoping to continue the work once funding is available.

The summer saw the completion of the Elizabeth Castle restoration project. The Officers' Quarters has become a holiday let providing accommodation for up to 24 people with self-catering facilities and a multi-purpose room. The Military Hospital houses an exhibition that tells the story of the Jersey Militia.

The second floor at Jersey Museum was refurbished with two new exhibitions. 'Life after Liberation' examines the challenges faced by the people of Jersey after the five years of the German Occupation and Liberation celebrations that ended. The 'Seeing the Light' exhibition showcases works from the Jersey Heritage collection that have been inspired by the exceptional properties of the light in Jersey. The actuarial valuation of the pre-1987 pension debt resulted in a loss of £950k (a gain of £292k compared to 2024) causing the debt to rise to £2.89m (compared to £ 1.94m in 2024) as at 31 December 2025. Negotiations with the Government continue regarding options for managing this liability in the future.

At year end, Jersey Heritage had a £2.4m cash balance, £1.9m held in restricted funds, £0.3m 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. 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 reduced to £20.6m (compared to £21.6m in 2024). The reduction in reserves relates to the revaluation of the pre-1987 pension debt.

Bethany Brock

Finance Director



Case study / Étude de Cas



“

The income generated by the Pass rose to over £264,000 – a 40% increase compared to 2024, and an impressive 564% increase compared to the ‘4 for 3’ product in 2023.”

Heritage Pass

Pâss'rêsse d'Héthitage

One of the biggest commercial success stories for Jersey Heritage in 2025 was the Heritage Pass, a ticketing product predominantly aimed at tourists, who made up a substantial part of the 200,000 visitors to our sites over the year.

The Pass gives unlimited access to all of our visitor sites – Jersey Museum, Mont Orgueil, Elizabeth Castle, La Hougue Bie, the Maritime Museum and Hamptonne Country Life Museum – within a seven-day period. There are four different types of Pass that can be purchased (Adult, Child, Senior and Family).

Over the years, we have offered variations of the product, with the previous one being a ‘4 for 3’ ticket. However, as a result of the free entry trial at Jersey Museum, which began in 2024 and ran until July 2026, it was rebranded and we moved to the latest iteration.

We previously sold the Pass (or versions of it) at our visitor sites and via a third-party seller on a commission basis. In 2024, we invested in making the Pass available on our Jersey Heritage website. We also ran a successful winter campaign for the Heritage Pass with Premier Holidays and Visit Jersey, which offered the Pass as part of an exclusive package to holidaymakers in the autumn months.

A new marketing campaign for the Heritage Pass was launched to support sales. It targeted tourists visiting the Island and clearly promoted the Pass being available on the Jersey Heritage website.

The combination of increased marketing to promote the Pass, direct website sales and the winter campaign led to a substantial increase in sales in 2025. The income generated by the Pass rose to over £264,000 – a 40% increase compared to 2024, and an impressive 564% increase compared to the ‘4 for 3’ product in 2023.

The success story for the Heritage Pass continues into 2026, with sales already up on the previous year.

Performance Report

Purpose

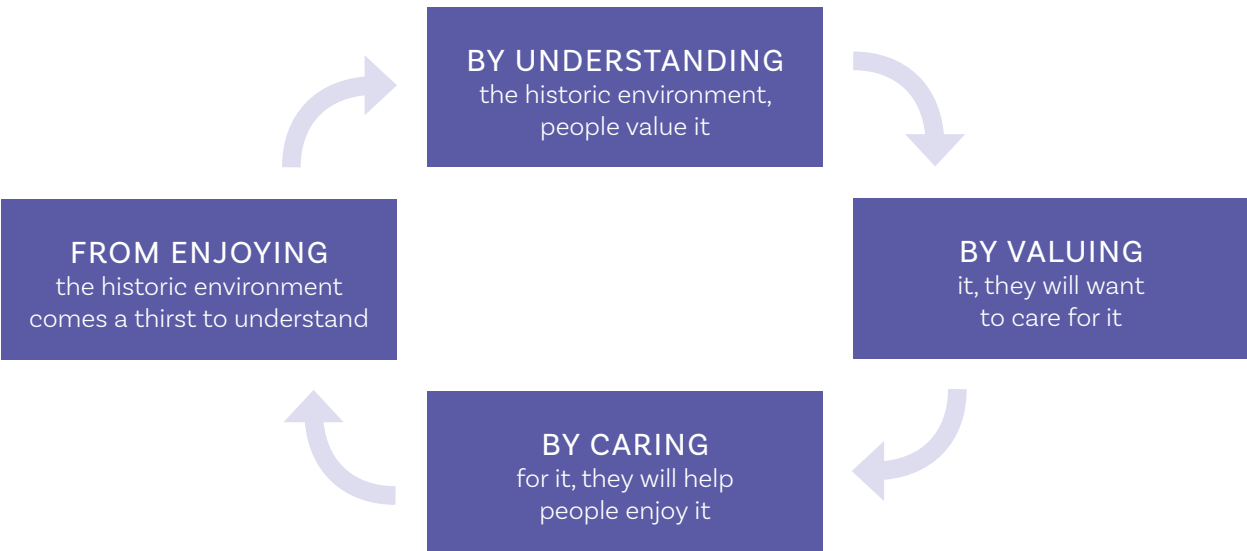
Jersey Heritage is a corporate body established by the “Loi accordant un Acte d’Incorporation a L’ Association dite ‘The Jersey Heritage Trust’”, which was registered before the Royal Court of Jersey on 3 June 1983. Jersey Heritage is also a charity registered under the Charities (Jersey) Law 2014 and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

Strategic Objectives

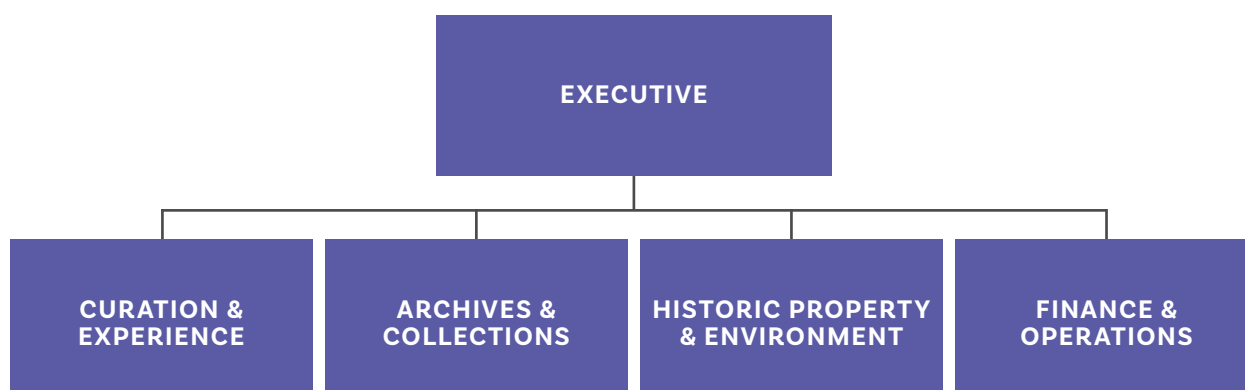
Jersey Heritage’s strategic objectives flow from our Constitutional Statement of Purpose agreed by the States Assembly in 1999, 2013 and 2020:

‘The Bailiwick of Jersey’s heritage and culture is special. The purpose of Jersey Heritage 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.’

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 department 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.

The Archives and Collections function also includes the strategic development and day-to-day management of the IT and HR functions.

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 Commercial encompass the business support functions of Finance and Commercial Operations. The function exists to enable the organisation to operate successfully and meet its objectives while 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

- Government of Jersey
- Jersey heritage sector
- Jersey community
- Jersey Heritage
- International heritage community

Inputs

- Government revenue funding
- Sector funding
- Sector staffing
- Sector external capacity (local)
- Political capacity
- Government capital funding
- Government staffing
- Sector internal capacity (expertise)
- Government and sector external capacity, international

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 January 2026				
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 now provided by GoJ	Green
5.1.1	GoJ	Provide reasonable funding	2026 funding agreed	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	Accreditation for museum sites achieved in 2025	Green
5.1.10	GoJ	Maintain Signal Station	Station maintained by I&E	Green
5.1.11	GoJ	Support HER	Draft legislation seeks statutory basis – to be debated in February 2026	Amber
5.1.12	GoJ	Insure loans to Government	JH has Islandwide insurance for collections but has not been made aware of GoJ insurance for loans made to GoJ	Amber
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 underway to review processes of archaeology in Planning	Amber
5.1.15	GoJ	Adherence to heritage conventions	Valetta in breach but Heritage (Jersey) Law 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. Publication of consultation draft Q3 2025. Legislation is lodged and will be debated in February 2026	Amber
5.1.18	GoJ	Organise at least 2 x 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 with accreditation renewed in November 2025	Green
1.3	JH	Maintain Public Liability insurance	Appropriate cover maintained	Green
1.5	JH	Maintain online catalogue	JH Online Catalogue 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 in 2024 and underway, with initial exhibition in 2025 and further work planned for 2026	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 with review to take place in early 2026	Green
5.1	JH	Maintain education programme	Education programme engaging all Island schools	Green
6	JH	Advice to Imports 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 in 2025. Amendments lodged and to be debated in January 2026	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	JH Online Catalogue maintained	Green
7.11	JH	Provide secretariat for Public Records Panel	Panel meeting as required with JH secretariat	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 2025	
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 2024-2025	
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. Post now on hold due to funding constraints	
10.4	JH	Traditional skills programmes	Training proposal agreed with Highlands for retrofit skills in 2023 currently being deliver via partnership with Jersey Buildings Preservation Trust	
10.5	JH	Community based archaeology programmes	Young Archaeologists Club run by JH	
Historic Environment Record				
11	JH	Develop and maintain HER	HER maintained, developed and updated	
Research and Recording				
12.1	JH	Develop Archaeological Research Framework	ARF launched for consultation September 2023, initial publications in 2025 with more planned for 2026	
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	HARR prepared with LAP and agreed with HAP for publication	
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 - submitted 2025, not successful on this attempt but advised to reapply in 2028	
13.3	JH	Maintain accreditations	N/A	
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 2025	

Performance Report *cont.*

Key Performance Indicators for 2025

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	2025 ambition	2025 result
Student contacts	9,500	16,618
JH Indicator	2025 ambition	2025 result
Student visits outside school	27,500	27,436



Island Outcome	Islanders benefit from healthy lifestyles	
Heritage Outcome		
CARING: Jersey’s heritage supports a sense of place and distinctive local identity		
JH Indicator	2025 ambition	2025 result
Resident visits	52,500	61,806
JH Indicator	2025 ambition	2025 result
Archive users	2,500	2,547
JH Indicator	2025 ambition	2025 result
Online catalogue use	340,000	454,531
JH Indicator	2025 ambition	2025 result
Additions to the collections	200 objects 35 cubic metres of archives 100 GB of born digital	312 objects 24.4 cubic metres of archives 946 GB of born digital 261,372 digital files
JH Indicator	2025 ambition	2025 result
Additions to catalogue	40,000	32,819
JH Indicator	2025 ambition	2025 result
Members	16,200	17,016
JH Indicator	2025 ambition	2025 result
Volunteer hours	13,000	15,195

Performance Report *cont.*

Key Performance Indicators for 2025

Island Outcome	Islanders benefit from a strong, sustainable economy and rewarding job opportunities	
Heritage Outcome		
VALUING: The significance and status Jersey’s world class heritage is recognised by the residents, visitors and the international heritage community enhancing destination attraction and brand		
JH Indicator	2025 ambition	2025 result
Number of tourist visits	151,500	137,355
JH Indicator	2025 ambition	2025 result
Out-of-hours venue hire visits	19,000	22,531
JH Indicator	2025 ambition	2025 result
Heritage Lets visitors	3,350	2,647
JH Indicator	2025 ambition	2025 result
Heritage Lets bed nights occupied	10,300	8,244
JH Indicator	2025 ambition	2025 result
Jersey Heritage FTE employees	103	99

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	2025 ambition	2025 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 used by all sections of Jersey’s population		
JH Indicator	2025 ambition	2025 result
Outreach engagement	5,000 in-person 8,000 online	5,661 in-person 13,789 online
JH Indicator	2025 ambition	2025 result
Outreach partners	30	43
JH Indicator	2025 ambition	2025 result
Records management advice – hours	4,095	4,095

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

JH Indicator	2019	2020	2021	2022	2023	2024
Resident student contacts	5,516	4,385	7,180	7,078	9,471	14,303
Resident student visits outside school	22,583	20,561	32,052	24,920	25,052	26,517
Resident visits	50,106	46,716	72,309	55,757	56,494	60,870
Archive users	2,713	1,242	1,534	2,216	2,414	2,538
Online catalogue use	86,968	202,400	320,403	317,397	339,016	350,741
Members	13,822	15,379	17,121	17,401	17,824	18,005
Volunteer hours	17,647	10,027	12,534	12,347	15,367	14,859
Number of tourist visits	164,355	20,419	66,574	124,272	130,549	138,419
Out of hours visits	6,881	1,753	-	-	-	-
Heritage Lets visitors	2,714	2,222	4,391	3,619	3,177	3,001
Outreach engagement	4,804	4,835	5,503	8,102	13,245	27,872
Outreach partner organisations	33	27	30	34	37	28

Performance Report *cont.*

The following narrative reflects some of the diverse and important work that we delivered in 2025 and highlights achievements during the year.

Museum Accreditation

Administered by Arts Council England on behalf of the UK Accreditation Partnership, accreditation is the benchmark for well-run museums and galleries. The scheme covers all aspects of our Jersey Heritage's work, from governance and organisational health to the way we manage our collections and our interactions with users and their experiences.

Following submission in 2025, Jersey Heritage achieved full accreditation for all our visitor sites; Jersey Museum, Art Gallery & Victorian House, the Maritime Museum, La Hougue Bie, Hamptonne Country Life Museum, Elizabeth Castle and Mont Orgueil. Archive accreditation is administered under a separate scheme and Jersey Archive has full accreditation, which was reviewed in 2024.

The scheme provides stakeholders with assurance that our museum attractions and sites are properly managed and governed to the nationally agreed industry standard. It shows we take proper care of the collections we manage, sharing them with visitors, approaching issues such as disposal and sustainability responsibly, and keeping them safe for future generations.

Professional development and standards are a key part of the accreditation and Jersey Heritage continued to support the development of staff by funding professional development and post-graduate qualifications in the areas of archive management, conservation, archaeology, material culture and digital preservation.

IT and Heritage

In 2025, we continued to invest in our IT infrastructure, working towards Cyber Essentials Accreditation and compliance with the Cyber Security (Jersey) Law. Many of our strategic objectives are now dependent on IT systems and a significant number of public interactions take place online via our online catalogue, website and Historic Environment Record.

In 2025, we continued to receive transfers of digital records from Government of Jersey under the Public Records Law. Over 260,000 digital files were transferred to Jersey Archive and these are now stored in our digital preservation system. This system is the repository we use to store and preserve digital records transferred to the Archive by the Government, under the Public Records Law. Many key Government records now only exist in a digital format and so it is essential that 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 ‘gardien’ of the Island’s written and physical heritage and the management and development of the collections is one of our core objectives. In 2025, we added 312 objects to the museum collections and over 1,700 boxes of physical material and 260,000 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 that they are available for researchers to study.

In 2025, an important collection of family papers, which cover several centuries and span from Jersey to Canada and Africa, was deposited at Jersey Archive. The de Gruchy-Pallot family collection shares the story of Charles and Annie Pallot (née Giffard) and their six children and was transferred at the family’s request from the University of Alberta, Canada. The earliest document in the collection, an inheritance contract, dates to 1397 and is now among the earliest records held at the Archive.

The records run from the 14th century to the post-Liberation years in Jersey and include the story of military nurse and midwife Adèle Haarseth (née Pallot), who was awarded medals for her work during the Anglo-Boer War and the First World War.

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 on the heritage significance of buildings, places and areas and worked closely with the Government on the development of the Heritage (Jersey) Law throughout 2025.

The refurbishment of the early 18th century Officers' Quarters and Military Hospital at Elizabeth Castle was completed in 2025. The Quarters were developed to provide accommodation for groups of up to 24 and the first bookings for this unique space were made in 2025.

Historic Environment Record

In 2025, we continued to develop the Historic Environment Record (HER), an extensive source of information about the historic Island of Jersey. The HER showcases Jersey's rich diversity of archaeological sites, finds, features, historic buildings and landscapes, as well as conflict sites and local folklore. New digital scans of the original sketch maps of the 1795 Richmond Map were geo-referenced and are available to view on the HER at Jersey Archive. High quality scans of Second World War RAF aerial photographs are also available to view.

In 2025, we recorded over 350 archaeological finds, including a Gallo-Roman hairpin depicting a waterfowl atop it, medieval binders or leatherworks stamp depicting a dragon, and a late medieval denier of François I of France.

The Historic Environment team also worked with the Government to develop the Heritage (Jersey) Law which was debated by the States Assembly in February 2026.

Exhibitions

In 2025, the Island celebrated the 80th anniversary of Liberation. Jersey Heritage opened a new exhibition at Jersey Museum called 'Life after Liberation – the road to recovery' and held an event at Jersey Archive to highlight the treasures from Occupation and Liberation that now form part of our collections.

'Life after Liberation', sponsored by Benest & Syvret, starts by sharing some incredible colour footage filmed on 9 May 1945. It moves on to the official narrative of the Occupation, as told through a Ministry of Information documentary filmed in late May 1945, visiting British dignitaries and a Royal Visit. This section also covers the 90-day military rule by British troops from Force 135, who had the enormous task of preparing the Island for a return to civilian life.

The exhibition looks at the divisions created by the Occupation years and fuelled by the different experiences of Islanders, whether they remained in the Island, were deported by the German authorities, or left as evacuees. It then shares the story of how Jersey began to pick up the pieces of post-war life. The road to recovery included economic problems, ranging from a huge national debt to the shortage of accommodation and teachers, as well as a desire for political reform, and the need to get the tourism industry open for the 1946 visitor season.

The final section of the exhibition is about the long shadow of war and how stories from this momentous time in the Island's history have been kept alive over the decades, including how Liberation Day itself has been marked over the years. It also looks at the environmental impact of the Occupation, much of which is visible today.

“The exhibition shares the story of how Jersey began to pick up the pieces of post-war life.”



Performance Report *cont.*

Award Winning Education

Jersey Heritage won another prestigious Sandford Award for Heritage Education in 2025, this time for the programme it delivers to schoolchildren visiting La Hougue Bie.

The charity's Education team were assessed for the national award on-site in 2025, receiving "excellent results across all criteria" for school visits to the ancient site in Grouville. The news came a year after Jersey Heritage won the same award for its education programme at Mont Orgueil.

In the 2025 assessment report, Jersey Heritage is praised for the "exemplary" way in which its education service is incorporated into its wider strategy, with the judges noting the increase in the Education team's staff levels, the offer of free school visits to all of the charity's visitor sites and free outreach services to all schools.

The Education team at Jersey Heritage saw 16,618 children in 2025, with students from all the Island's schools engaging with heritage over the course of the year.

Outreach, Diversity and Community Engagement

In 2025, we worked with 43 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 on sites and out in the community. In June, our Archive team attended Channel Island Pride to encourage anyone who had stories of the LGBTQ+ community in Jersey over the years to share that history.

The 'Colour our Collection' initiative continued to take art out into the community and we also continued our 'Small Island, Big Story Sessions' podcast series to explore Jersey's history through different topics, including ancient crafts, Jersey's diaspora community, behind the scenes of conservation and the language of Jèrriais.

“In 2025, we worked with 43 partners, including Jersey Community Relations Trust, Mind Jersey and Dementia Jersey, to bring Jersey's heritage to the wider community.”



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 that 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 measures such as installing LED lighting, improving insulation or moving to sustainable energy sources, always ensuring they preserve the historical significance of the buildings. In 2025, for instance, the lighting in a number of areas at Jersey Archive was changed to LEDs.

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 in 2025, an exhibition celebrating Island biodiversity was open to visitors. 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 2025 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, eg 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 priced 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.	Results from Cyber Security Review carried out in 2024 prioritised and implemented. Q4 2026 application for Cyber Essentials accreditation. Born digital archives stored off site in digital preservation system. IT disaster recovery plan signed off in Q1 2026.	
Collections Development	Insufficient storage for museum collections.	Unable to develop museum collections due to lack of storage space. Compromised access to collections.	Deaccessioning review has commenced and will continue throughout 2026. Objects have already been identified for removal from the stores. 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, eg finance, HR.	Growth has 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 in place. Visual site inspections taking place and being recorded. Increased training, external expert support 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 2025, Jersey Heritage employed 112 permanent members of staff with three new permanent staff due to start in January 2026. A further 102 staff were employed on fixed term, ad-hoc and seasonal contracts through the course of the year.

There were 561 sick days taken in 2025, including two incidents of long-term leave. Staff turnover for permanent staff was 3.16%.

One exit package was agreed in 2025; details of the package are confidential due to the staff member 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.

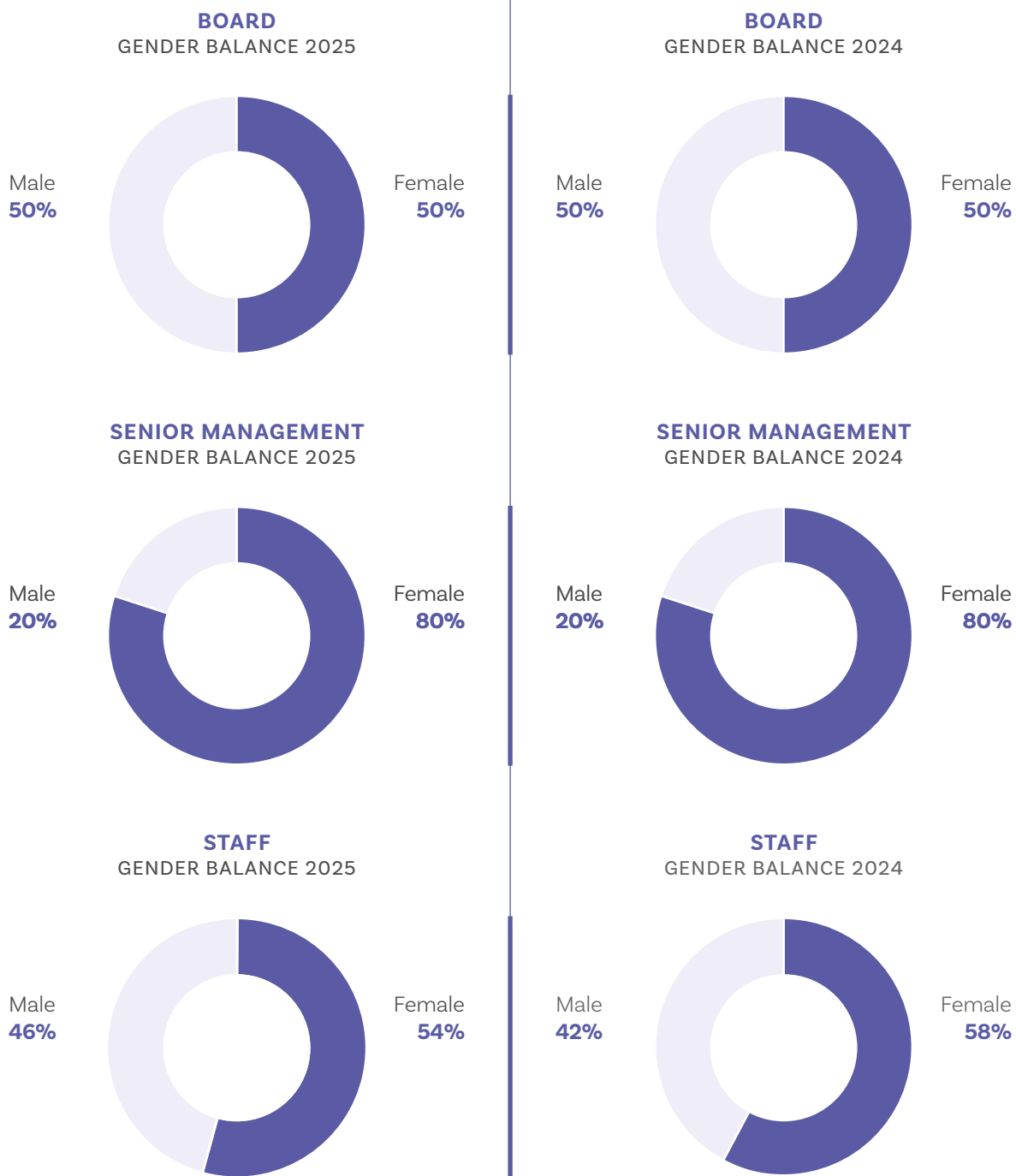
When considering the general annual pay award for staff, the Remuneration Sub-Committee review the September RPI and balance this against the Trust's other budgetary commitments.

In September 2024, the RPI was 3% and the 2025 general pay award was set at 2.5%.

Performance Report *cont.*

Gender Balance

The gender balance of the Board, Senior Management and staff at the end of 2025 with 2024 comparatives was as follows:



Gender Pay Gap

At the end of 2025, there were 112 employees on non-seasonal employment contracts with three employees due to start in 2026. Of these, 64 employees (56%) were female and 51 employees (44%) were male. The mean pay gap data is presented below:

2025	2024	2023	2022	2021
8%	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:

	2025	2024
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	2025	2024	2023
Lower quartile remuneration	£32,740	£31,779	£32,178
Median remuneration	£38,992	£38,152	£34,241
Upper quartile remuneration	£52,002	£50,507	£49,605

Performance Report *cont.*

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:

Salary bracket	2025	2024	2023
£80,000 - £89,999	0	0	0
£90,000 - £99,999	0	0	2
£100,000 - £109,999	3	2	1
£110,000 - £119,999	0	0	0
£120,000 - £129,999	1	0	0
£130,000 - £139,999	0	0	1
£140,000 - £149,999	1	1	0

Key management personnel constitute the Trustees, Chief Executive and Senior Management team. The Trustees received no remuneration.

Case study / Étude de Cas



“Regularly praised on social media and TripAdvisor for its delicious offerings, friendly atmosphere and for adding to the La Hougue Bie experience.”

La Hougue Bie Tearoom *Salle de Thé d'La Hougue Bie*

Jersey Heritage took over the running of the award-winning La Hougue Bie Tearoom at the end of 2024 and it provides an additional income stream for our charity at an already popular visitor site.

Overlooking the tranquil and beautiful grounds of the museum, the Tearoom offers a wholesome menu, including hearty breakfasts, light lunches, daily specials, a children's menu, cakes, afternoon tea and more. It is open daily throughout the year and provides a lovely amenity for over 20,000 visitors to La Hougue Bie and to many more who come to enjoy only the café.

Jersey Heritage Members are encouraged to visit with the offer of a 10% discount at the Tearoom as one of the many benefits of their Membership package. At various times of the year, special menus are also on offer to attract more café patrons, such as Sunday roasts throughout the winter months and special menus at times like Christmas and on Mother's Day.

The Tearoom has been a big hit with visitors and locals alike, regularly praised on social media and TripAdvisor for its delicious offerings, friendly atmosphere and for adding to the La Hougue Bie experience. This praise was officially recognised with a coveted VisitEngland Visitor Attraction (VAQAS) 'Quality Food and Drink Accolade', which the Tearoom won in 2025.

The positive impact of La Hougue Bie Tearoom continues to grow, including at Hamptonne Country Café, the other Jersey Heritage café that is open year-round. During the winter months, cakes made at La Hougue Bie are also sold at Hamptonne, helping to improve profit margins and product consistency.

The Tearoom is also now set up to cater for events, at La Hougue Bie itself and the other visitor sites – an exciting new revenue stream. A 3rd Category liquor licence secured for the Tearoom in 2026 will help to further expand its offering.

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 six 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:

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. 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.

Number Of Meetings	Board (6)	Finance and Audit (6)	Remuneration Committee (1)
Amy Hall (Vice Chair until 26 November 2024, Chair thereafter and Chair of F&A)	6	6	-
Helier Smith	1 (last one in January)	1 (last one in January)	-
Carolyn Ferguson	2 (retired in March)	-	-
Neil Molyneux	2 (retired in March)	-	-
Stephen Cartwright	3	-	-
Percy Hayball	5	-	1 (in November)
Anuradha Ananth Huggler	3 (resigned in November)	-	-
Clare Newman	3 (resigned in November)	-	1 (in November)
Stuart Fell (Société Jersiaise)	2 (resigned in June)	-	-
Rebecca Bettany (Vice-chair)	4 (1st meeting in May)	1 (1st meeting in November)	-
Kiley Henley	4 (1st meeting in May)	-	1 (in November)
Donna Le Marrec	4 (1st meeting in May)	-	-
Kevin Lemasney	4 (1st meeting in May)	-	-
David Walwyn	3 (1st meeting in May)	2 (1st meeting in September)	-
Ian Ronayne (replaced Stuart Fell as Société Jersiaise representative)	2 (1st meeting in September)	-	-

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.

Volunteers

The Trust also manages its own volunteer programme. Those individuals, together with volunteers working through the above heritage bodies, donated 15,195 hours (2024; 14,859 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

24 March 2026

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

24 March 2026

Case study / Étude dé Cas

Claude Cahun collection

Collection Claude Cahun

Jersey Heritage is the proud owner of the world's largest collection of Claude Cahun artwork.

The collection includes original photographs and drawings created by the world-renowned artist, works by their partner and fellow artist Marcel Moore, as well as archive material related to both their lives.

There have been numerous loan requests over the years from museums and galleries in different countries wishing to showcase the work of Cahun as a ground-breaking, surrealist artist. These include requests from the likes of The National Portrait Gallery in London, Jeu de Paume in Paris and the Ginza Art Space in Tokyo.

However, this important collection was closed to the public in 2019 for preservation reasons and to ensure it is protected for future generations to enjoy. The last loan off the Island was in 2022 to the Edvard Munch Museum in Oslo.

Original Cahun pieces in our care are no longer lent to parties outside Jersey. However, a number of pieces are currently on display in Jersey Heritage's flagship exhibition, 'La Tèrr'rie d'Jèrri' at Jersey Museum. These are managed in carefully controlled conditions and rotated every six months to limit exposure to light.

“Whatever the event, the aim is always to share Jersey's incredible heritage in some way with different audiences – old or young, visitor or Islander.”



International interest in the Cahun collection remains high and a number of reproductions are sold every year. In 2025, there were 457 sales to members of the general public and museums – more than double the previous year. The majority were for publications, both commercial and academic, and the requests came from across Europe, America, Canada, Australia, New Zealand, Israel, South Korea and China.

The sales to museums included the Contemporary Art Museum of St Louis in America, who needed 115 pieces for their 'And I Saw Heavens and a New Earth' exhibition, which runs until August 2026.

The most popular reproductions are for 'I am in training, don't kiss me'; the self-portrait of Cahun in a chequered jacket; the collection of Occupation resistance notes; and the self-portrait of Cahun with a Nazi badge between their teeth.

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

for the year ended 31 December 2025

The financial statements of the Trust were audited by **PKF CI Assurance Ltd.**

A copy of their audit report and the signed financial statements can be found at www.jerseyheritage.org



Case study / Étude de Cas

Jersey Heritage Online Catalogue

Catalogue en Lîngne dé l'Héthitage d'Jèrri

The Jersey Heritage Online Catalogue gives people around the world access to the Island's incredible history. It includes over 750,000 descriptions of the objects and records that we care for. Many have been carefully scanned and digitised and there were more than 450,000 Catalogue users in 2025.

Every year, the Catalogue grows in size and breadth of content and in 2025, our team at Jersey Archive digitised and added nearly 104,000 new images and nearly 30,000 new records.

The images included 42,000 photographs – 24,000 of these were from the Jersey Evening Post Photo Collection, held at the Archive – and over 1,500 PDFs, with an average of 40 pages per PDF (over 62,000 pages in total).

The majority of the 30,000 new records were archive documents, ranging from an exam schedule showing the names of pupils at St Helier's Ragged School in 1889 to a Red Cross message sent in 1941. There were also over 5,200 objects from the museum and archaeology collections, including a collection of beautiful historic postcards.

As well providing additional content for the Catalogue, digitisation activity in 2025 included hundreds of ad-hoc requests for documents, and volunteers digitised over 15,000 JEP photographs taken between the 1930s and 1980s and which will be available online in the future.

“Every year, the Catalogue grows in size and breadth of content.”



The digitisation programme is essential for recording objects and documents for posterity and for providing online access, but it also offers an income stream for Jersey Heritage. In 2025, digital copies of nearly 1,200 records were purchased directly through the Catalogue.

This number doesn't include records viewed through Catalogue subscription – part of the value offered to subscribers is unlimited access to digitised records. In 2025, there were nearly 1,000 subscribers to the Jersey Heritage Online Catalogue.

Over the past ten years, the Catalogue has generated nearly £300,000 for our charity through subscriptions, pay-per-view and one-off sales of digital copies of records.



Heritage in numbers



2,547

visits to the Archive

454,531

users of the Jersey Heritage Online Catalogue

312

objects added to the museum collections

32,819

additions to the online catalogue

261,372

files, and

24.4

cubic metres of archives, and

946 GB

of born digital files added to the archive collections

Balance Sheet

as at 31 December 2025

	Notes	UNRESTRICTED FUNDS		DESIGNATED FUNDS	
			Note 2		Note 3
		2025 £000	2024 £000	2025 £000	2024 £000
NON-CURRENT ASSETS:					
Intangible assets	6	-	6	-	-
Tangible assets					
- Investment property	7	650	650	-	-
- Other tangible assets	8	7,017	7,089	1,944	1,952
Heritage assets	9	405	400	20	20
TOTAL NON-CURRENT ASSETS		8,072	8,145	1,964	1,972
CURRENT ASSETS:					
Stock		54	72	-	-
Debtors	11	277	197	-	-
Cash at bank and in hand	17	292	548	55	55
TOTAL CURRENT ASSETS		623	817	55	55
CURRENT LIABILITIES:					
CREDITORS: Amounts falling due within one year	12	(1,008)	(1,024)	(4)	(2)
NET CURRENT ASSETS		(384)	(207)	51	53
TOTAL ASSETS LESS CURRENT LIABILITIES		7,687	7,938	2,015	2,025
CREDITORS: Amounts falling due after more than one year	13	(2,835)	(1,891)	-	-
NET ASSETS		4,852	6,047	2,015	2,025
THE FUNDS OF THE CHARITY:					
Unrestricted funds	2	4,852	6,047	-	-
Designated funds	3	-	-	2,015	2,025
Restricted funds	4	-	-	-	-
Endowment funds	5	-	-	-	-
TOTAL CHARITY FUNDS		4,852	6,047	2,015	2,025

Approved by the Board of Trustees on 24 March 2026 and signed on their behalf by:

Chair Amy Hall

Trustee Rebecca Bettany

RESTRICTED FUNDS		ENDOWMENT FUNDS		TOTAL FUNDS	
	Note 4		Note 5		
2025 £000	2024 £000	2025 £000	2024 £000	2025 £000	2024 £000
-	-	-	-	-	6
-	-	-	-	650	650
9,446	8,416	2,024	2,131	20,431	19,588
280	280	-	-	705	700
9,726	8,696	2,024	2,131	21,786	20,944
-	-	-	-	54	72
2	304	-	2	279	503
1,948	2,407	148	140	2,443	3,150
1,950	2,711	148	142	2,776	3,725
(75)	(95)	(3)	(1)	(1,090)	(1,122)
1,876	2,616	145	141	1,686	2,603
11,601	11,312	2,169	2,272	23,472	23,547
-	-	-	-	(2,835)	(1,891)
11,601	11,312	2,169	2,272	20,637	21,656
-	-	-	-	4,852	6,047
-	-	-	-	2,015	2,025
11,601	11,312	-	-	11,601	11,312
-	-	2,169	2,272	2,169	2,272
11,601	11,312	2,169	2,272	20,637	21,656

Statement of Financial Activities

Year ended 31 December 2025

	Notes	UNRESTRICTED FUNDS		DESIGNATED FUNDS	
			Note 2		Note 3
		2025 £000	2024 £000	2025 £000	2024 £000
INCOME AND ENDOWMENT FROM:					
<i>Income from donations and legacies</i>					
Government of Jersey					
- Operating grant		5,911	5,228	-	-
- Other		202	133	-	-
Legacies		-	411	-	-
		6,113	5,772	-	-
<i>Income from charitable activities</i>					
Admissions income		1,196	1,524	-	-
Membership fees		666	418	20	15
Fees and charges		306	220	-	-
Sponsorship income		51	46	-	-
		2,219	2,208	20	15
<i>Income from trading and investments</i>					
Income from other trading activities		978	834	-	-
Income from investments		47	62	-	-
		1,025	896	-	-

RESTRICTED FUNDS		ENDOWMENT FUNDS		TOTAL FUNDS	
	<i>Note 4</i>		<i>Note 5</i>		
2025 £000	2024 £000	2025 £000	2024 £000	2025 £000	2024 £000
-	-	-	-	5,911	5,228
655	3,166	-	-	857	3,299
-	-	-	-	-	411
655	3,166	-	-	6,768	8,938
481	204	-	-	1,677	1,728
-	-	-	-	686	433
165	-	-	-	471	220
-	-	-	-	51	46
646	204	-	-	2,885	2,427
366	367	69	80	1,413	1,281
-	2	-	-	47	64
366	369	69	80	1,460	1,345

Statement of Financial Activities *cont.*

Year ended 31 December 2025

	Notes	UNRESTRICTED FUNDS		DESIGNATED FUNDS	
			Note 2		Note 3
		2025 £000	2024 £000	2025 £000	2024 £000
INCOME AND ENDOWMENT FROM <i>cont.</i>:					
<i>Total income and endowments</i>		9,357	8,876	20	15
<i>Expenditure on:</i>					
- Raising funds		1,509	1,351	6	8
- Site costs		3,785	3,536	44	149
- Community learning		1,323	1,332	-	-
- Jersey Archive & Collections		1,841	1,973	10	-
- Historic building service		544	461	-	-
- Société Jersiaise contractual payments		109	108	-	-
- Fiscal Stimulus Fund - Grants		9	6	-	-
- Central costs		437	438	-	-
<i>Total expenditure on charitable activities</i>		9,557	9,205	60	157
Net (expenditure) / income		(200)	(329)	(40)	(142)
Net losses on Investment Property	7	-	(50)	-	-
Transfers between funds	4	(45)	(82)	30	82
<i>Net movement in funds before other recognised gains and losses</i>		(245)	(461)	(10)	(60)
Actuarial gain/(loss) on pension scheme		(950)	291	-	-
<i>Net movement in funds</i>		(1,195)	(170)	(10)	(60)
TOTAL FUNDS BROUGHT FORWARD		6,047	6,217	2,025	2,085
TOTAL FUNDS CARRIED FORWARD		4,852	6,047	2,015	2,025

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>		
2025 £000	2024 £000	2025 £000	2024 £000	2025 £000	2024 £000
1,667	3,739	69	80	11,113	12,710
226	176	-	1	1,741	1,536
1,121	765	171	143	5,121	4,593
-	1	-	-	1,323	1,333
46	21	1	-	1,898	1,994
-	-	-	-	544	461
-	-	-	-	109	108
-	-	-	-	9	6
-	5	-	-	437	443
1,393	968	172	144	11,182	10,474
274	2,771	(103)	(64)	(69)	2,236
-	-	-	-	-	(50)
15	-	-	-	-	-
289	2,771	(103)	(64)	(69)	2,186
-	-	-	-	(950)	291
289	2,771	(103)	(64)	(1,019)	2,477
11,312	8,541	2,272	2,336	21,656	19,179
11,601	11,312	2,169	2,272	20,637	21,656
xxxx	xxxx	xxxx	xxxx	xxxx	xxxx

Heritage in numbers



16,618

students seen by the Jersey Heritage Education team

15,195

volunteer hours

43

community partners collaborated with



Statement of Cash Flows

as at 31 December 2025

	Notes	2025 £000	2024 £000
RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOWS FROM OPERATING ACTIVITIES			
Net income for the reporting period (as per the statement of financial activities)		(1,019)	2,477
Tangible assets acquired	8	(251)	(57)
Heritage assets acquired	9	(5)	(6)
Net unrealised losses on Investment Property	7	-	50
Actuarial (gain)/loss on pension scheme	13	950	(292)
Depreciation & amortisation	8	1,156	764
Change in creditors		(39)	(199)
Change in debtors		224	46
Change in stock	10	18	(4)
NET CASH GENERATED FROM OPERATING ACTIVITIES		1,035	2,779
INVESTING ACTIVITIES			
Tangible assets acquired	8	(1,742)	(4,301)
NET CASH USED IN INVESTING ACTIVITIES		(1,742)	(4,301)
CASH AT BANK AND IN HAND AT BEGINNING OF YEAR		3,150	4,672
Change in cash at bank and in hand in the reporting period	17	(707)	(1,522)
CASH AT BANK AND IN HAND AT END OF YEAR		2,443	3,150

Case study / Étude de Cas

Jersey Heritage Events

Événements d'Héritage d'Jèrri

Events are central to the Jersey Heritage calendar, ranging from Vikings taking over the Maritime Museum during the school holidays to our popular 'La Faîs'sie d'Cidre' at Hamptonne to celebrate the Island's cider making traditions.

Whatever the event, the aim is always to share Jersey's incredible heritage in some way with different audiences – old or young, visitor or Islander.

Sometimes this is done in a way that is not directly associated with the Island's heritage but reaches people who might not usually connect with our historic sites. These events also provide a much-needed income stream for our charity.

'**Summer Nights Sessions**' is a great example of this and a cornerstone of our commercial activity. These relaxed, family-friendly music events have been held in the summer evenings for the past five years at Mont Orgueil, in conjunction with Together Parties who provide the DJs.



“Whatever the event, the aim is always to share Jersey's incredible heritage with different audiences – old or young, visitor or Islander.”

In 2025, two of the four events sold out and the remaining two reached near capacity. In total, nearly 2,000 paying adults attended, many with their families. Tickets sales made the events a commercial success and those who enjoyed the music and dancing also soaked up the magnificent surroundings of an iconic medieval site.

Three adults-only events were also held using a similar formula but with later opening times and a different style of music. These were also successful and meant another 1,100 people visited the Castle.

Another triumph at the Castle during 2025 was '**Halloween**', an unforgettable night of thrills, chills, eerie entertainment and frightful delights.

Always popular and well-attended, it hadn't been held since 2019 due to the Covid pandemic so there was plenty of anticipation. The event was sponsored by Appleby and over 700 tickets were sold. Both of these income streams helped to make the biennial event a commercial success.

In financial terms, 'Halloween' was Jersey Heritage's most successful event in 2025, although Hamptonne's '**La Faîs'sie d'Cidre**', which was sponsored by Ogier, retained its crown for having the biggest footfall.

Notes to the Accounts

for the year ended 31 December 2025

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 2025

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 2025

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 2025	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	OTHER RECOGNISED GAINS AND LOSSES	BALANCE 31 DECEMBER 2025
	£000	£000	£000	£000	£000	£000
Unrestricted fund	6,047	9,357	(9,557)	(45)	(950)	4,852
TOTAL	6,047	9,357	(9,557)	(45)	(950)	4,852

	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
TOTAL	6,217	8,876	(9,255)	(82)	291	6,047

During 2025, a transfer of £30,000 (2024; £82,000) represent amounts transferred to the Designated Fiscal Stimulus Fund representing costs incurred over and above funding received which are therefore irrecoverable. During 2025, a transfer of £15,000 (2024; Nil) represents amounts transferred to the Fief Fund to cover the costs of the project.

Notes to the Accounts *cont.*

for the year ended 31 December 2025

3. DESIGNATED FUNDS

	BALANCE 1 JANUARY 2025	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	OTHER RECOGNISED GAINS AND LOSSES	BALANCE 31 DECEMBER 2025
	£000	£000	£000	£000	£000	£000
JHT fund-Société Jersiaise projects	2	-	-	-	-	2
Patrons' fund	27	20	(19)	-	-	28
Acquisition fund	43	-	-	-	-	43
La Cotte Protection fund	2	-	-	-	-	2
Fiscal Stimulus Fund	1,951	-	(41)	30	-	1,940
TOTAL	2,025	20	(60)	30	-	2,015

	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
TOTAL	2,085	15	(157)	82	-	2,025

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, and to support exhibitions.

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 bequest of £333k from the estate of the late Barbara Quérée was used to continue the work of preserving this important archaeological site.

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.

Notes to the Accounts *cont.*

for the year ended 31 December 2025

4. RESTRICTED FUNDS

	BALANCE 1 JANUARY 2025	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	OTHER RECOGNISED GAINS AND LOSSES	BALANCE 31 DECEMBER 2025
	£000	£000	£000	£000	£000	£000
Ancient Monuments fund	6,225	464	(317)	-	-	6,372
Forts & Towers Investment fund	1,092	366	(477)	-	-	981
Glass Rainbow publication fund	-	-	-	-	-	-
EDTSC Refreshment & Refurb fund	3,705	606	(553)	-	-	3,758
Heritage Assets	280	-	-	-	-	280
Fiefs	1	126	(1)	15	-	141
Hoard Conservation	9	66	(32)	-	-	43
Jersey Grant Fund	-	39	(13)	-	-	26
TOTAL	11,312	1,667	(1,393)	15	-	11,601

	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
Hoard Conservation	-	30	(21)	-	-	9
Fiefs	-	1	-	-	-	1
TOTAL	8,541	3,739	(968)	-	-	11,312

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.

Jersey Grant Fund

The Jersey Grant Fund comprises funds received as a result of grant applications for specific projects. The funds are applied to projects submitted as part of the grant application and include detailed budgets outlining the costs of the projects and the benefits to the community. Any funds remaining from the grant at the completion of the project must be returned to the grant provider.

During the year, Jersey Heritage Trust received £39,050 (2024: £nil) for projects supported by the Jersey Community Foundation with funds from the Channel Islands Lottery and the Co-op Community Foundation.

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.

Notes to the Accounts *cont.*

for the year ended 31 December 2025

The Fief Funds

The aim of the project is to identify local funds available to engage top-flight researchers in Island heritage and to leverage any international funding opportunities. The principal output of the project will be a monograph and is envisaged as a detailed study of the history of fiefs from their origins in the 11th century to the English Civil War in the mid-17th century.

5. ENDOWMENT FUNDS

	BALANCE 1 JANUARY 2025	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	OTHER RECOGNISED GAINS AND LOSSES	BALANCE 31 DECEMBER 2025
	£000	£000	£000	£000	£000	£000
Sir Francis Cook Bequest fund	487	69	(103)	-	-	453
Jersey Museum fund	1,785	-	(69)	-	-	1,716
TOTAL	2,272	69	(172)	-	-	2,169

	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
TOTAL	2,336	80	(144)	-	-	2,272

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

	SOFTWARE £000	Total £000
COST		
At 1 January 2025	70	70
Additions	-	-
At 31 December	70	70
ACCUMULATED DEPRECIATION		
At 1 January	64	64
Charge for the year	6	6
At 31 December	70	70
Net book value at 31 December	6	6

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

	BALANCE 31 DECEMBER 2025 £000	BALANCE 31 DECEMBER 2024 £000
COST		
At 1 January	499	499
Additions	-	-
At 31 December	499	499
REVALUATION		
At 1 January	151	201
Charge for the year	-	(50)
At 31 December	151	151
Valuation at 31 December	650	650

Notes to the Accounts *cont.*

for the year ended 31 December 2025

8. OTHER TANGIBLE ASSETS

	Freehold Property	Jersey Archive Leasehold	Fixtures & Fittings
Unrestricted	£000	£000	£000
COST			
At 1 January 2025	903	8,892	1,389
Additions	-	-	83
Disposals	-	-	-
Transfers	-	-	50
At 31 December 2025	903	8,892	1,552
ACCUMULATED DEPRECIATION			
At 1 January 2025	350	2,802	1,201
Charge for the year	21	198	36
Disposal	-	-	-
At 31 December 2025	371	3,000	1,237
Net book value at 31 December 2025	532	5,892	285
Net book values at 31 December 2024	553	6,090	188

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.

La Hougue Bie Field £000	Computer Equipment £000	Motor Vehicles £000	Total £000
160	245	43	11,632
-	122	13	218
-	-	(18)	(18)
-	-	-	50
<u>160</u>	<u>367</u>	<u>38</u>	<u>11,882</u>
-	159	31	4,543
-	78	6	340
-	-	(18)	(18)
<u>-</u>	<u>237</u>	<u>19</u>	<u>4,865</u>
<u>160</u>	<u>130</u>	<u>18</u>	<u>7,017</u>
<u>160</u>	<u>86</u>	<u>12</u>	<u>7,089</u>

Notes to the Accounts *cont.*

for the year ended 31 December 2025

8. OTHER TANGIBLE ASSETS *cont.*

Restricted	Jersey Museum Work in Progress £000	Elizabeth Castle Work in Progress £000	Elizabeth Castle Building Improvements £000	Fixtures & Fittings All sites £000	Total £000
COST					
At 1 January 2025	1,965	5,642	-	3,364	10,971
Additions	300	1,208	191	43	1,742
Transfers	(2,264)	(6,850)	6,850	2,214	(50)
At 31 December 2025	1	0	7,041	5,621	12,663
ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSS					
At 1 January 2025	-	81	-	2,474	2,555
Charge for the year	-	-	290	453	743
Transfers	-	-	-	-	-
Prior year adjustment	-	(81)	-	-	(81)
At 31 December 2025	-	-	290	2,927	3,217
Net book value at 31 December 2025	1	-	6,751	2,694	9,446
Net book values at 31 December 2024	1,965	5,561	-	890	8,416

During the year, an error relating to depreciation charges recognised in prior periods was identified. The impact of the error was assessed and determined to be immaterial to the previously issued financial statements. Accordingly, the correction has been recognised in the current reporting period and comparative amounts have not been restated.



Notes to the Accounts *cont.*

for the year ended 31 December 2025

8. OTHER TANGIBLE ASSETS *cont.*

Designated	Hamptonne Leasehold Improvements £000	La Hougue Bie Leasehold Improvements £000	Total £000
COST			
At 1 January 2025	1,565	470	2,035
Additions	33	-	33
At 31 December 2025	1,598	470	2,068
ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSS			
At 1 January 2025	64	19	83
Charge for the year	32	9	41
At 31 December 2025	96	28	124
Net book value at 31 December 2025	1,502	442	1,944
Net book values at 31 December 2024	1,501	451	1,952

Jersey Museum

The Trust holds the freehold of the property known as the 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

The 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 expires in December 2033. Fixtures and fittings are capitalised and depreciated in line with the accounting policies of the Trustees

Endowment	Jersey Museum Freehold	Sir Francis Cook Gallery Freehold	Sir Francis Cook Gallery Improvements	Total
	£000	£000	£000	£000
COST				
At 1 January 2025	3,433	445	368	4,246
Additions	-	-	-	-
At 31 December 2025	3,433	445	368	4,246
ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSS				
At 1 January 2025	1,648	214	253	2,115
Charge for the year	69	9	30	107
At 31 December 2025	1,717	223	283	2,222
Net book value at 31 December 2025	1,717	222	85	2,024
Net book values at 31 December 2024	1,785	231	115	2,131

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 2025

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.

Collections	2025 £000	2024 £000	2023 £000	2022 £000	2021 £000
At 1 January	700	694	615	588	541
Additions	5	6	79	27	47
Total	705	700	694	615	588

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 2025

10. STOCK

The following is an analysis of the amount included in stock:

	2025 £000	2024 £000
Stock held	98	123
Specific stock provision	(27)	(28)
General stock provision	(18)	(23)
Market value of stock at end of year	54	72

11. DEBTORS

The following is an analysis of the amount included in debtors:

	2025 £000	2024 £000
Trade debtors and prepayments	1,372	1,255
Provision against bad and doubtful debts	(1,093)	(752)
	279	503

The provision against bad and doubtful debt includes £1,091k (2024: £750k) provided against a receivable from a third party on the exploitation of commercial rights held by the Trust. The third party and the Trust have agreed a settlement and the terms of the settlement are confidential.

12. CREDITORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

The following is an analysis of the amount included in creditors:

	2025 £000	2024 £000
Trade creditors	504	506
Creditors	530	566
Pension debt	56	50
	1,090	1,122

Included within Creditors are accruals, deferred income/deposits and payroll creditors.

13. PAST SERVICE DEBT

The following is an analysis of the movement in the Past Service Debt:	2025 £000	2024 £000
At 1 January	1,941	2,233
Increase / (Decrease) in value of pension debt during the year	950	(292)
At 31 December	2,891	1,941
Creditors: Amounts falling due within 1 year	56	50
Creditors: Amounts falling due after more than 1 year	2,835	1,891
At 31 December	2,891	1,941

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 2025 repayment rate was £4,424 per month (2024: £4,227) 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 2025, the calculation of the value of the debt reflects the present value (as at 31 December 2025) 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 2025 were a discount rate of 5.90% (2024: 6.50%) per annum for the period to 31 December 2033 reducing to 5.50% (2024: 6.20%) per annum after that date and an average salary increase rate of 5.25% (2024: 4.50%).

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 2025

14. OUTGOING RESOURCES

	2025 £000	2024 £000
Included within outgoing resources are the following amounts:		
Depreciation & amortisation	1,156	764
Audit Fee	29	29
Audit Fee – Under provision from prior years	-	9

15. OBLIGATIONS UNDERLEASES

Future minimum rentals in respect of the Maritime Museum payable under non-cancellable operating leases are as follows:	2025 £000	2024 £000
Amounts payable:		
Not later than one year	114	-
Later than one year and not later than five years	454	-
More than five years	341	-
	909	-
Future minimum rentals in respect of the Société Jersiaise payable under non-cancellable operating leases are as follows:	2025 £000	2024 £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	3,394	3,433
	3,589	3,628
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	3,394	3,433
	3,589	3,628
Future minimum rentals in respect of 2 Hill Street payable under non-cancellable operating leases are as follows:	2025 £000	2024 £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	56	131
	431	506

16. ANALYSIS OF CHARITABLE ACTIVITIES

	DIRECT COSTS £000	CONTRACTED COSTS £000	SUPPORT COSTS £000	2025 TOTAL £000	2024 TOTAL £000
Cost of Generating Income	1,741	-	-	1,741	1,536
Charitable Activities					
Sites Costs	5,121	-	-	5,121	4,593
Community Learning	1,323	-	-	1,323	1,333
Jersey Archive & Collections	3,837	-	(1,939)	1,898	1,994
Historic Building Service	544	-	-	544	461
Société Lease and Management fees	-	109	-	109	108
Other Grants	-	9	-	9	6
Central Costs	437	-	-	437	443
TOTAL	13,003	118	(1,939)	11,182	10,474

17. ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS

	AT 1 JANUARY 2025 £000	CASH FLOW £000	AT 31 DECEMBER 2025 £000
Cash at bank and in hand	3,150	(707)	2,443
NET CASH AND CASH EQUIVALENTS	3,150	(707)	2,443

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

As at 31 December 2025, the Ancient Monuments Fund is overdrawn by £495k (2024: £nil). This is due to the increase in the cost of the building works which have taken place at Elizabeth Castle during the period between 2012 and 2025. The overall balance of the restricted funds is in credit as at 31 December 2025.

Jersey Heritage has increased the percentage of admissions income, which is transferred into the Ancient Monuments Fund, have reviewed costs and transferred any costs into the Unrestricted Fund where appropriate. There is an additional £150,000 retention payable during the year ending 31 December 2026, which will delay the reduction of the overdraft until the middle of 2028.

Notes to the Accounts *cont.*

for the year ended 31 December 2025

18. ANALYSIS OF STAFF COSTS

	2025 £000	2024 £000
Salaries and Wages	5,160	5,049
Employers' Social Security	318	311
Employers' Pension costs	688	629
	6,166	5,989

Average number of employees

The average number of employees, full time and part time in 2025 was 226 (2024: 190).

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:

	2025	2024	2023
£80,000 - £89,999	0	2	0
£90,000 - £99,999	0	0	2
£100,000 - £109,999	3	2	1
£110,000 - £119,999	0	0	0
£120,000 - £129,999	1	0	0
£130,000 - £139,999	0	0	1
£140,000 - £149,999	1	1	0

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 £586,945 (2024: £752,000).

19. FINANCIAL INSTRUMENTS

	2025 £000	2024 £000
Financial assets		
Debtors	279	503
Cash at bank and in hand	2,443	3,150
	2,722	3,653
Financial liabilities		
Creditors: Amounts falling due within one year	1,090	1,122
Creditors: Amounts falling due after more than one year	2,835	1,891
	3,925	3,013

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 (2024: Nil). Expenses claimed by Trustees totalled Nil (2024: 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 (2024: 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 2025

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 2025 was 16% (2024: 16%) of the gross salary of participating employees. The rate on both schemes has been fixed at 16% until at least 2026. 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 £626,697 (2024: £566,788).

Actuarial valuations are performed on a triennial basis, the most recent available being at 31 December 2024. 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 £13,227 (2024: £10,916) which relate to staff who have personal plans that are defined contribution schemes. At 31st December 2025, the Trust had two members of staff in such schemes (2024: 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 2025 totalled £108,689 (2024: £107,645).

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

During the year, there were 615 Société member admissions (2024: 663) to Trust managed sites without charge, at an estimated value of £8,600 (2024: £8,337).

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

Case study / Étude de Cas



Jersey Museum, Victorian House & Art Gallery

Mûsée d'Jèrri et Gal'lie d'Art et Maïson Victorienne

Jersey Museum is our charity's flagship site and home to our permanent exhibition, 'La Tèrr'rie d'Jèrri', which shares significant stories from the Island's history. As well as other exhibitions and art on display, the site is also where visitors can find the 'Life after Liberation – the road to recovery' exhibition, which opened in 2025 to mark the 80th anniversary of Liberation Day.

The central location off the Weighbridge in St Helier makes the Museum ideal for Islanders wanting to visit and the perfect place for Visit Jersey to have their Visitor Information Centre (VIC), placing the Museum firmly on the radar for tourists and especially those arriving by ferry at the nearby harbour.

This important partnership with Visit Jersey led to a planned revamp of the busy concourse area at Jersey Museum and work is due to begin at the end of 2026. Much of 2025 was spent planning this change to ensure it works well for Museum visitors, tourists and patrons of the popular The Yard café.

In July 2024, a Government of Jersey-funded free entry trial began at the Museum to reflect the Island's Heritage Strategy, which seeks to provide greater access to heritage. The trial ran throughout 2025, ending on 1 July 2026 after funding was withdrawn.

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The impact of removing the barrier of cost was transformative – visitor numbers at Jersey Museum doubled during the first year.”

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The impact of removing the barrier of cost was transformative – visitor numbers at Jersey Museum doubled during the first year, with significant increases to local seniors and children. Visitor numbers continued to increase for the rest of the trial period. However, admissions at our visitor sites make up a large amount of our charity's income and it was not possible to continue the trial without funding.

Donation boxes and digital donation are available at all of Jersey Heritage sites and signage was enhanced at the Museum during the trial to encourage visitors to donate if they had enjoyed their visit.

In 2024, £12,500 in donations were received at the Museum – £800 of this was during the first half of the year when entry fees were still being charged; the remaining £11,700 was during the trial. This increased to £25,000 for the full 12 months of free entry during 2025, demonstrating the impact of the trial on donations, which provide additional income for our charity.

During 2025, the money raised by sales from the Museum's retail section also increased by 4% compared to the previous year.

Trustees

Amy Hall

(Chair)

Rebecca Bettany

(Appointed 30 April 2025; appointed as Vice Chair
30 September 2025)

Percy Hayball

David Walwyn

(Appointed 30 April 2025)

Donna Le Marrec

(Appointed 30 April 2025)

Ian Ronayne

(Appointed 30 April 2025)

Kevin Lemasney

(Appointed 30 April 2025)

Kylie Henley

(Appointed 30 April 2025)

Carolyn Ferguson

(Retired 25 March 2025)

Neil Molyneux

(Retired 25 March 2025)

Steve Cartwright

(Retired April 2026)

Anuradha Ananth-Huggler

(Resigned 25 November 2025)

Clare Newman

(Resigned 25 November 2025)

Stuart Fell

(Appointed as President of the Société Jersiaise
on 26 June 2024; appointed as a Trustee
on 1 October 2024; resigned 27 June 2025)

Chief Executive

Jonathan Carter

Deputy Chief Executive / Director of Archives & Collections

Linda Romeril

Finance Director

Bethany Brock

Director of Curation & Experience

Louise Downie

Director of Historic Properties & Environment

Sarah Buckingham

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

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



Jersey Heritage

Jersey Museum
The Weighbridge
St Helier
Jersey JE2 3NG

Héthitage d'Jèrri

Mûsée d'Jèrri
Lé Bridge
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Gardien Of Our Island Story / Lé Gardgien D'l'Histouaithe Dé Not' Île