Government of JERSEY

SEPT 2025

Proposed Annex – Budget 2026-2029

Introduction

The Budget Financial Annex contains supporting information for the Budget 2026-2029.

The Annex is divided into the following parts:

- Part 1 - Supplementary financial tables
- Part 2 – Heads of expenditure financial information

Contents

PART 1
SUPPLEMENTARY TABLES

Table 1 - Consolidated Statement of Comprehensive Net Revenue Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	397	397	397	397
Earned through operations	133,711	139,540	139,789	139,875
Total revenue	**134,108**	**139,937**	**140,186**	**140,272**
Expenditure				
Social benefit payments	180,848	214,564	220,757	226,794
Staff costs	730,583	738,119	742,722	746,959
Other operating expenses	333,497	338,443	341,232	343,777
Grants and subsidies payments	79,457	70,594	71,478	72,154
Impairments	960	1,041	1,123	1,202
Finance costs	36,500	46,584	51,018	51,027
Total expenditure	**1,361,845**	**1,409,345**	**1,428,330**	**1,441,913**
Net revenue expenditure (near cash)	**1,227,737**	**1,269,408**	**1,288,144**	**1,301,641**
Central Reserve	50,025	57,403	90,733	133,216
Future Savings	-	(11,304)	(11,304)	(11,304)
Net revenue expenditure after Reserves (near cash)	**1,277,762**	**1,315,507**	**1,367,573**	**1,423,553**
Depreciation and amortisation	73,373	74,812	77,960	79,699
Net revenue expenditure after depreciation	**1,351,135**	**1,390,319**	**1,445,533**	**1,503,252**

Table 2 - Budget Transfers

Budget Transfers				
£'000				2026
References	Transfer from	Transfer to	Description	Estimate
TR01	Employment, Social Security and Housing	Treasury & Exchequer	Transfer of Cashier Function	56
TR02	Digital Services	Cabinet Office	Transfer of Privacy Data Team	359
TR03	Employment, Social Security and Housing	Infrastructure	Transfer of Crematorium	31
TR04	Cabinet Office	Employment, Social Security and Housing	Transfer of International Cultural Centre	220
TR05	Cabinet Office	Infrastructure	Transfer of Communications Budget	102
TR06	Cabinet Office	Health & Care Jersey	Transfer of Public Health & Strategic Health Policy Teams	6,870
TR07	Justice & Home Affairs	Health & Care Jersey	Transfer of Ambulance Service	7,823
TR08	Digital Services	Health & Care Jersey	Transfer of Digital Health	5,230
TR09	Cabinet Office	Employment, Social Security and Housing	Transfer of Prescriber Advisor Service	125
TR10	Employment, Social Security and Housing	Treasury & Exchequer	Transfer of FBPA Role	76
TR11	Environment	Infrastructure	Transfer of Office of the Director General	543
TR12	Children & Families	Health & Care Jersey	Transfer of High-Cost Packages	299
TR13	Health & Care Jersey	Children & Families	Transfer of Detached Youth Worker Role	55
TR14	Children & Families	Education & Lifelong Learning	Transfer of Shared Budgets	273
TR15	Treasury & Exchequer	Judicial Greffe	Transfer of Commissioners of Appeal	150
TR16	People Services	Health & Care Jersey	Transfer of Resources	917
TR17	Treasury & Exchequer	Health & Care Jersey	Transfer of Resources	942
TR18	Justice & Home Affairs	Employment, Social Security and Housing	Transfer of 1 Customer Service Advisor	58
TR19	Employment, Social Security and Housing	Cabinet Office	Transfer of Rent Tribunal Budget	90
TR20	Education & Lifelong Learning	States Assembly	Transfer of Travel Budget	12
TR21	Past Service Pension Liability	Financing Costs	Transfer of Past Service Pension Liabilities	13,783

Table 3 – Ministerial Mapping

Ministerial Mapping[1]

£'000	Chief Minister	Minister for Housing	Minister for Sustainable Economic Development	Minister for Children & Families	Minister for Education & Lifelong Learning	Minister for External Relations	Minister for Health & Social Services	Minister for Justice & Home Affairs	Minister for Infrastructure	Minister for International Development	Minister for Social Security	Minister for Environment	Minister for Treasury & Resources	Non-Ministerial	Total
Cabinet Office[2]	17,729	632	-	-	-	-	-	-	-	-	-	-	-	-	18,361
Digital Services	34,549	-	-	-	-	-	-	-	-	-	-	-	-	-	34,549
People Services	13,303	-	-	-	-	-	-	-	-	-	-	-	-	-	13,303
Education and Lifelong Learning	-	-	-	-	187,893	-	-	-	-	-	-	-	-	-	187,893
Children and Families	-	-	-	58,029	-	-	-	-	-	-	-	-	-	-	58,029
Employment, Social Services and Housing	-	-	-	-	-	-	-	-	-	-	113,299	-	-	-	113,299
Infrastructure	-	-	-	-	-	-	-	-	63,269	-	-	-	-	-	63,269
Environment	-	-	-	-	-	-	-	-	-	-	-	11,107	-	-	11,107
Health and Care Jersey	-	-	-	-	-	-	381,382	-	-	-	-	-	-	-	381,382
Jersey Overseas Aid	-	-	-	-	-	-	-	-	-	21,844	-	-	-	-	21,844
Justice and Home Affairs[3]	-	-	-	-	-	-	-	35,977	-	-	681	-	-	-	36,658
States of Jersey Police	-	-	-	-	-	-	-	31,142	-	-	-	-	-	-	31,142
Ministry of External Relations	-	-	-	-	-	3,445	-	-	-	-	-	-	-	-	3,445
Economic Development, Tourism, Sport & Culture[4]	-	-	37,816	-	-	240	-	-	-	-	-	-	-	-	38,056
Financial Services	-	-	-	-	-	11,948	-	-	-	-	-	-	-	-	11,948
Treasury and Exchequer[5]	331	-	-	-	-	-	-	-	-	-	-	-	46,249	-	46,580
Grants to States Funds	-	-	-	-	-	-	-	-	-	-	-	-	63,128	-	63,128
Living Wage Transitional Support	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
Past Service Pension Liability Refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financing Costs	-	-	-	-	-	-	-	-	-	-	-	-	33,449	-	33,449
Governmental Net Revenue Expenditure	**65,912**	**632**	**47,816**	**58,029**	**187,893**	**15,633**	**381,382**	**67,119**	**63,269**	**21,844**	**113,980**	**11,107**	**142,826**	**-**	**1,177,442**

[1] Ministerial Mapping excludes non-ministerial departments as they don't map to a Minister
[2] Strategic Housing and Regeneration team maps to Minister for Housing and Communities
[3] Health and Safety Inspectorate maps to Minister for Social Security
[4] Intellectual Property is included within the Economic Development, Tourism, Sport & Culture but maps to the Minister for External Relations
[5] Risk maps to the Chief Minister

Table 4 – Arts, Heritage, and Culture Revenue Expenditure

Arts, Heritage and Culture (AHC) Revenue Expenditure				
£'000	**2026 Estimate**	**2027 Estimate**	**2028 Estimate**	**2029 Estimate**
Departmental Net Revenue Expenditure	**1,275,540**	**1,313,443**	**1,365,790**	**1,422,335**
AHC Target 1%	12,755	13,134	12,618	12,950
Budget allocation	14,977	15,198	15,441	15,441
% allocation	*1.2%*	*1.2%*	*1.1%*	*1.1%*

PART 2
FINANCIAL INFORMATION

Cabinet Office

Lead Minister	Chief Minister
Accountable Officers	Chief Officer, Cabinet Office
Department	Cabinet Office
Further information on services provided	The Cabinet Office (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	410	410	410	410
Total revenue	410	410	410	410
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	15,712	15,588	15,588	15,588
Other operating expenses	2,533	2,533	2,533	2,533
Grants and subsidies payments	526	526	526	526
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	18,771	18,647	18,647	18,647
Net revenue expenditure (near cash)	**18,361**	**18,237**	**18,237**	**18,237**
Depreciation and amortisation	-	-	-	-
Net revenue expenditure after depreciation	**18,361**	**18,237**	**18,237**	**18,237**

Service Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Public Policy	-	3,772	3,772	-	3,772	31.7
Housing, Placemaking & Environment	-	2,532	2,532	-	2,532	27.0
Governance and Assurance	-	355	355	-	355	4.2
Statistics and Analytics	-	1,919	1,919	-	1,919	18.5
Safeguarding Partnership	-	752	752	-	752	8.0
Care Commission	410	2,071	1,661	-	1,661	18.3
Children's Commissioner	-	954	954	-	954	8.0
Charities Commission	-	-	-	-	-	2.0
Advice & Conciliation Services	-	493	493	-	493	-
Ministerial Office, FOI and CEO	-	3,759	3,759	-	3,759	33.0
Communications	-	2,164	2,164	-	2,164	23.0
Total	**410**	**18,771**	**18,361**	**-**	**18,361**	**173.7**
FTE Role Reduction	-	-	-	-	-	-
Total	**410**	**18,771**	**18,361**	**-**	**18,361**	**173.7**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Public Policy	-	3,648	3,648	-	3,648	31.7
Housing, Placemaking & Environment	-	2,532	2,532	-	2,532	27.0
Governance and Assurance	-	355	355	-	355	4.2
Statistics and Analytics	-	1,919	1,919	-	1,919	18.5
Safeguarding Partnership	-	752	752	-	752	8.0
Care Commission	410	2,071	1,661	-	1,661	18.3
Children's Commissioner	-	954	954	-	954	8.0
Charities Commission	-	-	-	-	-	2.0
Advice & Conciliation Services	-	493	493	-	493	-
Ministerial Office, FOI and CEO	-	3,759	3,759	-	3,759	33.0
Communications	-	2,164	2,164	-	2,164	23.0
Total	**410**	**18,647**	**18,237**	**-**	**18,237**	**173.7**
FTE Role Reduction	-	-	-	-	-	-
Total	**410**	**18,647**	**18,237**	**-**	**18,237**	**173.7**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Public Policy	-	3,648	3,648	-	3,648	31.7
Housing, Placemaking & Environment	-	2,532	2,532	-	2,532	27.0
Governance and Assurance	-	355	355	-	355	4.2
Statistics and Analytics	-	1,919	1,919	-	1,919	18.5
Safeguarding Partnership	-	752	752	-	752	8.0
Care Commission	410	2,071	1,661	-	1,661	18.3
Children's Commissioner	-	954	954	-	954	8.0
Charities Commission	-	-	-	-	-	2.0
Advice & Conciliation Services	-	493	493	-	493	-
Ministerial Office, FOI and CEO	-	3,759	3,759	-	3,759	33.0
Communications	-	2,164	2,164	-	2,164	23.0
Total	**410**	**18,647**	**18,237**	**-**	**18,237**	**173.7**
FTE Role Reduction	-	-	-	-	-	-
Total	**410**	**18,647**	**18,237**	**-**	**18,237**	**173.7**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Public Policy	-	3,648	3,648	-	3,648	31.7
Housing, Placemaking & Environment	-	2,532	2,532	-	2,532	27.0
Governance and Assurance	-	355	355	-	355	4.2
Statistics and Analytics	-	1,919	1,919	-	1,919	18.5
Safeguarding Partnership	-	752	752	-	752	8.0
Care Commission	410	2,071	1,661	-	1,661	18.3
Children's Commissioner	-	954	954	-	954	8.0
Charities Commission	-	-	-	-	-	2.0
Advice & Conciliation Services	-	493	493	-	493	-
Ministerial Office, FOI and CEO	-	3,759	3,759	-	3,759	33.0
Communications	-	2,164	2,164	-	2,164	23.0
Total	**410**	**18,647**	**18,237**	**-**	**18,237**	**173.7**
FTE Role Reduction	-	-	-	-	-	-
Total	**410**	**18,647**	**18,237**	**-**	**18,237**	**173.7**

Digital Services

Lead Minister	Chief Minister
Accountable Officers	Treasurer of the States
Department	Digital Services
Further information on services provided	Digital Services (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	**2026 Estimate**	**2027 Estimate**	**2028 Estimate**	**2029 Estimate**
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	1,410	1,410	1,410	1,410
Total revenue	1,410	1,410	1,410	1,410
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	17,418	17,418	17,417	17,417
Other operating expenses	18,541	18,541	18,541	18,541
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	35,959	35,959	35,958	35,958
Net revenue expenditure (near cash)	**34,549**	**34,549**	**34,548**	**34,548**
Depreciation and amortisation	7,883	7,883	7,883	7,883
Net revenue expenditure after depreciation	**42,432**	**42,432**	**42,431**	**42,431**

Service Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Technology and Digital Services	1,410	35,959	34,549	7,883	42,432	216.0
Total	**1,410**	**35,959**	**34,549**	**7,883**	**42,432**	**216.0**
FTE Role Reduction	-	-	-	-	-	(6.0)
Total	**1,410**	**35,959**	**34,549**	**7,883**	**42,432**	**210.0**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Technology and Digital Services	1,410	35,959	34,549	7,883	42,432	216.0
Total	**1,410**	**35,959**	**34,549**	**7,883**	**42,432**	**216.0**
FTE Role Reduction	-	-	-	-	-	(6.0)
Total	**1,410**	**35,959**	**34,549**	**7,883**	**42,432**	**210.0**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Technology and Digital Services	1,410	35,958	34,548	7,883	42,431	216.0
Total	**1,410**	**35,958**	**34,548**	**7,883**	**42,431**	**216.0**
FTE Role Reduction	-	-	-	-	-	(6.0)
Total	**1,410**	**35,958**	**34,548**	**7,883**	**42,431**	**210.0**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Technology and Digital Services	1,410	35,958	34,548	7,883	42,431	216.0
Total	**1,410**	**35,958**	**34,548**	**7,883**	**42,431**	**216.0**
FTE Role Reduction	-	-	-	-	-	(6.0)
Total	**1,410**	**35,958**	**34,548**	**7,883**	**42,431**	**210.0**

People Services

Lead Minister	Chief Minister
Accountable Officers	Treasurer of the States
Department	People Services
Further information on services provided	The Cabinet Office (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	6,101	6,101	6,101	6,101
Total revenue	6,101	6,101	6,101	6,101
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	10,723	10,723	10,723	10,723
Other operating expenses	8,681	8,652	8,611	8,611
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	19,404	19,375	19,334	19,334
Net revenue expenditure (near cash)	**13,303**	**13,274**	**13,233**	**13,233**
Depreciation and amortisation	-	-	-	-
Net revenue expenditure after depreciation	**13,303**	**13,274**	**13,233**	**13,233**

Service Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
People Services	6,101	19,404	13,303	-	13,303	146.3
Total	**6,101**	**19,404**	**13,303**	**-**	**13,303**	**146.3**
FTE Role Reduction	-	-	-	-	-	-
Total	**6,101**	**19,404**	**13,303**	**-**	**13,303**	**146.3**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
People Services	6,101	19,375	13,274	-	13,274	142.3
Total	**6,101**	**19,375**	**13,274**	**-**	**13,274**	**142.3**
FTE Role Reduction	-	-	-	-	-	-
Total	**6,101**	**19,375**	**13,274**	**-**	**13,274**	**142.3**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
People Services	6,101	19,334	13,233	-	13,233	142.3
Total	**6,101**	**19,334**	**13,233**	**-**	**13,233**	**142.3**
FTE Role Reduction	-	-	-	-	-	-
Total	**6,101**	**19,334**	**13,233**	**-**	**13,233**	**142.3**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
People Services	6,101	19,334	13,233	-	13,233	142.3
Total	**6,101**	**19,334**	**13,233**	**-**	**13,233**	**142.3**
FTE Role Reduction	-	-	-	-	-	-
Total	**6,101**	**19,334**	**13,233**	**-**	**13,233**	**142.3**

Education and Lifelong Learning

Lead Minister	Minister for Education and Lifelong Learning
Accountable Officers	Chief Officer, Children, Young People, Education and Skills
Department	Education and Lifelong Learning
Further information on services provided	[Children, Young People, Education and Skills Department (gov.je)]

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	26,498	26,498	26,498	26,498
Total revenue	26,498	26,498	26,498	26,498
Expenditure				
Social benefit payments	19,846	19,986	20,196	20,336
Staff costs	158,134	158,134	158,134	158,134
Other operating expenses	30,709	32,080	32,369	32,469
Grants and subsidies payments	5,702	5,702	5,702	5,702
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	214,391	215,902	216,401	216,641
Net revenue expenditure (near cash)	**187,893**	**189,404**	**189,903**	**190,143**
Depreciation and amortisation	47	47	47	47
Net revenue expenditure after depreciation	**187,940**	**189,451**	**189,950**	**190,190**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Education	25,851	180,839	154,988	47	155,035	2,040.1
Office of the Chief Officer - MELL	633	13,550	12,917	-	12,917	65.9
Skills and Student Finance	14	20,002	19,988	-	19,988	40.0
Total	**26,498**	**214,391**	**187,893**	**47**	**187,940**	**2,146.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**26,498**	**214,391**	**187,893**	**47**	**187,940**	**2,146.0**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Education	25,851	180,839	154,988	47	155,035	2,040.1
Office of the Chief Officer - MELL	633	14,921	14,288	-	14,288	65.9
Skills and Student Finance	14	20,142	20,128	-	20,128	40.0
Total	**26,498**	**215,902**	**189,404**	**47**	**189,451**	**2,146.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**26,498**	**215,902**	**189,404**	**47**	**189,451**	**2,146.0**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Education	25,851	180,839	154,988	47	155,035	2,040.1
Office of the Chief Officer - MELL	633	15,210	14,577	-	14,577	65.9
Skills and Student Finance	14	20,352	20,338	-	20,338	40.0
Total	**26,498**	**216,401**	**189,903**	**47**	**189,950**	**2,146.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**26,498**	**216,401**	**189,903**	**47**	**189,950**	**2,146.0**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Education	25,851	180,839	154,988	47	155,035	2,040.1
Office of the Chief Officer - MELL	633	15,310	14,677	-	14,677	65.9
Skills and Student Finance	14	20,492	20,478	-	20,478	40.0
Total	**26,498**	**216,641**	**190,143**	**47**	**190,190**	**2,146.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**26,498**	**216,641**	**190,143**	**47**	**190,190**	**2,146.0**

Revenue Expenditure Growth

Revenue Expenditure Growth					
£'000		2026	2027	2028	2029
Reference	Description	Estimate	Estimate	Estimate	Estimate
I-ELL-B26-001	Nursery 2 - 3 yr olds	3,000	3,000	1,800	1,900
I-ELL-B26-002	Teachers terms and conditions	1,800	1,800	1,800	1,800
Total		**4,800**	**4,800**	**3,600**	**3,700**

Summary of Revenue Growth Allocations

I-ELL-B26-001 Nursery 2 – 3 Year Olds

Further investment has been provided in addition to that allocated in Budget 2025 to deliver a phased introduction of nursery and childcare provision to children aged 2-3 years with additional needs. This additional investment will be used to expand the provision of the Nursery Education Fund (NEF) to include up to 15 hours of Government funded childcare each week, during term time only for 2–3 years olds (pre-NEF year).

Early childhood investment is one of the most effective ways to secure Jersey's future. These early years are vital for learning, development, and wellbeing, influencing lifelong outcomes. Since COVID-19, family circumstances have become more complex, with greater demand for special needs support, rising costs, limited nursery spaces, and workforce pressures. Surveys show many parents struggle to access affordable childcare, affecting family wellbeing and career opportunities. The goal is to provide a universal offer for all 2–3-year-olds from 2026, building on 2025 pilots that successfully extended nursery and childcare to children with additional needs while maintaining quality.

This initiative builds on the existing entitlement of 30 hours per week for 3–4-year-olds and supports Jersey's economic strategy by helping families and attracting and retaining a skilled workforce.

I-ELL-B26-002 Teachers Terms and Conditions

This investment supports a key priority for Jersey's education system which is giving teachers the time and support they need to deliver high-quality learning. From 2026, planning, preparation, and assessment (PPA) time will be increased by slightly reducing weekly teaching hours, introduced gradually and requiring the equivalent of up to 23 additional teachers. This forms part of a wider programme to enhance teachers' terms and conditions.

The benefits are significant. More PPA time will enable teachers to tailor lessons to the needs of all learners, including those with special educational needs, raising the overall quality of education. It will also support teacher wellbeing and retention, reduce recruitment pressures, and allow for more flexible working. Most importantly, this investment will help ensure that children and young people continue to benefit from a strong, consistent, and high-performing education system.

Children and Families

Lead Minister	Minister for Children and Families
Accountable Officers	Chief Officer, Children, Young People, Education and Skills
Department	Children and Families
Further information on services provided	Children, Young People, Education and Skills Department (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	1,317	1,317	1,317	1,317
Total revenue	1,317	1,317	1,317	1,317
Expenditure				
Social benefit payments	1,570	1,570	1,570	1,570
Staff costs	46,905	47,213	47,833	47,572
Other operating expenses	10,531	10,352	10,402	10,382
Grants and subsidies payments	340	340	340	340
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	59,346	59,475	60,145	59,864
Net revenue expenditure (near cash)	**58,029**	**58,158**	**58,828**	**58,547**
Depreciation and amortisation	5	5	5	5
Net revenue expenditure after depreciation	**58,034**	**58,163**	**58,833**	**58,552**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Children's Social Care & Safeguarding	6	24,093	24,087	-	24,087	324.0
Integrated Services and Commissioning	83	11,097	11,014	-	11,014	131.0
Office of the Chief Officer – MCF	47	18,190	18,143	2	18,145	6.9
Young People	1,181	5,966	4,785	3	4,788	74.5
Total	**1,317**	**59,346**	**58,029**	**5**	**58,034**	**536.4**
FTE Role Reduction	-	-	-	-	-	(7.0)
Total	**1,317**	**59,346**	**58,029**	**5**	**58,034**	**529.4**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Children's Social Care & Safeguarding	6	24,093	24,087	-	24,087	324.0
Integrated Services and Commissioning	83	11,097	11,014	-	11,014	131.0
Office of the Chief Officer – MCF	47	18,319	18,272	2	18,274	6.9
Young People	1,181	5,966	4,785	3	4,788	74.5
Total	**1,317**	**59,475**	**58,158**	**5**	**58,163**	**536.4**
FTE Role Reduction	-	-	-	-	-	(7.0)
Total	**1,317**	**59,475**	**58,158**	**5**	**58,163**	**529.4**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Children's Social Care & Safeguarding	6	24,093	24,087	-	24,087	324.0
Integrated Services and Commissioning	83	11,097	11,014	-	11,014	131.0
Office of the Chief Officer – MCF	47	18,989	18,942	2	18,944	6.9
Young People	1,181	5,966	4,785	3	4,788	74.5
Total	**1,317**	**60,145**	**58,828**	**5**	**58,833**	**536.4**
FTE Role Reduction	-	-	-	-	-	(7.0)
Total	**1,317**	**60,145**	**58,828**	**5**	**58,833**	**529.4**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Children's Social Care & Safeguarding	6	24,093	24,087	-	24,087	324.0
Integrated Services and Commissioning	83	11,097	11,014	-	11,014	131.0
Office of the Chief Officer – MCF	47	18,708	18,661	2	18,663	6.9
Young People	1,181	5,966	4,785	3	4,788	74.5
Total	**1,317**	**59,864**	**58,547**	**5**	**58,552**	**536.4**
FTE Role Reduction	-	-	-	-	-	(7.0)
Total	**1,317**	**59,864**	**58,547**	**5**	**58,552**	**529.4**

Revenue Expenditure Growth

Revenue Expenditure Growth					
£'000		2026	2027	2028	2029
Reference	Description	Estimate	Estimate	Estimate	Estimate
I-C&F-B26-001	Children's Services Improvement Programme	7,615	7,953	8,623	8,342
Total		**7,615**	**7,953**	**8,623**	**8,342**

Summary of Revenue Growth Allocations

I-C&F-B26-001 Children's Services Improvement Programme

Jersey's Children's Services are at a critical turning point. Despite previous efforts and investment following the 2017 Care Inquiry, the system continues to face serious challenges in delivering safe, effective, and timely support to vulnerable children. The pressures have intensified due to rising demand and increasing complexity. More capacity is needed to effectively support children living at home with their families, particularly for adolescents with complex needs. The children's residential service is under pressure with significant vacancies and a shortage of suitable permanent homes for children. At the same time, there is a shortage of foster families able to care for children. Without urgent action, the system risks failing the very children it is meant to protect. This investment proposal sets out a comprehensive plan to improve Children's Services into a sustainable, high-quality system.

The investment will be used to restructure the Residential Estate and create additional homes for children in the States care. Funding will also be used to recruit and retain skilled staff, including through a new Social Work Academy and revised retention payments. It will expand the Multi-Disciplinary Service, enabling professionals from different fields to work together to support families earlier and more effectively. Additional resources will be directed toward improving case management systems and strengthening foster care. Business administration and training support will also be enhanced to improve efficiency and service quality.

This investment will lead to safer outcomes for children, with more families supported before problems escalate. It will reduce reliance on agency staff, saving money and improving continuity of care. It will create a more stable, skilled workforce and a more responsive, joined-up system. Most importantly, it will ensure that Jersey's most vulnerable children receive the care and support they deserve, when they need it, and in a way that meets their needs. This is not just an investment in services; it is an investment in the future of Jersey's children and families.

Employment, Social Security and Housing

Lead Minister	Minister for Social Security
Accountable Officer	Chief Officer, Employment, Social Security and Housing
Department	Employment, Social Security and Housing
Further information on services provided	[Employment, Social Security and Housing (ESSH) (gov.je)]

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	11,470	11,725	12,020	12,301
Total revenue	11,470	11,725	12,020	12,301
Expenditure				
Social benefit payments	96,262	99,358	102,448	105,544
Staff costs	19,569	19,824	20,019	20,450
Other operating expenses	2,960	2,960	2,960	2,760
Grants and subsidies payments	5,023	4,976	5,076	4,926
Impairments	955	1,036	1,118	1,197
Finance costs	-	-	-	-
Total expenditure	124,769	128,154	131,621	134,877
Net revenue expenditure (near cash)	**113,299**	**116,429**	**119,601**	**122,576**
Depreciation and amortisation	-	-	-	-
Net revenue expenditure after depreciation	**113,299**	**116,429**	**119,601**	**122,576**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Customer Operations	9,669	112,608	102,939	-	102,939	162.7
Customer Services	1,801	8,671	6,870	-	6,870	108.9
Local Services	-	3,490	3,490	-	3,490	8.5
Total	**11,470**	**124,769**	**113,299**	**-**	**113,299**	**280.1**
FTE Role Reduction	-	-	-	-	-	-
Total	**11,470**	**124,769**	**113,299**	**-**	**113,299**	**280.1**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Customer Operations	9,924	116,040	106,116	-	106,116	162.7
Customer Services	1,801	8,671	6,870	-	6,870	108.9
Local Services	-	3,443	3,443	-	3,443	8.5
Total	**11,725**	**128,154**	**116,429**	**-**	**116,429**	**280.1**
FTE Role Reduction	-	-	-	-	-	-
Total	**11,725**	**128,154**	**116,429**	**-**	**116,429**	**280.1**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Customer Operations	10,219	119,407	109,188	-	109,188	162.7
Customer Services	1,801	8,671	6,870	-	6,870	108.9
Local Services	-	3,543	3,543	-	3,543	8.5
Total	**12,020**	**131,621**	**119,601**	**-**	**119,601**	**280.1**
FTE Role Reduction	-	-	-	-	-	-
Total	**12,020**	**131,621**	**119,601**	**-**	**119,601**	**280.1**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Customer Operations	10,500	122,813	112,313	-	112,313	162.7
Customer Services	1,801	8,671	6,870	-	6,870	108.9
Local Services	-	3,393	3,393	-	3,393	8.5
Total	**12,301**	**134,877**	**122,576**	**-**	**122,576**	**280.1**
FTE Role Reduction	-	-	-	-	-	-
Total	**12,301**	**134,877**	**122,576**	**-**	**122,576**	**280.1**

Revenue Expenditure Growth

Revenue Expenditure Growth					
£'000		**2026**	**2027**	**2028**	**2029**
Reference	**Description**	**Estimate**	**Estimate**	**Estimate**	**Estimate**
I-ESH-B26-001	Supporting Islanders and Strengthening Communities	1,800	1,800	1,800	1,600
Total		**1,800**	**1,800**	**1,800**	**1,600**

Summary of Revenue Growth Allocations

I-ESH-B26-001 Supporting islanders and strengthening communities

This project allocates £7 million over the next 4 years to deliver practical support to Islanders while strengthening the community for the future. It focuses on four key areas:

- Supporting parents – Providing cash grants to lower-income families to help cover uniform and equipment costs at the start of the school year, ensuring children return to school confident and well prepared.
- Developing workplace pensions – Investigating and designing a scheme so all workers have the right to contribute to and benefit from an occupational pension, supported by draft legislation.
- Improving inclusion – Funding projects to enhance access to employment, health, education, leisure, and cultural activities for Islanders with long-term health conditions or disabilities, in partnership with community organisations.
- Expanding pensioner healthcare support – Extending the Pension Plus and Health Access Schemes to help more pensioners with GP, dental, optical, and chiropody costs.

Projects will be delivered by government and community partners, with oversight from the Disability Inclusion Group.

Infrastructure

Lead Minister	Minister for Infrastructure
Accountable Officer	Chief Officer, Infrastructure and Environment
Department	Infrastructure
Further information on services provided	Infrastructure and Environment (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	41	41	41	41
Earned through operations	27,115	32,950	32,900	32,700
Total revenue	27,156	32,991	32,941	32,741
Expenditure				
Social benefit payments	2	2	2	2
Staff costs	35,817	35,817	35,817	35,817
Other operating expenses	52,411	54,876	54,451	54,251
Grants and subsidies payments	611	611	611	611
Impairments	-	-	-	-
Finance costs	1,584	1,584	1,584	1,584
Total expenditure	90,425	92,890	92,465	92,265
Net revenue expenditure (near cash)	**63,269**	**59,899**	**59,524**	**59,524**
Depreciation and amortisation	60,111	61,855	64,852	66,640
Net revenue expenditure after depreciation	**123,380**	**121,754**	**124,376**	**126,164**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	-	1,567	1,567	-	1,567	17.4
Sports	4,125	8,519	4,394	162	4,556	103.9
Operations and Transport	14,208	55,537	41,329	22,239	63,568	382.4
Property	8,823	24,802	15,979	37,710	53,689	50.8
Total	**27,156**	**90,425**	**63,269**	**60,111**	**123,380**	**554.5**
FTE Role Reduction	-	-	-	-	-	(2.0)
Total	**27,156**	**90,425**	**63,269**	**60,111**	**123,380**	**552.5**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	-	1,567	1,567	-	1,567	17.4
Sports	4,125	8,519	4,394	168	4,562	103.9
Operations and Transport	20,043	58,372	38,329	23,007	61,336	382.4
Property	8,823	24,432	15,609	38,680	54,289	50.8
Total	**32,991**	**92,890**	**59,899**	**61,855**	**121,754**	**554.5**
FTE Role Reduction	-	-	-	-	-	(2.0)
Total	**32,991**	**92,890**	**59,899**	**61,855**	**121,754**	**552.5**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	-	1,567	1,567	-	1,567	17.4
Sports	4,125	8,519	4,394	174	4,568	103.9
Operations and Transport	19,993	58,322	38,329	25,518	63,847	382.4
Property	8,823	24,057	15,234	39,160	54,394	50.8
Total	**32,941**	**92,465**	**59,524**	**64,852**	**124,376**	**554.5**
FTE Role Reduction	-	-	-	-	-	(2.0)
Total	**32,941**	**92,465**	**59,524**	**64,852**	**124,376**	**552.5**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Office of the Chief Officer	-	1,567	1,567	-	1,567	17.4
Sports	4,125	8,519	4,394	180	4,574	103.9
Operations and Transport	19,793	58,122	38,329	26,741	65,070	382.4
Property	8,823	24,057	15,234	39,719	54,953	50.8
Total	**32,741**	**92,265**	**59,524**	**66,640**	**126,164**	**554.5**
FTE Role Reduction	-	-	-	-	-	(2.0)
Total	**32,741**	**92,265**	**59,524**	**66,640**	**126,164**	**552.5**

Environment

Lead Minister	Minister for the Environment
Accountable Officer	Chief Officer, Infrastructure and Environment
Department	Environment
Further information on services provided	[Infrastructure and Environment (gov.je)]

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	6,633	6,633	6,633	6,633
Total revenue	6,633	6,633	6,633	6,633
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	15,451	15,575	15,676	15,800
Other operating expenses	2,247	2,472	2,371	2,247
Grants and subsidies payments	40	40	40	40
Impairments	-	-	-	-
Finance costs	2	2	2	2
Total expenditure	17,740	18,089	18,089	18,089
Net revenue expenditure (near cash)	**11,107**	**11,456**	**11,456**	**11,456**
Depreciation and amortisation	155	164	172	181
Net revenue expenditure after depreciation	**11,262**	**11,620**	**11,628**	**11,637**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Natural Environment	927	7,754	6,827	151	6,978	75.4
Regulation	5,706	9,986	4,280	4	4,284	110.0
Total	**6,633**	**17,740**	**11,107**	**155**	**11,262**	**185.4**
FTE Role Reduction	-	-	-	-	-	-
Total	**6,633**	**17,740**	**11,107**	**155**	**11,262**	**185.4**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Natural Environment	927	8,103	7,176	160	7,336	75.4
Regulation	5,706	9,986	4,280	4	4,284	110.0
Total	**6,633**	**18,089**	**11,456**	**164**	**11,620**	**185.4**
FTE Role Reduction	-	-	-	-	-	-
Total	**6,633**	**18,089**	**11,456**	**164**	**11,620**	**185.4**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Natural Environment	927	8,103	7,176	168	7,344	75.4
Regulation	5,706	9,986	4,280	4	4,284	110.0
Total	**6,633**	**18,089**	**11,456**	**172**	**11,628**	**185.4**
FTE Role Reduction	-	-	-	-	-	-
Total	**6,633**	**18,089**	**11,456**	**172**	**11,628**	**185.4**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Natural Environment	927	8,103	7,176	177	7,353	75.4
Regulation	5,706	9,986	4,280	4	4,284	110.0
Total	**6,633**	**18,089**	**11,456**	**181**	**11,637**	**185.4**
FTE Role Reduction	-	-	-	-	-	-
Total	**6,633**	**18,089**	**11,456**	**181**	**11,637**	**185.4**

Health and Care Jersey

Lead Minister	Minister for Health and Social Services
Accountable Officer	Chief Officer, Health and Care Jersey
Department	Health and Care Jersey
Further information on services provided	Health and Care Jersey (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	37,536	37,536	37,536	37,536
Total revenue	37,536	37,536	37,536	37,536
Expenditure				
Social benefit payments	40	40	40	40
Staff costs	264,495	269,495	273,402	277,305
Other operating expenses	154,383	155,983	158,779	161,713
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	418,918	425,518	432,221	439,058
Net revenue expenditure (near cash)	**381,382**	**387,982**	**394,685**	**401,522**
Depreciation and amortisation	2,729	2,567	2,732	2,699
Net revenue expenditure after depreciation	**384,111**	**390,549**	**397,417**	**404,221**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Chief Nurse	171	7,055	6,884	-	6,884	65.1
Medical Director	2,724	15,562	12,838	-	12,838	169.2
Improvement and Innovation	162	20,876	20,714	-	20,714	17.2
Digital Health	368	15,074	14,706	-	14,706	80.2
States of Jersey Ambulance Service	16	7,839	7,823	105	7,928	88.0
Medical Officer of Health	-	10,359	10,359	-	10,359	84.2
Health Policy	-	511	511	-	511	4.8
Strategic Planning & Projects	-	1,807	1,807	-	1,807	6.7
Office of the Chief Officer	-	9,512	9,512	-	9,512	34.4
Acute Services	27,439	215,748	188,309	2,553	190,862	1,943.8
Mental Health, Social Care & Community	8,667	92,905	84,238	71	84,309	831.9
Workforce Directorate	-	4,192	4,192	-	4,192	29.6
Finance Directorate [6]	(2,011)	17,478	19,489	-	19,489	24.0
Total	**37,536**	**418,918**	**381,382**	**2,729**	**384,111**	**3,379.1**
FTE Role Reduction	-	-	-	-	-	-
Total	**37,536**	**418,918**	**381,382**	**2,729**	**384,111**	**3,379.1**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Chief Nurse	171	7,055	6,884	-	6,884	65.1
Medical Director	2,724	15,562	12,838	-	12,838	169.2
Improvement and Innovation	162	20,876	20,714	-	20,714	17.2
Digital Health	368	15,074	14,706	-	14,706	80.2
States of Jersey Ambulance Service	16	7,862	7,846	77	7,923	88.0
Medical Officer of Health	-	10,359	10,359	-	10,359	84.2
Health Policy	-	511	511	-	511	4.8
Strategic Planning & Projects	-	1,807	1,807	-	1,807	6.7
Office of the Chief Officer	-	9,508	9,508	-	9,508	34.4
Acute Services	27,439	215,748	188,309	2,206	190,515	1,943.8
Mental Health, Social Care & Community	8,667	92,905	84,238	284	84,522	831.9
Workforce Directorate	-	4,192	4,192	-	4,192	29.6
Finance Directorate	(2,011)	24,059	26,070	-	26,070	24.0
Total	**37,536**	**425,518**	**387,982**	**2,567**	**390,549**	**3,379.1**
FTE Role Reduction	-	-	-	-	-	-
Total	**37,536**	**425,518**	**387,982**	**2,567**	**390,549**	**3,379.1**

[6] The Finance Directorate budget is inclusive of £15.6m structural deficit and healthcare inflation funding for 2026. This budget also includes the recurrent impact of maintaining healthcare standards inflationary funding. The negative income budget of £2.1m relates to an element of the structural deficit funding, as a portion of the 2025 deficit relates to income under-delivery.

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Chief Nurse	171	7,055	6,884	-	6,884	65.05
Medical Director	2,724	15,562	12,838	-	12,838	169.21
Improvement and Innovation	162	20,876	20,714	-	20,714	17.22
Digital Health	368	15,074	14,706	-	14,706	80.20
States of Jersey Ambulance Service	16	7,862	7,846	63	7,909	88.00
Medical Officer of Health	-	10,359	10,359	-	10,359	84.20
Health Policy	-	511	511	-	511	4.81
Strategic Planning & Projects	-	1,807	1,807	-	1,807	6.68
Office of the Chief Officer	-	9,503	9,503	-	9,503	34.35
Acute Services	27,439	215,748	188,309	2,385	190,694	1,943.81
Mental Health, Social Care & Community	8,667	92,905	84,238	284	84,522	831.86
Workforce Directorate	-	4,192	4,192	-	4,192	29.60
Finance Directorate	(2,011)	30,767	32,778	-	32,778	24.00
Total	**37,536**	**432,221**	**394,685**	**2,732**	**397,417**	**3,379.1**
FTE Role Reduction	-	-	-	-	-	-
Total	**37,536**	**432,221**	**394,685**	**2,732**	**397,417**	**3,379.1**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Chief Nurse	171	7,055	6,884	-	6,884	65.1
Medical Director	2,724	15,562	12,838	-	12,838	169.2
Improvement and Innovation	162	20,876	20,714	-	20,714	17.2
Digital Health	368	15,074	14,706	-	14,706	80.2
States of Jersey Ambulance Service	16	7,862	7,846	57	7,903	88.0
Medical Officer of Health	-	10,359	10,359	-	10,359	84.2
Health Policy	-	511	511	-	511	4.8
Strategic Planning & Projects	-	1,807	1,807	-	1,807	6.7
Office of the Chief Officer	-	9,503	9,503	-	9,503	34.4
Acute Services	27,439	215,748	188,309	2,358	190,667	1,943.8
Mental Health, Social Care & Community	8,667	92,905	84,238	284	84,522	831.9
Workforce Directorate	-	4,192	4,192	-	4,192	29.6
Finance Directorate	(2,011)	37,604	39,615	-	39,615	24.0
Total	**37,536**	**439,058**	**401,522**	**2,699**	**404,221**	**3,379.1**
FTE Role Reduction	-	-	-	-	-	-
Total	**37,536**	**439,058**	**401,522**	**2,699**	**404,221**	**3,379.1**

Revenue Expenditure Growth

Revenue Expenditure Growth					
£'000		**2026**	**2027**	**2028**	**2029**
Reference	**Description**	**Estimate**	**Estimate**	**Estimate**	**Estimate**
I-HCJ-B26-001	Health deficit	15,600	15,600	15,600	15,600
I-HCJ-B26-002	Preventative health	4,000	4,000	4,000	4,000
I-HCJ-B26-003	Digital health	8.000	8,000	8,000	8,000
Allocated Subtotal		**27,600**	**27,600**	**27,600**	**27,600**
I-RES-B26-001	Assisted Dying	525	727	688	718
I-RES-B26-002	NHF – Facilities Management & Clinical Costs	-	-	-	10,500
Unallocated Subtotal		525	727	688	11,218
Total		**28,125**	**28,327**	**28,288**	**38,818**

Summary of Revenue Growth Allocations

I-HCJ-B26-001 Health Deficit

An additional £15.6 million is allocated to Heath and Care Jersey (HCJ), on top of the £31 million already included in the Government Plan 2025–2028. This reflects rising demand for services - beyond the anticipated Covid-19 catch-up period - and above inflation increases in the costs of service delivery.

The number of Islanders seeking urgent and specialist care continues to rise, driven by an ageing population and more people living with long-term conditions such as diabetes, cancer and dementia. Advances in diagnostics and treatment are improving outcomes but also adding to demand and cost.

Key cost pressures include rising referrals to UK services, increased use of the Emergency Department, and higher spending on mental health and adult social care placements. External factors such as increasing drug prices, NHS tariff changes, and utility costs also continue to impact health budgets.

To ensure funding keeps pace with these developments, the Government is updating the inflation uplift provided to HCJ. From 2026, this will increase from 2% to 3% above inflation, recognising the global trend of health costs rising faster than general inflation. This change will help address a structural funding gap and support continued service improvement in line with Islanders' needs and expectations

I-HCJ-B26-002 Preventative Health

An annual £4 million investment has been allocated to Health and Care Jersey (HCJ) for preventative health, addressing the expected rise in chronic illnesses from Jersey's ageing population. By 2043, dementia cases could rise by 52%, heart failure by 42%, and cancer by 21%, affecting almost 2,000 more Islanders. Many of these conditions are preventable as research shows that 40% of cancers, 45% of dementia cases, and up to 80% of type II diabetes, heart disease, and strokes can be avoided through early action and healthier lifestyles.

The Prevention First programme will help Islanders live longer, healthier lives while reducing future pressure on health services. This includes identifying risks earlier through universal health checks and digital tools to detect conditions such as diabetes and heart disease sooner; preventing disease via lifestyle programmes that support weight management, physical activity, nutrition, and mental wellbeing; and diagnosing earlier by expanding bowel cancer screening to ages 50–74 and introducing lung cancer screening.

Investing in prevention offers practical, research-led solutions to reduce illness, improve survival rates, enhance quality of life, and create a sustainable healthcare system for generations to come.

I-HCJ-B26-003 Digital Health

An annual £8 million investment will fund Jersey's digital health initiative, supporting safe, connected, and modern healthcare for a growing, ageing population. This will ensure the right information is available wherever care is delivered, while giving Islanders secure online access to their records, test results, and appointments, offering greater control over their health.

Phase 1 of this initiative focuses on three priorities:

1. Solid Foundations – Connecting Jersey to key services such as electronic referrals and prescriptions and introducing modern systems so all providers work from the same accurate information.
2. Get Care Connected – Creating a single, secure health record shared across GPs, hospitals, community services, mental health teams, and third-party health and care providers, enabling an island-wide Single Care Record.
3. Get Smart – Using innovative tools to predict and prevent health issues, identify people needing support earlier, and coordinate care effectively supporting the preventative health agenda.

This investment will enhance technology, link systems, migrate data, and train staff to use new tools confidently. Islanders will benefit from safer, more coordinated care, smoother health journeys, more treatment options at home, and secure, easy access to personal health information.

I-RES-B26-001 Assisted Dying (Held in Reserves)

In 2021, the States Assembly agreed in principle to permit assisted dying (P95/2021). Following extensive public and professional consultation, the Assembly in 2024 requested legislation to enable assisted dying and establish a dedicated service (P18/2024).

This investment will allow the Jersey Assisted Dying Service to be created. Once legislation is adopted, ensuring a safe, compassionate, and well-governed option for Islanders with a terminal illness who wish to have choice at the end of life. Funding will support two phases first the implementation (2026–2027) to recruit and train clinical staff and care navigators, develop professional guidance, protocols, and public information, establish oversight bodies, and create a dedicated space for assisted deaths, and second, service delivery (from summer 2027) to provide eligibility assessments, assisted deaths, and psychological and bereavement support; ensure annual inspections; and maintain robust governance.

The service will complement the separate £3 million ongoing investment in end-of-life and palliative care introduced in 2023, further enhancing choice and dignity for Islanders.

I-RES-B26-002 HNF – Facilities Management & Clinical Costs (Held in Reserves)

Funding is held in the Central Reserve in 2029 for the additional running costs with the move to the new hospital, including facilities management and clinical costs.

The current Facilities Management cost at Jersey General Hospital will increase from current levels but this is mainly due to the larger size of the new Acute Hospital to accommodate growing demand and the space requirements of modern healthcare design. This investment in new facilities will, by contrast, stop the need for a considerable investment in the existing General Hospital for backlog maintenance.

Modelling for clinical costs estimates that these will increase from current levels over a period of time because of the increased capacity within the Acute facility and the increasing demands for services arising from demographic factors. Further work will be undertaken to refine these costings in the Full Business Case including a workforce plan to inform the transition to the provision of services at the Acute facility.

Jersey Overseas Aid

Lead Minister	Minister for International Development
Accountable Officer	Executive Director, Jersey Overseas Aid
Department	Jersey Overseas Aid
Further information on services provided	[Home | Jersey Overseas Aid Commission (joa.je)]()

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	-	-	-	-
Total revenue	-	-	-	-
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	672	699	727	756
Other operating expenses	363	368	380	392
Grants and subsidies payments	20,809	21,659	22,459	23,279
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	21,844	22,726	23,566	24,427
Net revenue expenditure (near cash)	**21,844**	**22,726**	**23,566**	**24,427**
Depreciation and amortisation	-	-	-	-
Net revenue expenditure after depreciation	**21,844**	**22,726**	**23,566**	**24,427**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Grants to Overseas Aid Commission	-	21,844	21,844	-	21,844	10.0
Total	**-**	**21,844**	**21,844**	**-**	**21,844**	**10.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**-**	**21,844**	**21,844**	**-**	**21,844**	**10.0**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Grants to Overseas Aid Commission	-	22,726	22,726	-	22,726	10.0
Total	**-**	**22,726**	**22,726**	**-**	**22,726**	**10.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**-**	**22,726**	**22,726**	**-**	**22,726**	**10.0**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Grants to Overseas Aid Commission	-	23,566	23,566	-	23,566	10.0
Total	**-**	**23,566**	**23,566**	**-**	**23,566**	**10.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**-**	**23,566**	**23,566**	**-**	**23,566**	**10.0**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Grants to Overseas Aid Commission	-	24,427	24,427	-	24,427	10.0
Total	**-**	**24,427**	**24,427**	**-**	**24,427**	**10.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**-**	**24,427**	**24,427**	**-**	**24,427**	**10.0**

Justice and Home Affairs

Lead Minister	Minister for Justice and Home Affairs
Accountable Officer	Chief Officer, Justice and Home Affairs
Department	Justice and Home Affairs
Further information on services provided	Justice and Home Affairs (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	4,875	4,875	4,875	4,875
Total revenue	4,875	4,875	4,875	4,875
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	34,477	35,479	35,459	35,461
Other operating expenses	6,968	6,994	6,994	6,994
Grants and subsidies payments	58	58	58	58
Impairments	-	-	-	-
Finance costs	30	30	30	30
Total expenditure	41,533	42,561	42,541	42,543
Net revenue expenditure (near cash)	**36,658**	**37,686**	**37,666**	**37,668**
Depreciation and amortisation	773	437	415	390
Net revenue expenditure after depreciation	**37,431**	**38,123**	**38,081**	**38,058**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Health and Safety Inspectorate	-	681	681	-	681	7.0
States of Jersey Fire and Rescue Service	353	10,539	10,186	112	10,298	86.0
States of Jersey Prison Service	387	12,986	12,599	153	12,752	151.0
Jersey Field Squadron	-	1,832	1,832	10	1,842	4.0
Jersey Customs and Immigration Service	3,694	9,758	6,064	225	6,289	88.0
Justice and Home Affairs Directorate	9	4,982	4,973	273	5,246	47.0
Superintendent Registrar	432	755	323	-	323	11.4
Total	**4,875**	**41,533**	**36,658**	**773**	**37,431**	**394.4**
FTE Role Reduction	-	-	-	-	-	**-**
Total	**4,875**	**41,533**	**36,658**	**773**	**37,431**	**394.4**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Health and Safety Inspectorate	-	681	681	-	681	7.0
States of Jersey Fire and Rescue Service	353	11,426	11,073	101	11,174	94.0
States of Jersey Prison Service	387	12,986	12,599	77	12,676	151.0
Jersey Field Squadron	-	1,866	1,866	10	1,876	4.0
Jersey Customs and Immigration Service	3,694	9,712	6,018	62	6,080	88.0
Justice and Home Affairs Directorate	9	5,135	5,126	187	5,313	47.0
Superintendent Registrar	432	755	323	-	323	11.4
Total	**4,875**	**42,561**	**37,686**	**437**	**38,123**	**402.4**
FTE Role Reduction	-	-	-	-	-	**-**
Total	**4,875**	**42,561**	**37,686**	**437**	**38,123**	**402.4**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Health and Safety Inspectorate	-	681	681	-	681	7.0
States of Jersey Fire and Rescue Service	353	11,426	11,073	101	11,174	94.0
States of Jersey Prison Service	387	12,986	12,599	74	12,673	151.0
Jersey Field Squadron	-	1,866	1,866	10	1,876	4.0
Jersey Customs and Immigration Service	3,694	9,692	5,998	57	6,055	88.0
Justice and Home Affairs Directorate	9	5,135	5,126	173	5,299	47.0
Superintendent Registrar	432	755	323	-	323	11.4
Total	**4,875**	**42,541**	**37,666**	**415**	**38,081**	**402.4**
FTE Role Reduction	-	-	-	-	-	**-**
Total	**4,875**	**42,541**	**37,666**	**415**	**38,081**	**402.4**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Health and Safety Inspectorate	-	681	681	-	681	7.0
States of Jersey Fire and Rescue Service	353	11,426	11,073	101	11,174	94.0
States of Jersey Prison Service	387	12,986	12,599	56	12,655	151.0
Jersey Field Squadron	-	1,866	1,866	10	1,876	4.0
Jersey Customs and Immigration Service	3,694	9,694	6,000	55	6,055	88.0
Justice and Home Affairs Directorate	9	5,135	5,126	168	5,294	47.0
Superintendent Registrar	432	755	323	-	323	11.4
Total	**4,875**	**42,543**	**37,668**	**390**	**38,058**	**402.4**
FTE Role Reduction	-	-	-	-	-	**-**
Total	**4,875**	**42,543**	**37,668**	**390**	**38,058**	**402.4**

Summary of Revenue Growth Allocations

Revenue Expenditure Growth					
£'000		**2026**	**2027**	**2028**	**2029**
Reference	**Description**	**Estimate**	**Estimate**	**Estimate**	**Estimate**
I-JHA-B26-001	Vaping Tax	146	100	80	82
I-JHA-B26-002	Fire and Rescue Service Workforce	413	1,306	1,306	1,306
I-JHA-B26-003	Emergency Services Control Room	300	460	460	460
Total		**859**	**1,866**	**1,846**	**1,848**

Revenue Expenditure Growth

I-JHA-B26-001 Vaping Tax

Vaping is on the rise in Jersey, particularly among young people, raising public health concerns. Unlike tobacco and alcohol, vaping liquids currently carry no excise duty. Introducing a new tax will help deter uptake among non-smokers and youth, align regulation with other substances, and generate nearly £1 million annually to support public services.

To deliver this effectively, investment is needed in the Jersey Customs and Immigration Service. Funding will upgrade the CAESAR excise duty system to include vaping products, recruit specialist staff to work with businesses, educate importers, and oversee compliance. It will also support public guidance, signage, and onboarding for vape retailers and potential local producers.

This investment will ensure smooth implementation, fair regulation, and high compliance, with minimal disruption to trade. Islanders will benefit from improved public health, increased revenue for services, and a modern, adaptable excise system ready to respond to future trends.

I-JHA-B26-002 Fire and Rescue Services Workforce

Jersey's Fire and Rescue Service operates in a particularly challenging environment, with diverse risks and responsibilities across the Island. While small in scale, the Service continues to adapt to growing demands driven by climate change, building safety risks, and emerging threats such as lithium-ion battery fires.

This investment will strengthen capacity and resilience by increasing frontline firefighter numbers, recruiting key non-uniformed specialists in safety, risk and assurance, upgrading essential operational equipment and IT systems, and sustaining the Emergency Planning Unit at its recently enhanced capacity.

Building on investment in the Government Plan 2023-26, it represents a further step towards achieving a better balance between capacity and risk, better aligning the Service with evolving national standards and the changing risk landscape. Depending on the initial impact of this investment and how risks and demands evolve, further increases to capacity may be necessary in future years to ensure the Service continues to meet emerging challenges effectively.

These improvements will enable faster, safer responses to complex and concurrent emergencies, better protection for firefighters and the public, and improved compliance with professional safety standards. It is a forward-looking investment in public safety and service readiness.

I-JHA-B26-003 Emergency Services Control Centre (Ambulance and Fire & Rescue)

The Government of Jersey is investing in a hybrid model for the Emergency Services Control Centre to strengthen professional specialisation in emergency call handling.

Emergency services face growing demands and increasing complexity, with reviews showing the need to modernise the current shared control room. Key priorities include strengthening clinical oversight for ambulance calls, improving operational command for fire incidents, expanding staff training, and increasing participation in major incident exercises.

The hybrid model will recruit specialist leaders for fire and ambulance control, train staff in service-specific procedures, and improve governance and oversight to align operations more closely with each service's needs. It will also maintain continuity while options for the longer-term model continue to be assessed.

The Government recognises the importance of strengthening the specialism and capability of the control room, and it will not hesitate to adopt two separate facilities if that ultimately proves necessary. However, a combined approach does offer benefits, including greater efficiency, better coordination across services, enhanced resilience, and cost-effectiveness. In adopting a model that builds overall capability, it is important to respond in a considered way to try retain as many of these benefits as possible, while ensuring that effectiveness is maximised and public safety remains the highest priority.

The impact of these initial additional resources will be carefully reviewed, and the overall model revisited in the future to ensure it continues to provide the right balance of specialisation, resilience, and value for money.

States of Jersey Police

Lead Minister	Minister for Justice and Home Affairs
Accountable Officer	Chief Officer of the States of Jersey Police
Department	States of Jersey Police
Further information on services provided	Jersey Police Authority States of Jersey Police - Home

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	222	222	222	222
Total revenue	222	222	222	222
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	28,499	28,499	28,499	28,499
Other operating expenses	2,865	2,844	2,844	2,844
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	31,364	31,343	31,343	31,343
Net revenue expenditure (near cash)	**31,142**	**31,121**	**31,121**	**31,121**
Depreciation and amortisation	200	200	200	200
Net revenue expenditure after depreciation	**31,342**	**31,321**	**31,321**	**31,321**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States of Jersey Police Service	222	31,364	31,142	200	31,342	347.0
Total	**222**	**31,364**	**31,142**	**200**	**31,342**	**347.0**
FTE Role Reduction	-	-	-	-	-	(3.0)
Total	**222**	**31,364**	**31,142**	**200**	**31,342**	**344.0**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States of Jersey Police Service	222	31,343	31,121	200	31,321	347.0
Total	**222**	**31,343**	**31,121**	**200**	**31,321**	**347.0**
FTE Role Reduction	-	-	-	-	-	(3.0)
Total	**222**	**31,343**	**31,121**	**200**	**31,321**	**344.0**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States of Jersey Police Service	222	31,343	31,121	200	31,321	347.0
Total	**222**	**31,343**	**31,121**	**200**	**31,321**	**347.0**
FTE Role Reduction	-	-	-	-	-	(3.0)
Total	**222**	**31,343**	**31,121**	**200**	**31,321**	**344.0**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States of Jersey Police Service	222	31,343	31,121	200	31,321	347.0
Total	**222**	**31,343**	**31,121**	**200**	**31,321**	**347.0**
FTE Role Reduction	-	-	-	-	-	(3.0)
Total	**222**	**31,343**	**31,121**	**200**	**31,321**	**344.0**

Ministry of External Relations

Lead Minister	Minister for External Relations
Accountable Officer	Chief Officer, External Relations
Department	External Relations
Further information on services provided	[External Relations (gov.je)]

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	340	340	340	340
Total revenue	340	340	340	340
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	2,394	2,394	2,394	2,394
Other operating expenses	181	181	181	181
Grants and subsidies payments	1,210	1,210	1,210	1,210
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	3,785	3,785	3,785	3,785
Net revenue expenditure (near cash)	**3,445**	**3,445**	**3,445**	**3,445**
Depreciation and amortisation	-	-	-	-
Net revenue expenditure after depreciation	**3,445**	**3,445**	**3,445**	**3,445**

Service Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
External Relations	340	3,785	3,445	-	3,445	20.0
Total	**340**	**3,785**	**3,445**	**-**	**3,445**	**20.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**340**	**3,785**	**3,445**	**-**	**3,445**	**20.0**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
External Relations	340	3,785	3,445	-	3,445	20.0
Total	**340**	**3,785**	**3,445**	**-**	**3,445**	**20.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**340**	**3,785**	**3,445**	**-**	**3,445**	**20.0**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
External Relations	340	3,785	3,445	-	3,445	20.0
Total	**340**	**3,785**	**3,445**	**-**	**3,445**	**20.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**340**	**3,785**	**3,445**	**-**	**3,445**	**20.0**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
External Relations	340	3,785	3,445	-	3,445	20.0
Total	**340**	**3,785**	**3,445**	**-**	**3,445**	**20.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**340**	**3,785**	**3,445**	**-**	**3,445**	**20.0**

Economic Development, Tourism, Sport, and Culture

Lead Minister	Minister for Sustainable Economic Development
Accountable Officer	Chief Officer, Department for the Economy
Department	Economy
Further information on services provided	Department for the Economy (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	500	500	500	500
Total revenue	500	500	500	500
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	4,972	4,972	4,972	4,972
Other operating expenses	4,623	4,841	5,084	5,084
Grants and subsidies payments	28,961	28,995	28,979	28,985
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	38,556	38,808	39,035	39,041
Net revenue expenditure (near cash)	**38,056**	**38,308**	**38,535**	**38,541**
Depreciation and amortisation	-	-	-	-
Net revenue expenditure after depreciation	**38,056**	**38,308**	**38,535**	**38,541**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Local and Digital Economy	-	32,279	32,279	-	32,279	26.0
Future Economy	-	433	433	-	433	3.0
Economics	-	2,138	2,138	-	2,138	7.0
Management and Governance	-	2,051	2,051	-	2,051	4.5
Intellectual Property	-	240	240	-	240	-
Cyber Security	500	1,415	915	-	915	7.0
Total	**500**	**38,556**	**38,056**	**-**	**38,056**	**47.5**
FTE Role Reduction	-	-	-	-	-	-
Total	**500**	**38,556**	**38,056**	**-**	**38,056**	**47.5**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Local and Digital Economy	-	32,531	32,531	-	32,531	23.0
Future Economy	-	433	433	-	433	3.0
Economics	-	2,138	2,138	-	2,138	6.0
Management and Governance	-	2,051	2,051	-	2,051	4.5
Intellectual Property	-	240	240	-	240	-
Cyber Security	500	1,415	915	-	915	7.0
Total	**500**	**38,808**	**38,308**	**-**	**38,308**	**43.5**
FTE Role Reduction	-	-	-	-	-	-
Total	**500**	**38,808**	**38,308**	**-**	**38,308**	**43.5**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Local and Digital Economy	-	32,758	32,758	-	32,758	23.0
Future Economy	-	433	433	-	433	3.0
Economics	-	2,138	2,138	-	2,138	6.0
Management and Governance	-	2,051	2,051	-	2,051	4.5
Intellectual Property	-	240	240	-	240	-
Cyber Security	500	1,415	915	-	915	7.0
Total	**500**	**39,035**	**38,535**	**-**	**38,535**	**43.5**
FTE Role Reduction	-	-	-	-	-	-
Total	**500**	**39,035**	**38,535**	**-**	**38,535**	**43.5**

Service Level Analysis

2029 Estimate £'000	**Income**	**Near-Cash Expenditure**	**Net Revenue Expenditure**	**Non-Cash Depreciation**	**Net Revenue Expenditure**	**FTE Employees**
Local and Digital Economy	-	32,764	32,764	-	32,764	23.0
Future Economy	-	433	433	-	433	3.0
Economics	-	2,138	2,138	-	2,138	6.0
Management and Governance	-	2,051	2,051	-	2,051	4.5
Intellectual Property	-	240	240	-	240	-
Cyber Security	500	1,415	915	-	915	7.0
Total	**500**	**39,041**	**38,541**	**-**	**38,541**	**43.5**
FTE Role Reduction	-	-	-	-	-	-
Total	**500**	**39,041**	**38,541**	**-**	**38,541**	**43.5**

Financial Services

Lead Minister	Minister for External Relations
Accountable Officer	Chief Officer, Department for the Economy
Department	Economy
Further information on services provided	Department for the Economy (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	-	-	-	-
Total revenue	-	-	-	-
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	4,342	4,317	4,317	4,317
Other operating expenses	1,219	1,219	1,219	1,219
Grants and subsidies payments	6,387	6,387	6,387	6,387
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	11,948	11,923	11,923	11,923
Net revenue expenditure (near cash)	**11,948**	**11,923**	**11,923**	**11,923**
Depreciation and amortisation	-	-	-	-
Net revenue expenditure after depreciation	**11,948**	**11,923**	**11,923**	**11,923**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Financial Services	-	9,049	9,049	-	9,049	10.0
Financial Intelligence Unit	-	2,899	2,899	-	2,899	35.0
Total	**-**	**11,948**	**11,948**	**-**	**11,948**	**45.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**-**	**11,948**	**11,948**	**-**	**11,948**	**45.0**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Financial Services	-	9,049	9,049	-	9,049	10.0
Financial Intelligence Unit	-	2,874	2,874	-	2,874	35.0
Total	**-**	**11,923**	**11,923**	**-**	**11,923**	**45.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**-**	**11,923**	**11,923**	**-**	**11,923**	**45.0**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Financial Services	-	9,049	9,049	-	9,049	10.0
Financial Intelligence Unit	-	2,874	2,874	-	2,874	35.0
Total	**-**	**11,923**	**11,923**	**-**	**11,923**	**45.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**-**	**11,923**	**11,923**	**-**	**11,923**	**45.0**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Financial Services	-	9,049	9,049	-	9,049	10.0
Financial Intelligence Unit	-	2,874	2,874	-	2,874	35.0
Total	**-**	**11,923**	**11,923**	**-**	**11,923**	**45.0**
FTE Role Reduction	-	-	-	-	-	-
Total	**-**	**11,923**	**11,923**	**-**	**11,923**	**45.0**

Revenue Expenditure Growth

Revenue Expenditure Growth					
£'000		2026	2027	2028	2029
Reference	Description	Estimate	Estimate	Estimate	Estimate
I-RES-B26-004	Investment in Competitiveness	7,000	6,000	8,000	10,000
Total		**7,000**	**6,000**	**8,000**	**10,000**

Summary of Revenue Growth Allocations

I-RES-B26-004 Investment in Competitiveness (Held in Reserves)

Jersey's financial services sector has been the engine of our economic growth, proving its resilience against international challengers and weathering major global events. The sector continues to bring jobs and investment to Jersey and provides the building blocks upon which our quality of Island life is built. In 2023 the finance, legal and accounting sectors were collectively worth £3 billion, representing 46% of Jersey's economy. The industry directly provides 14,000 jobs and 40% of tax revenue, with further significant contributions generated indirectly through supply chains, employee spending and business investment in the local economy. This income sustains our community, funds our infrastructure and enables the public services on which Islanders depend. The success of our finance sector is inextricably linked to the success of Jersey as a whole.

Recent global geopolitical shifts are reshaping investment flows, and many competitor jurisdictions are investing heavily in their regulatory and market infrastructure to secure growth. If Jersey fails to act, we risk losing capital, jobs and revenue to better-prepared centres, weakening our economy and eroding the resources available for public services. Investment in our financial services sector and its regulatory environment is therefore essential to protect Jersey's position as a leading International Financial Centre and to safeguard the Island's long-term prosperity.

Investment in competitiveness will focus on modernising Jersey's financial infrastructure to make it easier, faster, and safer for customers to do business. The total investment estimated to be required between 2026 and 2029 is £31m – of which £7m will be required to be invested in 2026. The main elements of this essential investment to improve the business environment and regulatory capabilities, are:

- A next-generation Know Your Client portal which will allow firms to complete due diligence more efficiently while keeping client data secure - £750,000 in 2026
- The extension of the exciting new Revenue Jersey Pillar Two onboarding experience (agent access portal) to all businesses and FS professionals - £4m in 2026
- A modern new company registry will offer quicker, more reliable services, deter financial crime, and enhance Jersey's international standing - £850,000 in 2026
- A new myJFSC portal will provide self-serve tools so firms and individuals can manage their regulatory affairs with minimal delays - £875,000 in 2026
- Data Sharing Programme (JFSC) - £350,000 in 2026
- Independent panel to support the Financial Services Competitiveness Programme - £20,000 in 2026
- Targeted funding in 2026 and future years to implement recommendations from the ongoing independent review as part of the Financial Services Competitiveness Programme. This may include broadening Jersey's range of products and services, promote innovation, and supporting the realisation of identified opportunities in the sector - £155,000 in 2026

This investment in 2026 and in future years will ensure Jersey remains relevant, supports existing and attracts new business whilst sustaining its competitive edge in an increasingly complex and fast-moving global market.

Funding is held in the Central Reserve and is earmarked against Financial Services until allocations are confirmed in year.

Treasury and Exchequer

Lead Minister	Minister for Treasury and Resources
Accountable Officer	Treasurer of the States and Chief Officer, Treasury and Exchequer
Department	Treasury and Exchequer
Further information on services provided	[Treasury and Exchequer (gov.je)]

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	5,192	4,964	4,964	4,964
Total revenue	5,192	4,964	4,964	4,964
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	32,364	33,415	33,092	33,097
Other operating expenses	18,154	18,125	18,130	18,130
Grants and subsidies payments	-	-	-	-
Impairments	5	5	5	5
Finance costs	1,249	1,249	1,249	1,249
Total expenditure	51,772	52,794	52,476	52,481
Net revenue expenditure (near cash)	**46,580**	**47,830**	**47,512**	**47,517**
Depreciation and amortisation	1,327	1,452	1,452	1,452
Net revenue expenditure after depreciation	**47,907**	**49,282**	**48,964**	**48,969**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Finance Business Partners, Analytics & Management Information	-	4,258	4,258	-	4,258	57.0
Commercial Services	-	3,001	3,001	-	3,001	33.0
Corporate Costs	-	362	362	-	362	-
Finance Hub	3,497	6,839	3,342	-	3,342	65.5
Risk & Assurance	15	1,894	1,879	-	1,879	15.0
Revenue Jersey	214	16,291	16,077	1,327	17,404	171.0
Strategic Finance	35	4,034	3,999	-	3,999	33.3
Treasury and Investment	1,431	15,093	13,662	-	13,662	18.0
Total	**5,192**	**51,772**	**46,580**	**1,327**	**47,907**	**392.8**
FTE Role Reduction	**-**	**-**	**-**	**-**	**-**	**-**
Total	**5,192**	**51,772**	**46,580**	**1,327**	**47,907**	**392.8**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Finance Business Partners, Analytics & Management Information	-	4,258	4,258	-	4,258	57.0
Commercial Services	-	3,001	3,001	-	3,001	33.0
Corporate Costs	-	362	362	-	362	-
Finance Hub	3,497	6,839	3,342	-	3,342	65.5
Risk & Assurance	15	1,894	1,879	-	1,879	15.0
Revenue Jersey	214	17,541	17,327	1,452	18,779	183.0
Strategic Finance	35	4,034	3,999	-	3,999	33.3
Treasury and Investment	1,203	14,865	13,662	-	13,662	18.0
Total	**4,964**	**52,794**	**47,830**	**1,452**	**49,282**	**404.8**
FTE Role Reduction	**-**	**-**	**-**	**-**	**-**	**-**
Total	**4,964**	**52,794**	**47,830**	**1,452**	**49,282**	**404.8**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Finance Business Partners, Analytics & Management Information	-	4,258	4,258	-	4,258	57.0
Commercial Services	-	3,001	3,001	-	3,001	33.0
Corporate Costs	-	362	362	-	362	-
Finance Hub	3,497	6,839	3,342	-	3,342	65.5
Risk & Assurance	15	1,894	1,879	-	1,879	15.0
Revenue Jersey	214	17,223	17,009	1,452	18,461	183.0
Strategic Finance	35	4,034	3,999	-	3,999	33.3
Treasury and Investment	1,203	14,865	13,662	-	13,662	18.0
Total	**4,964**	**52,476**	**47,512**	**1,452**	**48,964**	**404.8**
FTE Role Reduction	**-**	**-**	**-**	**-**	**-**	**-**
Total	**4,964**	**52,476**	**47,512**	**1,452**	**48,964**	**404.8**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Finance Business Partners, Analytics & Management Information	-	4,258	4,258	-	4,258	57.0
Commercial Services	-	3,001	3,001	-	3,001	33.0
Corporate Costs	-	362	362	-	362	-
Finance Hub	3,497	6,839	3,342	-	3,342	65.5
Risk & Assurance	15	1,894	1,879	-	1,879	15.0
Revenue Jersey	214	17,228	17,014	1,452	18,466	183.0
Strategic Finance	35	4,034	3,999	-	3,999	33.3
Treasury and Investment	1,203	14,865	13,662	-	13,662	18.0
Total	**4,964**	**52,481**	**47,517**	**1,452**	**48,969**	**404.8**
FTE Role Reduction	**-**	**-**	**-**	**-**	**-**	**-**
Total	**4,964**	**52,481**	**47,517**	**1,452**	**48,969**	**404.8**

Revenue Expenditure Growth

Revenue Expenditure Growth					
£'000		2026	2027	2028	2029
Reference	Description	Estimate	Estimate	Estimate	Estimate
I-T&E-B26-001	Pillar 2 Infrastructure	250	2,889	2,660	2,665
Total		**250**	**2,889**	**2,660**	**2,665**

Summary of Revenue Growth Allocations

I-T&E-B26-001 Pillar 2 Infrastructure

Jersey is implementing the OECD's Pillar Two reforms, reinforcing its commitment to international tax cooperation and introducing a global minimum tax for large multinational enterprises. This positions the Island as a trusted, competitive financial centre, meeting global standards while fostering a stable business environment.

To support these reforms, the Government will invest in a modern IT system, delivered in phases. This will include a secure portal for multinational groups and tax agents to register, file returns, and make payments, alongside tools for Revenue Jersey to manage new tax types, monitor compliance, and exchange data internationally. Essential elements, such as the registration form, have been delivered early, while larger investments will align with greater clarity on the number of impacted entities and global trends.

The project is expected to enhance competitiveness through improved digital services, strengthen Jersey's reputation for transparency and regulation, and build internal capability thereby reducing reliance on external vendors and retaining intellectual property.

Financing Costs

Lead Minister	Minister for Treasury and Resources
Accountable Officer	Treasurer of the States and Chief Officer, Treasury and Exchequer
Department	Treasury and Exchequer
Further information on services provided	Treasury and Exchequer (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	174	174	174	174
Total revenue	174	174	174	174
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	-	-	-	-
Other operating expenses	-	-	-	-
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	33,623	43,707	48,141	48,150
Total expenditure	33,623	43,707	48,141	48,150
Net revenue expenditure (near cash)	**33,449**	**43,533**	**47,967**	**47,976**
Depreciation and amortisation	-	-	-	-
Net revenue expenditure after depreciation	**33,449**	**43,533**	**47,967**	**47,976**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Healthcare Facility Financing Cost	-	15,000	15,000	-	15,000	-
Overdraft	-	4,000	4,000	-	4,000	-
Fort Regent	-	650	650	-	650	-
Past Service Pension Liabilities	174	13,973	13,799	-	13,799	-
Total	**174**	**33,623**	**33,449**	**-**	**33,449**	**-**
FTE Role Reduction	-	-	-	-	-	-
Total	**174**	**33,623**	**33,449**	**-**	**33,449**	**-**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Healthcare Facility Financing Cost	-	24,000	24,000	-	24,000	-
Overdraft	-	4,000	4,000	-	4,000	-
Fort Regent	-	1,725	1,725	-	1,725	-
Past Service Pension Liabilities	174	13,982	13,808	-	13,808	-
Total	**174**	**43,707**	**43,533**	**-**	**43,533**	**-**
FTE Role Reduction	-	-	-	-	-	-
Total	**174**	**43,707**	**43,533**	**-**	**43,533**	**-**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Healthcare Facility Financing Cost	-	28,000	28,000	-	28,000	-
Overdraft	-	4,000	4,000	-	4,000	-
Fort Regent	-	2,150	2,150	-	2,150	-
Past Service Pension Liabilities	174	13,991	13,817	-	13,817	-
Total	**174**	**48,141**	**47,967**	**-**	**47,967**	**-**
FTE Role Reduction	-	-	-	-	-	-
Total	**174**	**48,141**	**47,967**	**-**	**47,967**	**-**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Healthcare Facility Financing Cost	-	28,000	28,000	-	28,000	-
Overdraft	-	4,000	4,000	-	4,000	-
Fort Regent	-	2,150	2,150	-	2,150	-
Past Service Pension Liabilities	174	14,000	13,826	-	13,826	-
Total	**174**	**48,150**	**47,976**	**-**	**47,976**	**-**
FTE Role Reduction	-	-	-	-	-	-
Total	**174**	**48,150**	**47,976**	**-**	**47,976**	**-**

Non-Ministerial Departments

Head of Expenditure	Accountable Officer	Further information on services provided
Bailiff's Chambers	Chief Officer, Bailiff's Chambers	Bailiff's Chambers (gov.je)
Law Officers' Department	Practice Director, Law Officers Department	Law Officers' Department (gov.je)
Judicial Greffe	Judicial Greffier	Judicial Greffe (gov.je)
Viscount's Department	Viscount	Viscount's Department (gov.je)
Official Analyst	Official Analyst	Strategic Policy, Planning and Performance (gov.je)
Office of the Lieutenant Governor	Chief of Staff and Private Secretary	Government House
Probation	Chief Probation Officer	Probation and After-Care Service (gov.je)
Comptroller and Auditor General	Comptroller and Auditor General	Jersey Audit Office

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	356	356	356	356
Earned through operations	3,918	3,885	3,889	3,894
Total revenue	4,274	4,241	4,245	4,250
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	28,746	28,583	28,594	28,598
Other operating expenses	14,002	13,996	13,957	14,000
Grants and subsidies payments	90	90	90	90
Impairments	-	-	-	-
Finance costs	12	12	12	12
Total expenditure	42,850	42,681	42,653	42,700
Net revenue expenditure (near cash)	**38,576**	**38,440**	**38,408**	**38,450**
Depreciation and amortisation	71	130	130	130
Net revenue expenditure after depreciation	**38,647**	**38,570**	**38,538**	**38,580**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Bailiff's Chambers						
Bailiff's Chamber	53	3,534	3,481	-	3,481	19.6
Court and Case Costs	-	480	480	-	480	-
Law Officers' Department						
Law Officers General	127	13,765	13,638	-	13,638	106.6
Court and Case Costs	-	1,116	1,116	-	1,116	-
Judicial Greffe						
Judicial Greffe - General	2,678	6,977	4,299	-	4,299	57.1
Court and Case Costs	-	6,415	6,415	-	6,415	-
Viscount's Department						
Viscount's Department	946	3,421	2,475	-	2,475	33.3
Court and Case Costs	-	246	246	-	246	-
Official Analyst	67	882	815	58	873	8.0
Office of the Lieutenant Governor	198	1,147	949	-	949	13.5
Probation						
Probation and Aftercare Service	38	3,390	3,352	13	3,365	35.0
Court and Case Costs	-	123	123	-	123	1.0
Comptroller & Auditor General	167	1,354	1,187	-	1,187	-
Total	**4,274**	**42,850**	**38,576**	**71**	**38,647**	**274.0**
FTE Role Reduction	**-**	**-**	**-**	**-**	**-**	**-**
Total	**4,274**	**42,850**	**38,576**	**71**	**38,647**	**274.0**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Bailiff's Chambers						
Bailiff's Chamber	53	3,536	3,483	-	3,483	19.6
Court and Case Costs	-	480	480	-	480	-
Law Officers' Department						
Law Officers General	127	13,765	13,638	-	13,638	106.6
Court and Case Costs	-	1,116	1,116	-	1,116	-
Judicial Greffe						
Judicial Greffe - General	2,678	6,958	4,280	-	4,280	57.1
Court and Case Costs	-	6,150	6,150	-	6,150	-
Viscount's Department						
Viscount's Department	946	3,421	2,475	-	2,475	33.3
Court and Case Costs	-	246	246	-	246	-
Official Analyst	67	932	865	90	955	8.0
Office of the Lieutenant Governor	198	1,147	949	-	949	13.5
Probation						
Probation and Aftercare Service	-	3,420	3,420	40	3,460	35.0
Court and Case Costs	-	123	123	-	123	1.0
Comptroller & Auditor General	172	1,387	1,215	-	1,215	-
Total	**4,241**	**42,681**	**38,440**	**130**	**38,570**	**274.0**
FTE Role Reduction	**-**	**-**	**-**	**-**	**-**	**-**
Total	**4,241**	**42,681**	**38,440**	**130**	**38,570**	**274.0**

Service Level Analysis

2028 Estimate £'000	**Income**	**Near-Cash Expenditure**	**Net Revenue Expenditure**	**Non-Cash Depreciation**	**Net Revenue Expenditure**	**FTE Employees**
Bailiff's Chambers						
Bailiff's Chamber	53	3,539	3,486	-	3,486	19.6
Court and Case Costs	-	480	480	-	480	-
Law Officers' Department						
Law Officers General	127	13,765	13,638	-	13,638	106.6
Court and Case Costs	-	1,116	1,116	-	1,116	-
Judicial Greffe						
Judicial Greffe - General	2,678	6,958	4,280	-	4,280	57.1
Court and Case Costs	-	6,154	6,154	-	6,154	-
Viscount's Department						
Viscount's Department	946	3,421	2,475	-	2,475	33.3
Court and Case Costs	-	246	246	-	246	-
Official Analyst	67	932	865	90	955	8.0
Office of the Lieutenant Governor	198	1,147	949	-	949	13.5
Probation						
Probation and Aftercare Service	-	3,349	3,349	40	3,389	35.0
Court and Case Costs	-	123	123	-	123	1.0
Comptroller & Auditor General	176	1,423	1,247	-	1,247	-
Total	**4,245**	**42,653**	**38,408**	**130**	**38,538**	**274.0**
FTE Role Reduction	**-**	**-**	**-**	**-**	**-**	**-**
Total	**4,245**	**42,653**	**38,408**	**130**	**38,538**	**274.0**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
Bailiff's Chambers						
Bailiff's Chamber	53	3,539	3,486	-	3,486	19.6
Court and Case Costs	-	480	480	-	480	-
Law Officers' Department						
Law Officers General	127	13,765	13,638	-	13,638	106.6
Court and Case Costs	-	1,116	1,116	-	1,116	-
Judicial Greffe						
Judicial Greffe - General	2,678	6,958	4,280	-	4,280	57.1
Court and Case Costs	-	6,154	6,154	-	6,154	-
Viscount's Department						
Viscount's Department	946	3,421	2,475	-	2,475	33.3
Court and Case Costs	-	246	246	-	246	-
Official Analyst	67	932	865	90	955	8.0
Office of the Lieutenant Governor	198	1,147	949	-	949	13.5
Probation						
Probation and Aftercare Service	-	3,349	3,349	40	3,389	35.0
Court and Case Costs	-	123	123	-	123	1.0
Comptroller & Auditor General	181	1,470	1,289	-	1,289	-
Total	**4,250**	**42,700**	**38,450**	**130**	**38,580**	**274.0**
FTE Role Reduction	**-**	**-**	**-**	**-**	**-**	**-**
Total	**4,250**	**42,700**	**38,450**	**130**	**38,580**	**274.0**

Revenue Expenditure Growth

Revenue Expenditure Growth					
£'000		2026	2027	2028	2029
Reference	Description	Estimate	Estimate	Estimate	Estimate
	Bailiff's Chamber				
I-BAC-B26-001	Judicial Remuneration Review	122	122	122	122
I-BAC-B26-002	Jersey Family Justice Council	46	46	46	46
I-BAC-B26-003	Civic and National Events	60	60	60	60
	Comptroller and Auditor General				
I-CAG-B26-001	Contractual Inflation	-	-	-	42
	Judicial Greffe				
I-JUG-B26-001	Rent Tribunal	59	40	40	40
I-JUG-B26-002	Election 2026	269	-	-	-
	Probation				
I-PRO-B26-001	Probation Service Inspection	-	65	-	-
Total		**556**	**333**	**268**	**310**

Summary of Revenue Growth Allocations

I-BAC-B26-001 Judicial Remuneration Review

In 2025, the States Employment Board conducted a review of Judicial salaries to ensure that specialist roles are remunerated at an appropriate level, commensurate with their specialist legal expertise. As a result of the review a new Judicial Pay Scale has been created to ensure it is consistent with international standards. This allocation will enable the department to meet this demand without impacting on the delivery of services.

I-BAC-B26-002 Jersey Family Justice Council

The Jersey Family Council (JFJC) work to provide the best possible outcomes for children who encounter the Jersey Courts. This funding will ensure a structured independent secretariat and or resource to assist with the coordination, development or promotion of the work of the JFJC. It will fund the employment of a 0.5 FTE administrator as well as the budget for training and communications for the website and staff.

I-BAC-B26-003 Civic and National Events

Resourcing 'Civic head' events allows the island to observe important local and national anniversaries highlighting the importance of thanksgiving, memorial and commemoration. In turn this investment supports and recognises the service of individuals who have served or continue to serve in the Armed Forces, or islanders who have been subject to occupation, deportation, internment or evacuation in Jersey.

This funding would be to ensure the continued delivery of the National and Civic events as described below:

- ANZAC Day
- Liberation Day
- Slave Workers Memorial
- D-Day
- Armed Forces Day
- VJ Day

- Remembrance Sunday
- Other smaller historical events e.g. Battle of Jersey

I-CAG-B26-001 Contractual Inflation

Over 95% of the expenditure relating to the Jersey Audit Office is undertaken under long-term contracts with annual uplifts linked to the annual movement in relevant Jersey or UK inflation indices. Consequently, this funding would allow the Office to meet its contractual obligations.

I-JUG-B26-001 Rent Tribunal

Currently there is draft legislation which is to be debated by the States Assembly in Q3 of 2025 which provides for a new statutory body – a Rent Tribunal – to perform an appeals function in the case of rent increase disputes. If this legislation is passed, a budget will be needed on an ongoing basis to establish and operate the Rent Tribunal including to remunerate Tribunal members and meet operational and staff costs.

I-JUG-B26-002 Election 2026

The next election is to take place on 7th June 2026. The Judicial Greffe has a statutory responsibility relating to pre-poll and postal votes during the election. The additional funding is only required in the event of an election. No funding for election activities is included within annual departmental budgets.

I-PRO-B26-001 Probation Service Inspection

This allocation would enable The Probation Service to fund an inspection from His Majesty's Inspectorate of Probation (HMIP). This would cover all aspects of its criminal justice work with adults. This inspection was scheduled to take place in 2022 with funding granted. However, it was cancelled due to a new case management system being implemented at the same time and it was deemed to be inappropriate for them to occur simultaneously - the funding was returned to Treasury. The prison service hosted an inspection by HMIP in 2024, and it is felt imperative that the Probation service also undertakes a similar quality assurance process. This would help identify existing effective practices and make recommendations for future improvements.

States Assembly

Head of Expenditure	Accountable Officer	Further information on services provided
States Assembly	Greffier of the States	States Assembly (gov.je)

Statement of Comprehensive Net Expenditure

Statement of Comprehensive Net Expenditure

£'000	2026 Estimate	2027 Estimate	2028 Estimate	2029 Estimate
Revenue				
Levied by the States of Jersey	-	-	-	-
Earned through operations	-	-	-	-
Total revenue	-	-	-	-
Expenditure				
Social benefit payments	-	-	-	-
Staff costs	9,893	9,974	10,059	10,059
Other operating expenses	1,826	1,426	1,426	1,426
Grants and subsidies payments	-	-	-	-
Impairments	-	-	-	-
Finance costs	-	-	-	-
Total expenditure	11,719	11,400	11,485	11,485
Net revenue expenditure (near cash)	**11,719**	**11,400**	**11,485**	**11,485**
Depreciation and amortisation	72	72	72	72
Net revenue expenditure after depreciation	**11,791**	**11,472**	**11,557**	**11,557**

Service Level Analysis

Service Level Analysis

2026 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States Assembly General	-	3,863	3,863	-	3,863	3.0
Committees and Panels	-	2,388	2,388	-	2,388	19.0
Members' Services and Renumeration	-	2,006	2,006	-	2,006	12.5
Law Drafting	-	1,978	1,978	-	1,978	24.0
Digital and Public Engagement	-	1,484	1,484	72	1,556	12.0
Total	**-**	**11,719**	**11,719**	**72**	**11,791**	**70.5**
FTE Role Reduction	-	-	-	-	-	-
Total	**-**	**11,719**	**11,719**	**72**	**11,791**	**70.5**

Service Level Analysis

2027 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States Assembly General	-	3,944	3,944	-	3,944	3.0
Committees and Panels	-	2,388	2,388	-	2,388	19.0
Members' Services and Renumeration	-	2,006	2,006	-	2,006	12.5
Law Drafting	-	1,978	1,978	-	1,978	24.0
Digital and Public Engagement	-	1,084	1,084	72	1,156	12.0
Total	**-**	**11,400**	**11,400**	**72**	**11,472**	**70.5**
FTE Role Reduction	-	-	-	-	-	-
Total	**-**	**11,400**	**11,400**	**72**	**11,472**	**70.5**

Service Level Analysis

2028 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States Assembly General	-	4,029	4,029	-	4,029	3.0
Committees and Panels	-	2,388	2,388	-	2,388	19.0
Members' Services and Renumeration	-	2,006	2,006	-	2,006	12.5
Law Drafting	-	1,978	1,978	-	1,978	24.0
Digital and Public Engagement	-	1,084	1,084	72	1,156	12.0
Total	**-**	**11,485**	**11,485**	**72**	**11,557**	**70.5**
FTE Role Reduction	-	-	-	-	-	-
Total	**-**	**11,485**	**11,485**	**72**	**11,557**	**70.5**

Service Level Analysis

2029 Estimate £'000	Income	Near-Cash Expenditure	Net Revenue Expenditure	Non-Cash Depreciation	Net Revenue Expenditure	FTE Employees
States Assembly General	-	4,029	4,029	-	4,029	3.0
Committees and Panels	-	2,388	2,388	-	2,388	19.0
Members' Services and Renumeration	-	2,006	2,006	-	2,006	12.5
Law Drafting	-	1,978	1,978	-	1,978	24.0
Digital and Public Engagement	-	1,084	1,084	72	1,156	12.0
Total	**-**	**11,485**	**11,485**	**72**	**11,557**	**70.5**
FTE Role Reduction	-	-	-	-	-	-
Total	**-**	**11,485**	**11,485**	**72**	**11,557**	**70.5**

Revenue Expenditure Growth

Revenue Expenditure Growth					
£'000		**2025**	**2026**	**2027**	**2028**
Reference	**Description**	**Estimate**	**Estimate**	**Estimate**	**Estimate**
I-STA-B26-001	Loss of Office Compensation	200	-	-	-
Total		**200**	**-**	**-**	**-**

Summary of Revenue Growth Allocations

I-STA-B26-001 States Members Loss-of-Office Payments

Payments will be required for eligible States Members who do not return to the States Assembly after the 2026 elections. Budget is not held to cover these loss-of-office payments that only arise every four years.

The payments will be in line with the 2023 determination of the States Members' Remuneration Reviewer, which – in accordance with the States of Jersey Law 2005 – must be implemented. The total amount required to be paid cannot be determined until the next change to Members' remuneration has taken effect on 1st October 2025 and until the results of the election on 7th June 2026 are known.