JERSEY HERITAGE

9 November 2026

Deputy Samantha Gleave, Chair of
Economic and International Affairs Scrutiny Panel
Scrutiny Office, States Greffe
Morier House, St Helier JE1 1DD
via Joseph Brannigan – J.Brannigan@gov.je

Dear Deputy Gleave

Economic and International Affairs Scrutiny Panel
Proposed Budget 2027 to 2030 Review

Thank you for the opportunity to provide some comments on the 2027 Budget.

Before turning to your specific questions I would like to make some general contextual points about Jersey Heritage and the services it provides to government, what is possible to discern from the 2027 budget and what is not and how previous budget decisions have been implemented.

I have then provided some answers organising some of those points around your questions.

Many of these issues have been raised in reporting and scrutiny over very many years. Those findings/recommendations and the current status of their implementation are tabulated at the end of this letter.

I have attached some documentation assembled for the Department which I realise is extensive but provides an evidence base for some of the commentary in this letter.

Together, in summary key points are:

- Jersey Heritage delivers significant public, cultural and economic value on behalf of Government through stewardship of the Island's heritage assets.
- The central issue is not the existence of the 1% commitment, but whether heritage funding is transparently allocated, adequately maintained and aligned to Government's expectations.

- There remains no single agreed policy framework clearly linking Government obligations, service requirements and funding levels.
- Independent reviews over more than twenty years have consistently identified the same concerns: funding sustainability, inflation erosion, maintenance liabilities and the limits of commercial income.
- While governance, reporting and performance management have improved, many recommendations relating to long-term funding sustainability remain only partially implemented.
- Commercial income is an important contribution but cannot realistically replace public investment in the care of nationally significant heritage assets.
- The real value of Jersey Heritage's grant has declined, creating increasing pressure on delivery, collections care, conservation and asset stewardship.
- The key question is whether current funding arrangements are sufficient, transparent and appropriately aligned to the outcomes Government expects Jersey Heritage to deliver.

CONTEXT

1. **JH is a continuously evolving service** - JHT was established in 1983 when there was little in the way of a professional heritage service. Over four decades we have worked with partners towards establishing an Island-appropriate integrated service including museums, archives and historic environment functions, finally achieving a size and shape of organisation fit to meet Jersey's needs in 2022, with the introduction of the '1%' funding mechanism.

2. **JH is a relatively high impact / high value service** - In scale, the organisation attracts a grant of c.£6M, raises income of c.£5M, employs around 200 staff (c.100 fte), manages public assets valued at c.£700M including 32 historic buildings, attracts c.200k visitors annually, has c.17k members, adds c.£18M to Island GVA and c.£6.25M of other Public Value.

3. **JH delivers for GoJ** - Through its work Jersey Heritage delivers 11 GoJ obligations under international conventions and local legislation. These are government responsibilities even though delivery has been delegated to JH.

4. **JH is independent** - However, Jersey Heritage is an independent charity not a States-owned ALO. Trustees must ultimately act in the best interests of the charity itself, its charitable purposes and the charitable assets in its care and cannot be directed by Ministers.

5. **JH operates under contracts** - Accordingly, the work we undertake for GoJ is under a contract – the Strategic Partnership Agreement. In return for the 15 heritage services JH provides to GoJ, GoJ has undertaken 'to provide a reasonable level of funding (having regard to JHT's obligations under this

Agreement) to JHT to ensure that it can deliver its obligations under the Heritage Strategy and otherwise under this Agreement.' Those obligations engage a number of other contracts with third parties., especially the Societe Jersiaise.

2027 BUDGET

6. **No clarity on heritage funding** - Jersey Heritage is unable to comment on the financial impact of the budget on the heritage service as heritage funding is no longer included as a budget line, as it once was. Available funding is aggregated in the Arts, Culture and Heritage line and subsequently allocated according to Ministerial discretion. Trends in heritage funding are therefore not visible to States Members at the point that the budget is voted. The Budget provides detailed visibility for a number of functions and bodies receiving less than the usual JH funding, including Planning & Regulation (£4.4m), Bailiff's Chambers (£3.8m), Viscount's Department (£2.6m), the Official Analyst (£1.0m) and the Comptroller & Auditor General (£1.2m). Yet Jersey Heritage's payment, potentially representing approximately 45% of the £13.4m Arts, Culture and Heritage allocation, is not separately identifiable within the published Budget. It is recommended that a separate heritage line – reflecting the significance of the expenditure and noting that smaller budgets are separately identified – would enable States Members to be more appropriately informed.

7. **Weak account of cultural wellbeing** - Article 9(1)(a) of the Public Finances (Jersey) Law 2019 requires the Government Plan to take into account 'the sustainable wellbeing (including the economic, social, environmental and cultural wellbeing) of the inhabitants of Jersey over successive generations', (my emphasis) while Article 9(1)(b) requires Ministers to explain how that duty has been discharged. The Budget provides extensive analysis of economic, social and environmental wellbeing, but comparatively little evidence of how cultural wellbeing has informed budget decisions. Cultural wellbeing is largely addressed through confirmation of the Arts, Culture and Heritage (ACH) allocation and the continuation of the 1% principle, rather than through a substantive assessment of cultural outcomes, participation, heritage stewardship, archives, collections, conservation liabilities or intergenerational cultural assets. As presented, in my view, the Budget does not provide the Assembly with sufficient information to assess whether cultural wellbeing has been considered with the same degree of rigour as economic, social and environmental wellbeing, or whether the ACH allocation is sufficient to achieve the wellbeing outcomes that Article 9 requires Ministers to consider.

8. **Unresolved issues with calculation of the 1%** - The increased transparency provided by the Budget Annex, which explicitly identifies the Arts, Culture and Heritage (ACH) allocation and demonstrates how Government has calculated compliance with the 1% commitment is welcome in principle. However, a number of methodological questions remain unresolved. In particular, the relationship

between the original 1% policy commitment, subsequent States decisions regarding expenditure classification and the current ACH methodology is not fully explained. Since the adoption of COFOG-based expenditure reporting in P.94/2019, questions can reasonably arise regarding the treatment of capital expenditure and the treatment of functions which contribute to cultural wellbeing, such as public records, archives, aspects of the historic environment and other heritage-related activities that may not fall within COFOG cultural services classifications. The Panel may therefore wish to examine whether the current methodology remains fully aligned with the policy intent of the 1% commitment and whether a published reconciliation would improve transparency, consistency and understanding for States Members and the public.

9. **Absence of coherent policy** – These issues would be less problematic if funding decisions subsequent to budget adoption could clearly be traced to an agreed and authoritative heritage policy framework. Jersey has accumulated a substantial body of heritage policy through legislation, strategies, planning policy and international commitments. However, these elements have not been consolidated into a comprehensive statement of heritage policy that clearly defines the outcomes Government seeks to achieve, the responsibilities it is prepared to accept and the role of partner organisations in delivering them. The resulting gaps and ambiguities have practical consequences. Questions about funding, governance, access, conservation, commercial income and organisational responsibility are frequently considered as separate issues, when they may instead reflect a more fundamental unresolved question: what heritage outcomes does Jersey wish to secure, what responsibilities flow from those ambitions and how should those responsibilities be translated into strategy, delivery and sustained investment? The Panel may wish to consider whether the Budget provides sufficient explanation of the policy objectives and intended outcomes associated with Arts, Culture and Heritage expenditure. In other areas of Government spending, resource allocations are frequently linked to identifiable policy programmes, strategic commitments or outcome measures. By comparison, the treatment of ACH expenditure focuses largely on demonstrating compliance with the 1% commitment and provides more limited explanation of how those resources support cultural wellbeing objectives under Article 9 of the Public Finances (Jersey) Law 2019.

10. **Unclear Ministerial decision-making and accountability** - The Budget provides visibility of the overall Arts, Culture and Heritage allocation and, following previous scrutiny recommendations, a (to an extent) clearer definition of the expenditure that contributes towards the 1% commitment. However, it is considerably harder to identify the decision-making process through which major allocations within that envelope are determined. Published Ministerial Decisions demonstrate that Ministers have approved specific heritage-related funding matters, including individual project grants. However, it is less clear how annual

funding levels for major delivery organisations are determined, reviewed and adjusted over time. I don't think there has been a published Ministerial Decision about the JH 'grant' since 2019. That matters because budget scrutiny, I assume, is concerned not only with the total amount approved by the Assembly but also with the transparency and accountability of subsequent funding decisions. In the absence of a clearly documented decision trail, it is difficult for States Members to assess how grant levels relate to Government policy objectives, whether funding remains aligned with delivery expectations, how inflation, changing responsibilities and asset stewardship obligations are taken into account and whether funding allocations represent deliberate policy choices or the continuation of historic arrangements. The Panel may therefore wish to establish what published framework, Ministerial Decisions, or formal assessment processes are used to determine and periodically review funding provided to major Arts, Culture and Heritage delivery organisations.

11. **Uncertain arrangements for officer advice and recommendations supporting decisions** – The Government's own published role descriptions indicate that senior officers in Economy are expected to develop policy, maintain policy frameworks, provide evidence-based advice to Ministers, monitor implementation and ensure alignment between grant-funded bodies and Government objectives. In that context, it is reasonable to expect an identifiable record of policy advice, policy development, policy review and ministerial decision-making relating to heritage funding and delivery arrangements. However, despite repeated discussion of funding, governance and performance issues since 2019, there is little publicly visible evidence of analysis and evidence based advice establishing heritage policy, determining how funding levels should be assessed, or explaining how Government's heritage objectives should be translated into funding expectations. If these roles exist to develop policy and advise Ministers, where is the publicly identifiable trail showing how heritage policy has informed funding decisions since 2019?

BUDGET IMPLEMENTATION

12. **Lack of transparency in grant appraisal and implementation of States policy** - The Panel may wish to examine the grant appraisal process used to allocate funding within the Arts, Culture and Heritage budget. The States Assembly has repeatedly expressed policy intentions regarding Arts, Culture and Heritage funding, including the maintenance of funding in real terms, support for major delivery organisations and alignment between funding and service delivery – albeit that these have net been assembled in a single document. The critical question isn't just the amount of funding budgeted for ACH overall but how subsequent allocation decisions ensure that those States intentions are carried into practice. A review of the available Jersey Heritage grant appraisal documentation might suggest that the process primarily assesses governance, compliance, business planning and financial management. It provides assurance

regarding the administration of public funds but does not appear to assess whether funding levels are sufficient to deliver contractual obligations, Strategic Partnership Agreement commitments, statutory responsibilities or Government policy objectives. This distinction is important. A grant appraisal process on that basis only can demonstrate that an organisation is well governed and using funding appropriately, whilst remaining silent on whether the funding itself is adequate to deliver the services Government expects. As a result, there is a risk that Budget decisions and States policy intentions may become disconnected from the practical realities of service delivery. The Panel may therefore wish to establish what methodology is used to assess grant adequacy, how delivery obligations are reflected in grant appraisals, how inflation and cost pressures are considered, how new statutory and policy obligations are incorporated and how officers assure themselves that funding allocations remain consistent with Assembly intentions and Government policy. Is there a reason why appraisal should not take place upstream and the appropriate funding included clearly in the Budget?

13. **Growing government retention of the 1%** - The revised ACH reporting provides greater transparency regarding the composition of expenditure within the 1% commitment and is therefore a welcome development. It also highlights a policy issue that may merit further examination. The enhanced reporting demonstrates that a growing share of expenditure counted towards the 1% commitment is incurred directly by Government. This does not necessarily indicate a problem, but it does raise an important policy question. If historical expenditure patterns are indicative of future allocations, an increasing proportion of growth within the 1% commitment may be retained within Government rather than being available to cultural organisations. The Panel may wish to consider whether this outcome is consistent with the purpose, expectations and policy rationale underpinning the original commitment.

14. **Proposals for 3 year funding commitment are welcome** - Multi-year funding arrangements provide a stronger basis for strategic planning, workforce development, asset management and value for money than annual funding decisions. They are particularly relevant where organisations are responsible for long-lived public assets, statutory functions and obligations that extend beyond a single budget cycle. Recent discussion of longer-term funding settlements is therefore a positive development and reflects wider principles of good public administration. However, while the principle of multi-year funding has been increasingly recognised, the practical operation of funding arrangements has not always reflected that objective.

15. **Shortfalls in grant adequacy and sustainability contrary to 1%** - The Assembly's purpose in adopting the 1% commitment was not simply to increase the headline Arts, Culture and Heritage budget but to address the long-

recognised erosion of cultural funding through inflation. The proposition was informed by evidence that funding had not kept pace with inflation and that cultural organisations' capacity was being constrained as a consequence. Despite the increase in the overall Arts, Culture and Heritage budget, Jersey Heritage's operating grant has subsequently failed to keep pace with inflation. On our analysis, the current grant is now approximately 11% below the value required to maintain the purchasing power established following the 2022 settlement. The practical effect has been a continuing erosion in the real value of funding despite the existence of the 1% mechanism. Further concern arises from discussions with officers during preparation of the 2026 budget, in which Jersey Heritage was advised that a policy objective existed to reduce the proportion of Arts, Culture and Heritage funding allocated to heritage in favour of a more equal split between arts and heritage expenditure. Jersey Heritage questioned whether such a policy had been formally adopted, whether it reflected Assembly intentions, and whether any supporting Ministerial Decision or published rationale existed. In the event, the proposed reduction was not fully implemented and Jersey Heritage received a modest increase following political intervention during the budget process. However, that outcome does not remove the underlying concern. If the working assumption remains that heritage funding should progressively decline in relative or real terms, the consequence will be a continuing reduction in the organisation's ability to deliver the Strategic Partnership Agreement, Heritage Strategy, Public Records Law and proposed Heritage Law obligations. The Panel may therefore wish to establish whether there is a published policy, funding methodology or ministerial decision which supports the continued erosion of the heritage grant in real terms and if so how that approach is reconciled with the Assembly's intention that the 1% commitment should address, rather than recreate, the problem of inflationary erosion in cultural funding.

YOUR QUESTIONS

1. What are your overall views on the proposed Budget 2027-2030?

The Budget represents continued progress in the treatment of Arts, Culture and Heritage compared with the position that existed before the adoption of the 1% commitment. The overall Arts, Culture and Heritage allocation is maintained, the methodology is clearer than in previous years, and the Budget continues the principle that cultural expenditure should form a defined part of Government spending.

However, the Budget also illustrates wider weaknesses in Government's approach to culture and heritage. The Budget focuses primarily on the calculation of the Arts, Culture and Heritage allocation but provides little insight into how the Assembly's intentions will be translated into funding decisions, delivery expectations and public outcomes. While the overall funding envelope is visible, the basis on which allocations are made within that envelope remains unclear.

That sits within a wider pattern. Jersey now possesses a substantial body of legislation, strategies, planning policy and international commitments relevant to heritage. Yet these have not been consolidated into a clear and authoritative policy framework setting out what heritage outcomes Government wishes to achieve; what responsibilities Government is prepared to accept; what role partner organisations should play; and how those ambitions should be reflected in funding decisions.

As a result, important questions concerning funding, governance, conservation, access and public benefit are often considered separately when they may in fact be manifestations of a more fundamental absence of policy clarity.

The Budget therefore demonstrates progress in accounting for cultural expenditure, but much less progress in connecting expenditure to policy, outcomes and accountability.

2. Which Budget proposals are likely to have the greatest impact on the Arts, Culture and Heritage sector, and why?

The most significant proposal remains the continuation of the 1% Arts, Culture and Heritage commitment. The principal achievement of the 1% commitment has been to place Arts, Culture and Heritage funding within a more stable and visible framework than previously existed. It represents an important political commitment by the Assembly and provides a degree of protection for cultural expenditure which did not previously exist. However, the key issue for the sector is no longer simply the size of the overall allocation. It is how that allocation is translated into funding for organisations delivering services. The Budget identifies the overall Arts, Culture and Heritage envelope but does not explain how funding will be allocated between organisations; what outcomes are expected; how allocations are reviewed; how inflation is treated; how policy priorities influence decisions.

This becomes particularly important where organisations are delivering services under long-term agreements or carrying responsibilities arising from Government policy. For Jersey Heritage, for example, discussions during the 2025 budget process indicated an intention to continue reducing the relative share of Arts, Culture and Heritage spending allocated to heritage in pursuit of a different distribution of funding within the sector. Although the organisation subsequently received a modest increase, this followed political intervention rather than a clearly articulated policy framework.

The practical consequence is that the sector has greater certainty regarding the size of the overall cultural budget than it does regarding the funding available to deliver services. The Panel may therefore wish to focus less on the total size of the Arts, Culture and Heritage allocation and more on the mechanisms through which funding decisions are subsequently made.

3. The Budget states that Government expenditure on Arts, Culture and Heritage is being maintained at 1% of total government revenue expenditure. To what extent

do you consider the current and proposed funding arrangements adequately support the sector?

The answer depends on whether one is considering the sector as a whole or individual organisations. At the aggregate level, the 1% commitment represents a significant improvement on the historic position. It addresses decades of under-investment and provides a more stable basis for cultural expenditure.

However, the experience of Jersey Heritage illustrates that protection of the overall budget does not necessarily ensure protection of individual services. The practical reality is that Jersey Heritage's operating grant remains below the level required to maintain the purchasing power established following the 2022 settlement. On the Trust's analysis, the real value of the operating grant has fallen by approximately 11% since then. And that while the value of tourism spending has declined and cost of living has impacted discretionary household culture and leisure spend.

This is significant because the increase associated with the 1% commitment was linked to delivery of the Strategic Partnership Agreement, implementation of the Heritage Strategy, development of archive services, preparation for the Heritage Law and support for the Public Records Law. These obligations have not diminished.

The result is that while the overall Arts, Culture and Heritage budget is protected, the funding available to deliver specific heritage services may continue to decline in real terms. The issue is whether the mechanisms used to allocate that funding are capable of maintaining delivery of the outcomes that the Assembly expected the commitment to support.

4. What opportunities and challenges arising from the Budget proposals should the Panel consider as part of its review?

The principal opportunity is that the Budget creates a more stable platform for long-term cultural investment than previously existed. The principal challenge is ensuring that the Assembly's intentions are reflected in subsequent funding decisions.

The Panel may therefore wish to examine:

a) Policy - Whether the absence of a consolidated and authoritative heritage policy framework is contributing to uncertainty in funding and delivery decisions.
b) Ministerial decision-making - Whether there is a sufficiently clear and transparent record of policy advice, ministerial decisions and funding rationales relating to Arts, Culture and Heritage. The job descriptions of relevant officers explicitly include responsibility for developing policy, advising Ministers and aligning funding with policy outcomes. It would therefore be reasonable to expect an identifiable policy and decision trail.
c) Grant appraisal - Whether the grant appraisal process adequately tests not only governance and compliance but also: adequacy of funding; alignment with

Government policy; ability to deliver contractual obligations; implications of inflation; long-term sustainability.

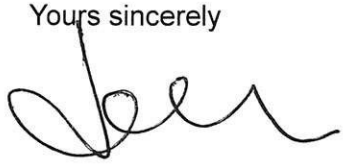
d) Government reform - Whether Government is appropriately recognising the role of the cultural sector as a solution to public-service delivery challenges rather than solely as a recipient of public funding. Jersey Heritage, for example, delivers archive, records management, historic environment, museum, education and visitor services which would otherwise sit within Government itself, often at higher cost.

5. Are there any additional measures, priorities or areas of investment that you believe should be considered to support the Arts, Culture and Heritage sector, and why?

The most important requirement is greater clarity. The Panel may wish to recommend:

a) A formal Heritage Policy Statement - A consolidated statement bringing together legislation, strategies, planning policy and Government commitments into a single authoritative framework.
b) Greater transparency around funding decisions - Publication of the rationale, methodology and assessment processes used to allocate Arts, Culture and Heritage funding.
c) Review of grant appraisal processes - To ensure that they assess not only governance and compliance but also whether funding levels remain capable of supporting delivery of agreed outcomes.
d) Multi-year funding settlements - Alignment of major Arts, Culture and Heritage grants with the emerging move towards multi-year budgeting.
e) Recognition of delivery organisations as part of public-service infrastructure - Arts, Culture and Heritage organisations should increasingly be viewed not simply as grant recipients but as delivery partners that enable Government to achieve policy objectives efficiently and at lower cost than direct provision. In that context, organisations such as Jersey Heritage should be regarded as part of the solution to the size and cost of Government rather than as a pressure upon it.

Yours sincerely



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Table 1 Previous Reviews and Implementation

Review	Principal Recommendation / Finding	Evidence of Subsequent Action	Assessment
P.154/2005 Cultural Strategy	Funding levels were approaching minimum viable levels. The States would need either to increase support or accept reductions in service provision. Maintenance liabilities and long-term sustainability required attention.	Funding increased periodically and successive policies recognised funding pressures. However, concerns regarding maintenance backlogs and sustainability continued to recur in later reviews.	Partially implemented. Diagnosis repeatedly reaffirmed.
Locum Consulting High Level Review of Operational Performance (2010)	Jersey Heritage was performing well within a small and constrained market and had limited capacity to generate significant additional income. The key issue was lack of clarity regarding heritage functions and the extent to which the States would fund those obligations.	SLAs, Partnership Agreements and the SPA framework were introduced. Later reviews nevertheless continued to identify uncertainty regarding obligations, affordability and sustainability. Expectations of commercial income that may not reflect market realities remain.	Partially implemented. Governance mechanisms improved, but the central issue remained unresolved.
BDO Financial and Business Review (2010)	Government should define services, align funding with those services, improve transparency and establish a	Service agreements and reporting frameworks improved governance, but subsequent	Implemented in part. Administrative reforms adopted; underlying sustainability issues remain.

	sustainable long-term funding model. Unfunded maintenance liabilities and capital requirements were highlighted.	reviews continued to identify unresolved funding and maintenance pressures.	
C&AG Review (2010)	Government should specify the services it wishes Jersey Heritage to provide and fund those services accordingly. Core heritage functions should not be expected to be self-funding.	Service Level Agreements and later SPA arrangements reflected this recommendation. Subsequent reviews, however, continued to identify weak alignment between obligations, costs and funding.	Implemented in form but not fully in practice.
P.75/2010 Funding Framework	Funding should reflect defined service obligations, include provision for maintenance and renewal, and be protected against inflation.	Initial arrangements achieved greater certainty and inflation protection. Later evidence indicates significant real-terms erosion.	Initially implemented but subsequently eroded.
BOP Strategic Review	Structural underinvestment; commercial income could not close the gap; stable long-term funding required.	P.40/2019 and the 1% mechanism reflected the recommendation. Concerns regarding adequacy and sustainability continued.	Implemented in principle but only partly in practice.
C&AG Review (2022)	Strategies lacked fully costed implementation plans; deliverability	Heritage Strategy progressed but systematic linkage between	Largely unresolved.

	and affordability could not be demonstrated.	obligations and funding remains incomplete.	
Scrutiny Reviews (2022-2025)	Recognise business-as-usual costs, improve transparency and strengthen links between funding, obligations and outcomes.	Government accepted concerns and introduced refinements, but little evidence of structural reform.	Predominantly not implemented.
PAC / ALB Reviews	Greater clarity required between grant funding and commissioned public services.	Funding and accountability arrangements evolved, but ambiguity remains.	Largely unresolved.
Derros Public Value Assessment (2026)	Jersey Heritage delivers strong public value and operates efficiently. Key risks relate to unfunded obligations, deferred maintenance and future cost growth.	Too recent for implementation assessment; findings closely mirror earlier reviews.	Too early to assess implementation, but diagnosis consistent with previous reviews.

Table 2 Recurring Findings Across Major Reviews

Theme	2005 strat.	Locum	BDO	CAG 2010	BOP	CAG 2022	Scrut.	Derros
Clear link between service obligations and funding required	✓	✓	✓	✓	✓	✓	✓	✓
Commercial income cannot replace public funding	✓	✓	✓	✓	✓			✓
Long-term financial sustainability concerns	✓	✓	✓	✓	✓	✓	✓	✓
Estate, maintenance and stewardship costs under-recognised	✓	✓	✓		✓			✓
Greater clarity regarding government responsibilities and governance		✓	✓	✓		✓	✓	
Funding erosion / structural underinvestment creates pressure	✓		✓		✓		✓	✓
Policy ambitions not matched by identified resources		✓	✓	✓	✓	✓	✓	✓
Need for stable, predictable long-term funding arrangements	✓	✓	✓	✓	✓		✓	✓

Table 3 Implementation Assessment of Recurring Recommendations

Theme	Status	Assessment
Clear link between service obligations and funding required	🔴 Not implemented	While SLAs, Partnership Agreements and the SPA improved governance arrangements, successive reviews continue to identify a lack of clear alignment between Government obligations, service expectations and funding levels.
Commercial income cannot replace public funding	🟠 Partially implemented	Government continues to provide core funding and no review suggests that heritage services can be completely self-funding. But commercial activity is not yet viewed as supplementary rather than a substitute for public investment.
Long-term financial sustainability concerns	🔴 Not implemented	Sustainability concerns appear in almost every major review spanning more than twenty years. Recurring concerns regarding affordability, future obligations, inflation, stewardship costs and resilience demonstrate that the underlying issue remains unresolved.
Estate, maintenance and stewardship	🔴 Not implemented	Reviews repeatedly identify maintenance liabilities and stewardship costs as significant risks. There is little evidence that a comprehensive, funded long-term solution has been established. Concerns continue to recur in the most recent reviews.
Greater clarity regarding GoJ obligations	🟠 Partially implemented	Significant progress has been made through leases and the SPA but unresolved questions remain regarding policy ownership, commissioning responsibilities, funding decisions and accountability arrangements.
Funding erosion / structural under-investment	🔴 Not implemented	The 1% commitment enabled the problem to be addressed but, notwithstanding, the real value of Jersey Heritage funding has again declined.
Policy ambitions not matched by identified resources	🔴 Not implemented	Recent reviews continue to identify a disconnect between policy commitments, statutory obligations, delivery expectations and available resources.
Need for stable, predictable long-term funding arrangements	🔴 Not implemented	While discussion has moved towards multi-year settlements, successive reviews continue to identify instability, inflation erosion and uncertainty regarding future funding levels. The recommendation remains substantially outstanding.

Annexe	What it shows	Why it matters
1. Public Value Assessment	Independent assessment of delivery, value for money, economic impact and funding scenarios: £6.25m annual public value and £17.8m economic contribution; little scope for further efficiency.	Confirms that Jersey Heritage is performing effectively and that long-term sustainability depends on funding alignment rather than further efficiency savings.
2. Towards a Heritage Policy	No single Heritage Policy exists, yet a consistent *de facto* policy runs through law and States decisions. Responsibilities have grown while funding has followed affordability and precedent.	Shows the responsibilities Government has already accepted and suggests the principle that policy should determine funding.
3. Cost of Delivering SPA Obligations	Delivery costs about £8.98m against effective funding of £5.43m, a gap of £3.33m. Most services are obligation-led, so cuts defer cost rather than remove it.	Quantifies the gap.
4. Cost of the Heritage Estate	An estate with an insured reinstatement value of £706m (£664m Government-owned), held under leases, statute and donor conditions. Reduced maintenance creates lifecycle liabilities.	Shows the gap is also a public asset-stewardship liability, not only a service budget question.
5. Staff Remuneration	An independently job-evaluated structure, with salaries 11–15% below Civil Service grades (about £811,000 saved annually). Vacancies and specialist gaps threaten resilience.	Answers efficiency questions and shows that staffing cuts are not a safe saving.
6. Commercial Strategy 2026–2028	Footfall, local and education admissions are rising and commercial income is growing. But the visitor market is finite and a 7% growth target yields about £276,000 a year.	Shows that commercial income complements public funding and cannot replace it.
7. Funding Jersey Heritage Trust and the Services it Provides	Since the 1% decision, funding has shifted from the cost of agreed services to annual allocations, creating a disconnect between obligations and funding.	Explains how the gap arose.
8. The 1% Commitment	Several measures of cultural expenditure coexist and are not reconciled; the methodology has diverged from the original rationale.	Shows why funding debates become confused and proposes publication of a reconciled methodology.

9. SPA Compliance Review	Strong service delivery, but the governance, oversight and stewardship mechanisms intended to support Government as commissioner were only partly implemented.	Shows the weakness lies in implementation of the partnership framework, not in delivery.
10. Heritage Strategy Compliance Review	About 60% delivered, strongest where specialist bodies led and weakest where Government leadership, policy or funding reform was needed.	Shows that the unfinished reforms are system-wide ones.