



**JERSEY
SPORT** 

ANNUAL REPORT

2025

OUR MISSION

'To inspire and enable positive well-being for all through lifelong engagement in sport and physical activity'

From those who just want to take part, to Jersey's most talented athletes, we advocate for equal access to sport and physical activity for all islanders, promoting an active lifestyle, and creating opportunities that make Jersey a better place to live.

Established in June 2017, Jersey Sport is an Arm-Length Organisation (ALO) of the Government of Jersey and a registered charity in its own right (no.281).

Jersey Sport has a 4-year strategy (2023 – 2026) which has been used to develop our Business Plan that links directly to the Government of Jersey's 'Inspiring an Active Jersey' strategy.

OUR STRATEGIC PURPOSES

Jersey Sport's remit is focused on the delivery of six primary purposes. Everything we do, can be directly correlated to these:

1. Increase participation in sport and physical activity across Jersey.
2. Focus on inactive islanders, increasing physical activity levels.
3. Build a safe, sustainable and inclusive sporting community through support services and funding.
4. Develop robust and impactful partnerships that collaboratively deliver our strategic purposes.
5. Advancement of Health (Charity).
6. Advance of public participation in sport (Charity).

OUR VALUES

Empowering
Passionate
Inclusive
Collaborative








2025 PERFORMANCE SUMMARY

In 2025, in partnership with the Government of Jersey, we developed a new set of outcome-based Primary Key Performance Indicators to improve how we measure performance.


These indicators help connect our strategic goals to tangible outcomes, increase transparency across our organisation, and ensure decisions are based on clear and reliable evidence.



5 of 6 Primary KPI's achieved target

Primary Key Performance Indicator	Status	Target	Achieved
 COMMUNITY Number of islanders who, three-months post-completion of a Jersey Sport Physical Activity Programme, report an increase in their physical activity levels.	Met	100	161
 SPORT Number of children who, after participation within a Jersey Sport delivered or supported programme, successfully follow a pathway into sport.	Met	300	377
 SPORT Number of sport organisations that, following engagement with Jersey Sport, can demonstrate growth across more than one of their areas of operation.	Met	55	58
 BUSINESS An increase in number of stakeholders who can identify Jersey Sport's identity, purpose, and impact.	Met	33%	63%
 BUSINESS Volume of funding distributed from Jersey Sport back into community sport and physical activity.	Met	£490k	£714k

1 of 6 Primary KPI's partially achieved

Primary Key Performance Indicator	Status	Target	Achieved
 COMMUNITY Number of adults who, after participation within a Jersey Sport delivered or supported programme, successfully follow a pathway into sport.	Partially Met	300	241

The remaining KPI was impacted by a delay in capturing follow-up data from participants.

89%

of all stakeholders rated Jersey Sport as fulfilling their remit
- 11% Unsure



£2,300,000

Government Income

£519,000

Additional Investment Secured

73

sports organisations received funding from Jersey Sport



100%

staff satisfaction rate as of December 2025





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SUPPORTING OUR ISLAND COMMUNITY

Jersey Sport’s core business is focused on delivering health, wellbeing, and improving the quality of life for the community through sport and physical activity.

Each year our work allows us to contribute to the Government of Jersey Future Jersey Strategy and Sustainable Wellbeing through the Island Outcome Indicators.



In 2025, this was the contribution of Jersey Sport:



COMMUNITY WELLBEING

Learn & Grow

We continue to support schools that request assistance with the delivery of the Physical Education curriculum within their setting through qualified sports coaches and after-school sport initiatives.

We provide free access to all Government Primary schools for specialist Swimming and Dance teaching as per the curriculum requirements.

We continue to develop and deliver additional delivery services that compliment curriculum delivery, such as Cycle Training and Swim Safe, that provide key life-skill training to students in Primary and Secondary school environments that enable them to pursue and access life-long participation in sport and physical activity.

We continue to provide resources and funding in support of schools developing active whole school cultures, delivering targeted initiatives like School Sports Events, SPORTIN SCHOOLS Programme and Sports Leaders Awards.

We support sport organisations to grow, develop, and make their offerings safe for children and families, through advocacy, upskilling, funding, and the advancement of sport development plans.

We are a Corporate Parent working with the Government of Jersey to improve outcomes for children and young people in care and care leavers.

Health & Wellbeing

We have refined and re-aligned participant pathways to improve accessibility to Jersey Sport community programmes and produce more effective signposting to external providers, including Active and local sport organisations.

In collaboration with key partners and stakeholders, the Exercise Referral programme has been improved to better align capacity with demand.

We continue to deliver, develop, and align a broad range of assisted or volunteer-led community-based physical activity opportunities or active travel programmes.

We support the health and wellbeing of islanders through delivery of walk, run and cycle programmes, ability sessions, Exercise Referral sessions and PAYG classes.

We continue to publicise and promote activities to improve health and wellbeing, including campaigns aligned with our deliverables.

We design targeted community outreach programmes to engage young people, promote active lifestyles through on-going sport participation, and support their overall well-being to contribute positively to community life.

SUPPORTING OUR ISLAND COMMUNITY

COMMUNITY WELLBEING

Safety & Security

We advocate for the power of sport and physical activity to be used as an enabler for islanders to make positive life choices.

We support sport organisations to be appropriately governed through the Safe and Sustainable Sport framework, providing resources, training and professional support.

We work with the Government of Jersey to improve anti-doping provision in Jersey, and deliver role-specific safeguarding support for sport organisations' Designated Safeguarding Leads through our work with BASC and Safeguarding Partnership Jersey.

We work with the States of Jersey Police and Jersey Youth Service to create initiatives that deter antisocial behaviour in targeted areas.

We support organisations to be appropriately governed through the Safe and Sustainable Sport framework, providing resources, training and professional guidance.

Vibrant & Inclusive Community

We deliver inclusion and disability sport and physical activity sessions, such as inclusive cycle sessions through our Cycle Without Limits Centre.

We work with local sport organisations to create and develop opportunities for islanders to be active.

We provide advice and guidance to the voluntary sports sector to ensure Jersey has a vibrant, inclusive and diverse range of sporting opportunities.

We work with key partners like Liberate Jersey and AllMatters Neurodiverse Jersey to advocate for and implement improved inclusive practices, to support all islanders to feel welcome, valued and access opportunities to be active.



ECONOMIC WELLBEING

Jobs & Growth

Volunteering opportunities are provided through our walk, run, and cycle volunteer-led programmes. We work with local employers to utilise their volunteer schemes by providing access to roles in local sport organisations.

The voluntary and professional sport workforce are provided year-round opportunities to be upskilled through local workshops and events. Funding is available to local sport organisations to develop their volunteer workforce through sport-specific skills.

We support and provide funding to local sport organisations to employ professional resource, such as Sport Development Officers, Coaches and Administrators.

Through the Performance Sport Programme, we provide support and funding to talented athletes, coaches and officials who demonstrate performance and potential to excel in their sporting field.

We are a main employer within the sport and physical activity sector, developing local talent.

Business Environment

We provide consultancy to businesses on how to engage their staff in sport and physical activity, in support of wellbeing agendas.

Affordable Living

As the social provider of sport and physical activity we provide discounted/free-of-charge services in the form of exercise referral classes for those with health conditions, toddler play sessions, walk, cycle, and run programmes for adults, and spaces on our children's holiday programmes for those in need, referred by a professional.

We provide funding through the Sports Access Programme by supporting families who have financial challenges and helping to cover the costs of getting children involved in local sport or physical activity.



ENVIRONMENTAL WELLBEING

Built Environment

We advocate for active travel infrastructure and improved play and open spaces in residential development by providing advice on planning applications and panels relating to sports facilities.

We provide funding opportunities for local sport organisations to develop or enhance their own sport facilities.

Natural Environment

We promote and advocate for the advancement of active travel initiatives for all islanders.

Sustainable Resources

We work with Government and the Carbon Neutral Strategy, delivering active travel initiatives.

OUR STRATEGY

Strategic Pillars

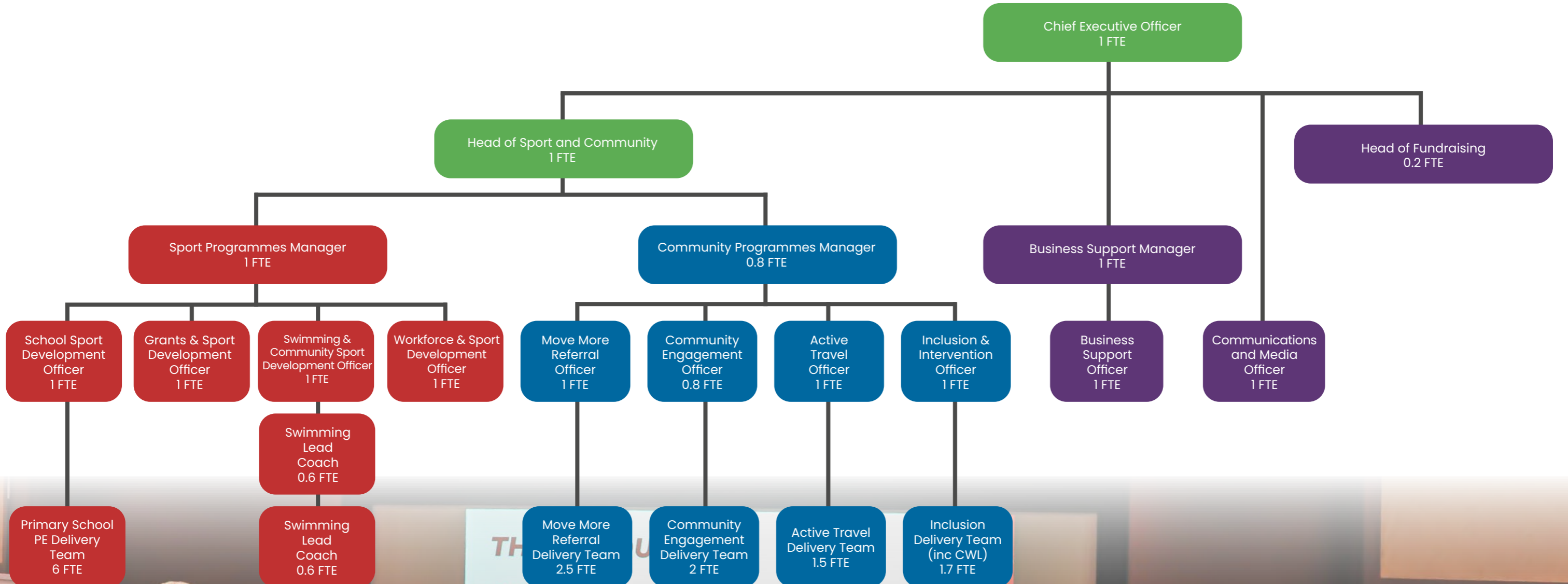
SPORT	COMMUNITY	BUSINESS SUPPORT
 <p>Sport Governance</p> <p>Sport Organisations are robust and sustainable, offering high quality, well governed and inclusive experiences for islanders.</p> <hr/> <p>Sport Development</p> <p>Sport Organisations have improved capabilities to the meet the needs of all islanders at each level of their sport pathway.</p> <hr/> <p>Childrens Pathway</p> <p>Children and families have improved access and pathways into sport through school and community settings.</p>	 <p>Strategic Goals</p> <p>Inclusion</p> <p>Participation in sport and physical activity will be more representative of the island demographic.</p> <hr/> <p>Adult Pathways</p> <p>Physical activity is recognised as an accessible and effective pathway into community sport offerings.</p> <hr/> <p>Wellbeing</p> <p>Using the power of sport and physical activity to improve the overall wellbeing and quality of life for the community.</p>	 <p>Marketing</p> <p>Effective, engaging and inclusive marketing and communications that reach and inspire all islanders.</p> <hr/> <p>Coporate Governance</p> <p>Well-governed and respected organisation, across sectors, with clear performance measures and targets in place.</p> <hr/> <p>Collaboration</p> <p>Cost effective and efficient organisation that is appropriate for the size and scale of our operations.</p>

ENABLERS

 <p>Strong partnerships across sectors</p>	 <p>Inclusive and sustainable delivery models</p>	 <p>Continued advocacy and new investment on behalf of sport</p>
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OUR WORKFORCE



CHAIR'S INTRODUCTION

“Jersey Sport is here to ensure everyone in our Island can enjoy the physical, social and emotional benefits of sport, and this year we took bold steps forward in delivering exactly that.”



2025 marked my first full year as Chair of Jersey Sport, and it has been both an honour and a privilege to serve in this role.

Over the past year, I have gained an even deeper appreciation of what sport means to our island—its power to unite communities, promote wellbeing, and inspire ambition. I have also been immensely proud of the contribution Jersey Sport continues to make in helping islanders lead active, fulfilling lives. The ability to move more and be more active, not only improves personal wellbeing, but also helps reduce long-term healthcare costs for both government and the wider community.

Across community clubs, inclusive sport programmes, and our Performance Sport Programme Pathway, Jersey Sport has further established itself as a trusted organisation dedicated to improving the health and wellbeing of people across Jersey. The achievements highlighted in this report reflect the unwavering commitment of our team under the inspiring leadership of David Kennedy our CEO, the strength of our partnerships, and the passion of the wider sporting community.

Throughout the year, we remained focused on our core purpose and on the areas where we can deliver the greatest impact: supporting community sport, widening participation, strengthening collaborations, and ensuring that everyone in Jersey can experience the life-changing benefits of being active.

A particular emphasis this year was placed on our critical success factors. We worked to reduce barriers for underrepresented groups, provide targeted support to community sports organisations, and advance our behaviour-change agenda. At every stage, our work was guided by a simple but powerful mission: enabling more islanders to be active, more often, and ensuring sport plays its full role in creating a healthier, more vibrant island.

2025 was also a year that required us to diversify our income and demonstrate even greater value. Fundraising became essential, and we worked closely with third party partners who share our ambition. By identifying opportunities that amplify the funding we receive from the Government of Jersey—through sponsorships, philanthropic giving, and external funding bids—we delivered programmes that would not have been possible through core funding alone. These included free holiday activities for minority groups and additional support for families facing financial barriers to participating in sport.

We also undertook significant efficiency measures. Acknowledging that our core funding can fluctuate, we proactively reviewed our structure, services, and systems to ensure we make the best possible use of our resources. A staffing restructure, improvements to internal processes, and enhanced use of technology have all helped us operate more effectively. As a result, a greater proportion of our funding now goes directly to areas where it makes the biggest difference—supporting islanders and strengthening community sport. Every pound invested in Jersey Sport now goes further.

At Board level, we strengthened our governance and leadership by welcoming four new Directors: Ceri Tinley, Kevin Lemasney, and Christopher Kalinauckas & Dominic Simpson. They each bring valuable expertise, fresh perspectives, and a strong commitment to our mission. Their contributions have already been felt and will continue to shape our strategic direction in the years ahead.

Taking into consideration all of the incredible achievements within this report, we are also mindful of the challenges faced by our sporting communities. As an example, greater access to more of the excellent facilities within the Island and we are working diligently with all parties to find solutions that will have a positive impact on future outcomes.

Finally, I would like to recognise the importance of our relationship with the Government of Jersey, which remains central to our progress. As an Arm's Length Charitable Organisation, we have continued to build a productive and collaborative partnership with the Minister with responsibility for Sport, Andy Jehan, and his officer team within the Department for Economy led by Heath Harvey. Their support has been invaluable, and our shared commitment to the future of sport and physical activity has underpinned many of the achievements outlined in this report.

Andrew Whelan
Chair



CEO PERFORMANCE REPORT

The year 2025 marked a period of significant progress for Jersey Sport, underpinned by a refreshed strategic approach designed to enhance the impact of sport and physical activity across the island.

Central to this plan was the development of a new suite of outcome-based primary Key Performance Indicators (KPIs), supported by an updated range of secondary KPIs. This development reflected a pragmatic shift in the delivery of programmes, particularly within schools, where a greater emphasis was placed on providing pathways outside of school, and ensuring all young people were provided with opportunities, regardless of their abilities and background.

This report brings our data to the forefront, articulating the story of our progress through the experiences, achievements, and challenges encountered throughout 2025. It reflects not only the outcomes we attained, but also the way in which we adapted, evolved, and applied learning to strengthen our ability to deliver meaningful and lasting impact in the years ahead.

Our Value Added

We began the year with a clear and deliberate focus on maximising our charitable status and developing funding opportunities to deliver against our strategic objectives. Although the need for investment in sport is long standing, addressing this requirement remains essential if athletes and organisations are to realise their ambitions and sustain their progress. Our partnership with the Government of Jersey (GoJ) played a central role in this effort, and we were pleased to secure an additional £175,000 in Travel Funding, as well as a second year of Performance Sport funding to support the island's highest performing athletes. Combined with our own charitable fundraising initiatives, this enabled us to distribute a further £500,000 into local sport since 2024.



“We know we have so much more impact to make – supporting more sport organisations to make progress against their development plans and strategic goals”

We also welcomed the decision of the States Assembly to approve Jersey Sport as the preferred distributor of the proceeds of the Channel Islands Lottery. This follows the recommendation of the 2023 GoJ Review of Sport and Physical Activity, which highlighted that *“when the conditions are appropriate, this function should be given to Jersey Sport.”* This endorsement represents a strong vote of confidence in our organisation and its ability to steward resources effectively for the benefit of sport and physical activity across the island.

As we move into 2026, we are pleased to confirm that we will be able to distribute more than £1 million back into local sport, an increase of over £700,000 in just two years. This significant growth in funding enables us to look ahead with confidence, informing the strategic focus areas detailed in the next section and strengthening our commitment to delivering long term benefits for the island's sporting community.

Developing Sport

In 2025, Jersey Sport strengthened its leadership role across the island's sporting landscape by reshaping programmes, reinforcing governance, and investing in the local workforce to ensure sustainable, inclusive growth.

Our Performance Sport Programme continued to evolve, broadening criteria to enable both 'podium' and 'podium potential' athletes to access enhanced support. Eleven new stakeholder partnerships strengthened its service provision, while the expertise of the voluntary Working Group helped professionalise delivery. By year end, 46 athletes were supported, with a majority performing at or above their agreed targets. Building on this success, the programme will expand again in 2026 to support aspiring performance coaches and officials.

Stronger sports governance remained a core priority. The launch of the Safe and Sustainable Health Check provided a data led understanding of organisational standards across local sport and guided tailored support. As a result, 76 organisations demonstrated minimum levels of recommended governance by achieving 'GREEN status', with a further 9

making meaningful progress. Whilst this was a positive beginning, we know we have so much more impact to make – supporting more sport organisations to make progress against their development plans and strategic goals including and beyond sport governance.

Our commitment to recruiting and retaining the volunteer workforce remained evident throughout the year, as we upskilled almost 900 individuals through Jersey Sport's training, workshops and events offer and/or sport-specific upskilling through Jersey Sport distributed funding. Recognising and empowering these individuals was also an important focus – 2025 saw the introduction of the Volunteer Recognition Scheme, celebrating the people who are the heartbeat of our sector and reinforcing the pivotal role they play in island sport.

The year concluded with the inaugural Celebration of Sport in November, a landmark event that brought together our organisation and the wider sporting community. Beyond recognising the outstanding achievements of Jersey's athletes and sport organisations, the event provided a powerful platform for Jersey Sport to reaffirm its purpose, strengthen relationships, and deepen engagement with stakeholders across the island's sporting landscape.





“Strengthening community wellbeing remains a central pillar of our work, driven by our belief that sport has the power to deliver meaningful social impact”

The Power of Sport in our Community

Strengthening community wellbeing remains a central pillar of our work, driven by our belief that sport has the power to deliver meaningful social impact across the island. In 2025, we launched a new community outreach programme strategically designed to expand opportunities for those groups who are least active to participate in sport and physical activity.

Throughout the year, hundreds of young people engaged in projects delivered in partnership with sport and community organisations. The programme achieved several notable outcomes, including a 44% reduction in anti-social behaviour in identified areas, 30 young people gaining a recognised sports qualification, and over 100 families accessing free holiday programme provision.

In addition, we launched our first-ever Sports Access Programme in partnership with the Barry Burns Foundation and The Philip Gower Foundation. This initiative was created to

remove cost as a barrier to participation for the island’s families facing financial hardship. Applications included support for club and gym memberships as well as sports kit and equipment, enabling families who might otherwise be excluded to take part. By the end of the year, 45 families had benefited from the scheme, with many stakeholders engaged to support more families in need in 2026 and beyond.

In 2025, we evolved our Exercise Referral scheme to ensure that participants are supported not only throughout the programme, but also beyond it. A key development has been the introduction of clear pathways into community sport, enabling individuals to transition confidently into regular physical activity upon completing the scheme. This approach reflects the growing commitment of local sport organisations providing more inclusive, accessible opportunities and welcoming a wider range of participants. As a result, the scheme is now better aligned with our island wide ambition to increase participation and ensure that everyone has the chance to remain active throughout their lifetime.

Looking Forward

In 2026, Jersey Sport will move into the second year of its three-year Partnership Agreement with the Government of Jersey. This agreement gives us greater visibility over our funding and allows for more effective medium-term planning than has previously been possible.

While we value this increased certainty, we remain realistic about the difficult financial environment facing the Island. Our reliance on government funding remains our most significant organisational risk, and we are actively managing it through clear accountability, risk awareness, and forward planning.

Our strategic focus is on ensuring Jersey Sport remains resilient, adaptable, and able to deliver against its core objectives, even in times of constraint or change. This includes

a strong emphasis on efficiency, regularly reviewing how we operate to ensure resources are targeted where they deliver the greatest impact and best value.

At the same time, we are focused on reducing reliance on any single source of funding by strengthening existing partnerships and developing new ones. By doing so, we aim to build a more sustainable organisation and reinforce our role as a trusted, capable, and collaborative partner to the Government of Jersey, working together to achieve positive outcomes for the Island’s community.

David Kennedy
Chief Executive Officer



2025 PERFORMANCE ANALYSIS

This section of the report sets out our performance against the organisation’s strategic objectives. It provides an overview of the progress made over the reporting period, highlights key achievements and challenges, and demonstrates how our actions and investment have contributed to delivering our strategic priorities.

SPORT DEVELOPMENT



Objective

Children and families have improved access and pathways into sport through school and community settings.

KPI'S	TARGET	ACHIEVED	RAG
Number of sport organisations supported to deliver sport-specific sessions and/or pathway opportunities within school settings.	25	20	(*1)
Number of sport organisations supported to deliver sport-specific sessions and/or pathway opportunities within holiday programmes.	20	17	(*2)
Evidence of successful pathways into sport for children and families from holiday delivery.	50	54	
Evidence of successful pathways into sport for children and families from school delivery.	50	248	
Number of work placement opportunities offered within the organisation.	12	18	
Percent of work placement opportunities evaluating their experience with the organisation as 'Good' or 'Very Good'.	75%	100%	
Number of individuals with financial barriers that are supported to access sport pathways through Jersey Sport distributed funding.	150	57	(*3)
Percent of Primary School children who meet the minimum required level of competency for swimming following Jersey Sport delivery.	82%	81%	(*4)
Percent of Primary School children who complete Swim Safe training and gain open water swimming safety knowledge.	94%	94%	

94% of Y5 school children took part in the Swim Safe programme



20

sports organisations delivered sport in 33 schools

182

children took up sport following a Jersey Sport schools initiative

57

families with financial barriers were supported to access sport



2025 PERFORMANCE ANALYSIS

SPORT DEVELOPMENT



Objective

Sport Organisations are robust and sustainable, offering high-quality, well-governed, and inclusive experiences for islanders.

KPI'S	TARGET	ACHIEVED	RAG
Number of sport organisations meeting the minimum requirements of the Safe and Sustainable Sport Health Check.	40	76	Green
Number of sport organisations demonstrating progress and impact towards their strategic development plans.	15	58	
Number of individuals upskilled through Jersey Sport's training, workshops and events offer and/or individuals supported through sport-specific upskilling through Jersey Sport distributed funding.	850	874	
Number of individuals acknowledged through Jersey Sport's Volunteer Recognition Scheme.	12	20	



Objective

Sport Organisations have improved capabilities to meet the needs of all islanders at each level of their sport pathway.

KPI'S	TARGET	ACHIEVED	RAG
Evidence of the continued development of the SUPPORTIN SPORT Hub.	2	2	Green
Number of sport organisations, supported through Jersey Sport distributed funding, that provide strengthened and/or new opportunities for islanders to access sport.	35	72	
Number of sport organisations who demonstrate 'Good' or 'Excellent' impact from their Jersey Sport funded and/or supported projects.	15	32	
Number of individuals supported to access sport pathways that are of a higher level than currently available on island.	10	19	

KPI PERFORMANCES		
Red - 6%	Amber - 18%	Green - 76%
(3) Due to a delayed programme launch, restrictive eligibility criteria and a complex administrative process, uptake was lower than anticipated in Q1 and Q2. Awareness and referrals strengthened in the second half of the year, creating momentum and positive expectations for 2026.	(1,2,4) Sport organisations lacked the capacity to deliver during the working day. This has informed our creation of a paid workforce grant in 2026 through the GoJ Lottery Funding to help alleviate this challenge.	

76 sports organisations achieved 'Green' Health Check Status

58 sports organisations demonstrated progress against their strategic plan

874 attendees from 60 sports attended an upskilling opportunity by Jersey Sport

20 volunteers from 19 sports were celebrated through our Volunteer Recognition Scheme

85% of funded athletes were on track or performing higher than performance targets



12 different funding opportunities in 2025 for sports

+ More sports than ever before offered inclusive sporting opportunities

2025 PERFORMANCE ANALYSIS

COMMUNITY



Objective

Participation in sport and physical activity will be more representative of the island demographic.

KPI'S	TARGET	ACHIEVED	RAG
Successful attainment of a UK Standard Framework For Inclusion in Sport	Y	62%	(*1)
Percent of Move More Referral participants who are from under-represented groups	40%	60%	
Percent of Adult Cycling participants who are from under-represented groups	25%	100%	
Percent of Adult Swimming participants who are from under-represented groups	25%	42%	
Percent of Running participants who are from under-represented groups	25%	33%	
Percent of Walking participants who are from under-represented groups	25%	46%	
Percent of Ability and CWL participants who are from under-represented groups	40%	53%	



Objective

Providing effective adult pathways from physical activity into community sport and physical activity offerings.

KPI'S	TARGET	ACHIEVED	RAG
Number of participants who, following completion of Move More Referral programme, continue to report an increase in their physical activity levels through continued access to provision (PAYG or community based provision)	36	129	
Number of participants who, following completion of a Jersey Sport Adult Swimming course, continue to access community based provision	36	44	
Number of participants who, following completion of a Jersey Sport Adult Cycling programme, participate in Active Travel	150	36	(*2)
Evidence of successful pathways into sport for Adults from Move More Gym Referral programme	80	143	
Number of participants who, following completion of an Adult Cycling Programme, continue to report an increase in their physical activity levels through continued access to community based provision or Active Travel	36	18	(*3)
Number of participants who, following completion of Running Programme, continue to report an increase in their physical activity levels through continued access to community based provision	10	14	



Family Bikeability introduced to teach children and parents to cycle

182 Womens Only Guided Rides delivered

379 new participants took part in Cycle Without Limits

520 Health Walks delivered

45 participants took part in our Couch to 5k programme

47 Exercise Referral participants took up regular activity or a sport following the 12-week programme



2025 PERFORMANCE ANALYSIS COMMUNITY



Objective

Using the power of sport and physical activity to improve the overall wellbeing and quality of life for the community.

KPI'S	TARGET	ACHIEVED	RAG
Percent of participants actively participating within Exercise Referral following a GP Referral	70%	64%	(*4)
Number of adults completing cycling programmes	2200	2330	
Number of young people accessing community outreach 'turn up and play' provision in targetted areas	120	991	
Evidence of successful pathways into sport for young people from community-based programmes	50	18	(*5)
Number of new partnerships that enhance the wellbeing of our community	20	23	

KPI PERFORMANCES		
Red - 16%	Amber - 17%	Green - 67%
(2, 3) Adult cycling programme uptake was lower than expected, and data collection issues prevented us from meeting performance targets.	(1) The Moving into Inclusion Framework is an ongoing development process, not a fixed accreditation. An action plan is in place to improve our 62% score, with progress reflected in 2026 KPIs.	
(5) The drop-in nature of these sessions made it difficult to collect participant contact details, limiting follow-up and impact measurement. Despite this, the programme continued to successfully increase regular physical activity and community participation.	(4) Exercise Referral uptake was 6% below target due to early-year reporting and data issues, which were resolved, with strong improvements in Q3-Q4 and targets expected to be met in 2026.	

65 holiday sports programmes delivered

83% of Exercise Referral participants recorded a significant increase in wellbeing as a result of the programme

44% reduction in anti-social behaviour following our targeted outreach programme



“The results have honestly been amazing. Not only has my knee improved hugely, but my confidence in being active has completely come back. I am now trying different sports and activities that I wouldn’t have even considered before.”



GOVERNANCE

Jersey Sport Limited

The Company is registered in Jersey as a Company Limited by shares under the Companies (Jersey) Law 1991. The Company registration number is 123018.

The Company was incorporated on 24 January 2017 and is registered (i) as a charity under the Income Tax Jersey Law, (ii) with the Association of Jersey Charities, and (iii) as a Non-Profit Organisation.

The Company was awarded its Certificate of Registration from the Jersey Charity Commissioner on 9 December 2019, pursuant to the Charities (Jersey) Law 2014, the relevant provisions of which came into effect in 2018. The Jersey Sport charity number is 281.

The Company's principal activity is to advocate for Sport and Physical Activity by promoting and developing opportunities for islanders to play sport and adopt active lifestyles.

Our Governance Structure



Purposes



Jersey Sport Development Trust: To ensure Jersey Sport Limited's delivery is aligned with the objectives and charitable purpose.



Board of Jersey Sport Limited: Responsible for the governance of Jersey Sport Limited, ensuring the strategy aligns with goals and values, and continually monitoring performance.



Sub-committees: Undertake due diligence and detailed analysis of strategy, governance, performance, risk, grants, and people matters; scrutinising proposed decisions before presentation at Board.



Executive: Execution of the strategic plan of Jersey Sport and oversee the operations through leadership and risk management.



Senior Leadership Team: Implementation of strategic plans, analysis and regular performance reporting, sound governance, financial and risk management and leadership and development of the Jersey Sport Team.



Jersey Sport Delivery Team: Effective delivery of programmes and services to sports, programme participants and partners.



BOARD OF JERSEY SPORT

December 2025



Andrew Whelan
Chair



Lisa McLauchlan
Director



Martin Holmes
Director



Alex Mollin
Director



Kristie Potts
Director



John Small
Director



Dominic Simpson
Director
(appointed in December 2025)



Ceri Tinley
Director
(appointed in December 2025)



Christophe Kalinauckas
Director
(appointed in December 2025)



Kevin Lemasney
Director
(appointed in December 2025)



Jamie Pestana
Director
(left in October 2025)



GOVERNANCE REPORT

Statement of Directors' Responsibilities

The Directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

The financial statements of the company are required by law to give a true and fair view of the results and financial position of Jersey Sport Limited. In preparing these financial statements, the directors should:

- select suitable accounting policies and then apply them consistently
- make assumptions and accounting estimates that are reasonable and prudent
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Company will continue in business

The Directors have elected to prepare the financial position of Jersey Sport in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS102.

The Directors are responsible for keeping accounting records which are sufficient to show and explain its transactions and are such as to disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements prepared by the company comply with the requirements of the Companies (Jersey) Law 1991. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors confirm that in so far as each director is aware there is no relevant information of which they have not made the auditors aware of, and they confirm that each director has taken all the steps they ought to have taken as a director to make themselves aware of any relevant audit information and establish that they are aware of that information.

The directors present their report and the audited financial statements for the year ended 31 December 2025.

PKF BBA Audit and Assurance Limited have indicated their willingness to continue in office.

Recruitment & Appointment of Directors

The role of the Board is to provide stewardship, accountability and leadership for the organisation, offering clear and informed oversight of strategic direction and ensuring alignment with Jersey Sport's Mission, Values and Purpose. The Board is responsible for monitoring performance against the objectives set for the Company.

The Board may appoint Directors as it considers necessary from time to time. Directors are appointed for a maximum of two terms of three years, with the exception of the Chair, who may serve up to three terms of three years. The Board regularly reviews its composition to ensure an appropriate balance of skills, experience and diversity, and retains the authority to appoint additional Directors by ordinary resolution.

At the start of 2025, the Board comprised the Chair and six Directors. Following a Board skills audit, a recruitment campaign was undertaken, resulting in the appointment of four new Directors in November 2025. This brought the total Board composition to the Chair and nine Directors, following Jamie Pestana's resignation from his role as Director in October 2025.

All new Board members have made declarations of interest, and no conflicts were identified that could have affected their responsibilities at Jersey Sport.

Directors' Induction & Training

All new Directors were given an induction to the Company, where their roles, duties and responsibilities were explained to them. In 2025, all Directors received a reviewed and updated Directors handbook. On an ongoing basis, Directors are encouraged to identify their training requirements and are invited to attend any relevant development and training programmes as appropriate. A skills matrix is in place for the Board to ensure it retains a proper balance of expertise and experience to lead the Organisation.



Andrew Whelan
Chair

Board Meetings & Sub Committee Meetings

The table below sets out the number of meetings (including subcommittee meetings) held during and attended by each Board member during 2025.

	BOARD	AUDIT & RISK	REM & NOM	CHARITABLE FUNDING
Number of meetings in 2025	5	3	5	5
Andrew Whelan (started Nov 2024)	5	1	3	-
Alex Molin	4	-	-	4
Ceri Tinley (appointed Dec 25)	1	-	-	-
Christophe Kalinauckas (appointed Dec 25)	1	-	-	-
Dominic Simpson (appointed Dec 25)	1	-	-	4
Jamie Pestana (left Oct 25)	1	-	-	1
John Small	5	-	5	-
Kevin Lemasney (appointed Dec 25)	1	-	-	2
Kristie Potts	4	3	-	-
Lisa McLaughlan	4	-	5	-
Martin Holmes	5	2	-	2
Independent Members				
Yenni Kusumo	-	-	-	5
Peter Gough	-	-	-	1
Peter Slattery	-	-	-	5

The Government of Jersey

Jersey Sport's relationship with Government is governed through a Strategic Partnership Agreement with the Department for Economic Sustainability. This agreement:

- Sets out reporting and accountability requirements
- Allows Government oversight without day-to-day operational control
- Preserves the organisation's independence in managing staff and programmes.

Under the Public Finances Manual (PFM), Jersey Sport has an identified Government

Accountable Officer (AO) who is responsible for:

- Ensuring accountability for public funds
- Monitoring performance and governance arrangements
- Ensuring alignment with Government strategic priorities
- Coordinating oversight where funding involves multiple departments 1.

The AO does not manage Jersey Sport's operations but provides assurance that public money is used properly, achieves value for money, and delivers agreed outcomes.

GOVERNANCE REPORT

Risk Management of Strategic Objectives

Throughout the year, we actively managed risks to the delivery of our strategic objectives through regular performance monitoring, responsive planning, and strengthened governance. No RED risks were identified during the year. The most significant risks relate to funding dependency, data maturity, and capacity, all of which are actively managed through strong governance, forward planning, and targeted mitigation.



RISK	IMPACT	RATING	TREND	RISK MANAGEMENT MEASURES
Reliance of GoJ Funding and unable to achieve fundraising targets	<ol style="list-style-type: none"> Company can no longer operate all services Company no longer able to deliver on its strategy Staff loss 	Orange	↓	<ol style="list-style-type: none"> Three-Year Partnership Agreement in place until the end of 2027 Fundraising Strategy and Officer in place to diversify income streams Strong relationship with GoJ ensures continuity of Partnership Agreement beyond 2027 Annual zero-based budget is in place Partnership Agreement allows for annual break-even status
Data quality and impact measurement	<ol style="list-style-type: none"> Poor reporting on programmes Poor decision-making Reputational damage Impaired risk management Regulatory and compliance risk 	Green	↓	<ol style="list-style-type: none"> New outcome-based KPI's ensure improved reporting Regular data quality reporting to SLT Data framework approved by GoJ Periodic review of data sources Data oversight by Audit and Risk Committee
Effective stewardship and distribution of funds	<ol style="list-style-type: none"> Misalignment of funding decisions with strategic priorities Loss of donor and public trust Breach of charity law or regulatory requirements Financial Sustainability 	Orange	↔	<ol style="list-style-type: none"> Clear internal funding approval processes through the Charitable Funding Committee Grant management framework in place Evidence-based reporting to funders Appeals processes in place for all funds Performance monitoring against agreed objectives
Participation, Inclusion and Access	<ol style="list-style-type: none"> Difficulty reaching under-represented groups Cost barriers Unable to deliver strategic priorities Reputational damage 	Orange	↔	<ol style="list-style-type: none"> Inclusion Advisory Group oversight of projects Fundraising priority for Sports Access Programme Inclusive pathway designs Workforce training and awareness Partnerships and collaboration
Governance and Compliance	<ol style="list-style-type: none"> Breach of statutory, regulatory or funding requirements Loss of charitable or organisational status Loss of credibility within the wider sporting or community sector Disruption to service delivery and poor organisational performance 	Orange	↔	<ol style="list-style-type: none"> Audit and Risk Committee meets biannually Policies and procedures are reviewed periodically Ongoing internal financial reviews and independent audits Annual Board review Quarterly organisation reviews with GoJ

COMMITTEE REPORTS

1. Audit and Risk Committee Report

The Audit and Risk Committee's (the 'ARC') purpose is to provide advice and support to the Board in relation to financial accounting, financial reporting and financial risk management and to provide a first point of contact with auditors and other financial stakeholders.

The ARC was constituted by the Board on 12 October 2017, operates under Terms of Reference which are regularly reviewed by the ARC and the Board and reports into the Board under a standing agenda item in each Board Meeting. The membership of the ARC as of the date of this report is;

Kristie Potts – Chair and Director
Martin Holmes – Director
Christopher Kalinauckas – Director

During 2025 the ARC fulfilled its primary role of advising and recommending to the Board the matters necessary to complete the Company's annual statutory reporting cycle as well as the regular review of the Company's Risk Register. The Committee recommended the reappointment of the PKF BBA as auditors for the 2025 financial year and this was confirmed by the Board. The Committee met with the auditors following completion of their audit work in March 2025 and were pleased to note that no significant findings were reported from their work. The financial statements were duly recommended to the Board for approval and were signed in early April 2025.

Planned Activity in 2026

In addition to the usual activities undertaken, the Committee will also play a pivotal role in ensuring that the Company continues to remain financially responsible and able to fulfil the obligations set out with the strategy of the Company.

The Committee will continue to provide independent advice to the Board on the appropriateness of the Company financial and performance reporting, system of risk oversight and management, and system of internal control and will work with the senior leadership team to enhance these systems where it is deemed necessary. The Committee will also work in partnership with the senior leadership team to identify areas for efficiencies, cost savings and modification of activity to permit the Company to meet the agreed budgets for 2026, 2027 and 2028 while continuing to ensure that sport and physical activity remain accessible for all.



Kristie Potts
 Chair & Director

2. Charitable Fundraising Committee

At the start of 2025, the Charitable Working Group and Grants Advisory Committee were merged to form the Charitable Funding Committee (CFC). The purpose of the CFC is to act on behalf of the Jersey Sport Board to oversee and contribute to the effective and strategic procurement, distribution and reporting of charitable funds. This amalgamation was proposed following a strategic review that highlighted that a merger would streamline operations and provide benefits in terms of oversight of fundraising and the allocation of charitable contributions. In 2025, the SUPPORTIN SPORT Fund awarded £179,000 to 36 local sport organisations across two rounds of funding.

Planned Activity for 2026

In 2026, SPORT ACTIVATION FUNDING (previously SUPPORTIN SPORT) is projected to distribute over £300,000 to local sport organisations. This is proposed to be achieved through four key funding themes: Increasing Participation, Sport Workforce Development, Professional Workforce Funding and Facility Development. After a successful pilot scheme in 2025, SPORT ACCESS funding will continue to support young people to access sport and physical activity settings who might otherwise miss out because of financial barriers. A fundraising strategy review is also scheduled for early 2026.

CFC Membership (As of December 2025):

David Kennedy – CEO
Libby Barnett – Jersey Sport Programmes Manager
Stephanie Douglas – Jersey Sport Fundraising Officer
Martin Holmes – Interim Chair and Director
Alex Mollin – Director
Dominic Simpson – Director
Kevin Lemasney – Director
Peter Slattery – Independent Member
Yenni Kusumo – Independent Member

I would like to take this opportunity to sincerely thank the members of the CFC for their commitment and valuable contributions to this committee. I wish to also extend my thanks to the Jersey Sport executive team for their ongoing and extensive support to this committee and to the wider Jersey sports community.



Alex Mollin
 Chair

3. Remuneration and Nomination (Rem Nom) Committee Report

The remit of the Remuneration and Nomination Committee is to:

- Provide direction and guidance to the Jersey Sport Executive Team on the management and development of Jersey Sport's employee base.
- Support the CEO with any complex team structure changes and HR issues
- Manage the processes for all Board and CEO recruitment.
- Manage the processes relating to effective Board succession.
- Oversee annual internal reviews of the Board's governance arrangements and effectiveness with independent external reviews every three years (last external review conducted in January 2023).
- Act as the organisation's remuneration committee and recommend to the Board annual or ad hoc changes to the staff pay and terms and conditions.

The membership of the Remuneration and Nomination Committee as at end of 2025:

Lisa McLauchlan – Chair (from September 2023)

John Small – Director

Ceri Tinley – Director

The 2025 Remuneration and Nomination Committee meetings were attended by the CEO and Board Chair who provided input to and support for the Committee. All Board members are eligible to attend People Committee meetings. The Committee formally met on 5 occasions during 2025.

Key initiatives in 2025

We recruited four Jersey Sport NEDs to replace outgoing board members who came to the end of their tenure in 2024/25. Candidates were required to have a passion for sport, preferably with a legal or charitable fundraising background. We had significant interest in the roles, and after a robust and transparent recruitment process overseen by the Appointments Commission, we recruited four new NEDs. Each NED, as well as being a Jersey Sport Board member, is also a member of one of our sub-committees.

- Ceri Tinley – Remuneration and Nominations Committee
- Kevin Lemasney – Charitable Funding Committee
- Dominic Simpson – Charitable Funding Committee
- Christophe Kalinauckas – Audit & Risk Committee

The new NEDs formally commenced their tenure in December 2025. This brings Jersey Sport to the full complement of 10 NEDs.

In 2025, the name of the committee was changed from People Committee to Remuneration and Nomination Committee to bring it in line with other Board naming conventions. The committee terms of reference were amended accordingly and at the same time were updated to reflect the remit described above.

Planned activity in 2026

- We will undertake a formal, independent Board Review in Q3 2026.
- We will continue to support the CEO and Executive's initiatives to maintain a constructive and positive working environment at Jersey Sport with objectives and goals for all team members aligned to the organisation's strategic goals.



Lisa McLauchlan
Chair



OUR PEOPLE

BUSINESS AREA	FULL TIME EQUIVALENT (FTE)	HEADCOUNT 2025
Sport	7.8	12
Community	12.6	17
Business Support & Executive	5.2	6

Salary Bands

CONTRACTED STAFF	FROM	TO	HEAD COUNT (CONTRACTED ONLY)
Delivery	£22,737	£36,964	13
Officer/ Specialist Instruction	£33,772	£51,272	15
Manager	£47,281	£68,764	3
Executive	£62,757	-	2

The Board of Directors at Jersey Sport are voluntary and do not receive financial remuneration.

Disclosure of Executive Remuneration

2025	BASIC SALARY	PENSION CONTRIBUTIONS	TOTAL
CEO	£111,300	£11,130	£122,430
Head of Sport and Community	£72,563	£7,256	£79,819

Gender Balance

	2025	
	Male	Female
Board of Directors	6	4
Leadership Team	2	3
Officer Team	5	10
Delivery Team	6	7
Total	19	24

Pay ratios analysis across Jersey Sport

2025	
Pay ratio between the highest paid employee and the lowest paid employee	3.09:1
Pay ratio between the highest paid employee and the 25th percentile pay of all employees	3.09:1
Pay ratio between the highest paid employee and the median pay of all employee	2.42:1
Pay ratio between the highest paid employee and the 75 percentile pay of all employees	2.21:1
Gender pay gap (median monthly pay)	-14%
Gender pay gap (mean monthly pay)	-1.2%

The gender pay gap was calculated using employee pay data at a single snapshot date. Pay was analysed separately for male and female employees.

Jersey Sport's gender pay analysis shows a mixed but broadly balanced position. The median gender pay gap is -14.2%, indicating that the median female employee earns more than the median male employee. The mean gender pay gap is -1.2%, showing that overall average pay is broadly comparable. The difference between these measures reflects the impact of a small number of higher-paid male employees at the upper end of the pay distribution.



SUPPORTING OUR EMPLOYEES

Our Values

Empowering
Passionate
Inclusive
Collaborative

At Jersey Sport, we believe that fostering employee wellbeing is fundamental to both individual fulfilment and organisational success. Guided by our values, we actively consult with staff on all wellbeing-related decisions to ensure our approach reflects the needs and experiences of our people. A designated, staff-led Wellbeing Committee plays a central role in this work, overseeing regular social activities and leading workplace wellbeing initiatives that strengthen connection and morale. The Committee concentrates on 4 parts to Wellbeing at Work, Physical, Mental, Social and Financial Wellbeing. During 2025 the biannual survey showed 100% staff satisfaction.

Alongside this, Jersey Sport offers a range of supportive initiatives that enable staff to thrive, helping us to create an inclusive, healthy and positive working environment.

In 2025, we introduced a company wide pension scheme as part of our employee benefits package. Developed following consultation with staff, the scheme reflects their priorities and supports long term financial wellbeing. This forms part of a wider range of initiatives and activities designed to promote employee wellbeing, including:

- Occupational health & sickness entitlement
- Increased annual leave entitlement
- Contribution to eye test / glasses
- Subsidised gym membership or contribution to wellbeing activities
- Inclusion and diversity promotion
- Career development and lifelong learning
- Flexible working and TOIL policy
- Celebration events

Absence Reporting

Staff sickness levels showed a clear downward trend over the year, decreasing from 10% in Q1 to 4% in Q2, 2% in Q3 and 1% in Q4. The higher rate in Q1 was influenced by a planned absence and a long-term, non-work-related absence which continued into Q2.



2025 FINANCIAL PERFORMANCE

In 2025, Jersey Sport received a core operating grant of £1,880,000 from the Government of Jersey, representing a reduction of £137,433 compared to 2023 and £37,433 compared to 2024. In response to this continued reduction in core funding, a prudent financial approach was adopted for 2025, with an essential-spending policy implemented alongside the delivery of our strategic priorities and the development of a sustainable efficiency plan.

Given that staffing represents Jersey Sport's most significant cost, the efficiency plan focused primarily on workforce management. This resulted in salary cost reductions of almost £100,000, achieved largely through not replacing staff who left the organisation, complemented by reductions in central costs including marketing and HR expenditure.

A key principle underpinning this approach was Jersey Sport's commitment to operating as a 'deliverer of last resort', ensuring we avoid direct competition with stakeholders where priorities overlap. A zero-based budgeting exercise further identified opportunities to achieve improved value for money through the commissioning of services, rather than direct delivery by Jersey Sport.

In addition to core funding, Travel Grant funding from the Government of Jersey increased to £300,000, enabling the distribution of an additional £175,000 to clubs and associations. Jersey Sport also received £120,000 to support the second year of the Performance Sport Programme. Through programme-related income, grants, fundraising initiatives and bank interest, additional income of £640,786 was generated during the year.

Overall financial performance improved compared to 2024, moving from a £58,340 deficit to a £24,672 surplus. However, it should be noted that the majority of this surplus arose from an underspend of approximately £32,000 within the Performance Sport Programme. As these funds are restricted to programme delivery, the underlying position for unrestricted funds represents a £7,328 deficit.

Looking ahead to 2026, maintaining tight control over expenditure remains essential. However, with a leaner delivery model and strengthened partnership arrangements now in place, Jersey Sport is better positioned to deliver its outcomes more strategically while continuing to achieve best value for money.

Total Income £2,940,786
Total Expenditure £2,916,114

Summary

Over the period 2023 to 2025, the organisation has delivered a rebalancing of expenditure away from core overheads and towards frontline activity. This was in line with the recommendations of the Government of Jersey Review of Sport and Physical Activity, published in November 2023.

Total expenditure has remained broadly stable between 2023 (£2.61m) and 2024 (£2.64m), before increasing to £2.92m in 2025. This later increase reflects deliberate investment in Programme Delivery rather than growth in fixed costs.

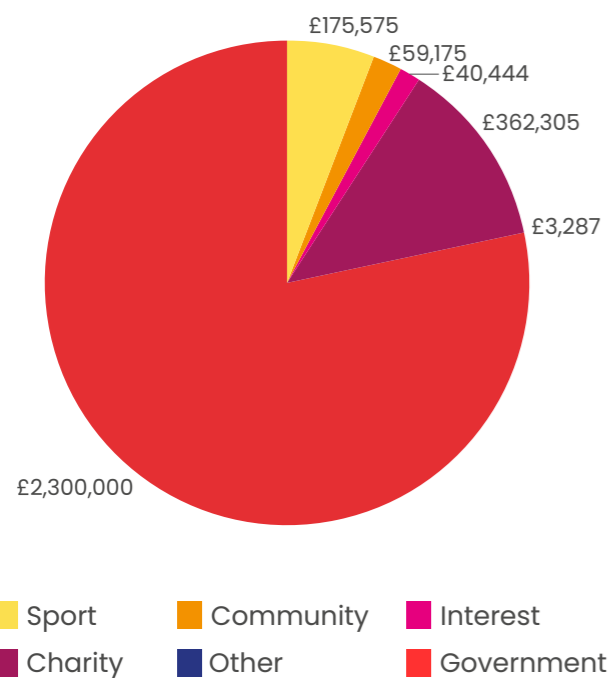
Staff and Central costs show a consistent downward trend across the three years. Staff expenditure reduced by 13% overall between 2023 and 2025, while Central costs fell by 23% over the same period. These reductions indicate successful cost control, increased operational efficiency, and a sustained focus on minimising overhead expenditure.

In contrast, Programme Delivery costs increased significantly, rising from £0.36m in 2023 to nearly £1m in 2025. This growth aligns with strategic priorities to expand delivery capacity, reach, and impact, and demonstrates that organisational resources are increasingly directed towards mission critical activity.

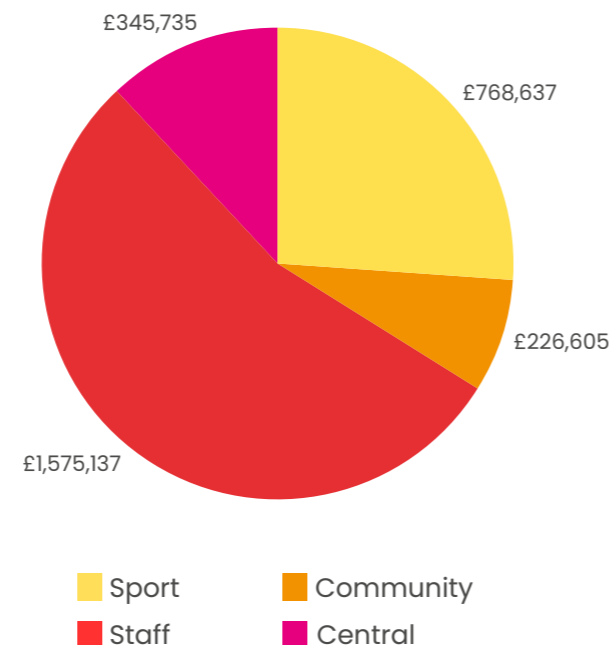
Expenditure Trend Since the Review of Sport in November 2023

	2023	2024	2025	3 YEAR TREND
Staff	£1,805,674	£1,674,023	£1,575,137	▼ -£230,537 -13.20%
Central	£448,189	£361,679	£345,735	▼ -£102,454 -23.70%
Programme Delivery	£358,339	£599,850	£995,242	▲ £636,903 133.30%

Breakdown of Income



Breakdown of Expenditure



Reserves and Capital Investment

The Company has a Reserves Policy to aim to hold between three and six months of budgeted expenditure in Reserves. This is designed to allow for sufficient flexibility in the management of working capital to ensure that the Company can meet its obligations as they fall due. Any funds raised outside of core activity and which may be deployed over a longer time period, for example legacy funds, are excluded from this policy and will be held in Reserves in accordance with the timing for their use.

2025 JERSEY SPORT AUDITED ACCOUNTS

JERSEY SPORT LIMITED
FINANCIAL STATEMENTS
AT 31 DECEMBER 2025

JERSEY SPORT LIMITED
INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

JERSEY SPORT LIMITED

NON-EXECUTIVE DIRECTORS

A Whelan (Chair)
 L McLauchlan
 M Holmes
 K Potts
 A Mollin
 J Small
 D Simpson
 C Tinley
 C Kalinauckas
 K Lemasney

SECRETARY

Faye Scott

REGISTERED OFFICE

Main Pavilion, FB Playing Fields,
 La Grande Route de St Clement,
 St Clement,
 Jersey, JE2 6QN

INDEPENDENT AUDITORS

PKF CI Assurance Limited
 9 Bond Street, St Helier,
 Jersey, JE2 3NP

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JERSEY SPORT LIMITED**REPORT OF THE DIRECTORS**

The directors present their report and the financial statements for the year ended 31 December 2025.

INCORPORATION

The Company was incorporated in Jersey, Channel Islands on 24 January 2017, with registration number 123018. The Company made an application to become a registered charity which was granted on 9 December 2019 with the Jersey charity number 281.

PRINCIPAL ACTIVITIES

The Company's principal activity is the promotion of sport and physical activity within Jersey.

RESULTS FOR THE PERIOD

The results for the period are set out on page 8.

DIVIDEND AND TRANSFER TO RESERVES

The directors do not recommend payment of a dividend.

GOING CONCERN

The directors believe the Company to be a going concern and the financial statements are prepared on this basis. Details of this are shown in note 2.4 of the financial statements.

DIRECTORS

The directors who held office during the year, and up to the date of approval of the financial statements, were:

A Whelan
L McLauchlan
M Holmes
K Potts
A Mollin
J Small
J Pestana (resigned 2 October 2025)
D Simpson (appointed 1 December 2025)
C Tinley (appointed 1 December 2025)
C Kalinauckas (appointed 1 December 2025)
K Lemasney (appointed 1 December 2025)

SECRETARY

The persons who acted as company secretary during the year, and up to the date of approval of the financial statements, were:

Faye Scott

AUDIT & RISK COMMITTEE

The Audit & Risk committee is chaired by Kristie Potts who at the end of December 2025 was joined by Martin Holmes, Christophe Kalinauckas, David Kennedy (CEO) and Faye Scott (Business Support Manger / Company Secretary). By invitation the meetings of the Committee may be attended by the external auditors. The purpose of the Committee is to:

- Review the audited financial statements and where appropriate recommend their adoption to the Board.
- To oversee the external audit process and manage the relationship with the external auditors.
- To review and monitor the adequacy, operation and effectiveness of the Company's internal financial controls.
- To review and monitor key risks faced by the Company and make recommendations on their mitigation as appropriate.
- To make recommendations to the Board as to the re-election and remuneration of the auditors.

JERSEY SPORT LIMITED**REPORT OF THE DIRECTORS (CONTINUED)****DIRECTORS' RESPONSIBILITIES (continued)**

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

The directors are required to prepare financial statements for each financial period under the Companies (Jersey) Law 1991. As permitted by applicable legislation the directors have elected to prepare the financial statements in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" ("FRS 102"). The financial statements are required to give a true and fair view of the state of affairs of the Company and the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the requirements of applicable legislation. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

So far as the directors are aware, there is no relevant audit information (information needed by the Company's auditors in connection with preparing their report) of which the Company's auditors are unaware and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

AUDITOR

The auditor, PKF CI Assurance Limited has indicated its willingness to remain in office.

BY ORDER OF THE BOARD

**Main Pavilion, FB Playing Fields,
La Grande Route de St Clement, St Clement,
Jersey, JE2 6QN
6 May 2026**

Faye Scott
SECRETARY

JERSEY SPORT LIMITED**CHAIR'S REPORT**

I take great pleasure to present the 2025 audit report which marks my first full year as Chair of Jersey Sport. During 2025 we undertook significant efficiency measures and I would like to state how proud I am of how the organisation ensured the best possible use of all resources to guarantee best value for money.

I would also like to thank our outgoing Trustees for all of their support and input since the inception of Jersey Sport back in 2017 and welcome Steve Law, Mark Wanless and Cliff Chipperfield as our new Board of Trustees.

Structure, Governance and Management

The Company is registered in Jersey as a company limited by shares under the Companies (Jersey) Law 1991. The company registration number is 123018.

The Company was incorporated on 24 January 2017 and is registered (i) as a charity under the Income Tax Jersey Law, (ii) with the Association of Jersey Charities, and (iii) as a Non-Profit Organisation.

The Company was awarded its Certificate of Registration from the Jersey Charity Commissioner on 9 December 2019, pursuant to the Charities (Jersey) Law 2014, the relevant provisions of which came into effect in 2018. The Jersey charity number is 281.

The Company's principal activity is to advocate for sport and physical activity by promoting and developing opportunities for Islanders to play sport and adopt active lifestyles.

Recruitment and appointment of Directors

The Board can appoint Directors as and when deemed necessary, who shall hold office for no more than two terms of 3 years, though the Chair may serve three terms of 3 years. The Board monitors performance against the objectives set for the Company.

The Board regularly reviews its composition to ensure a proper balance of skills, experience and diversity and has the power to appoint additional Directors by ordinary resolution. In November 2025 Jamie Pestana stepped down as Director and through a vigorous and successful recruitment campaign we welcomed 4 new members to the Board, Ceri Tinley, Kevin Lemasney, Christopher Kalinauckas & Dominic Simpson. As at the end of 2025 there are ten Directors on the Jersey Sport Board.

Directors' induction and training

All new Directors are given an induction to the Company, when their roles, duties and responsibilities are explained to them. On an ongoing basis, Directors are encouraged to identify their training requirements and are invited to attend any relevant development and training programmes as appropriate. A skills matrix is in place for the Board to ensure it retains a proper balance of expertise and experience to lead the Organisation.

Organisation

The Board meet at least five times per year and on an ad-hoc basis as and when required. The Company's day-to-day operation is the responsibility of the CEO and his Senior Leadership team, who provides a formal update to the Board at each meeting. They are supported by an independent Accountant who has oversight of all financial transactions and who produces the management accounts, also for submission to the Board. Professional HR support is retained as required.

Risk Management

The Company operates a robust risk management framework. Potential risks to the Company are identified and managed by the Senior Leadership Team alongside the Audit and Risk Committee. The Audit & Risk Committee review the company risk register on a regular basis and report to the Board of Directors of any significant changes or additions. The Audit and Risk Committee maintains the Risk Register and reports back to the Board, The risk register is also reviewed with the GOJ regularly as part of our Partnership Agreement.

JERSEY SPORT LIMITED**CHAIR'S REPORT (continued)****Our objectives and activities in 2025****Our Mission**

To inspire, lead and enable positive wellbeing for all through lifelong engagement in Sport and Physical Activity.

Our Strategic Purpose:

Increase participation in sport and physical activity across Jersey.

1. Focus on inactive islanders, increasing physical activity levels.
2. Build a safe, sustainable and inclusive sporting community through support services and funding.
3. Develop robust and impactful partnerships that collaboratively deliver our strategic purpose.
4. Advancement of Health (Charity).
5. Advance of public participation in sport (Charity).

Charitable Aims

As a registered Jersey charity, Jersey Sport is committed to delivering the charitable Purpose of

- The advancement of health; and
- The advancement of public participation in sport.

Our activities

Throughout 2025, the board, the executive and all staff remained focused on our core purpose and on the areas where we could deliver the greatest impact: supporting community sport, widening participation, strengthening collaborations, and ensuring that everyone in Jersey can experience the life changing benefits of being active.

Sport & Community Programmes

Our capacity to distribute £713,549 back into sport further consolidated our position as a leading funding body for sport. By elevating the standard of our investment activity, we have demonstrated our unwavering commitment to supporting sport and physical activity through strategic and impactful funding with 72 sport organisations accessing this support across 2025.

A particular emphasis during 2025 was placed on several critical success factors. Jersey Sport worked to reduce barriers for underrepresented groups, provide targeted support to community sports organisations, and advance our behaviour-change agenda. At every stage, our work was guided by a simple but powerful mission: enabling more islanders to be active, more often, and ensuring sport plays its full role in creating a healthier, more vibrant island.

Outlook

Our 2026 Business Plan outlines our strategic direction and how we ensure our support and continued collaboration with the Government of Jersey. Jersey Sport will continue to support all outcomes in all 3 future Jersey themes of Community, Environment and Economy.

A particular challenge over the next 3 years is the risk of a continued rise of inflation, and without any RPI increase built into in our 3 year Partnership Agreement, we may have significantly reduced financial resources on a year on year basis. However, Jersey Sport will actively seek to raise further funding alongside our Government Grant to try and alleviate any potential future shortfall.

Andrew Whelan

CHAIR

Date: 6 May 2026



Independent auditor's report to the members of Jersey Sport Limited for the year ended 31 December 2025

Opinion

We have audited the financial statements of Jersey Sport Limited (the 'Company') for the year ended 31 December 2025 which comprise the statement of comprehensive income, statement of financial position, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice) and the Charities Statement of Recommended Practice (FRS 102) (second edition – October 2019).

In our opinion, the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 December 2025 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Companies (Jersey) Law 1991.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies (Jersey) Law 1991 requires us to report to you if, in our opinion:

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

Responsibilities of the directors

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

- Companies Jersey (Law) 1991;
- Charities (Jersey) Law 2014;
- United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ('United Kingdom Generally Accepted Accounting Practice'); and
- Charities Statement of Recommended Practice (FRS 102) (second edition – October 2019).

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



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

- Identifying and assessing the design of key controls implemented by management to prevent and detect fraud;
- Enquiry of management and those charged with governance;
- Performance of analytical procedures to identify unusual relationships which may indicate a risk of fraud or an irregularity;
- Review of board minutes;
- Journal entry testing – including analysis of the general ledger to identify entries deemed to represent a higher risk of fraud or error; and
- Assessment of the reasonableness of judgements made by management in accounting estimates.
- The inherent limitations of an audit mean that there will always be a risk that irregularities will go undetected, including those which may ultimately lead to a material misstatement. This risk is considered greater where an irregularity results from fraud including misrepresentation, collusion, and forgery.

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

Use of our report

This report is made solely to the members, as a body, in accordance with the Companies (Jersey) Law 1991. Our audit work has been undertaken so that we might state to the members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the members as a body, for our audit work, for this report, or for the opinions we have formed.

Nicholas C James for and on behalf of
PKF CI Assurance Limited
9 Bond Street,
St. Helier,
Jersey, JE2 3NP

Date: 6 May 2026

JERSEY SPORT LIMITED

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2025

		Restricted	Unrestricted	2025	2024 (Restated)
		£	£	£	£
Notes	(see note 12)	(see note 11)			
INCOME					
Active Adults		-	51,252	51,252	18,079
Active Children		-	50,780	50,780	118,780
Schools Activity		-	124,795	124,795	123,887
Adult Swimming		-	7,923	7,923	-
Active Referral		-	-	-	18,237
Grant from Government of Jersey		420,000	1,880,000	2,300,000	2,094,780
Family Food & Fitness Income		-	-	-	76,163
Other Income		-	3,287	3,287	431
Bank Interest		-	40,444	40,444	52,274
Grants, Sponsorship & Donations	3	135,557	226,748	362,305	218,628
		555,557	2,385,229	2,940,786	2,721,259
OPERATING EXPENSES					
Staff Costs	4, 5	(53,733)	(1,521,404)	(1,575,137)	(1,674,023)
Program Costs	5	(420,331)	(574,911)	(995,242)	(743,897)
Central Costs		(8,896)	(336,839)	(345,735)	(361,679)
		(482,960)	(2,433,154)	(2,916,114)	(2,779,599)
SURPLUS/(DEFICIT) FOR THE YEAR		72,597	(47,925)	24,672	(58,340)
OTHER COMPREHENSIVE INCOME					
		-	-	-	-
TOTAL COMPREHENSIVE INCOME/ (DEFICIT) FOR THE YEAR		72,597	(47,925)	24,672	(58,340)

The Company has not made any acquisitions or discontinued any operations during 2025 and 2024. The revenue derives entirely from continuing operations.

The notes on pages 61 to 67 are an integral part of these financial statements.

JERSEY SPORT LIMITED

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2025

		Restricted	Unrestricted	2025	2024 (Restated)
		£	£	£	£
	Notes				
TANGIBLE FIXED ASSETS	6	22,908	11,940	34,848	43,110
INTANGIBLE FIXED ASSETS	7	-	7,165	7,165	9,916
		22,908	19,105	42,013	53,026
CURRENT ASSETS					
Debtors and prepayments	8	15,065	31,234	46,299	63,633
Cash at bank		171,133	1,243,852	1,414,985	1,161,177
		186,198	1,275,086	1,461,284	1,224,810
CREDITORS: Amounts falling due within one year	9	(16)	(283,156)	(283,172)	(82,383)
NET CURRENT ASSETS		186,182	991,930	1,178,112	1,142,427
TOTAL ASSETS LESS CURRENT LIABILITIES		209,090	1,011,035	1,220,125	1,195,453
CAPITAL AND RESERVES					
Called up share capital	10	-	2	2	2
Reserves	11,12	209,090	1,011,033	1,220,123	1,195,451
Shareholder's funds		209,090	1,011,035	1,220,125	1,195,453

The financial statements were approved by the Board on 6 May 2026 and signed on its behalf by:

Martin Holmes

Director

Christophe Kalinauckas

Director

The notes on pages 61 to 67 are an integral part of these financial statements.

JERSEY SPORT LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024 (Restated)
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net surplus/(deficit) for the year	24,672	(58,340)
Adjustments for:		
Interest received	(40,444)	(52,274)
Depreciation and amortisation	15,559	8,903
	(213)	(101,711)
Movements in working capital:		
Decrease in debtors	17,334	333,466
Increase/(decrease) in creditors	200,789	(70,722)
CASH GENERATED BY OPERATIONS	217,910	161,033
Interest received	40,444	52,274
CASH GENERATED BY OPERATING ACTIVITIES	258,354	213,307
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(4,546)	(45,258)
NET CASH USED IN INVESTING ACTIVITIES	(4,546)	(45,258)
NET INCREASE IN CASH AND CASH EQUIVALENTS	253,808	168,049
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	1,161,177	993,128
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	1,414,985	1,161,177
Unrestricted cash and cash equivalents	1,243,852	1,068,177
Restricted cash and cash equivalents	171,133	93,000
	1,414,985	1,161,177

The notes on pages 61 to 67 are an integral part of these financial statements.

JERSEY SPORT LIMITED**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****1. GENERAL INFORMATION**

Jersey Sport Limited is a private company limited by shares, incorporated in Jersey. The Company's principal place of business, and also its registered office, is Main Pavilion, FB Fields, La Grande Route de St Clement, St Clement, Jersey.

The principal activity of the Company is to operate as a public benefit entity, in the promotion of sport and physical activity within Jersey.

2. ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all of the periods presented, unless otherwise stated.

2.1 Statement of compliance

The financial statements have been prepared in compliance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", adopting the presentation and disclosure requirements of the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102" and the Companies (Jersey) Law, 1991, as amended.

2.2 Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with FRS102.

2.3 Functional and Presentation Currency

The financial statements are prepared and presented in Pounds Sterling, being the main currency of the economic environment in which the company operates, rounded to the nearest whole number.

2.4 Going concern

The financial statements have been prepared on the going concern basis, which assumes that the Company will continue in operational existence for the foreseeable future. The validity of this assumption depends on the ability of the Company to continue conducting business within its jurisdiction. The Directors are of the opinion that the Company will be in operation over the next twelve months and the foreseeable future. They believe that no material uncertainties to the going concern assumption exist, and therefore that it is appropriate for the financial statements to be prepared on the going concern basis. The current partnership agreement with the Government of Jersey was signed on the 7 February 2024 and runs for three years to the end of 2027.

2.5 Income

Income represents amounts invoiced in respect of services provided during the period. It also includes grant payments received from the Government of Jersey.

2.6 Other income

Bank deposit interest is credited to the statement of comprehensive income when it is due to the Company.

2.7 Legacy Income

Receipt of income from legacies, in whole or in part, is only considered probable when the amount can be reliably measured and the Company has sufficient evidence that the executor intends to make the distribution. If the legacy is in the form of an asset, other than cash, recognition is subject to the value of the asset being able to be reliably measured. Where the criteria for income recognition have not been met, then the legacy is treated as a contingent asset. Material legacy income is disclosed within the notes to the financial statements.

2.8 Expenses

Expenses are recognised on an accruals basis.

JERSEY SPORT LIMITED**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025 (continued)****2. ACCOUNTING POLICIES (continued)****2.9 Depreciation**

Depreciation is provided using the following rates and bases to reduce by annual instalments the cost of the tangible assets over their estimated useful lives:

E-Bikes	-	straight line over 5 years
Motor Vehicles	-	straight line over 5 years
Computer Equipment	-	straight line over 3 years
Office Equipment	-	straight line over 5 years
Cycle Without Limits Equipment	-	straight line over 1 year

No depreciation is charged in the year of disposal.

2.10 Amortisation

Amortisation is provided using the following rates and bases to reduce by annual instalments the cost of the intangible assets over their estimated useful lives:

Computer Software	-	straight line over 5 years
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2.11 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation.

2.12 Intangible assets

Intangible fixed assets are stated at cost less amortisation.

2.13 Trade debtors

Trade debtors represent amounts due to the Company for services provided by the Company during the financial year.

2.14 Trade creditors

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and measured subsequently at amortised cost using the effective interest rate method.

2.15 Taxation

The Company is exempt from Jersey income tax as it is a registered charitable non-profit making organisation.

2.16 Cash at bank

Cash at bank comprises amounts held with standard bank accounts.

3. SPONSORSHIP INCOME

Unrestricted and restricted sponsorship income is donated from businesses or organisations for specific programs.

JERSEY SPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025 (continued)

4. STAFF COSTS

	2025	2024
	£	£
Salaries and wages	1,440,485	1,498,166
Ex-gratia payments, redundancy and payments in lieu of notice	17,471	55,451
Pension contributions	117,181	117,177
Other benefits	-	3,229
	<u>1,575,137</u>	<u>1,674,023</u>

Jersey Sport Limited employed 84 people, 27 full time, 13 part time and 44 on zero hours contracts, (2024: 97 people, 28 full time, 20 part time and 49 on zero hours contracts) members of staff during the year of which 49 (2024: 59) employees earned less than £10,000 per annum, 29 (2024: 32) employees earned between £10,000 and £60,000 per annum and 6 (2024: 4) employees earned over £60,000 per annum. Total salaries earned by senior management during the year were £385,144 (2024: £283,535).

Jersey Sport Limited also benefits from active volunteers who volunteer in assisting the delivery of a variety of programs, such as Let's Ride, Guided Rides, Cycle Without Limits and Health Walks.

5. GRANTS PAID

Jersey Sport Limited paid out grants during the year as follows:

	2025	2024
	£	£
SupportIn Schools	45,050	50,000
Volunteer Workforce	-	29,868
Travel Grants	297,958	144,047
Games Associations	46,006	88,353
Support in Sport Grants	170,348	104,248
Development Officers	62,424	62,424
Total	<u>621,786</u>	<u>478,940</u>

6. TANGIBLE FIXED ASSETS

	Vehicles	E-Bikes	Computer Equipment	Office Equipment	Exercise Referral Equipment	Cycle Without Limits Equipment	Total
	£	£	£	£	£	£	£
Cost							
At 1 January 2025	33,879	4,360	43,331	27,748	8,696	57,671	175,685
Additions	-	-	4,546	-	-	-	4,546
At 31 December 2025	<u>33,879</u>	<u>4,360</u>	<u>47,877</u>	<u>27,748</u>	<u>8,696</u>	<u>57,671</u>	<u>180,231</u>
Depreciation							
At 1 January 2025	4,995	4,360	38,604	25,641	1,304	57,671	132,575
Charge for the year	5,976	-	4,027	1,066	1,739	-	12,808
At 31 December 2025	<u>10,971</u>	<u>4,360</u>	<u>42,631</u>	<u>26,707</u>	<u>3,043</u>	<u>57,671</u>	<u>145,383</u>
Net book value							
At 31 December 2025	<u>22,908</u>	<u>-</u>	<u>5,246</u>	<u>1,041</u>	<u>5,653</u>	<u>-</u>	<u>34,848</u>
At 31 December 2024	<u>28,884</u>	<u>-</u>	<u>4,727</u>	<u>2,107</u>	<u>7,392</u>	<u>-</u>	<u>43,110</u>

JERSEY SPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025 (continued)

7. INTANGIBLE FIXED ASSETS

	Computer Software	Total
	£	£
Cost		
At 1 January 2025		
And 31 December 2025	<u>39,299</u>	<u>39,299</u>
Amortisation		
At 1 January 2025	29,383	29,383
Charge for the year	<u>2,751</u>	<u>2,751</u>
At 31 December 2025	<u>32,134</u>	<u>32,134</u>
Net book value		
At 31 December 2025	<u>7,165</u>	<u>7,165</u>
At 31 December 2024	<u>9,916</u>	<u>9,916</u>

8. DEBTORS

	2025	2024
	£	£
Accounts receivable	16,769	28,373
Prepayments	21,134	23,828
GST refund due	3,513	4,450
Sundry debtors	<u>4,883</u>	<u>6,982</u>
	<u>46,299</u>	<u>63,633</u>

Accounts receivable are not impaired and deemed fully recoverable as at the 31 December 2025.

9. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	36,889	69,300
Sundry creditors and accruals	36,367	13,083
Income received in advance	<u>209,916</u>	<u>-</u>
	<u>283,172</u>	<u>82,383</u>

10. CALLED UP SHARE CAPITAL

	2025	2024
Authorised		
10,000 Ordinary shares of £1 each	10,000	10,000
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

JERSEY SPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025 (continued)

11. UNRESTRICTED FUNDS

	At 1 January 2025	Income	Expenses	At 31 December 2025
	£	£	£	£
Unrestricted	332,226	2,325,968	(2,212,465)	445,729
<i>Designated Funds:</i>				
Sports Access Programme	32,096	19,161	(12,021)	39,236
Liberation Games 2025	-	12,100	(8,165)	3,935
SupportIN Sport	694,636	28,000	(200,503)	522,133
	<u>1,058,958</u>	<u>2,385,229</u>	<u>(2,433,154)</u>	<u>1,011,033</u>

Sport Access Programme

The Sports Access Programme provides financial support to families facing significant cost barriers, helping to ensure that sport in Jersey is inclusive and accessible to all. The fund has been augmented with the remaining resources from the Family Food and Fitness project, a targeted initiative that promoted healthy lifestyles among families before concluding at the end of 2024.

Liberation Games 2025

This funding will move to designated funds to support the Liberation Games moving forward.

SupportIN Sport (includes Valerie Todd (nee Guy) Legacy)

In 2022 Jersey Sport was named as a beneficiary in the Last Will and Testament of Personal or Moveable Estate of the late Valarie Todd. The amounts recognised in the year are distributions of funds from the executor of the Last Will and Testament of Personal or Moveable Estate, which were received early in 2024. All legacy funds will continue to be designated for use in developing sport and providing opportunities for islanders to be physically active.

12. RESTRICTED FUNDS

	At 1 January 2025	Income	Expenses	At 31 December 2025
	£	£	£	£
Cycle Without Limits	63,476	68,692	(54,029)	78,139
Roar Into Sport (B&IL Dinner)	99	-	(99)	-
Commonwealth Games Scholarship	1,822	-	(500)	1,322
2023 InterTrust Safe & Sustainable	162	-	(162)	-
JCF Volunteer Workforce Grant	29,344	-	(29,344)	-
Community Connector Programme	683	-	(683)	-
Best Start Partnership Toddler Play	289	-	(289)	-
Connect Me 2024	3,189	(3,135)	(54)	-
2024 Co-op Swim Chair	2,000	-	(2,000)	-
HSBC Cycle Hub 2025	-	70,000	-	70,000
Performance Sport	2,129	120,000	(82,842)	39,287
Travel Grants	33,300	300,000	(312,958)	20,342
	<u>136,493</u>	<u>555,557</u>	<u>(482,960)</u>	<u>209,090</u>

JERSEY SPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025 (continued)

12. RESTRICTED FUNDS (CONTINUED)

Cycle Without Limits

This fund finances the provision of our inclusive cycling centre. Creating an environment and opportunities to enhance the lives of people living with a disability by ensuring that anyone can access the physical, emotional, practical and social benefits of cycling.

To support our adapted cycling programme for people with a disability, HSBC agreed to sponsor Jersey Sport's purchase of an electric van that enables adapted cycles to be transported to locations around the island with the intent of making the activities on offer by Cycle Without Limits more accessible, varied, and impactful.

Roar Into Sport (British & Irish Lions Dinner)

The three pilot schemes run within this funding were concluded during the period. The remaining funds were transferred into School Access.

Commonwealth Games Scholarship

The company was successful in applying for funding from the Women in Sport Leadership programme of the Commonwealth Games Association, which is applied to support training and development of our female leaders.

2023 InterTrust Safe & Sustainable

Sponsorship from InterTrust was used to support the growth and development of our continued professional training for sports volunteers. The remainder of this fund has been transferred into Training & Workshops for Sports Volunteers.

JCF Volunteer Workforce Grant

Jersey Sport secured match grant funding from the Jersey Community Foundation's Sports and Physical Activity Fund which allowed us to double our commitment to sports looking to upskill their volunteers through qualifications, mentoring opportunities, or other professional development. The remainder of this was moved into Support in Sport funding.

Community Connector Programme

Jersey Sport was successful in applying for a Government of Jersey Community Connector grant to link projects with a sport or physical activity component, in support of parts of society who are not currently as well connected. In 2024 we initiated low-impact physical activity sessions for women in the Islamic community in their Mosque in conjunction with Toddler Play. In 2025 we are planning to deliver some education sessions in May to raise awareness of the importance of physical activity targeting those who still do not access the service. The remaining fund was transferred to Inclusion and Intervention zero hour funding to continue with the inclusion agenda.

Best Start Partnership Toddler Play

This partnership funds community-based play sessions for toddlers with a particular focus on water play and extending the programme to afternoon sessions.

Connect Me 2024

This fund supplemented the staffing costs for the Community Connector Programme the remainder was transferred Inclusion and Intervention zero-hour funding to continue with the inclusion agenda.

2024 Co-op Swim Chair

We were successful with our application to the Co-op for a floating beach wheelchair, this will be used for our Swim Safe Programme and Introduction to Open Water Swim Programme. This chair allows participants with limited mobility to access the water safely allowing them to access programmes that would not be available to them otherwise. The chair was purchased in 2025 however with the change in delivery we have donated the chair to Healing Waves with the permission from the Coop.

JERSEY SPORT LIMITED**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025 (continued)****12. RESTRICTED FUNDS (CONTINUED)****HSBC Cycle Hub 2025**

This funding will be spent in 2026.

Performance Sport

We were commissioned in May 2024 to deliver a pilot programme in line with the GoJ's new 'Enabling Athletes to Thrive' strategy. This programme was successfully designed and delivered before the end of the year, with 103,500£ being distributed to 24 local performance athletes, and the remainder of the grant used to cover operational setup costs.

Travel Grants

This fund is administered by Jersey Sport on behalf of the Government for the purpose of supporting the islands sports clubs and associations to compete in competitions outside of the island.

13. OPERATING LEASES

The minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Not later than one year	17,856	17,783
Later than one year and not later than five years	2,976	20,831
Later than five years	-	-

14. RELATED PARTY TRANSACTIONS

Jersey Sport Limited received grants of £2,285,000 (2024: £2,214,780) from the Government of Jersey during the period. All services consumed by the Company from the different departments of the Government of Jersey and its subsidiaries are on an arm's length basis. £7,786 was due to the Government of Jersey at the year end (2024: £2,489 was due to them).

15. CONTROLLING PARTY

The Company is wholly owned by a non-charitable purpose trust, the Jersey Sport Development Trust. The trustees of this Trust are Sarah Jane Johnson, Jean Rosemary Cross and Gordon Angus, and The Minister for Sustainable Economic Development is the enforcer. The trustees are required to administer the trust in accordance with the terms of the trust instrument and are subject to the general fiduciary duties under the Trusts Law. Furthermore, the Trustees received no remuneration or any other benefits during the period.

16. CHARITABLE STATUS

Jersey Sport Limited was registered with the Jersey tax office as a charitable non-profit making organisation on 23 November 2018, number NPO1180. It subsequently became registered with the Jersey Charity Commissioner on the 9 December 2019 as a registered charity, number 281.

The Company is a non-profit making organisation. The retained earnings are used to fund the objectives of the organisation which may include the purchase of fixed assets and changes in working capital requirements.

17. POST BALANCE SHEET EVENTS

No subsequent events have been identified that require recognition or disclosure in these financial statements.

JERSEY SPORT LIMITED**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025 (continued)****18. PRIOR YEAR ADJUSTMENT**

The travel grant was previously administered by the charity on behalf of the Government and was not recognised as grant income. Following the execution of a new agreement covering the period from 1 January 2025 to 31 December 2027, it has been clarified that the arrangement constitutes grant funding to the charity. Accordingly, the prior year comparatives have been restated to reflect the recognition of this funding as grant income, in order to ensure consistency and comparability between periods. The impact on the financial statements has been set out below:

	Amount as Previously Stated	Movement	Restated Amount
	£	£	£
Income	2,596,259	125,000	2,721,259
Expenses	(2,635,552)	(144,047)	(2,779,599)
	<hr/>	<hr/>	<hr/>
Impact on total comprehensive income	(39,293)	(19,047)	(58,340)
	<hr/>	<hr/>	<hr/>
Cash at bank	1,105,197	55,980	1,161,177
Creditors: Amounts falling due within one year	(59,703)	(22,680)	(82,383)
Reserves	1,162,151	33,300	1,195,451

JERSEY SPORT LIMITED
DETAILED SCHEDULE OF OPERATING EXPENSES FOR THE YEAR ENDED 31 DECEMBER 2025

	2025		2024	
	£	£	£	£
STAFF COSTS				
Salaries	1,247,256		1,264,387	
Additional benefits	-		3,229	
Social Security	84,357		88,551	
Pension	117,181		117,177	
Development Officers	62,424		62,424	
Seasonal Staff Wages	63,919		138,255	
		1,575,137		1,674,023
PROGRAM COSTS				
Club and Volunteer Development	9,224		52,043	
Facility Hire	211,129		127,168	
Game Association Grants	46,006		88,353	
Health and Safety	769		519	
Licenses	-		1,081	
Move More Education Grants	-		50,000	
School to Sport Project	4,693		8,973	
Sports Development	179,849		119,017	
Sports Equipment	25,252		6,693	
Support in Sport Grants	170,348		104,248	
Travel Grants	297,958		144,047	
Transport (incl. Swimming)	30,945		32,319	
Uniforms	5,778		1,825	
Vehicle	13,291		7,611	
		995,242		743,897
CENTRAL COSTS				
Bank and Credit Card Costs	4,240		3,865	
Bike repairs	-		554	
Corporate Projects	14,175		4,535	
DBS Payments	3,134		-	
Depreciation and amortisation	15,559		8,903	
Finance	7,641		6,557	
Hospitality and Events	-		7,608	
HR	3,910		8,944	
Inclusion & Intervention	4,964		-	
Insurance	22,791		25,576	
IT	48,219		55,839	
Audit Fee	11,025		10,554	
Legal and Professional Fees	27,648		20,939	
Marketing/PR	66,024		92,584	
Office Costs	10,476		5,408	
Rent and Rates	49,412		46,601	
Strategy and Research	250		23,598	
Sundry expenses	-		2,874	
Telephones	7,976		14,194	
Training	22,457		19,083	
Travel	3,439		3,463	
Venue Hire	10,154		-	
Wellbeing	12,241		-	
		345,735		361,679
TOTAL OPERATING EXPENSES		<u>2,916,114</u>		<u>2,779,599</u>

This schedule does not form part of the audited financial statements.





**JERSEY
SPORT** 

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