



**EASTER MEETING of CHIEF PLEAS
to be held on 10th APRIL 2024 at 5.00pm in the ASSEMBLY ROOM**

AGENDA

1. MATTERS ARISING from the Budget Meeting held on the 22nd of November 2023.
2. MATTERS ARISING from the Christmas Meeting held on the 17th of January 2024.
3. QUESTIONS Not Related to the Business of the Day.
4. To CONSIDER a Report with Proposition and By Election timetable from the POLICY and FINANCE COMMITTEE entitled "By Election" and to APPROVE the Ordinance entitled "**The Reform (Election of Conseillers) (By Election) (Sark) Ordinance, 2024**".
5. To CONSIDER a Report with Proposition from the POLICY and FINANCE COMMITTEE entitled "The Charities and Non Profit Organisations Registration" and to APPROVE the Ordinance entitled "**The Charities and Non Profit Organisations (Registration) (Sark) (Amendment) Ordinance, 2024**".
6. To CONSIDER a Report with Proposition from the AGRICULTURE, ENVIRONMENT and SEA FISHERIES COMMITTEE entitled "**Amendment to the Control of Dogs Legislation**".
7. To CONSIDER a Report with Proposition from the MEDICAL and EMERGENCY SERVICES COMMITTEE entitled "**Amendments to the Medical and Emergency Services Committee Mandate**".
8. To CONSIDER a Report with Proposition with appendices from the POLICY and FINANCE COMMITTEE entitled "**2023 Financial Statements**".
9. To CONSIDER a Report with Proposition from the DOUZAINÉ entitled "**Sunday Tractors**".
10. To CONSIDER a Report with Propositions from the POLICY and FINANCE COMMITTEE entitled "**Hydrogeological Study**".
11. To CONSIDER a Report with Proposition from the POLICY and FINANCE COMMITTEE entitled "**Sark Pandemic Emergency Committee Mandate**".
12. To CONSIDER a Report with Proposition from the TOURISM COMMITTEE entitled "**Public Liability Insurance for Accommodation Providers**".
13. To CONSIDER an Information Report from the POLICY and FINANCE COMMITTEE entitled "**Royal Assent**".
14. To CONSIDER an Information Report from the MEDICAL and EMERGENCY SERVICES COMMITTEE entitled "**Safeguarder Annual Report**".

15. To CONSIDER an Information Report from the DOUZAINÉ entitled “**Handling of Complaints against the Constables**”.
16. To CONSIDER an Information Report from the DOUZAINÉ entitled “**Commercial Rubbish Charges**”.
17. To CONSIDER an Information Report from the TOURISM COMMITTEE entitled “**Annual Tourism Report 2023**”.
18. To CONSIDER an Information Report from the HARBOURS, SHIPPING and PILOTAGE COMMITTEE entitled “**Isle of Sark Shipping Annual Report**”.
19. To CONSIDER an Information Report from the POLICY and FINANCE COMMITTEE entitled “**Annual Tax on Enveloped Dwellings**”.
20. To CONSIDER an Information Report from the POLICY and FINANCE COMMITTEE entitled “**Chief Pleas Rules of Procedure**”.
21. To CONSIDER a Verbal Report from the DOUZAINÉ entitled “**Appointment of Assistant Constable**”.
22. COMMITTEE ELECTIONS: To elect Conseillers to Committees as required.
23. COMMITTEE and PANEL ELECTIONS: To Elect Non-Chief Pleas Members and Panel Members to Committees and Panels, as required:

P M Armorgie
Speaker of Chief Pleas

20th March 2024

NOTES:

1. Anyone wishing to see any of the Reports and Supporting Papers may do so at the Committee Offices, Monday to Friday, 9am to 3pm; copies may be obtained from the Committee Office. The Agenda, Reports and Supporting Papers may also be seen on the Sark Government Website at:
www.sarkgov.co.uk

POLICY & FINANCE COMMITTEE

Report with Proposition to Easter Meeting of Chief Pleas, April 10th 2024

BY-ELECTION

This report covers the requirement for a by-election to replace Conseillers who have resigned from Chief Pleas. Section 23A (1) of The Reform Law provides that, '*... upon the occurrence of a casual vacancy amongst Conseillers, a by-election shall be held on such date, not later than six months after the occurrence of the vacancy, as the Chief Pleas shall by Ordinance appoint.*'

The vacancy has been created by the resignation of former Conseiller Ms Fern Turner which triggers the mechanism required for a by-election to take place.

Following discussions with the Returning Officer as to a suitable date, the Committee comes to this meeting with an Ordinance already prepared and which is attached to this report.

15th May 2024 has been selected as the date of the By-Election and the Returning Officer's timetable is attached to this report.

Proposition –

That Chief Pleas approves “The Reform (Election of Conseillers) (By-Election) (Sark) Ordinance, 2024”

**Conseiller John Guille
Chairman, Policy & Finance Committee**

The Reform (Election of Conseillers) (By-Election) (Sark) Ordinance, 2024

THE CHIEF PLEAS OF SARK, in pursuance of the powers conferred on them by sections 23A, 25(5) and 29(6) of the Reform (Sark) Law, 2008^a, and all other powers enabling them in that behalf, hereby order:-

Date fixed for by-election.

1. (1) A by-election for the purpose of filling such number of casual vacancies in the office of Conseiller -

(a) existing as at the date when this Ordinance is made,
and

(b) occurring, for any reason, on or before Friday
26th April, 2024,

shall be held on Wednesday 15th May, 2024.

(2) In the event of two or more candidates at the said election securing an equal number of votes, and by reason thereof a further election being required to be held in pursuance of the provisions of section 25(5) of the Reform (Sark) Law, 2008, in respect of such candidates only, without further nomination, such further election shall be held on Wednesday 29th May, 2024.

^a Order in Council No. V of 2008. This enactment has been amended.

Date of closure of register.

2. The Register of Electors shall close, pursuant to section 29(6) of the Reform (Sark) Law, 2008, on Friday 26th April, 2024.

Citation.

3. This Ordinance may be cited as the Reform (Election of Conseillers) (By-Election) (Sark) Ordinance, 2024.

TIMETABLE FOR BY-ELECTION OF CONSEILLERS – 15th MAY 2024

Fri 12 April 24 Notice in Sark Gazette Officielle and St. Peter's Church Notice Box of forthcoming by-election. Notice gives date and time when final nominations are to be received etc.

Nomination forms will be available for collection from the Speaker's office, prior to nominations opening, during the following hours: Tuesday, Wednesday, and Friday between 1.30pm and 3.30pm.

When completed, but not before 10am on Monday 29 April, the forms are to be delivered by one of the persons named on the form to the Speaker of Chief Pleas (Returning Officer). Completed forms can be returned between Monday 29 April and Thursday 02 May, between 10am and 12noon and 1pm and 3pm. On Friday 03 May forms can be returned between 10am and 12noon.

Fri 26 April 24 Electoral Register closes and remains closed until by-election process is complete.

Mon 29 April 24 Nominations open at 10am.

A daily list of nominations received will be posted in Sark Gazette Officielle and St Peter's Church Notice Box; nominations will be listed in the order received.

Fri 03 May 24 Nominations to close at 12noon. [Thereafter the Returning Officer will post Official Notices asking for volunteers from Island Residents to man the Polling Station and to conduct the Count after the poll closes; application for these functions to close at 3pm on Friday 10 May 2024]

Fri 03 May 24 Notice in Sark Gazette Officielle and St Peter's Church Notice Box of Candidates with Proposers and Seconders.
Notice sent to the printers with the List of Candidates for the printing of Voting Papers.

Wed 15 May 24 By-Election polling from 10am until 6.00pm – Polling Station in Toplis Room, Island Hall - Count in Main Hall Room. (The Count is to begin as soon after polls close as possible.)

Thur 16 May 24 Notice in Sark Gazette Officielle and St. Peter's Church Notice Box of Result.

In the event of a 'tie' between two candidates, when the addition of one more vote would have caused a person to be elected, a further By-Election is to be held. (New Voting Papers are to be produced for the tied candidates and Notices of the further election are to be published in Sark Gazette Officielle and St. Peter's Church Notice Box, as for Wednesday 15 May 2024)

Wed 29 May 24 Further By-Election re-run, only for candidates tied on 15 May 24. (No other nominations allowed.)

Thur 30 May 24 Notice in Sark Gazette Officielle and St. Peter's Church Notice Box of Further Election Result.

Returning Officer
20 March 2024

POLICY & FINANCE COMMITTEE

Report with Proposition to Easter Chief Pleas, 10th April 2024

**THE CHARITIES AND NON PROFIT ORGANISATIONS
(REGISTRATION) (SARK) (AMENDMENT) ORDINANCE,
2024**

A draft Ordinance, **The Charities and Non Profit Organisations (Registration) (Sark) (Amendment) Ordinance, 2024**, is attached. Its effect is to make a number of changes to the registration framework for non-profit organisations (NPOs) that is set out in **The Charities and Non Profit Organisations (Registration) (Sark) Law, 2010**. The purpose of the amendments is to comply with the requirements of the Financial Action Task Force in relation to Non Profit Organisations (NPOs).

The proposed changes are **only** applicable to NPOs that are international organisations, namely those which raise or distribute assets outside the Bailiwick. The changes fall into the following categories:

- A widening of the definition of international organisation under the Law so as to cover a wider range of internationally active NPOs.
- A widening of the power to refuse applications for registration and the introduction of a basic fit and proper test for the officers of international organisations.
- A widening of the quality of the controls that international organisations must have in place and the information they must obtain about parties with whom they deal.
- A widening the sanctioning and information gathering powers of the Registrar of Sark NPOs (the Registrar) in respect of international organisations.

These measures are accompanied by the power for the Registrar to issue statutory guidance and standard forms.

The draft Ordinance takes account of consultation with NPOs in Sark. As a result of the responses which have been received the power for the Policy & Finance Committee to make exemptions by regulation has been widened. Therefore, the Ordinance provides the Policy & Finance Committee with the power to make regulations exempting particular international organisations or any class of international organisation from the new measures. It is envisaged that this power will

be used for the matters identified by existing NPOs in their responses to the consultation.

The draft Ordinance has a commencement date of 26th April 2024, save in respect of the criminal penalties applicable to persons who do not meet the fit and proper test but are acting as officers of international organisations. These penalties do not come into force until 1st July 2024, to allow any person who is currently in that position time to divest themselves of their responsibilities in relation to the organisation.

Proposition –

That Chief Pleas approve “The Charities and Non Profit Organisations (Registration) (Sark) (Amendment) Ordinance, 2024”.

**Conseiller John Guille
Chairman, Policy & Finance Committee**

ORDINANCE OF THE CHIEF PLEAS

ENTITLED

The Charities and Non Profit Organisations (Registration) (Sark) (Amendment) Ordinance, 2024

THE CHIEF PLEAS OF SARK, in pursuance of their Resolution of the 10th day of April, 2024, and in exercise of the powers conferred upon them by section 10(1), (3) and (4) of the Charities and Non Profit Organisations (Registration) (Sark) Law, 2010^a, and of all other powers enabling them in that behalf, hereby order:-

Amendment of the Schedule to the Law.

1. (1) The Schedule to the Charities and Non Profit Organisations (Registration) (Sark) Law, 2010 ("**the Law**") is amended as follows.

(2) Before paragraph 1 insert the heading -

"PART I

THE REGISTER, REGISTRATION, ETC."

(3) At the start of paragraph 2(3) insert "Subject to subparagraph (3A)", and after paragraph 2(3), insert -

"(3A) Items (a)(i) and (ii) and (b) of subparagraph (3) do not

^a Order in Council No. VI of 2010; this enactment has been amended.

apply in circumstances where the person in question exercises managerial functions in respect of, or is a beneficial owner of, a legal person incorporated in Guernsey or Alderney."

(4) For paragraph 2(5), substitute -

"(5) In this Schedule an "**international organisation**" means a registered organisation the activities of which involve raising or distributing assets outside the Bailiwick, other than distributions of assets that -

(a) comprise expenditure incidental to the activities of the relevant entity,

(b) in the case of a registered organisation established for or in support of purposes within the Bailiwick, comprise occasional distributions of physical items such as clothing or equipment for or in support of those same purposes to parties outside the Bailiwick,

(c) are made in connection with the provision of medical, educational or other assistance to or for the benefit of an individual whose principal place of residence -

(i) is within the Bailiwick, or

(ii) would be within the Bailiwick but for the fact that his or her presence

elsewhere is necessary for the purpose of receiving or benefiting from the assistance in question,

and for the avoidance of doubt, it is immaterial whether the distributions are made to the individual receiving the assistance in question or to a third party, whether that be the person providing the assistance or otherwise, or

(d) are *de minimis*."

(5) After paragraph 4, insert -

"Prohibition on ownership etc. of international organisations.

4A. (1) Subject to subparagraphs (2) to (4), a person who -

(a) has been convicted of a criminal offence, whether in the Bailiwick or elsewhere,

(b) is the subject of a disqualification order made under any of the following enactments -

(i) the Companies (Guernsey) Law 1994,

(ii) the Companies (Alderney) Law, 1994,

(iii) the Companies (Guernsey) Law, 2008,

(iv) the Foundations (Guernsey) Law, 2012
or

(v) the Limited Liability Partnerships
(Guernsey) Law, 2013,

(c) is disqualified, by reason of misconduct or
unfitness, from acting as a director or similar
managing official under the law of a country or
territory outside Guernsey or Alderney, or

(d) is a minor,

may not own, control or direct the activities of an international organisation.

(2) Subparagraph (1)(a) does not apply to convictions that
are spent within the meaning of the Rehabilitation of Offenders (Bailiwick of
Guernsey) Law, 2002.

(3) The Registrar may decide to disapply subparagraph
(1)(a) in the case of any person, upon the application of that person or a third
party.

(4) A person ("P") who is subject to a disqualification
under subparagraph (1)(c) may make an application to the Court for an order
that, subject to such terms and conditions as the Court may direct, the
prohibition or restrictions under that disqualification shall not apply to P for
the purposes of this paragraph, on the same grounds and subject to the same
considerations, where relevant, as would apply under sections 137(2A) and

137(2B) of the Companies (Guernsey) Law, 2008 if the application had been made in respect of acting as director under that Law.

(5) An international organisation and its officers shall take all reasonable care to ensure that none of its functions in relation to the carrying on of any activities of the international organisation is performed by a person who is disqualified from performing that function under subparagraph (1).

(6) A person who without reasonable excuse owns, controls or directs the activities of an international organisation in contravention of this paragraph is guilty of an offence and liable to a civil penalty.

(7) Subject to section 7A, a person guilty of an offence under subparagraph (6) is liable on conviction to a fine not exceeding level 4 on the uniform scale.

(8) In this paragraph, "**the Court**" means the Court of the Seneschal."

(6) For paragraph 7, substitute -

"Refusal of registration.

7. (1) If, on receipt of an application for registration the Registrar -

(a) is not satisfied that the subject of the application ("**the subject**") is a charity or other non profit organisation,

- (b) is not satisfied that the subject is based in Sark,
- (c) considers that the application contains no, or insufficient, information about the purpose, control or governance of the subject if the subject is an international organisation,
- (d) considers that the proposed name of the subject could be misleading as to the subject's purpose,
- (e) considers that the control and governance of the subject or its assets is unlikely to be adequate,
- (f) considers that a person who owns, controls or directs the activities of the subject is prohibited from acting as such under paragraph 4A,
- (g) considers that any of the persons owning, controlling or directing the activities of the subject are unlikely to ensure that the obligations applicable to the subject under this Law are met, or
- (h) otherwise considers that it would not be in the public interest to register the subject,

the Registrar may refuse the application for registration.

(2) Before determining an application for registration, the Registrar may require the subject or any person acting on behalf of the subject to provide further information or clarification including, without limitation, documentary proof of any of the facts stated in the application."

(7) After paragraph 7, insert -

"PART II
GOVERNANCE OBLIGATIONS FOR INTERNATIONAL
ORGANISATIONS: GENERAL

"Constitutional documents.

7A. (1) Subject to the provisions of this paragraph, an international organisation must have a written constitution or other governing document that makes provision for the matters set out in the Schedule to the Charities etc. (Amendments, Exemptions, Governance and Specified Amount) (Guernsey and Alderney) Regulations, 2022 ("**the required information**").

(2) For the purposes of subparagraph (1), the required information may be contained in more than one governing document, and in those circumstances all such governing documents are included in references in this Law to a governing document of an international organisation.

(3) An international organisation must -

- (a) provide a copy of its constitution or other governing document to the Registrar when applying for registration, and

- (b) notify the Registrar of any change to the constitution or other governing document provided under item (a), within 21 days of the change occurring.

(4) References in this Schedule to the members, boards and named officers of international organisations include trustees, committee members or any other parties howsoever described whose functions, powers and duties correspond to those ascribed to members, boards and named officers in this Law.

(5) Where an international organisation is a local branch -

- (a) references to a constitution or other governing document include the constitution or other governing document of its British parent organisation ("**the parent constitution**"),
- (b) subject to any relevant direction made under this regulation, the local branch is only required to have a governing document in addition to the parent constitution to the extent necessary to make provision for any aspects of the required information for which provision is not made within the parent constitution, and
- (c) the Registrar may direct that the required information or any part of the required

information is modified or disapplied in relation to a local branch.

(6) Where an international organisation notifies the Registrar that -

- (a) an aspect of the required information ("**the relevant aspect**") is not permitted by the terms of any statute, deed, or other instrument that is applicable to the international organisation on the date on which this paragraph comes into force ("**the conflicting requirement**"), and
- (b) it does not have the power to remove, amend or otherwise modify the conflicting requirement so as to permit compliance with the relevant aspect,

the Registrar may direct that the relevant aspect does not apply to the international organisation for as long as the conflicting requirement remains applicable to it.

(7) Without prejudice to subparagraphs (5) and (6), where an international organisation is administered, directed or controlled by a corporate services provider in its capacity as such -

- (a) paragraphs 13, 14(a) and 15 to 18 of the Schedule to the Charities etc. (Amendments, Exemptions, Governance and Specified

Amount) (Guernsey and Alderney) Regulations, 2022, as they have effect by virtue of subparagraph (1), do not apply, and

- (b) references to the board or to members of the board elsewhere in this Law are to be read as references to the corporate services provider in question.

(8) In this Schedule, a "**British parent organisation**" is an organisation -

- (a) that is registered with the Charity Commission for England and Wales, with the Scottish Charity Regulator or with the corresponding authorities in Jersey or the Isle of Man, and
- (b) to which the registered organisation is affiliated.

(9) In this Schedule, a registered organisation is a "**local branch**" if -

- (a) the only activity which it carries out within the Bailiwick is to -
 - (i) raise or accept funds or other assets, or
 - (ii) provide services or facilities,

for or on behalf of a British parent organisation,
and

- (b) it conducts that activity in line with, and subject to, the requirements of the constitution of the British parent organisation.

Record keeping etc.

7B. (1) An international organisation must make, keep and retain records in respect of the following matters -

- (a) the names and principal residential addresses of its board members,
- (b) minutes of any board meetings and any annual or extraordinary general meeting of the members of the international organisation, including papers relevant to such meetings,
- (c) any documents relevant to the obligations under Part III of this Schedule, if applicable,
- (d) where the international organisation is affiliated to another organisation, including a British parent organisation, documents that demonstrate or are otherwise relevant to that affiliation, and

- (e) any contracts, other than a contract that is not within this Law, that are entered into by or on behalf of the international organisation, including tenders or any other documents that are relevant to such contracts.

(2) Subject to subparagraph (3), a contract is not within this Schedule if it is a contract for the sale of goods or the provision of services by or to the international organisation, and the price paid for those goods or services does not exceed £5,000.

(3) Any contract between a registered organisation and -

- (a) an international partner, or
- (b) any other affiliated organisation,

is a contract within this Law.

(4) The records referred to in subparagraph (1) -

- (a) must be retained in a readily retrievable form for a period of not less than six years after the date of being made or, if later, after the expiry or completion of any relevant term of office, transaction, contract or affiliation, as the case may be, and

(b) subject to subparagraphs (5) and (6), must be made available to any member of the registered organisation upon request.

(5) Subject to subparagraph (6), details of the identity of, or other private information in respect of, particular donors or potential donors to an international organisation, or particular recipients or potential recipients of assistance from an international organisation, may be treated as confidential at the discretion of the board.

(6) Nothing in subparagraphs (4) and (5) prejudices any obligation or prohibition in respect of the provision of information that exists apart from this Law, whether imposed by statute, contract or otherwise.

Financial probity and transparency.

7C. (1) An international organisation must put in place measures to ensure its financial probity and the transparency of its dealings to its members or other interested parties as appropriate, which include -

(a) a requirement for all funds given to or received from the international organisation to pass, so far as is reasonably possible, through its bank account (and where this is not possible, for this fact and the reason why it was not possible to be recorded), other than funds which -

(i) do not exceed a total of £1,000 in any twelve-month period, and

- (ii) which comprise payments made or received wholly within the Bailiwick in respect of purchases or other payments that are ancillary or incidental to the purpose of the international organisation,

- (b) subject to subparagraph (6), measures to ensure that the involvement of at least two unconnected individuals is required for the release of funds,

- (c) measures to ensure that -
 - (i) as far as is reasonably possible, and subject to subparagraph (4), assets of the international organisation are kept separate from those of any third party (including a member of the international organisation itself), and

 - (ii) as far as is reasonably possible, and without prejudice to item (d), where a member of an international organisation provides funds to or for the benefit of the international organisation or its activities, details of that fact and any repayment to the member in question are clearly stated

in, and apparent from, the records of the international organisation,

- (d) the adoption of policies and procedures which follow accepted principles of accounting and control, which are compliant with the record keeping obligations under this Law or any other applicable legal obligations, and which include provision for the availability to the board of financial information, and
- (e) subject to subparagraphs (2), (3) and (6), and only if the Committee so directs, making its most recent annual financial statement publicly available.

(2) The obligation at subparagraph (1)(e) does not apply to an international organisation that does not solicit or accept donations, funds or contributions from the public.

(3) The obligation at subparagraph (1)(e) is subject to the provisions governing the disclosure of information at paragraph 7B(5) and (6).

(4) Subparagraph (1)(c)(i) does not preclude a member of an international organisation from paying cash received on behalf of the international organisation into the bank account of a third party (including for the avoidance of doubt the personal account of the member concerned), provided that -

- (a) this is done with the intention of protecting the financial interests of the international organisation,
- (b) a managing official of the international organisation who is unconnected to the member concerned has consented to this, and
- (c) the payment does not exceed £1,000.

(5) A direction under subparagraph (1)(e) may apply to a particular international organisation, or class of international organisation, and may be subject to such conditions as the Committee thinks fit.

(6) The obligation at subparagraph (1)(b) does not apply to payments in excess of an amount ("**the payment threshold**") that has previously been specified by an international organisation for this purpose, provided that -

- (a) in specifying the payment threshold, the international organisation has taken into account the risks of its payments being used for the criminal purposes applicable to it under paragraph 7D,
- (b) the international organisation considers the payment threshold to be a *de minimis* amount that is proportionate to the risks referred to in subparagraph (a), and

- (c) the Registrar -
 - (i) has been notified of the payment threshold, and
 - (ii) has not notified the international organisation that he or she objects to the payment threshold on the grounds that it is not a *de minimis* amount that is proportionate to the risks referred to in item (a).

PART III
GOVERNANCE OBLIGATIONS FOR INTERNATIONAL
ORGANISATIONS: RISK MITIGATION

General obligation to mitigate risks.

7D. (1) Subject to subparagraph (2), in this Part "**criminal purposes**" means the financing of terrorism, money laundering, fraud, bribery and corruption.

(2) Criminal purposes do not include the financing of terrorism in the case of an international organisation that only provides funds or other assets or forms of assistance to an organisation that is registered with the Charity Commission for England and Wales, the Scottish Charity Regulator, or the corresponding authorities in Jersey and the Isle of Man (in this Schedule, a "**British registered organisation**").

(3) An international organisation must put in place all necessary internal or other controls to ensure that neither it, nor its activities, can be used for criminal purposes.

(4) The controls referred to at subparagraph (3) include the measures at paragraphs 7E to 7H where applicable, and such other measures as are necessary to ensure that -

- (a) the funds or other assets of the international organisation are fully accounted for,
- (b) the funds or other assets of the international organisation are used in a manner consistent with its purpose, mission and objectives,
- (c) the international organisation fulfils all other obligations under its constitution or other governing document, if applicable, and
- (d) the international organisation discharges any legal obligations to which it is subject.

Identification measures.

7E. (1) Subject to subparagraph (2), an international organisation must take such steps as are reasonable in all the circumstances to establish, and document -

- (a) unless the Registrar otherwise directs in the case of a British international organisation, the

identity, credentials, bona fides and good standing of -

(i) any British international organisation to or from whom the international organisation provides or receives funds or other assets or forms of assistance, and

(ii) any international partner,

(b) the identity of any person other than a British international organisation or an international partner making a donation -

(i) from outside the Bailiwick of a significant amount, or

(ii) which the international organisation considers to be unusual, whether because of its origin, nature or otherwise, and

(c) the identity, credentials, bona fides and good standing of any person other than a British international organisation or an international partner to which the international organisation provides funds or other assets or forms of assistance if -

- (i) the person in question is outside the Bailiwick and the funds or other assets or forms of assistance provided are significant, or
- (ii) the provision of funds or other assets or forms of assistance is requested in a way which the international organisation considers to be unusual, whether because of the circumstances or nature of the request, or otherwise.

(2) The identification measures at subparagraph (1) -

- (a) do not apply to –
 - (i) Chief Pleas,
 - (ii) the States of Guernsey,
 - (iii) the States of Alderney,
 - (iv) any entity established by the parties at (i) to (iii) whose functions include receiving or providing funding for charitable purposes, or

- (v) any persons employed by the parties at (i) to (iv) when acting in the course of their employment, and
 - (b) in the case of a British international organisation, are met by confirming that it is registered on the register in question.
- (3) For the purposes of subparagraph (1) -
 - (a) donations, funds or other assets or forms of assistance are significant if they comprise -
 - (i) monetary payments that exceed £15,000 in any given year (whether they are made in the form of a single transaction or in a series of transactions), or
 - (ii) items donated as a single transaction or as part of a series of transactions in any given year that are tradable on an open market and it is readily apparent that their value on that market at the time when the donation or distribution is made exceeds £15,000, or would exceed £15,000 if assessed collectively with other items donated in the same year,

(b) where a party to whom the measures at subparagraph (1) apply is an entity other than an entity within subparagraph (4), an international organisation should take such steps as are reasonable in all the circumstances to apply the measures at subparagraph (1) to the individuals who own or control the entity, and

(c) the establishment of the credentials and good standing of a person includes consideration, as far as reasonably possible, of whether there is reason to believe that the person, or, in the case of an entity, any individual who owns or controls the entity, would intentionally or inadvertently apply any funds or assets or other form of assistance received for criminal purposes, or enable another person to do so.

(4) An entity is within this paragraph if it is -

(a) a Guernsey legal person,

(b) an Alderney company,

(c) licensed by, or registered with, the Guernsey Financial Services Commission,

(d) administered by a corporate services provider,
or

(e) a company listed on a recognised stock exchange within the meaning of the Beneficial Ownership (Definition) Regulations, 2017, or a majority subsidiary of such a company.

(5) The identification measures at subparagraph (1) should be taken before accepting a donation or providing funds or other assets or forms of assistance, as the case may be (or, where it is not reasonably practicable to do so, as soon as possible thereafter).

(6) Where an international organisation is unable to carry out the identification measures required by this paragraph, or as a result of carrying out those measures has concerns about the risks of it, or its activities, being used for criminal purposes, it should put in place such measures as are reasonable in all the circumstances to mitigate those risks, whether by refusing to accept a donation, deciding not to provide the funds or other assets or forms of assistance, or otherwise.

(7) An international organisation must record in a register

-

(a) the names and locations of any persons in respect of whom it takes identification measures under subparagraph (1),

- (b) the amount of any donation received from, or funds or other assets or form of assistance, as the case may be, provided to that person, and
- (c) if applicable, a summary of -
 - (i) the information verifying the credentials, bona fides and good standing of that person, and
 - (ii) any measures taken to mitigate the risks associated with receiving a donation from, or providing funds or other assets or form of assistance, as the case may be, to that person.

(8) For the purposes of subparagraph (4), a "**Guernsey legal person**" means -

- (a) a company incorporated under the Companies (Guernsey) Law, 2008,
- (b) a foundation incorporated under the Foundations (Guernsey) Law, 2012,
- (c) a limited liability partnership incorporated under the Limited Liability Partnerships (Guernsey) Law, 2013, and

- (d) a limited partnership with legal personality incorporated under the Limited Liability Partnerships (Guernsey) Law, 1995.

Anti-financial crime policy.

7F. (1) An international organisation that carries out international activity and is not a local branch must have a written policy (an "**anti-financial crime policy**") that addresses the risks to the international organisation of it, or its activities, being used for criminal purposes.

(2) For the avoidance of doubt, addressing the risks referred to in subparagraph (1) includes addressing such risks in dealing with an international partner.

(3) An international organisation that is obliged to have an anti-financial crime policy by virtue of subparagraph (1) must provide a copy to the Registrar when applying for registration.

International partners.

7G. (1) Subject to subparagraph (4), for the purposes of this Schedule an "**international partner**" is an affiliated organisation or any other entity or individual with which an international organisation has arrangements in place for the purposes of providing funds or other assets or other forms of assistance outside the Bailiwick.

(2) An international organisation must put in place such procedures and controls in respect of its dealings with any international partner as are reasonable in all the circumstances for the purposes of preventing the international organisation or its activities from being used for criminal purposes as a result of those dealings.

(3) For the avoidance of doubt, the measures referred to in subparagraph (2) may include a decision not to have any, or any further, dealings with an international partner.

(4) An international partner does not include a British international organisation.

Reviews etc.

7H. An international organisation must -

- (a) review annually its compliance with -
 - (i) the obligations applicable to it under this Law ("**legal obligations**"), and
 - (ii) its anti-financial crime policy, if applicable,
- (b) where it identifies any failure of compliance with legal obligations or with its anti-financial crime policy if applicable (whether as a result of a review carried out under this regulation or otherwise), put in place any necessary mitigating measures,
- (c) review periodically, and update as necessary, its constitution or other governance document

and its anti-financial crime policy if applicable,
and

- (d) record the findings of the reviews referred to in this regulation and any actions taken as a result in the records of the international organisation.

Failure to comply with duties.

7I. (1) Where an international organisation fails, without reasonable excuse, to comply with any of the duties applicable to it under Part II or this Part -

- (a) the international organisation is -
 - (i) guilty of an offence, and
 - (ii) liable to a civil penalty, and
- (b) any person who owns, directs or controls the activities of the international organisation including (without limitation) any of its directors, officers or trustees, is liable to a civil penalty.

(2) Subject to section 7A, an international organisation guilty of an offence under paragraph (1) is liable on summary conviction to a fine not exceeding level 4 on the uniform scale."

- (8) At the start of paragraph 8(4), insert "Subject to section 7A," and

after paragraph 8 insert -

"Reporting of payments.

8A. (1) Subject to subparagraph (2), an international organisation must inform the Registrar as soon as reasonably possible of any payments it makes to any party outside the Bailiwick of Guernsey that meet or exceed £100,000.

(2) Subparagraph (1) does not apply to payments that -

(a) are made by a British parent organisation, or

(b) comprise a distribution within paragraph 2(5) (a) to (d).

(3) Information required to be provided to the Registrar under this paragraph shall be of such nature and in such form as may be specified by the Registrar."

(9) After paragraph 9 insert -

"PART IV

INFORMATION POWERS IN RESPECT OF INTERNATIONAL
ORGANISATIONS, ENFORCEMENT AND GENERAL

Power of Registrar to request and obtain information.

9A. (1) The Registrar may, by notice in writing served on any person, require that person to provide the Registrar in such form and manner, at such times or intervals, at such place and in respect of such periods as may

be specified in the notice, with such information as may reasonably be required by the Registrar for the performance of the Registrar's functions in respect of international organisations.

(2) The Registrar may, by notice in writing served on any person -

(a) require that person to produce, in such form and manner, within such time and at such place as may be specified in the notice, such information of such description as may be so specified, for the purposes of the Registrar inspecting them,

(b) require that person to furnish, to any of the Registrar's officers, servants or agents authorised for the purposes of this paragraph, on production of evidence of such authority, such information or information of such description as may be specified in the notice or as the officer, servant or agent may otherwise specify, either forthwith or within such time, and at such place, and in such form and manner, as may be so specified, for the purposes of their inspecting them,

being information reasonably required by the Registrar for the performance of the Registrar's functions in respect of international organisations.

(3) Where under subparagraph (2) the Registrar or any officer, servant or agent thereof has power to require the production of any information from a person, the Registrar or that officer, servant or agent has the like power to require the production of that information from any person who appears to be in possession of it.

(4) The powers conferred by this paragraph to require a person to produce any information comprised in documents include the power -

- (a) if the documents are produced, to take copies of them or extracts from them, in circumstances where the Registrar is satisfied that the taking of such copies or extracts is necessary for the proper exercise by the Registrar of the functions of the Registrar under this Law, and
- (b) if the documents are not produced, to require the person who was required to produce them to state, to the best of that person's knowledge and belief, where they are.

(5) The powers conferred by this paragraph to require a person to provide any information include power to require that person to attend at such time and place as may be required and to give an explanation of and to answer questions relating to any matters in relation to which the production of the information may be required.

(6) A requirement imposed under this paragraph, paragraph 9B or paragraph 9F, or under a warrant granted under paragraph

9G, has effect notwithstanding any obligation as to confidentiality or other restriction upon the disclosure of information imposed by statute, contract or otherwise; and, accordingly, the obligation or restriction is not contravened by the making of a disclosure, or by any other act or omission, pursuant to such a requirement.

Site visits with notice and with agreement.

9B. (1) The Registrar may, at such times, intervals and places as the Registrar deems fit, and -

- (a) with a view to the performance of the Registrar's statutory functions, or
- (b) if it is considered desirable to do so by the Registrar for the protection of the interests of the public or any class thereof, or any particular persons, or the reputation of the Bailiwick as a finance centre,

make arrangements with any international organisation for the making, in such manner and for such purposes as may be mutually agreed, of site visits to the offices of the international organisation or any associated party thereof (or any person acting for or on behalf of the international organisation or associated party) for the purpose of ascertaining whether or not the entity or associated party is complying with the provisions of this Law or any Ordinance, regulation, guidance, condition or direction made under it.

(2) Site visits may take place at any or all of the premises where the activities of the international organisation are conducted or records

are maintained by the international organisation or associated party and are not limited to premises in Sark.

(3) Where an international organisation or associated party fails to co-operate with the Registrar when exercising or attempting to exercise functions for the purposes of this paragraph (whether by declining to reach agreement as to the making, timing or scope of a site visit, or by failing to provide any information or document or to answer any question, or otherwise), that failure may be taken into account by the Registrar in deciding whether and in what manner to exercise statutory functions arising otherwise than under this paragraph.

Site visits with notice and without agreement.

9C. The Registrar may on request, and with 48 hours' notice given before 4 p.m. on a business day, enter any premises in Sark owned, leased or otherwise controlled or occupied by an international organisation.

Site visits without notice and where suspicion of documents being removed etc.

9D. If the Registrar has grounds to suspect that a site visit made under paragraphs 9B or 9C would result in any documents being removed, tampered with, falsified or destroyed, the Registrar may enter any premises in Sark owned, leased or otherwise controlled or occupied by an international organisation on request but without notice.

Use of the right of entry in paragraphs 9C and 9D.

9E. Except in cases of urgency the right of entry conferred by paragraphs 9C and 9D may only be exercised between 9.00a.m. and 4.00p.m. on a business day.

Request for information during site visits.

9F. If the Registrar exercises the right of entry under paragraphs 9B, 9C or 9D, the Registrar may require the officers, servants or agents of the relevant international organisation -

- (a) to produce for examination (whether at the premises of the international organisation or at the offices of the Registrar) any documents held by them,
- (b) to produce copies of any documents in a legible form for the Registrar to take away,
- (c) to answer questions for the purpose of verifying compliance with this Law.

Power of Bailiff to grant a warrant.

9G. (1) If the Bailiff is satisfied by information on oath that there are reasonable grounds for suspecting -

- (a) that a request or requirement under paragraphs 9A or 9F has not been complied with,
- (b) that any information or document furnished pursuant to such a request or requirement is false, misleading, inaccurate or incomplete,

(c) that if such a request or requirement were made -

(i) it would not be complied with,

(ii) any documents to which it would relate would be removed, tampered with, falsified or destroyed, or

(iii) the making of the request or requirement or any attempt to enforce it might significantly prejudice any inquiry to which the request or requirement would relate,

the Bailiff may grant a warrant.

(2) A warrant under this paragraph authorises any police officer, together with any other person named or described in the warrant (including, without limitation, the Registrar or any person authorised by the Registrar under paragraph 9J) -

(a) to enter any premises specified in the warrant using such force as may be reasonably necessary,

(b) to search the premises and, in relation to any documents or other information appearing to be relevant for the purpose of establishing

whether an international organisation or associated party thereof has complied with any of the provisions of or under this Law, to take possession of them or to take any other steps which may appear to be necessary for preserving them or preventing interference with them,

- (c) to take copies of or extracts from any such documents or other information,
- (d) to require any person named in, or of a class or description specified in, the warrant -
 - (i) to answer any questions relevant to establishing whether an international organisation or associated party thereof has complied with any of the provisions of or under this Law,
 - (ii) to state to the best of that person's knowledge and belief the whereabouts of any documents or other information described in item (b),
 - (iii) to make an explanation of any such documents or other information.

(3) A warrant under this paragraph ceases to be valid on the expiration of 28 days immediately following the day on which it was issued.

(4) Any documents or other information of which possession is taken under the powers conferred by a warrant under this paragraph may be retained -

- (a) for a period of four months or such longer period as the Bailiff may, when issuing the warrant or at any time thereafter, direct, or
- (b) if within that period proceedings to which the documents or other information are relevant are commenced against any person, until the conclusion of those proceedings.

Use of statements.

9H. A statement made by a person ("P") under paragraph 9A(5), 9F(c) or 9G(2)(d) -

- (a) may be used in evidence against P in proceedings other than criminal proceedings, and
- (b) may not be used in evidence against P in criminal proceedings except -

- (i) where evidence relating to it is adduced, or a question relating to it is asked, in the proceedings by or on behalf of that person, or
- (ii) in proceedings for -
 - (A) an offence under section 6,
 - (B) some other offence where, in giving evidence, P makes a statement inconsistent with it, but the statement is only admissible to the extent necessary to establish the inconsistency,
 - (C) perjury, or
 - (D) perverting the course of justice.

Lien.

9I. Where a person claims a lien on a document, its production pursuant to a requirement or request under this Schedule or by or under a warrant granted under paragraph 9G is without prejudice to that person's lien.

Exercise of the Registrar's powers.

9J. The Registrar's powers under this Schedule may also be exercised by any person who has been authorised by the Registrar to do so."

(10) In paragraph 10, after subparagraph (1) insert -

"(1A) In addition, the Registrar may strike off a registered organisation which is an international organisation if -

- (a) the registered organisation fails to comply with any request for information from the Registrar, or any other duty imposed under this Law,
- (b) a person is found guilty of an offence in respect of statements made or information produced or furnished by or on behalf of the registered organisation,
- (c) the registered organisation fails to pay any fee imposed under this Law,
- (d) any person who owns, directs or controls the activities of the registered organisation, including (without limitation) a director, officer or trustee, has been convicted of a criminal offence, whether in the Bailiwick or elsewhere,
- (e) it would otherwise be in the public interest to do so.

(1B) Subparagraph (1)(a) does not apply to convictions that are spent within the meaning of the Rehabilitation of Offenders (Bailiwick of Guernsey) Law, 2002."

(11) At the start of paragraph 11, insert "Subject to section 7A,".

(12) For the table in paragraph 12A(2), substitute -

"

Event, circumstance or matter	Penalty
Failure to register in accordance with paragraph 2	£2,000
Failure to renew registration in accordance with paragraph 5 -	
(i) First calendar month or part thereof,	£250
(ii) Second calendar month or part thereof,	£250
(iii) Each subsequent calendar month or part thereof.	£250
Failure to file annual financial statements in accordance with paragraph 8 -	
(i) First calendar month or part thereof,	£250
(ii) Second calendar month or part thereof,	£250
(iii) Each subsequent calendar month or part thereof.	£250
Failure to respond to request for information made under paragraph 9 -	
(i) First calendar month or part thereof,	£250
(ii) Second calendar month or part thereof,	£250
(iii) Each subsequent calendar month or part thereof.	£250

".

(13) After paragraph 12A, insert -

"Civil penalties.

12B. (1) Where the Registrar is satisfied that any international organisation or other person is liable to a civil penalty under this Law, the Registrar may impose on that organisation or person a financial penalty in respect of the conduct that gave rise to the liability to a civil penalty of such amount as considered appropriate and proportionate by the Registrar, but not exceeding £20,000.

(2) Any financial penalty imposed under this paragraph is payable to Chief Pleas and is recoverable as a civil debt.

Private reprimands.

12C. (1) Where the Registrar considers that, having regard to the conduct of a registered organisation or a person who owns, controls or directs the activities of a registered organisation, it is appropriate to do so, the Registrar may issue a private reprimand to the registered organisation.

(2) The Registrar may not publish a private reprimand without the consent of the registered organisation.

(3) A private reprimand issued under subparagraph (1) may be taken into account by the Registrar in considering any matter under this Law concerning the registered organisation.

Public statements.

12D. (1) Where in the opinion of the Registrar an international organisation or a person who owns, controls or directs the activities of an international organisation has contravened in a material particular -

- (a) a provision of this Law, or
- (b) any prohibition, restriction, condition, obligation, enforcement requirement, other requirement, duty, direction or arrangement imposed under this Law,

the Registrar may publish, in such manner and for such period as may be determined by the Registrar, a statement to that effect.

(2) The statement may contain such information in respect of any registered organisation or person named therein, and such ancillary, incidental and supplementary information, as the Registrar may determine.

(3) If at any time it appears to the Registrar that a statement published under this paragraph or any information contained in it is or has become misleading, inaccurate or incomplete, or that it is necessary or desirable in the interests of the public or the reputation of the Bailiwick as a finance centre to do so, the Registrar shall make such addition, erasure or other alteration to the statement or content thereof as the Registrar considers necessary.

(4) A statement published under subparagraph (1) may be taken into account by the Registrar in considering any matter under this Law concerning the registered organisation or other person in question.

Disqualification orders.

12E. (1) Where the Registrar considers that a person who owns, controls or directs the activities of an international organisation has contravened in a material particular -

- (a) a provision of this Law, or
- (b) any prohibition, restriction, condition, obligation, enforcement requirement, other requirement, duty, direction or arrangement imposed, issued or arising under any such provision,

the Registrar may make and subsequently renew, on one or more occasions, an order (a "**disqualification order**") disqualifying that person from owning, controlling or directing the activities of a registered organisation.

(2) A person who performs or agrees to perform any function in contravention of a disqualification order is guilty of an offence and liable to a civil penalty.

(3) A registered organisation and its officers shall take all reasonable care to ensure that none of its functions in relation to the carrying on of any business of the registered organisation is performed by a person who is disqualified from performing that function by a disqualification order.

- (4) A disqualification order and any renewal thereof -
- (a) shall have effect for such period (which may be indefinite), and

- (b) may contain such ancillary, incidental and supplementary terms and conditions,

as shall be specified in it.

Imposition of applicable sanctions.

12F. In deciding whether or not to impose an applicable sanction (and, where relevant, the amount or terms thereof), the Registrar must take into consideration the following factors -

- (a) in the case of a contravention of or under any provisions of this Law -
 - (i) whether the contravention was brought to the attention of the Registrar by the registered organisation or other person concerned, as the case may be,
 - (ii) the seriousness of the contravention, and
 - (iii) the efforts, if any, that have been made to rectify the contravention and to prevent a recurrence,
- (b) the potential financial consequences to the registered organisation or other person

concerned, and to third parties including customers and creditors of that registered organisation or other person, of imposing an applicable sanction,

- (c) the action taken by the Registrar in relation to applicable sanctions in other cases, and
- (d) any other matter the Registrar considers relevant.

Notification.

12G. (1) Where the Registrar decides to impose an applicable sanction, he or she must issue to the registered organisation or other person, as the case may be, notice of that decision.

(2) A notice under this paragraph must include a statement of the right to appeal under paragraph 13.

Effect of applicable sanctions.

12H. (1) Subject to subparagraphs (2) and (3), a decision of the Registrar to impose an applicable sanction does not have effect until -

- (a) 28 days immediately following the date of the notice of the decision issued under paragraph 12G, or

- (b) if an appeal to the Court is instituted within that period under paragraph 13, the final determination, or withdrawal, of that appeal,

and for the purposes of this subparagraph, an appeal shall be deemed not to have been finally determined until the expiration of the time allowed for the institution of an appeal to the Court of Appeal under the Court of Appeal (Guernsey) Law, 1961 or until the determination of any such appeal instituted within that time.

(2) Subparagraph (1) does not apply to a decision to impose a private reprimand.

(3) Where the Registrar is of the view that it is necessary or desirable to do so -

- (a) in the interests of the public, or
- (b) in the interests of the reputation of the Bailiwick as a financial centre,

the Registrar may apply to the Court for an order under this subparagraph directing that the Registrar's decision to impose an applicable sanction should, without prejudice to any appeal in respect of the decision under paragraph 13, have immediate effect; and the Court may make an order under this subparagraph subject to such terms and conditions as it thinks just.

(4) An application by the Registrar for an order under subparagraph (2) may, with the approval of the Court, and subject to such terms and conditions as the Court may direct, be made ex parte.

(5) In this paragraph, "**the Court**" means the Court of the Seneschal.

Publication of applicable sanctions.

12I. (1) Subject to paragraph 12C(2) and subparagraph (2), where an applicable sanction has effect under paragraph 12H, the Registrar may publish, in such manner and for such period as the Registrar may determine -

- (a) the name of the registered organisation or other person concerned as the case may be,
- (b) the nature of the applicable sanction imposed and, where relevant, the amount or terms thereof,
- (c) such information in respect of -
 - (i) any registered organisation or other person named therein, and
 - (ii) such ancillary, incidental and supplementary information, as the Registrar may determine.

(2) Where the Registrar makes a decision to strike off a registered organisation under paragraph 10, the Registrar may publish that decision in such a manner and for such period as the Registrar may determine, notwithstanding that the decision may not have effect when the notice is published.

Relationship of civil penalties with prosecutions etc.

12J. (1) A person is not liable to a civil penalty if a prosecution in respect of the matter has been commenced.

(2) If the prosecution commences after the civil penalty has been paid, the Registrar shall repay the civil penalty to the person who has paid it.

(3) Subject to subparagraph (1), the application of one power, sanction or remedy provided for by or under this Law is without prejudice to the application of any other such power, sanction or remedy.

Interpretation of Part V.

12K. In this Part, "**applicable sanction**" means -

- (a) in the case of a registered organisation, the striking off of that registered organisation under paragraph 10,
- (b) an administrative penalty under paragraph 12A,
- (c) a civil penalty under paragraph 12B,

- (d) a private reprimand under paragraph 12C,
- (e) a public statement under paragraph 12D, or
- (f) in the case of a person who owns, directs or controls the activities of a relevant entity, a disqualification order under paragraph 12E."

(14) For the first sentence of paragraph 13(1), substitute "An organisation may appeal to the Court against any decision of the Registrar made under this Law by a summons served on the Registrar."

(15) After paragraph 13, insert -

"Guidance etc.

13A. (1) The Registrar may issue such guidance, or revisions to the same, as he or she thinks necessary for the purposes of this Law and other enactments making provision in respect of relevant entities.

(2) The Registrar may issue standard forms as a means of specifying in writing the form and manner in which an applicant must make an application or a person is required to file an annual statement, report a payment or provide information to the Registrar under this Law.

Power of Policy & Finance Committee to make exempting regulations.

13B. The Policy & Finance Committee may by regulations exempt any particular international organisation or class of international organisation from any of the provisions applicable to international organisations under this Schedule. .".

Other supplemental amendments to the Law in respect of criminal penalties.

2. At the start of sections 1(4) and section 7, insert "Subject to section 7A," ,
and after section 7, insert -

"Penalties: offences committed by international organisations.

7A. (1) A person falling within subsection (2) that is guilty of
any offence under this Law (including, for the avoidance of doubt, an offence
under the Schedule) is liable -

(a) on summary conviction, to a fine not exceeding
level 5 on the uniform scale, to imprisonment
for a term not exceeding six months, or to both,
and

(b) on conviction on indictment, to a fine, to
imprisonment for a term not exceeding two
years, or to both.

(2) A person falls within subsection (1) if the person -

(a) is an international organisation within the
meaning of the Schedule, or

(b) owns, directs or controls the activities of an
international organisation, including (without
limitation) any of its directors, officers or
trustees."

Citation.

3. This Ordinance may be cited as the Charities and Non Profit

Organisations (Registration) (Sark) (Amendment) Ordinance, 2024.

Commencement.

4. (1) Subject to subsection (2), this Ordinance shall come into force on 26th April, 2024.

(2) Section 1(5), to the extent that it inserts paragraph 4A(6) into the Schedule to the Law, shall come into force on 1st July 2024.

**AGRICULTURE, ENVIRONMENT
& SEA FISHERIES COMMITTEE**

Report with Proposition to Easter Chief Pleas, 10th April 2024

AMENDMENT TO THE CONTROL OF DOGS LEGISLATION

The Control of Dogs (Sark) Ordinance, 1970 (“the Ordinance”) was introduced to control dogs and protect livestock. Within “the Ordinance” is section 1, which restricts the importation and keeping of a unspayed dog on Sark.

The restriction on unspayed dogs had been included to prevent feral, or uncontrolled, dogs from becoming a pest on Sark. Life on Sark has since moved on from a time when dogs were kept as working animals, to them now being kept more as pets. The restriction on unspayed dogs has become onerous on the pet owner, while the actual legislation has proven to be effectively ‘unenforceable’.

The Committee believes that section 1 of “the Ordinance” being the restriction on unspayed dogs is no longer applicable on Sark and should be repealed. The Committee notes that any puppies arising from ‘accidents’ would be the responsibility of the dog owners, as would preventing such ‘accidents’ happening in the first place.

A move to repeal section 1 of “the Ordinance” is supported by the States Vet, David Chamberlain.

Proposition –

That Chief Pleas directs the Agriculture, Environment & Sea Fisheries Committee to instruct the Law Officers of the Crown to prepare an amendment to “The Control of Dogs (Sark) Ordinance, 1970” as detailed in the above report.

**Conseiller Helen Plummer
Chairman, Agriculture, Environment & Sea Fisheries Committee**

ITEM 07

MEDICAL & EMERGENCY SERVICES COMMITTEE

Report with Proposition to Easter Chief Pleas, 10th April 2024

AMENDMENTS TO THE MEDICAL & EMERGENCY SERVICES COMMITTEE MANDATE

The Medical & Emergency Services Committee's Constitution includes many Ex-Officio members who, as such, should attend every meeting. The Committee recognises that this is not necessary and therefore wishes to make the following change to its Mandate:

The Sark Medical Officer, the Chief Fire Officer, the Chief Ambulance Officer, the Officer in Charge Special Constables, the Sark Constables and the Senior Harbourmaster are to be removed as Ex-Officio members and instead 'may be invited to attend meetings, as deemed relevant and necessary by the Committee'.

It would also like to add, under Mandate:

7. 'for the purpose of the Sark Medical Centre, including the Island Doctor/M.O.H. accommodation, the Medical & Emergency Services Committee will act as agents in its management.'

A copy of the revised Mandate is attached to this report.

Proposition –

That Chief Pleas approves the amendments to the Medical & Emergency Services Committee Mandate.

**Conseiller Helen Plummer
Chairman, Medical & Emergency Services Committee**

MEDICAL & EMERGENCY SERVICES COMMITTEE

MANDATE

CONSTITUTION:

- Four members who shall be sitting members of Chief Pleas, two of whom shall be selected as Chairman and Deputy Chairman by their fellow Committee Members.
- Up to 2 non-voting persons who shall not be sitting members of Chief Pleas but who shall be elected by Chief Pleas.
- From time to time, as required, the Sark Medical Officer, the Chief Fire Officer, the Chief Ambulance Officer, the Officer in Charge Special Constables, the Sark Constables and the Senior Harbourmaster may be invited to attend meetings, as deemed relevant and necessary by the Committee.
- A quorum shall consist of three voting members.

MANDATE:

1. To advise Chief Pleas on the appointment of the Island Doctor/M.O.H. and matters relating to his/her appointment.
2. Present to Chief Pleas the name(s) of person(s) nominated to be appointed by resolution of Chief Pleas as the Island Safeguarding Officer, when an appointment is needed, and those appointed or approved by the relevant bodies as the Safeguarding Leads for the Sark MultiAgency Safeguarding Hub.
3. Work with the Island Safeguarding Officer, Sark Multi-Agency Safeguarding Hub and other agencies to ensure the protection and safeguarding of all children and vulnerable adults in the community and to liaise with the Policy & Finance Committee over funding for any work undertaken by Health & Social Care in Guernsey.
4. To advise Chief Pleas and the people of Sark on Health Insurance and appoint a Broker to obtain the best terms for an Island Health Insurance Scheme.
5. To appoint annually a registered medical practitioner or registered pharmacist of its choice to undertake an annual audit of the use and record keeping of dangerous drugs.
6. To advise the Policy Development Group on matters raised by or on behalf of the states of Guernsey Health Department and on other health related matters.
7. For the purpose of the Sark Medical Centre, including the Island Doctor/M.O.H. accommodation the Medical & Emergency Services will act in management.
8. To apply to Chief Pleas for the annual budget for the Fire and Rescue Service.
9. To organise and ensure the efficient running of the Sark Ambulance Service and to present its annual accounts to Chief Pleas.
10. To apply to Chief Pleas for the annual budget for the Sark Ambulance Service.
11. To plan for, and react to, any civil emergency and to co-operate with, and maintain contacts with, other Islands' emergency services.

LEGISLATION

See **Appendix 1**
Appendix 1

Laws

- The Medicines (Human and Veterinary)(Bailiwick of Guernsey) Law, 2008
- The Mental Health (Bailiwick of Guernsey) Law, 2010
- The Civil Contingencies (Bailiwick of Guernsey) Law, 2012
- Fire Services (Sark) Law, 2016 as amended
- Child Protection (Sark) Law, 2020

Ordinances

- The Medicines (Human and Veterinary)(Bailiwick of Guernsey) Law, 2008 (Commencement and Amendment) Ordinance, 2009
- The Sale and Supply of Tobacco Products (Sark) Ordinance, 2011
- The Smoking in Regulated Premises (Sark) Ordinance, 2011
- The Mental Health (Miscellaneous Provisions)(Sark) Ordinance, 2013
- The Sale and Supply of Tobacco Products (Sark) Ordinance, 2015 (No. II/2015)

- The European Communities (Implementation of Council Regulation on Nutrition and Health Claims) (Sark) Ordinance, 2014 (No. IV/2014)
- The European Communities (Implementation of Food Supplements Directive)(Sark) Ordinance, 2014 (No. V/2014)
- The Fire Service (Sark) Law, 2016 (Commencement) Ordinance, 2017 (No. IV/2017)
- The Regulation of Health Professions (Medical Practitioners) (Sark) Ordinance, 2017 (No. V/2017)
- The Regulation of Health Professions (Medical Practitioners) (Sark) Ordinance, 2017 (No. VI/2017)
- Child Protection (Sark) Ordinance, 2021
- Child Protection (Transfer of Functions) (Sark) Ordinance, 2022

Regulations

- Fire Services (regulation of controlled premises) (tourist accommodation) (Sark) Regulations, 2016
- No 3/2017- Fire Services (regulation of controlled premises, (Sark) regulations, 2017
- No. 4/2021 – Child Protection (Sark) Regulation, 2021

Agreements

- Adoption – UN/UK/EU (P&P lead)
- International Convention Affecting Children, Young Persons and their families (P&P lead), Education)
- Council of Europe Convention on Contact Concerning Children (P&P lead)
- World Health Organisation Convention on Tobacco (Not extended to Sark)

July, 2022

POLICY & FINANCE COMMITTEE

Report with proposition to Easter Chief Pleas, 10th April 2024

2023 FINANCIAL STATEMENTS

The Policy & Finance Committee presents the Financial Statements of the Island of Sark for the year ended 31 December 2023. They have been audited and signed by our independent auditors, Perkins Group, as required by **The Reform (Sark) Law, 2008**.

This is the first audit of the Island's Financial Statements since year ended 31st December 2015, and the Committee hopes this audit gives both Chief Pleas and the public the additional level of confidence in the contents of the Financial Statements being presented.

2023 results show a surplus of £76,011 compared to the surplus budget of £2,716, which is a positive variance of £73,295. This surplus was achieved due to an underspend of £68,412 of the planned expenditure budget, as income was only £4,883 above budget. 2023 results however show that income reported was only £7,991 greater than 2022, but expenditure was £120,797 higher. This is a continuing trend. Over the last 3 years, income has increased by 14%, but ordinary expenditure has increased by 28%.

Policy & Finance Committee has started collaborative working with the chairs of all committees which is hoped will not only give each committee a better understanding of the overall expenditure of the Island and other committees responsibilities and plans, but also create an opportunity for longer term joint planning which is essential to inform future funding requirements.

It is important to note that whilst there was a surplus of £76k for the year, cash balances have decreased by over £300k for the same period. More detail on this decrease can be seen in the 'net current assets' section of this report.

REVENUE ACCOUNT – page 5

Income:

The total income for the year was £2,060,865 which is £7,991 higher than the total income in the previous year, and £4,883 more than budgeted.

Please see the attached Appendix 2 for details of the comparison of 2023 income to budget, and Appendix 3 for comparison of 2023 income to the prior year.

Ordinary expenditure:

The total expenditure on ordinary activities was £1,984,854 for the year, which is £43,412 lower than budget but £124,797 higher than the comparative figure for the previous year.

Please see the attached Appendix 2 for details of the comparison of 2023 expenditure to budget, and Appendix 3 for comparison of 2023 expenditure to the prior year.

Unforeseen revenue expenditure:

There was no unforeseen expenditure during 2023.

STATEMENT OF BALANCES – page 6

Tangible assets:

The movements in tangible assets are detailed in Note 25 on pages 14 and 15 of the financial statements. They show total additions in the year of £344,445.

The capital expenditure budget was £47,000 for 2023 and £45,329 was spent on these items during the year. In addition, Chief Pleas approved the purchase of a new crane at the Midsummer Meeting on the 5th July 2023. The new Kato crane cost £283,796 including shipping. This cost was offset by the £145,197 trade in price of our original Kato crane, resulting in a net cost for the new crane of £138,599, and a gain on disposal of the old Kato crane of £3,285. Chief Pleas also approved the engagement of Community for Renewals for the Island's electricity project at the Extraordinary Meeting on the 21st September 2022, and £15,963 was spent during 2023 and is held under fixed assets on the balance sheet as WIP.

An asset survey was undertaken during 2023, and as a result £50,616 of assets (excluding the crane) were disposed through the accounts in 2023 as these assets were no longer in existence. All disposed assets had a net book value of zero, with the exception of £5,915 that had been spent on 'School adaptations'. This asset was expensed as a cost under the Education Committee budget, as the school building is not an Island asset.

Depreciation provided in the year was £63,347.

Investments:

The cost of Chief Pleas' investment in Isle of Sark Shipping Company Limited ("IoSS") remains at £720,054 at the end of 2023. Net assets of IoSS as shown by its latest accounts to 30 September 2023 were £1,040,875, a small decrease of £4,325 on last year's figure of £1,045,200 – reflecting the reported loss of the same for the year.

Net current assets:

Net current assets have decreased in the year by £38,740.

Bank balances, including short term bank deposits stood at £963,209 at year end – a decrease of £307,801 in the year as shown in the cash flow statement on page 7 of the Financial Statements. £199,247 was spent on fixed asset acquisitions, offset by depreciation of £63,347.

Cash balances have also reduced due to a decrease in creditors of £151,273, most notably by the £73,764 Guernsey Law Officers cost for 2023, which historically has been paid in following January but was actually paid in December 2023, and by £60,000 paid in the year for 2020-2023 Guernsey Policing SLA invoice.

Current debtors, including prepayments have increased by £117,788 in the year. Prepayments (costs for 2024 paid in 2023) totalled £79,982 at year end, a £30k increase on 2022, and debtors due within 1 year stood at £224,346 at year end. The main debtor was £119,500 due from the States of Guernsey for Impôt received.

Accumulated fund:

The accumulated fund (being the Island's general reserves) has increased from £3,342,392 to £3,418,403 by the surplus for the year of £76,011.

La Ville Roussel fund:

The fund has assets, mainly bank balances, of £107,542 and accumulated reserves of the same figure. The fund is under the control of the Trustees of La Ville Roussel Trust for the benefit of the Island.

Funds held on behalf of internal organisations:

Various funds are held by the Island, that are to be used for specific purposes or projects and therefore do not part of the Island's general reserves. In previous financial statements these funds were shown within the Island's cash balances under current assets, and negated by the same amount under current liabilities. In the 2023 financial statements these funds have been separated out and the income and expenditure of each fund for the year can be seen in note 35.

IN SUMMARY

The Financial Statements have been signed by the Treasurer and Deputy Chair of Policy & Finance, with the approval of the Policy & Finance Committee, and are presented to Chief Pleas for adoption.

Proposition –

That the Financial Statements of the Island for the year ended 31st December 2023 be adopted.

**Conseiller John Guille
Chairman, Policy & Finance Committee**



Island of Sark

Financial statements

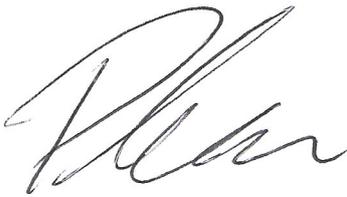
Year Ended 31 December 2023

Island of Sark

Statement of responsibilities

Chief Pleas are responsible for preparing financial statements for each financial year, in accordance with the accounting policies set out in note 1 and Section 62 of The Reform (Sark) Law, 2008, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The financial statements have been prepared for the purpose of compliance with The Reform (Sark) Law, 2008.

Chief Pleas is responsible for the maintenance and integrity of the corporate and financial information included on Chief Pleas' website, and for the preparation and dissemination of financial statements. Legislation in Sark and the Bailiwick of Guernsey governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



Pippa Donovan
Deputy Chair
Policy and Finance Committee

Date:



Sarah Hudson
Treasurer
on behalf of Chief Pleas

Date:

18/03/24

Independent auditor's report to the Chief Pleas of the Island of Sark

Opinion

We have audited the financial statements of the Island of Sark (the 'Island') for the year ended 31 December 2023, which comprise the Revenue Account, the Statement of balances, the Cash Flow statement 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 the accounting policies set out in note 1 and section 62 of the Reform (Sark) Law, 2008.

In our opinion, the financial statements:

- give a true and fair view of the state of the Island's affairs as at 31 December 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with the accounting policies set out in note 1 and section 62 of the Reform (Sark) Law, 2008;

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 Island in accordance with the ethical requirements that are relevant to our audit of the financial statements, 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 Chief Pleas' 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 Island'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 Chief Pleas 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 Chief Pleas are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 we have agreed to report to you if, in our opinion:

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

Independent auditor's report to the Chief Pleas of the Island of Sark (continued)

Responsibilities of the Chief Pleas

As explained more fully in the Chief Pleas' responsibilities statement, set out on page 1, the Chief Pleas 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 they 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 Chief Pleas are responsible for assessing the Island's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

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:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiring of management, including obtaining and reviewing supporting documentation, concerning the Island's policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
 - discussing among the engagement team and involving relevant internal specialists, including IT specialists, regarding how and where fraud might occur in the financial statements and any potential indicators of fraud; and
 - obtaining an understanding of the legal and regulatory frameworks in which the Island operates, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Island. The key laws and regulations we considered in this context included the Reform (Sark) Law, 2008.

Audit response to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management concerning actual and potential litigation and claims;

Independent auditor's report to the Chief Pleas of the Island of Sark (continued)

- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance; and
- in addressing the risk of fraud through management override of controls: testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <http://frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Chief Pleas, as a body, in accordance with Section 63 of the Reform (Sark) Law, 2008. Our audit work has been undertaken so that we might state to the Chief Pleas 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 members of the Chief Pleas as a body, for our audit work, for this report, or for the opinions we have formed.



Perkins

Chartered Certified Accountants
Guernsey

22ND MARCH, 2024

Island of Sark

Revenue Account

For the year ended 31 December 2023

	Notes	Total 2023 £	Budget 2023 £	Total 2022 £ (unaudited)
Income				
Direct Taxation	2	994,435	994,850	959,946
Impot	3	392,920	400,000	374,474
Property Transfer Tax		122,038	162,000	226,741
Poll Tax		58,499	65,650	60,028
Public Works income	4	123,829	120,200	133,557
Harbours and Crane income	5	72,308	72,600	70,821
Licence Fee income		30,868	30,000	29,389
Medical Services income	6	97,660	79,542	77,810
Tourism & Public Health income	7	30,487	31,000	30,141
Property rental income	8	44,452	38,540	26,220
Investment income	9	37,134	8,400	9,593
Other Income	10	56,235	53,200	54,154
Total Income		2,060,865	2,055,982	2,052,874
Expenditure				
Medical and emergency services	11	331,152	270,988	252,175
Education services	12	335,664	355,440	271,655
Island Maintenance & Repairs	13	193,030	195,151	202,917
Public Works	14	136,284	152,808	145,465
Depreciation	25	63,347	65,992	57,622
Island Policing	15	63,462	66,483	62,048
Procureur	16	148,121	153,205	143,094
Harbours, Crane, Shipping & Pilotage	17	76,830	75,329	71,497
Agriculture, Environment and Sea Fisheries	18	18,123	21,200	21,758
Tourism services	19	98,805	103,682	100,730
Seigneur, Officers, Civil Service & Treasury	20	263,019	280,735	258,046
Legal and Professional costs	21	113,728	152,131	138,562
Island Insurance		69,943	61,541	59,111
Donations & grants to other organisations	22	18,000	19,400	16,989
Miscellaneous expenditure	23	55,346	54,181	58,388
Total Ordinary Expenditure		1,984,854	2,028,266	1,860,057
Surplus on Ordinary Operations		76,011	27,716	192,817
Unforeseen Expenditure	24	-	25,000	4,000
SURPLUS FOR THE FINANCIAL YEAR		76,011	2,716	188,817

Island of Sark

Statement of balances

As at 31 December 2023

	<i>Notes</i>	2023 £	2022 £ restated (unaudited)
Tangible assets	1 & 25	1,478,736	1,345,465
Investments	1 & 26	720,054	720,054
Long term debtors	27	66,071	84,591
La Ville Roussel fund	28	107,542	102,779
Funds held for internal organisations	1 & 29	70,416	71,900
Current assets			
Debtors and prepaid expenses	30	306,828	189,040
Short term bank deposits		500,000	-
Bank balances		463,209	1,271,010
		<u>1,270,037</u>	<u>1,460,050</u>
Liabilities falling due within one year			
Creditors	31	116,495	267,768
		<u>116,495</u>	<u>267,768</u>
Net current assets		1,153,542	1,192,282
Total assets less current liabilities		<u>3,596,361</u>	<u>3,517,071</u>
Funded by			
Accumulated fund	34	3,418,403	3,342,392
Funds held for internal organisations	35	70,416	71,900
La Ville Roussel fund	36	107,542	102,779
Reserves	37	<u>3,596,361</u>	<u>3,517,071</u>



Pippa Donovan
Deputy Chair
Sark Policy and Finance Committee

Date:



Sarah Hudson
Treasurer
on behalf of Chief Pleas

Date:

18/03/24

The notes on pages 5 to 18 form part of these financial statements.

Island of Sark

Cash Flow statement

For the year ended 31 December 2023

	Notes	2023 £	2022 £ (unaudited)
Cash flows from operating activities	1	(145,687)	349,818
Cash flows from investing activities			
Payments to acquire fixed assets		(344,445)	(66,145)
Proceeds from disposal of fixed assets		145,197	-
Investment income & interest received		37,134	9,593
		(162,114)	(56,552)
Cash flows from financing activities		-	-
Movement in cash in the year	2	(307,801)	293,266

1	Reconciliation of surplus/(deficit) for the year to operating activities:	2023 £	2022 £
	Net surplus/(deficit) from Revenue account:	76,011	188,817
	Adjustments for:		
	Depreciation charges	63,347	57,622
	Movement of 2011 FA to expenditure	5,915	-
	Gain on disposal of fixed assets	(3,285)	-
	(Increase) / decrease in debtors	(99,268)	50,081
	Increase / (decrease) in creditors	(151,273)	62,892
	Investment income	(37,134)	(9,593)
		(221,698)	161,001
	Net cash (used) / provided by operating activities	(145,687)	349,818

2	Cash balances as shown in the balance sheet	2023	2022
	At the beginning of the year:		
	Cash at bank and in hand	1,271,010	977,744
	Short term bank deposits	-	-
		1,271,010	977,744
	At the end of the year:		
	Cash at bank and in hand	463,209	1,271,010
	Short term bank deposits	500,000	-
		963,209	1,271,010
	Cash (used) / gained in the year	(307,801)	293,266

Island of Sark

Notes forming part of the financial statements

1 Principal accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements of the Island of Sark ("the Island") :

Basis of preparation

The financial statements have been prepared in accordance with Section 62 of The Reform (Sark) Law, 2008 and the accounting policies detailed below, as selected by the Policy and Finance Committee of Chief Pleas. They have been prepared on the historical cost basis and on a going concern basis. The budgeted revenue income and expenditure figures have been included for illustrative purposes only.

Revenue Income

Income is included on the accruals basis.

Revenue Expenditure

Expenditure is included on the accruals basis.

Tangible assets

Tangible assets are stated at cost less depreciation.

Depreciation

Depreciation is provided for Island assets, although no provision is made for depreciation of Maseline Harbour or Island property (with the exception of the new Island Abattoir) as it is the Island's policy to maintain these assets in good condition to prolong their useful lives. Depreciation is charged on a straight line basis to write off those assets over their estimated useful lives. The principal rates of depreciation are:

Abattoir building	2.50%
Cranes	6.7% to 10%
Maseline fendering	10%
Tractors	10%
Trailers	10%
Incinerators	10%
Rollers	10%
Stone crusher	10% (fully depreciated)
Borehole pump	10% (fully depreciated)
Sewage system	10% (fully depreciated)
Water bowser	10% (fully depreciated)
Water treatment	10% (fully depreciated)
Sewage tanker	10% (fully depreciated)
Boilers/Bathrooms	10%
Abattoir equipment	10% to 20%
Emergency services equipment	10% to 20%
Rubbish skips	20%
Lawnmowers	20%
Island Finger signs	20%
Generators	33%
Constables equipment	33.33%
Medical equipment	33.33%
Office equipment	33.33%
School computers	33.33%
School and Office furniture	10%

Island of Sark

Notes forming part of the financial statements - continued

1 Principal accounting policies (continued)

Investments

Unquoted investments are stated at cost.

Funds held for internal organisations

Funds are held on behalf of the Ambulance Service, Mobility Scooters fund, Old Hall Trust, Hathaway Settlement, School fund, FoSS fund, Playground fund and Tourism Shop fund as these organisations do not hold accounts of their own.

Procureur expenditure

Procureur expenses are recognised on an accruals basis. Any assistance given in the form of repayable loans is shown as a long term debtor on the balance sheet.

	Total 2023 £	Budget 2023 £	Total 2022 £
2 Direct Taxation			
Property Tax	541,669		523,246
Personal Capital Tax	466,641		453,383
	<u>1,008,310</u>		<u>976,629</u>
Less: Discount for payment in full by end of January	13,875		16,683
	<u>994,435</u>	<u>994,850</u>	<u>959,946</u>
3 Impot			
Tobacco	131,913		147,960
Beer	95,074		81,866
Wines	80,773		62,962
Spirits	67,443		69,678
Cider	30,493		24,291
Oils	799		617
	<u>406,495</u>		<u>387,374</u>
Less : Collection charges	13,575		12,900
	<u>392,920</u>	<u>400,000</u>	<u>374,474</u>
4 Public Works income			
Rubbish/recycling	85,721	82,800	91,272
Sewage collection	26,395	23,000	28,315
Sale of black bag stickers	11,713	14,400	13,970
	<u>123,829</u>	<u>120,200</u>	<u>133,557</u>

Island of Sark

Notes forming part of the financial statements - continued

	Total 2023 £	Budget 2023 £	Total 2022 £
5 Harbours and Crane income			
Crane hire	25,750	26,500	27,913
Harbour services	36,041	36,500	34,624
Harbour dues	7,648	6,800	5,153
Harbour rents and sundry income	2,869	2,800	3,131
	<u>72,308</u>	<u>72,600</u>	<u>70,821</u>
6 Medical Services Income			
Doctor & Nurse consultancy fees	77,273	60,000	59,016
Dispensing fees	20,387	19,542	18,794
	<u>97,660</u>	<u>79,542</u>	<u>77,810</u>
7 Tourism & Public Health Income			
Brochure & Website Advertising	12,636	12,500	12,366
Income from moorings and scooter hire	5,300	5,000	4,345
Catering & Accommodation Permits	7,047	8,500	8,438
Water testing	5,504	5,000	4,992
	<u>30,487</u>	<u>31,000</u>	<u>30,141</u>
8 Property rental income			
Island property rent and ground rent	7,189	5,600	4,836
Trustee property rental income (school houses)	37,263	32,940	21,384
	<u>44,452</u>	<u>38,540</u>	<u>26,220</u>
9 Investment income			
Bank deposit interest	21,604		4,212
RBS fixed deposit interest	9,924		-
IoSS Loan interest	5,606		5,381
	<u>37,134</u>	<u>8,400</u>	<u>9,593</u>
10 Other Income			
Abattoir income	5,920	6,600	5,945
Parental contributions to Guernsey Accommodation	3,543	12,120	14,646
Court and registration fees	1,961	1,800	1,405
Hotel and public house licences	7,490	6,500	6,562
Share of CI Lottery profit/import duties	16,028	8,500	8,892
Development control application fees	1,479	1,440	1,060
North End electricity income	14,518	15,000	14,224
Sundry income	2,011	1,240	1,420
Gain on sale of Kato Crane	3,285	-	-
	<u>56,235</u>	<u>53,200</u>	<u>54,154</u>

Island of Sark

Notes forming part of the financial statements - continued

	Total 2023 £	Budget 2023 £	Total 2022 £
11 Medical and emergency services			
Medical Practice salaries	132,606	146,805	139,611
Locum & Paramedic cover	131,127	54,600	54,401
Safeguarding	24,187	23,475	25,364
Other surgery costs	31,508	33,200	21,496
CFR Service	3,608	2,000	1,350
Fire Service	8,116	10,908	9,953
	331,152	270,988	252,175
12 Education			
Sark School			
Salaries, including pension contributions	178,388	178,061	161,368
Recruitment and relocation	14,609	6,000	11,280
Service level agreements with Guernsey	12,614	25,780	3,358
CPD, training & expenses	6,607	4,800	4,454
Pupil resources, stationery, equipment and IT	9,933	5,540	5,952
Repairs, maintenance and heat/light	11,463	8,500	10,323
	233,614	228,681	196,735
Secondary education			
Off Island Tuition, accommodation and travel	100,363	125,359	74,341
Home education	1,687	1,400	579
	102,050	126,759	74,920
	335,664	355,440	271,655
13 Island Maintenance & Repairs (Douzaine)			
Island work programme	23,560	20,953	23,848
Maintenance of Island Roads	35,323	36,077	39,143
Machinery repairs & maintenance	25,788	21,771	25,775
Maintenance of Cliff Paths	24,883	26,500	22,000
Toilets and harbour stores	17,905	16,130	16,778
Douzaine office administration costs	46	120	613
North End electricity provision	42,570	39,600	46,039
Repairs & Maintenance of Island properties:			
Heat and light	4,321	6,000	5,213
School houses	3,347	10,000	10,939
Medical Centre	774	4,000	7,064
Committee office and fire station	864	3,000	914
Court/assembly room	289	5,000	107
La Coupee	-	-	504
Visitors Centre	1,789	2,400	117
Other Island property	11,571	3,600	3,863
	193,030	195,151	202,917

Island of Sark

Notes forming part of the financial statements - continued

	Total 2023 £	Budget 2023 £	Total 2022 £
14 Public Works			
Rubbish collection & handling	38,343	36,819	37,169
Off Island recycling & rubbish disposal	24,766	39,400	33,006
Incinerator operation	41,641	48,989	50,240
Sewage collection & processing	19,202	15,600	16,262
Administration	12,332	12,000	8,788
	<u>136,284</u>	<u>152,808</u>	<u>145,465</u>
15 Island Policing			
Island Constables	40,778	42,483	40,956
Constables office costs	7,684	9,000	6,092
Guernsey Police/Customs support	10,000	10,000	10,000
Guernsey Prisoners support	5,000	5,000	5,000
	<u>63,462</u>	<u>66,483</u>	<u>62,048</u>
16 Procureur			
Procureur's office	6,488		6,287
Medical insurance premiums	77,063		72,153
Medical costs and care workers	23,469		24,774
Cash grants	22,693		19,687
Fuel assistance	13,275		10,569
Other Costs	5,133		9,624
	<u>148,121</u>	<u>153,205</u>	<u>143,094</u>
17 Harbours, Crane and Pilotage			
Harbour maintenance, salaries and training	57,130	62,712	52,243
Crane operation, repairs and maintenance	19,700	12,617	19,254
	<u>76,830</u>	<u>75,329</u>	<u>71,497</u>
18 Agriculture, Environment and Sea Fisheries			
Slaughterhouse management	14,130	14,400	19,698
Agriculture & Environment	972	3,300	73
Preventative measures	907	500	17
Sea Fisheries	2,114	3,000	1,970
	<u>18,123</u>	<u>21,200</u>	<u>21,758</u>
19 Tourism Services (including Public Health)			
Advertising, printing, production & distribution	39,660	46,000	43,293
Tourism officers	37,483	36,682	35,707
Website costs	7,779	6,000	6,751
Public Health costs (Permits & Water testing)	3,353	3,250	3,585
Office & other costs	10,530	11,750	11,394
	<u>98,805</u>	<u>103,682</u>	<u>100,730</u>

Island of Sark

Notes forming part of the financial statements - continued

	Total 2023 £	Budget 2023 £	Total 2022 £
20 Seigneur, Officers, Civil Service & Treasury			
Seigneur and Island Officers	105,576	106,317	96,755
Civil Service	108,254	123,789	113,282
Treasury Service	49,029	49,029	47,509
Training & development	160	1,600	500
	<u>263,019</u>	<u>280,735</u>	<u>258,046</u>
21 Legal & Professional Costs			
Guernsey Law Officers	73,764	71,781	68,363
Electricity Price Control Commissioner	11,290	20,000	25,333
Lieutenant Seneschal & court costs	1,674	12,000	11,706
Legal Aid	27,000	28,350	27,000
Other Professional costs	-	20,000	6,160
	<u>113,728</u>	<u>152,131</u>	<u>138,562</u>
22 Donations & grants to other organisations			
Island Hall Trustees	10,000	10,000	7,589
St John's Marine Ambulance Fund	5,000	5,000	5,000
St Peter's Church	2,000	2,000	2,000
Methodist Church	500	500	500
Floral Sark	(250)	250	250
RNLI	650	650	1,000
Island Games	100	1,000	650
	<u>18,000</u>	<u>19,400</u>	<u>16,989</u>
23 Miscellaneous expenditure			
Tax administration	7,560	7,405	7,637
Audit/Review fees	7,917	15,000	3,460
Office expenses	34,024	23,500	28,011
Digimap licensing	3,175	3,076	2,930
Hansard recordings	1,536	2,200	1,884
Civic entertaining	577	2,000	7,380
Reciprocal Health Agreement	552	1,000	-
Sark Census	5	-	7,086
	<u>55,346</u>	<u>54,181</u>	<u>58,388</u>
24 Unforeseen expenses			
Donations for Ukraine (BRC & UNHCR)	-	-	4,000
	<u>-</u>	<u>25,000</u>	<u>4,000</u>

Island of Sark

Notes forming part of the financial statements - continued

25 Tangible assets	Cost				Depreciation		Net book values		
	At 01.01.23 £	Additions £	Disposals £	At 31.12.23 £	At 01.01.23 £	Provided £	Disposals £	At 01.01.23 £	At 31.12.23 £
Maseline harbour	61,329	-	-	61,329	-	-	-	61,329	61,329
Land									
Les Laches	516	-	-	516	-	-	-	516	516
La Maseline	413	-	-	413	-	-	-	413	413
Harbour Hill path	1	-	-	1	-	-	-	1	1
	930	-	-	930	-	-	-	930	930
Property									
Ivy Cottage	118,731	-	-	118,731	-	-	-	118,731	118,731
Teacher's houses	98,295	-	-	98,295	-	-	-	98,295	98,295
Fire station	82,335	-	-	82,335	-	-	-	82,335	82,335
Assembly room/new offices	101,528	-	-	101,528	-	-	-	101,528	101,528
Visitor centre	34,217	-	-	34,217	-	-	-	34,217	34,217
Crane shed	26,803	-	-	26,803	-	-	-	26,803	26,803
Creux Harbour shelter	15,000	-	-	15,000	-	-	-	15,000	15,000
Grefte and committee offices	10,350	-	-	10,350	-	-	-	10,350	10,350
Medical centre	27,100	-	-	27,100	-	-	-	27,100	27,100
School adaptation	5,915	-	(5,915)	-	-	-	-	5,915	-
Vieux Clos	2,055	-	-	2,055	-	-	-	2,055	2,055
Prison improvements	1,702	-	-	1,702	-	-	-	1,702	1,702
Harbour Quarry shed	33,243	-	-	33,243	-	-	-	33,243	33,243
La Coupée toilets	38,190	-	-	38,190	-	-	-	38,190	38,190
Harbour Café	19,141	3,223	-	22,364	-	-	-	19,141	22,364
	614,605	3,223	(5,915)	611,913	-	-	-	614,605	611,913
Electricity Project (WIP)									
	5,870	15,963	-	21,833	-	-	-	5,870	21,833
Carried forward	682,734	19,186	(5,915)	696,005	-	-	-	682,734	696,005

Certain properties held by the Island Trustees are not included in tangible assets until such times as their values can be ascertained.

Island of Sark

Notes forming part of the financial statements - continued

25 Tangible assets - continued	Cost						Depreciation		Net book values	
	At 01.01.23	Additions	Disposals	At 31.12.23	At 01.01.23	Provided	Disposals	At 31.12.23	At 01.01.23	At 31.12.23
	£	£	£	£	£	£	£	£	£	£
Abattoir										
Abattoir Building	334,742	-	-	334,742	18,069	8,368	-	26,437	316,673	308,305
Abattoir Equipment	31,868	-	-	31,868	9,416	2,856	-	12,272	22,452	19,596
Machinery & Equipment										
Cranes	434,319	283,796	(286,011)	452,104	274,644	17,763	(124,099)	168,308	159,675	283,796
Maseline fendering	50,656	-	-	50,656	6,101	5,065	-	11,166	44,555	39,490
Tractors	56,562	11,250	-	67,812	46,668	1,649	-	48,317	9,894	19,495
Trailers	31,906	9,564	(15,895)	25,575	23,387	2,355	(15,895)	9,847	8,519	15,728
Lawnmowers	853	-	-	853	512	171	-	683	341	170
Stone crusher	8,947	-	-	8,947	8,947	-	-	8,947	-	-
Rollers	34,851	-	-	34,851	19,448	2,801	-	22,249	15,403	12,602
Boilers/Bathrooms - teachers houses	30,475	-	-	30,475	4,571	3,048	-	7,619	25,904	22,856
Visitor Centre Boiler	-	3,749	-	3,749	-	47	-	47	-	3,702
Constables equipment	1,100	-	-	1,100	1,100	-	-	1,100	-	-
Harbour Hill Resurfacing	11,076	13,700	-	24,776	-	1,239	-	1,239	11,076	23,537
Incinerators	83,848	-	-	83,848	74,617	3,077	-	77,694	9,231	6,154
Rubbish skips	26,489	-	-	26,489	14,872	2,835	-	17,707	11,617	8,782
Sewage tankers	13,498	-	-	13,498	13,498	-	-	13,498	-	-
Sewage system	9,750	-	-	9,750	9,750	-	-	9,750	-	-
Water treatment	5,288	-	-	5,288	5,288	-	-	5,288	-	-
Borehole pump	1,169	-	-	1,169	1,169	-	-	1,169	-	-
Emergency services equipment	22,747	-	(10,360)	12,387	16,336	1,239	(10,360)	7,215	6,411	5,172
Water bowser	4,397	-	-	4,397	4,397	-	-	4,397	-	-
Medical equipment	4,165	-	(3,381)	784	3,903	262	(3,381)	784	262	-
Generator	14,536	-	-	14,536	2,274	4,845	-	7,119	12,262	7,417
School computers & printers	11,729	-	-	11,729	10,961	768	-	11,729	768	-
School furniture	2,017	-	-	2,017	403	202	-	605	1,614	1,412
Island Finger Signs	2,183	-	-	2,183	837	437	-	1,274	1,346	909
Office furniture	1,114	-	-	1,114	1,010	35	-	1,045	104	69
Office equipment	35,500	3,200	(15,065)	23,635	30,876	4,285	(15,065)	20,096	4,624	3,539
	1,265,785	325,259	(310,712)	1,280,332	603,054	63,347	(168,800)	497,601	662,731	782,731
Total	1,948,519	344,445	(316,627)	1,976,337	603,054	63,347	(168,800)	497,601	1,345,465	1,478,736

Island of Sark

Notes forming part of the financial statements - continued

26	Investments	2023 £	2022 £
	<i>Unquoted</i>		
	Isle of Sark Shipping Company Limited:		
	Ordinary shares of £1 each	451,000	451,000
	Long term loan	269,054	269,054
		720,054	720,054
	<p>Isle of Sark Shipping Company Limited ("IoSS") is a Guernsey registered company, wholly owned by the Island of Sark. As at 30 September 2023 the net assets of IoSS were £1,040,877 (draft accounts) (2022 - £1,045,200, restated from draft figure of £995,285).</p> <p>The long term loan bears interest at the variable HMRC (UK) rate for beneficial loans (currently 2.25 % p.a.). The current loan agreement came into force on the 1 September 2021 with a term of 5 years and is repayable on 31 August 2026.</p>		
27	Long term debtors	2023 £	2022 £ restated
	Repayable Procureur residential care assistance loans	66,071	84,591
		66,071	84,591
28	La Ville Roussel Fund	2023 £	2022 £
	Debtors	294	197
	Bank balances: Deposit	106,039	101,402
	Current	1,209	1,180
		107,542	102,779
		107,542	102,779
29	Funds held for internal organisations	2023 £	2022 £
	Bank balances:	70,416	71,901
		70,416	71,901
30	Debtors due within 1 year	2023 £	2022 £ Restated
	Accrued income	193,536	89,536
	Prepayments	79,982	49,267
	Trade debtors	30,810	50,237
	Other debtors	2,500	-
		306,828	189,040
		306,828	189,040

Island of Sark

Notes forming part of the financial statements - continued

31	Creditors due within 1 year	2023	2022
		£	£
	Trade creditors	92,525	230,332
	Deferred income	20,945	35,876
	Deposits held	3,025	1,560
		116,495	267,768

32 Contingent liabilities

Chief Pleas has guaranteed overdraft facilities granted to IoSS up to a maximum of £150,000 (2022 - £150,000). Chief Pleas has also guaranteed loan facilities granted to IoSS up to a maximum of £350,000, of which £170,000 was drawn down (2022 - £170,000). The Island will only be liable to honour those guarantees in the event that IoSS defaults on repayments in relation to the overdraft or loan. At 31 December 2023 the contingent liability arising from those guarantees was £nil (2022 - £nil).

33 Financial Commitments

As at the 31st December 2023 the Island had no capital commitments (2022 - £10,775).

34	Accumulated fund	2023	2022
		£	£ restated
	Balance at 1 January	3,342,392	3,153,575
	Surplus for the financial year	76,011	188,817
	Balance at 31 December	3,418,403	3,342,392

35	Funds held for internal organisations	2022	Income	Expenditure	2023
		£	£	£	£
	Ambulance fund	8,983	4,441	1,169	12,255
	Medical scooter fund	1,166	2,350	1,498	2,018
	Hathaway Trust fund	18,642	-	-	18,642
	Old Hall fund	853	400	-	1,253
	School fund	12,280	7,068	13,076	6,272
	Tourism shop fund	13,034	4,302	3,201	14,135
	Playground fund	10,206	550	900	9,856
	FOSS fund	6,736	729	1,480	5,985
		71,900	19,840	21,324	70,416

Island of Sark

Notes forming part of the financial statements - continued

36	La Ville Roussel fund	2023	2022
		£	£
	<i>Income</i>		
	Bank interest	4,638	1,281
	Rent	125	125
	Other income	0	50
		4,763	1,456
	<i>Expenditure</i>		
	Repairs	-	-
	Bank charges	-	-
		-	-
	Balance at 1 January	102,779	101,323
	Surplus for the financial year	4,763	1,456
	Balance at 31 December	107,542	102,779
37	Reserves	2023	2022
		£	£ restated
	Balance at 1 January	3,517,071	3,325,556
	Increase in accumulated fund	76,011	188,817
	(Decrease)/increase in funds held for internal organisations	(1,484)	1,242
	Increase in La Ville Roussel fund	4,763	1,456
	Balance at 31 December	3,596,361	3,517,071

38 Ultimate Controlling Party

The ultimate controlling party is the Chief Pleas of the Island of Sark.

39 Post Balance Sheet Events

There have been no material subsequent events up to the date of approval of these financial statements other than referred to in the notes above.

COMPARISON OF 2023 RESULTS TO BUDGET

APPENDIX 2

	2023 RESULTS COMPARED TO BUDGET			COMMENTS
	ACTUALS	BUDGET	VARIANCE	
INCOME				
Direct Taxation	994,435	994,850	(415)	On budget for the year.
Impot	392,920	400,000	(7,080)	Slightly under budget for the year. The budget had been set at what turned out to be £25k more than was received during the previous year, so a good result considering there were not rate rises for 2023.
Property Transfer Tax	122,038	162,000	(39,962)	This is an unpredictable income stream, and is just under £40k below budget for the year.
Poll Tax	58,499	65,650	(7,151)	Fewer visitors in the year carried by Sark Shipping compared to budget.
Public Works income	123,829	120,200	3,629	Small increase in charges to customers for disposal of items such as plasterboard, along with small increase in sewage collections, negated by a reduction in receipt of black bag sticker sales.
Harbours and Crane income	72,308	72,600	(292)	On budget for the year.
Licence Fee income	30,868	30,000	868	On budget for the year.
Medical Services income	97,660	79,542	18,118	Charges for consultancy and emergency callouts were £17k higher than budget, and RPI increase on dispensing fee from PSF was £1k higher than budgeted.
Tourism & Public Health income	30,487	31,000	(513)	On budget for the year.
Property rental income	44,452	38,540	5,912	Rental income was on budget for the year, but the £5.3k that had been deferred in 2022 was released at the end of 2023.
Investment income	37,134	8,400	28,734	Interest rates remained high during the year, bringing in £22k of interest on bank deposits. £500k was put on 3 month rolling deposits with RBS for the 2nd half of the year, bringing in an additional £10k, hence the positive variance to budget.
Other Income	56,235	53,200	3,035	Sark's share of CI Lottery & Import duties were £7.5k higher than budgeted. The sale of the Kato Crane to Rivertek brought in an unbudgeted £3.3k. However, contributions from parents for Guernsey Accommodation and travel were £8.5k lower than budgeted as 2 pupils attended UK boarding schools. Other income streams brought in an additional £1.5k over budget.
TOTAL INCOME	2,060,865	2,055,982	4,883	
EXPENDITURE				
Medical and emergency services	331,152	270,988	(60,164)	Locums were called on far more than had been budgeted during 2023 to cover absences. The budget included monthly paramedic cover (1 day a month) for 6 months, but monthly cover was in fact provided for the whole year.
Education services	335,664	355,440	19,776	Sark School costs were £5k over budget for the year. Whilst there was an underspend of £13k on the SLA with Guernsey, all other costs were over budget. The budget provided for 1 x teacher recruitment, but 2 posts needed to be filled pushing costs £8.6k over budget. School resources, training and equipment were £6.2k overspent, and maintenance £3k overspent. However off Island education came in £24.7k under budget as a few parents chose to make their own arrangements for accommodation.
Island Maintenance & Repairs	193,030	195,151	2,120	Maintenance budgets for Island properties were underspent by £11k, despite an unbudgeted spend of £8k on the Old Hall. This underspend was in part due to budgeted projects such as the Assembly rooms redecoration not being carried out in the year. This is negated by the £9k overspend on all other Island maintenance & repairs.
Public Works	136,284	152,808	16,524	Savings have been made compared to budget as there was no costly asbestos removal during the year. Open pit burning for part of the year instead of using the incinerator, saving on the cost of fuel.
Depreciation	63,347	65,992	2,645	Various capex purchases budgeted for 2023 did not happen, or happened very late in the year hence the positive variance in depreciation
Island Policing	63,462	66,483	3,021	1 x assistant Constable position remained vacant for part of the year, and the full training budget was not spent.
Procureur	148,121	153,205	5,085	Have prepaid the 2024 cost of all Medical insurance premiums. This has artificially reduced the 2023 cost of Medical insurance by £24.6k, as this is the first year of prepaying insurance with mid year renewal date. Additional assistance given during the year adding £18k of insurance costs.
Harbours, Crane, Shipping & Pilotage	76,830	75,329	(1,501)	Harbours were underspent by £5.5k due to weather conditions preventing the full re-pointing programme being carried out. However Crane costs were over budget by £7k, mainly due to the sale of the Grove crane not taking place in the year.
Agriculture, Environment and Sea Fisheries	18,123	21,200	3,077	£3k underspent, mainly due to the Lime Subsidy budget of £2k not being implemented during the year.
Tourism services	98,805	103,682	4,877	There was reduced advertising (£4k) and distribution (£2k) expenditure compared to budget, negated by a slight overspend on website hosting due to the late implementation of the new website.
Seigneur, Officers, Civil Service & Treasury	263,019	280,735	17,716	The Chief Secretary left mid-way through the year, and the post was not filled during 2023.
Legal and Professional costs	113,728	152,131	38,403	The £20k budget for 'Other Professional Fees' was unspent in the year. The budget for the Electricity Price Control Commissioner was £8.7k underspent in the year (no legal costs). Lieutenant Seneschal costs were £10k under budget.
Island Insurance	69,943	61,541	(8,402)	Renewal premiums charged in April were higher than budgeted, This was in part due to RPI, but also in part due to increase in legal cover levels
Donations & grants to other organisations	18,000	19,400	1,400	Funding applications for the Island games were underspent by £900, and one charity that Chief Pleas supported was no longer in operation.
Miscellaneous expenditure	55,346	54,181	(1,165)	Recruitment costs of £3.5k for the Asst. Chief Secretary position were not budgeted. Microsoft licence charges for 2023 were higher than budget. However there were savings of £7k for the cost of the financial Audit.
TOTAL EXPENDITURE	1,984,854	2,028,266	43,412	
Unforeseen Expenditure	0	25,000	25,000	There was no unforeseen expenditure during the year.
SURPLUS/(DEFICIT)	76,011	2,716	73,295	

COMPARISON OF 2023 RESULTS TO 2022

APPENDIX 3

	2023 RESULTS COMPARED TO 2022			COMMENTS
	2023	2022	VARIANCE	
INCOME				
Direct Taxation	994,435	959,946	34,489	Increased tax rates for 2023. The Minimum tax went up by £9, the Quarter rate by £0.50 and the Net Asset Factor by 0.01%
Impot	392,920	374,474	18,446	During 2023 we received reports from GBA detailing Impot declared but not finalised in the year, hence accrual at year end for £32,890, and positive variance compared to 2022.
Property Transfer Tax	122,038	226,741	(104,703)	2022 was a very good year for PTT. There were a similar number of transactions (12 in 2023, 14 in 2022) but the value of 2022's transactions were far higher.
Poll Tax	58,499	60,028	(1,528)	Reduction in visitor numbers in the year compared to 2022.
Public Works income	123,829	133,557	(9,728)	2023 invoicing was similar to 2022, but 2022 included 14 months of charges instead of 12 due to the accounting policy change from a cash to accruals basis.
Harbours and Crane income	72,308	70,821	1,487	Small income increase compared to last year mainly Harbour dues charged to Sark Shipping, Allied Coasters and Manches lles for use of Maseline Harbour.
Licence Fee income	30,868	29,389	1,479	An increase on number of licences issued for all categories compared to 2022, with the exception of Carriage driving licences.
Medical Services income	97,660	77,810	19,851	Increase in patients and consultancy fees, along with RPI on dispensing fee compared to 2022.
Tourism & Public Health income	30,487	30,141	346	Similar levels to 2022.
Property rental income	44,452	26,220	18,232	One of the teacher's houses was not occupied for a term during 2022 (and no rent received). £5.3k of rental income was deferred in 2022, and released in 2023. 2 other Island properties were rented out for the whole of 2023 (only for part of the year in 2022)
Investment income	37,134	9,593	27,541	Increases in interest rates bought in an additional £27.5k of income compared to last year.
Other Income	56,235	54,154	2,081	Whilst contributions from parents towards the cost of accommodation and travel in Guernsey were £11k lower than last year (parents made their own arrangements or pupils attended UK boarding schools), income from Sark's share of Lottery/import duties from Guernsey was £7k higher than in 2022. Profits from the sale of the Kato crane also brought in £3.2k. Small increases in other income streams .
TOTAL INCOME	2,060,865	2,052,874	7,991	
EXPENDITURE				
Medical and emergency services	331,152	252,175	(78,977)	Additional support from Locums needed during 2023, due to absences. Additionally there was once a month paramedic cover in 2023 (none in 2022) adding an additional £12k. £7.5k was spent on a medical review by Island Health (zero in 2022).
Education services	335,664	271,655	(64,009)	£37k of additional Sark School costs in 2023 compared to 2022, made up of £9k of supply teachers, £8k in increased support staff hours, £3.3k recruitment costs, £9k SLA support from Guernsey, and £7.2k on resources, maintenance and training. £27k of additional off Island education costs, mainly due to increased number of pupils attending school off Island.
Island Maintenance & Repairs	193,030	202,917	9,886	
Public Works	136,284	145,465	9,181	No asbestos shipped off the Island during 2023 and all other processing costs were lower than 2022, a reflection on fewer visitors to the Island during 2023. Open pit burning was used instead of the incinerator for part of the year saving £8.5k compared to 2022. Sewage collection costs increased (as did income) compared to 2022.
Depreciation	63,347	57,622	(5,725)	Increased depreciation in 2023, due to new assets, Generator, harbour hill resurfacing etc
Island Policing	63,462	62,048	(1,414)	Training of 1 x assistant constable during the year
Procureur	148,121	143,094	(5,026)	Increase in medical insurance premium costs.
Harbours, Crane, Shipping & Pilotage	76,830	71,497	(5,333)	An increased spend on harbour repairs in 2023.
Agriculture, Environment and Sea Fisheries	18,123	21,758	3,635	2022 costs included works on connection to Harbour borehole, and other one-off payments for equipment compared to 2023, hence the positive variance.
Tourism services	98,805	100,730	1,926	Small reduction in advertising expenditure compared to prior year.
Seigneur, Officers, Civil Service & Treasury	263,019	258,046	(4,973)	RPI increases added to all salary costs in 2023, plus Seneschal/Deputy in post for most of the year (2022 only had Deputy for 2 months). Negated by the Chief Secretary post being vacant for part of the year.
Legal and Professional costs	113,728	138,562	24,834	The EPPC commissioned £8k survey of the state/safety of SEL's equipment in 2022 and recruitment costs for the appointment of new EPPC in Nov 22 of £5k. None of these costs in 2023. There were no costs from Guernsey Lieutenant Seneschal in 2023 (all dependant on type of cases being brought through the Court of the Seneschal) saving £10k compared to last year.
Island Insurance	69,943	59,111	(10,833)	Renewal premiums in April 2023 increased dramatically compared to the previous year, in part due to RPI increases but also because of the increase in legal cover levels.
Donations & grants to other organisations	18,000	16,989	(1,011)	No grant had been made to Island Games Sark in 2022.
Miscellaneous expenditure	55,346	58,388	3,042	The financial audit for 2023 has cost £4.5k more than the review of 2022. Recruitment of the Asst. Chief Secretary added £3.5k (zero in 2022). £3k of additional Microsoft licence costs compared to 2022. These additional costs are negated by £7.5k cost of the Census in 2022 (zero in 2023), and £6k savings on civic entertainment spent in 2022 for the Diamond Jubilee celebrations.
TOTAL EXPENDITURE	1,984,854	1,860,057	(124,797)	
Unforeseen Expenditure	0	4,000	4,000	There was no unforeseen expenditure during 2023.
SURPLUS/(DEFICIT)	76,011	188,817	(112,806)	

DOUZAINE

Report with Proposition to Easter Chief Pleas, 10th April 2024

SUNDAY TRACTORS

Following the introduction of Sunday day trips by Isle of Sark Shipping in 2007 there has been a gradual shift from the notion of 'keeping Sunday special' to it becoming more 'just another working day'.

The introduction of **The Road Traffic Offences (Motor Vehicles and Bicycles) (Sark) Law, 2013** ("the Law") included a section that kept to the idea that Sunday should be kept special. Section 15 (5) of "the Law" reads:

It is an offence to drive or attempt to drive a motor vehicle other than an invalid carriage on or along any of the public roads on a Sunday without the permission in writing of the Constable.

While historically businesses in agriculture and fishing had always needed to work on a Sunday, there has been a gradual increase in the number of businesses that need to work on a Sunday as regular part of their operation. With so many businesses now working on a Sunday the restriction in "the Law" has become a burden for the tractor owner in having to contact the Constable, in writing, on each occasion that they have legitimate need to use their tractor on a Sunday, and the Constable in dealing with such requests.

Having considered the situation, the Douzaine is of the opinion that the Sunday restriction is no longer applicable and that it should be repealed. The Douzaine is therefore seeking the approval of Chief Pleas to have legislation drafted to repeal section 15 (5) of "the Law".

Should this proposition be approved, there would be a need to include a consequential amendment to section 27(4) of **The Motor Vehicles (Sark) Law, 2013**, which currently prohibits construction vehicle licences permitting the use of those vehicles on a Sunday.

Proposition –

That Chief Pleas directs the Douzaine to instruct the Law Officers of the Crown to prepare an amendment to "The Road Traffic Offences (Motor Vehicles and Bicycles) (Sark) Law, 2013" and "The Motor Vehicles (Sark) Law, 2013" as detailed in the above report.

**Conseiller Frank Makepeace
Chairman, Douzaine**

POLICY & FINANCE COMMITTEE

Report with Proposition to Easter Chief Pleas, 10th April 2024

HYDROGEOLOGICAL STUDY

A secure water supply, both in terms of quantity and quality, is vital for sustaining life and promoting good health. Sark's water supply is provided from ground sources such as wells and boreholes, both of which require power to access. To a lesser extent water is provided via catchment.

The matter of power security is being dealt with as a separate important matter by Chief Pleas and is outside the scope of this current Report.

The recent Princes' Foundation Report, June 2023, suggested that Sark could support a much greater population than it currently does. However, such a broad statement without supporting evidence is meaningless. In the case of the water supply a current hydrogeological assessment needs to be undertaken.

The Committee has been approached to initiate such works and a summary of proposed scope of work is attached to this Report.

Proposition 1 -

That Chief Pleas instructs the Policy & Finance Committee to employ a qualified hydrogeologist to investigate the water supply quality and availability on Sark for current and future island needs.

Proposition 2 -

That Chief Pleas approves the provision of funding for a hydrogeological scoping study, as mentioned in Proposition 1, with a budget not exceeding £5000.

**Conseiller John Guille
Chairman, Policy & Finance Committee**

Report to Easter Chief Pleas

Summary

Currently there is no reliable data on the quality and quantity of the water supply on Sark and there appears to have been little or no action in the past 50 years and in particular since the detailed hydrogeological survey in 2004. Chief Pleas has a responsibility to demonstrate that there is a supply of healthy uncontaminated water which reaches standards comparable with the other neighbouring islands and which are broadly comparable with standards found throughout the UK and Europe.

Report

Concerns within the community have been raised about the quantity and quality of the Sark water supply for many years with disquiet being expressed in a number of reports going back to 1974. The most recent report was undertaken by the BGS (British Geological Survey) in 2004 which made multiple recommendations which were never acted upon.

Sark has a water testing regime which is very basic and is largely restricted to annual testing for coliform bacteria at commercial premises such as hotels, restaurants, and tourist accommodation. Most recently test results have shown that there are occurrences of bacterial contamination of the water supply particularly where borehole water is shared and it is unlikely that these limited test results represent anything other than all may not be well with the Sark water supply.

One of the major issues in confronting the health or otherwise of the water supply both in terms of quality and quantity is that we have virtually no useful information regarding a multiplicity of data points such as the number and positioning of boreholes and wells, the positioning of septic and effluent tanks and details of the depths of individual boreholes and the variations in their water depths at different times of the year.

There is minimal bacteriological data concerning the water supply in its entirety and no data regarding the efficiency or otherwise of the many septic tanks nor the overall management of effluent tanks and how these may or may not be affecting the quality of water.

Sark is an island that has been blessed or perhaps cursed by metallic mineralisation as is evidenced by the old mine workings in Little Sark. Whilst the metals such as copper and silver are locally evident in the area near the old mine there is no good data concerning any such similar mineralisation in other parts of the island, but there is some data that some individual residents have paid for of more in depth water analysis that there are quite striking levels of other toxic elements such as manganese and boron in some parts of the island. Again, these small amounts of data maybe be hinting at greater underlying issues and ones that could for example be affecting the health and development of small children which can occur in the presence of high manganese levels.

The natural occurrences of metals and minerals in the water are one issue, but just as important is the potential for harm to be caused to both residents and visitors to the island by other contaminants such as bacteria and viruses derived both from various forms of effluent disposal and agriculture and from the break down products of common pharmaceuticals and detergents used year after year by the population and which may reach the ground water.

The Sark Government has a responsibility to demonstrate that there is a supply of healthy uncontaminated water which reaches standards comparable with the other neighbouring islands and which are broadly comparable with standards found throughout the UK and Europe. In order to do this a hydrogeological survey is needed to outline the nature of our water supply and this can be done by

obtaining a report from a qualified hydrogeologist firstly in the form of a scoping study and then, as necessary and as advised, in the form of more detailed analysis of the entirety of the Sark water resource. Such a study should not only give information concerning the health or other wise of the supply and its ability to sustain our current population, but also to indicate whether or not there is an adequate water resource to support any growth in the permanent and visitor population in the future.

Investigations have identified a very qualified hydrogeologist from the University of Southampton who is willing to undertake the required study and reports if instructed by Chief Pleas.

Dr R P Norwich BA MSc MB ChB
Geology Section Lead La Société Sercquaise

ITEM 11

POLICY & FINANCE COMMITTEE

Report with Proposition to Easter Chief Pleas, 10th April 2024

SARK PANDEMIC EMERGENCY COMMITTEE MANDATE

At the Easter Meeting, 19th April 2006, 'The Avian Influenza Committee' came into being under **The Avian Influenza and Control of Birds (Sark) Ordinance, 2006**. At the Christmas Meeting, 20th January 2010, the Committee changed its name to 'The Sark Influenza (Human) Pandemic Committee', then at the Easter Meeting, 12th April 2020 it became 'The Sark Pandemic Emergency Committee'.

Advice from the Law Officers is that to bring the present Committee in line with the original legislation a small amendment is needed to the mandate. A copy of the amended Mandate is attached.

Proposition –

That Chief Pleas approves the amended Mandate to the Sark Pandemic Emergency Committee, as attached to this report.

**Conseiller John Guille
Chairman, Policy & Finance Committee**

SARK PANDEMIC EMERGENCY COMMITTEE

MANDATE

CONSTITUTION:

- The Chairman of the following Committees –
Medical & Emergency Services Committee, Agriculture, Environment & Sea Fisheries Committee, Harbours & Shipping Committee, Tourism Committee, Policy & Finance Committee and the Douzaine Committee or their Deputies,
- The Chairman and Deputy Chairman of the Sark Pandemic Emergency Committee is to be voted in by the members of the Sark Pandemic Emergency Committee.
- A quorum shall consist of three members.
- The Sark Medical Officer, Sark Constable and Sark Safeguarding Officer shall be members *ex officio*.
- The Committee has the power to co-opt any person without recourse to Chief Pleas.

MANDATE:

1. To prepare and co-ordinate any and all measures necessary to deal with a possible pandemic outbreak of COVID-19 on Sark.
2. To carry out the functions of “the committee” under **The Avian Influenza and Control of Birds (Sark) Ordinance, 2006**.

TOURISM COMMITTEE

Report with Proposition to Easter Chief Pleas, 10th April 2024

**PUBLIC LIABILITY INSURANCE FOR
ACCOMMODATION PROVIDERS**

Although most accommodation providers on Sark chose to have Public Liability Insurance, there is at present no requirement for them to do so.

The Committee would like to make it one of the conditions of being issued with an Accommodation Permit, that the accommodation provider should have Public Liability Insurance.

Under section 3(c) of **The Tourism (Sark) Law, 1982** (“the Law”) the Committee is able ‘*to make, if necessary, recommendations to the Chief Pleas, from time to time, as to any legislation which may be necessary for the fulfilment of the duties set out in this section*’.

The Committee recommends to Chief Pleas that, for the purposes of being granted an Accommodation Permit, that Public Liability Insurance is mandated under section 8 of “the Law”.

If the proposition is approved the change would be applied under section 8(g) and come into force immediately.

Proposition –

That Chief Pleas approve the recommendation from the Tourism Committee, that for the purposes of being granted an Accommodation Permit under ‘The Tourism (Sark) Law, 1982’, the accommodation provider shall have Public Liability Insurance.

**Conseiller Sandra Williams
Chairman, Tourism Committee**

POLICY & FINANCE COMMITTEE
Information Report to Easter Chief Pleas, 10th April 2024

ROYAL ASSENT

At the Extraordinary Chief Pleas, 24th May 2023 (item 4) under the title of '*The Grant of Royal Assent to Projets de Loi, Counsellors of State and other constitutional Matters.*' the Committee presented a Policy Letter issued by the Policy & Resources Committee of The States of Deliberation of the Island of Guernsey, proposing an alternative Royal Assent process.

Previously Royal Assent was granted to Projets de Loi ("Projets") by HM The King acting through the Privy Council. That process relied on regular meetings of the Privy Council, and timely review of Projets by UK Ministers (acting in their capacity as Privy Counsellors).

The Policy Letter proposed an alternative Royal Assent process whereby His Excellency the Lieutenant-Governor could grant Royal Assent on behalf of the Privy Council, unless the Projet was specifically reserved for consideration by the Privy Council. It was suggested that the alternative process for granting Royal Assent should result in faster processing of legislation, would not be reliant on existing schedules for Privy Council meetings, and would also underline the Bailiwick's domestic legislative autonomy and international identity.

The Committee now presents to Chief Pleas a copy of the Order in Council which came into operation the 29th February 2024.

Conseiller John Guille
Chairman, Policy & Finance Committee



At the Court at Buckingham Palace

THE 21st DAY OF FEBRUARY 2024

PRESENT,

THE KING'S MOST EXCELLENT MAJESTY
IN COUNCIL

**Royal Assent to Legislation (Delegation to Lieutenant-Governor)
(Bailiwick of Guernsey) Order 2024**

His Majesty, by virtue and in exercise of all the powers in His Majesty vested, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered for Himself, and His Heirs and Successors in Council, as follows:—

1. This Order in Council may be cited as the Royal Assent to Legislation (Delegation to Lieutenant-Governor) (Bailiwick of Guernsey) Order 2024 and shall come into operation on the 29th day of February 2024.
2. Subject to the provisions of Articles 3, 4 and 5, and upon recommendation by the Lord Chancellor, any Projets de Loi approved by the States of Deliberation, the States of Alderney or the Chief Pleas of Sark and wholly relating to the internal affairs of Guernsey, Alderney or Sark which would, before the coming into operation of this Order in Council, have been submitted for the assent of His Majesty in Council in accordance with the Royal Assent to Legislation and Petitions (Bailiwick of Guernsey) Order 2022, may be submitted to the Lieutenant-Governor who may assent to the Projet de Loi on behalf of His Majesty in Council.
3. The Lieutenant-Governor shall reserve for the signification of His Majesty's pleasure any Projet de Loi which the Lieutenant-Governor—
 - (a) considers should be so reserved; or
 - (b) is directed to so reserve by the Lord Chancellor.
4. The Lieutenant-Governor shall additionally consult the Lord Chancellor about the reservation of any Projet de Loi which in the opinion of the Lieutenant-Governor—
 - (a) deals wholly or partly with any of the following—

- (i) defence;
- (ii) international relations;
- (iii) nationality and citizenship;
- (iv) the powers and remuneration of the Lieutenant-Governor; or
- (v) the constitutional relationship between the United Kingdom of Great Britain and Northern Ireland, and the Bailiwick of Guernsey; or

(b) affects the Royal Prerogative or the rights of His Majesty in His private capacity.

5. Before the Lieutenant-Governor assents to any *Projet de Loi*, the Lieutenant-Governor must be satisfied that the Lord Chancellor has not directed that the *Projet de Loi* be reserved for the signification of His Majesty's pleasure under Article 3(b).

6. The Lieutenant-Governor shall signify assent to a *Projet de Loi* by signing the Signification of Royal Assent and shall thereafter direct that the Signification and the *Projet de Loi* (a copy whereof shall be annexed to the Signification) be entered upon the Register of the Island of Guernsey and observed accordingly.

7. The Lieutenant-Governor shall not ordinarily postpone consideration of any *Projet de Loi* if a Petition is made against it and that Petition is received later than 28 days after its final approval by the relevant legislature of Guernsey, Alderney or Sark.

8. In this Order, "Lieutenant-Governor" means the Lieutenant-Governor and Commander-in-Chief of the Island of Guernsey and its Dependencies (and includes the Deputy Lieutenant-Governor and any Acting Lieutenant-Governor where—

- (a) there is no Lieutenant-Governor in post; or
- (b) the Lieutenant-Governor is absent or unavailable for any other reason to perform the functions set out in this Order).

9. This Order will continue in effect for His Majesty's Heirs and Successors in Council, until He or They further Order.

Richard Tilbrook, CVO

EXPLANATORY NOTE

(This note is not part of the Order)

This Order supplements the Royal Assent to Legislation and Petitions (Bailiwick of Guernsey) Order 2022.

On the basis that Projets de Loi approved by any of the legislatures of the Bailiwick of Guernsey, and wholly relating to their internal affairs should, upon the recommendation of the Lord Chancellor, normally be assented to by the Lieutenant-Governor of the Bailiwick (“the Lieutenant-Governor”) on behalf of His Majesty, this Order gives the Lieutenant-Governor power to grant delegated assent.

As part of the process of deciding whether this power can be exercised, the Lieutenant-Governor may, or must, reserve certain Projets de Loi for signification of His Majesty’s pleasure in Council.

Further, this Order promotes continuity and stability by continuing in effect for His Majesty’s Heirs and Successors in Council.

ITEM 14

MEDICAL & EMERGENCY SERVICES COMMITTEE

Information Report to Easter Chief Pleas, 10th April 2024

SAFEGUARDER ANNUAL REPORT

The Committee is expected to present to Chief Pleas an annual report from the Island Safeguarding Officer and is please to present the attached report.

Conseiller Helen Plummer
Chairman, Medical & Emergency Services Committee

Island Safeguarding Officers Report

It has been nearly two years since Safeguarding was moved from The Education Committee and I feel it is thriving under the Umbrella of the Medical Committee who have a much more hands on understanding of the whole Island and not just Education.

For those who do not have Prior knowledge of how Safeguarding works in Sark and who the members of MASH (Multi Agency Safeguarding Hub) are:

Safeguarding Lead: Beverly Gates

Island Safeguarding Officer: Sharon Boerenbeker

Sark Constable DSL: Charlie Turner

Sark School DSL: Simon Smith

Sark Doctor: Simone Borchard

Sark Procurer: Sam Hodge Supported by Dep Kathleen Dewe

Church/Chapel DSL: Belinda Dunks

Dep Safeguarding Officer: Estelle Day

Lay Member: Paul Armorgie

Lay Member: Sarah La Trobe Bateman

Secretary: Zoe Adams

All meetings held are Confidential, All MASH members hold themselves to a strict confidentiality policy and if you hear talk of MASH proceedings it is either because you have had personal contact or Someone else who has been involved has discussed it.

As someone who has grown up and spent most of their life on Sark it is sometimes difficult to be objective and this is where Safeguarding Lead Beverly Gates is such an asset to my role as Island Safeguarding Officer and the MASH in general as she offers an objective view, makes me question myself and keeps me focused on Sark Safeguarding so it does not get muddled in processes that do not come under its umbrella.

I work very closely with Constable Charlie Jones on many Concerns; we support each other and use each other as confidential sounding boards. We work well together.

Dr Simone has been a useful member of MASH and we have worked closely on some Concerns, along with some of the Locums who have been on Island recently.

Sam and Kathleen have a very difficult role as Procureur/Dep Procureur and I do not think it is recognised enough that they work very hard for our Elderly and needy, often having to go above and beyond what the role was originally. I feel we as an Island need to recognise that the Islands needs are changing and that the demographics have change considerably to include so many more people who struggle financially or just generally with the life admin skills, they need help to help themselves in this online computer technical world we now live in.

The role of Deputy Safe guarder was incorporated into the MASH team partly because when Estelle finished her term as Procurer, we didn't want to lose all her knowledge and experience and, it had become necessary to have someone that could at times of my absence hold the on call 24/7 phone, when no one else on MASH

was able to. Recently Estelle has been predominantly based in Guernsey and we are considering this role carefully, the knowledge and privacy of information that we hold is not something lightly shared with more people than necessary and to enrol a new Dep Safe guarder would mean another person on Island with access to this.

Belinda Dunks joined us as the Church/Chappel Designated Safeguarding Lead and is a welcome addition to MASH.

Simon Smith is our newest member to MASH and has taken on the school DSL role, he is keen to understand how Sark Safeguarding works and has already joined us at MASH and TAC (Team around the Child) meetings, offering knowledge gained from previous experiences and roles.

Zoe Adams has been with us almost from the start of MASH and her Confidential minute taking is not only a requirement in Law but also so necessary to offer us clarity and an overview of meetings. Out thanks to Zoe.

Sarah and Paul as our two Lay members come to all our meetings but do not have access to My Concern (our cloud-based system, we use to store all information) they have proved themselves to be invaluable members of MASH.

As mentioned, we store all confidential information on a Cloud based system called My Concern, all DSL'S have access to this but do not have access to all the cases that are logged on here, only the ones that are necessary or relevant to their role.

In 2022 there were 58 Concern's logged on My Concern and so far in 2023 there have been 48, the breakdown of the 48 is 30 relating to adults and 18 relating to Children. These numbers show that with the Transition from The Education Committee to the Medical Committee in 2021 it has allowed Safeguarding in Sark to move forward considerably, incorporating many duties that do not actually come under Specific Safeguarding but are much needed on Island. We have a rising demographic of elderly residents, a lot of whom have family and friends that help with day-to-day issues. Sadly, there are some residents who do not have this cushion of support and I have been able to pick up on many of these to help.

Safeguarding Lead Beverly Gates and I have attended several meetings with The Law Officers, Members of the Medical committee and various administrators from The Chief Pleas Office, to discuss the Capacity Law, Sark Government passed this Law in 2020, unfortunately there are still some issues regarding how the Law will be applied in Sark as We lack most of the resources that Guernsey and Alderney have in place. Beverly Gates wrote a Code of Practice taking into consideration what Sark can and cannot do. This is an ongoing work in progress which has so far taken many hours of work and is not finalised currently.

I work closely with Maggie and Jackie who head up the two Care teams, Maggie and I have also been organising the stored Equipment at the Ambulance station and making sure it is safe to be lent to residents and she helped with the organising of the First Aid Training.

It was realised when discussions re the Capacity Law that although the Care team are essentially self-employed that there should be some form of criteria and registration system in place to Safeguard the often-vulnerable people that need Caring for. The Care team are such an integral part of many residents' Live's and we did not want to make it unviable for the Carers, who often include the role along with other jobs. The aim is that all Care team members working will have been offered basic first Aid training, have a current DBS, filled out a registration form which is held in the Committee Office and have done Level 1-2 Vulnerable Adult Safeguarding.

As mentioned above, there was a need for First Aid Training and I arranged with St Johns for one of their trainers to make two visits so that the Care team members could all attend,(Maggie arranged the Carers to cover shifts) members of the Constable Team, Officers from the Committee Offices and a member from Tourism were also included.

Sark was very close to having no Chiroprapist holding a clinic on Island. For many elderly residents this is crucial as they are not able to travel off Island or in fact for some residents, leave their homes. I worked Closely with

Conseiller Sandra Williams Dep Chair of The Medical Committee to make sure we did not lose this necessary commodity, eventually we found someone who was willing to come, and she has visited twice so far, I believe she will be a huge asset for Sark and our Residents.

We already have 2 training days with SAFER (A Charity in Guernsey that supports those experiencing Domestic abuse) planned for the new year. They will send a KIDVA (Kids Independent Domestic Violence Adviser) and an IDVA (Independent Domestic Violence Adviser) and will offer a multi-agency training, including Medical, Education, Constables and MASH, helping us to understand how to spot when something is not right and how to offer support and guidance to adults and children.

This will be the third year that The Sark Yacht Club have funded Christmas food hampers for Elderly residents and some of the more in need younger residents. As I am dealing with many of these people and have knowledge of who is in greater need The Yacht club committee asked me to order all the goods and put together the hampers, this way there is no need for names of people to be shared and the people receiving the hampers maintain their anonymity. Many of the residents have chosen to write to or contact the Yacht Club with messages of thanks and although it has created a fair amount of work for me, I feel it has been a great asset and very rewarding.

Sark and its residents have always had a great sense of Community and it is difficult to imagine that Safeguarding is necessary, sadly it is but also such a positive asset to Sark and all its residents as there is help and support out there in times when people may feel most alone and desolate.

ITEM 15

DOUZAINE

Information Report to Easter Chief Pleas, 10th April 2024

HANDLING OF COMPLAINTS AGAINST THE CONSTABLES

At the Michaelmas Chief Pleas, 4th October 2023 (item 8) the Douzaine presented options and contingencies to cover the gap that had arisen in the handling of complaints against the Constables (or any of the enforcement team) following the resignation of the Independent Policing Panel. All the propositions, including a temporary contingency, were lost.

This has left Sark in the invidious position of having no means of handling a complaint against any of the Constables or their team.

Steps have been undertaken taken which will have been mentioned elsewhere at this meeting, to hopefully put an effective process in place to handle complaints against the Constable. While this proceeds the Douzaine wished to reassure Chief Pleas and the residents of Sark that despite the decisions of the Michaelmas Meeting 4th October 2023, in respect of discipline the Douzaine is not operating in a complete void. In addition to being appointed by Chief Pleas each of the Constables, and their team, is under a contract of employment. These contracts still give the Douzaine a degree of control when dealing with matters of discipline.

**Conseiller Frank Makepeace
Chairman, Douzaine**

DOUZAINE

Information Report to Easter Chief Pleas, 10th April 2024

COMMERCIAL RUBBISH CHARGES

The figures presented to Chief Pleas as part of the Budget Meeting 22nd November 2023 indicated that there is a difference of around £20K between what Public Works charges for the collection and handling of commercial rubbish, and the costs it incurs in providing that service.

The increase in charges across the board, presented and approved at the Christmas Meeting 17th January 2024, was intended to make up for the 6½ years commercial rubbish charges have remained static. It is hoped this will go some small way to satisfy the shortfall.

The Douzaine, with the assistance of the Public Works office, has looked at the way commercial rubbish is presently charged. The Douzaine is proposing an overhaul of the way commercial rubbish is charged, in part to help cover the current shortfall between costs and income, but to make the system fairer and equitable. A report setting out the proposed schedule of charges will be brought to a future Chief Pleas.

The changes that will form part of the proposal that the Douzaine is considering, is set to include:

- A move over to commercial recycling, as and when practical.
- A move to a category-based charging system, such as 'pub/bar', 'guest house', 'café/restaurant' etc, and where a given establishment falls into more than one category, it pays a charge for each.
- Consideration is being given to applying the sticker system, currently employed for domestic burnable waste, to commercial burnable waste also.
- In the case of restaurants and cafés it is proposed to move away from charging based upon exact number of covers, and instead have several broad bands of covers and have a fixed charge for each band.
- Similarly, for guest houses, self-catering and hotels, the proposal will be to move away from charging based upon exact number of beds, and instead have several broad bands for the number of beds and have a fixed charge for each band.
- A band system is also being considered for 'camp sites', along similar lines mentioned above.

Firm decisions have not yet been made and the Douzaine is open to suggestions or ideas. Resident are encouraged to submit comments or suggestions ahead of any final decision being made by Chief Pleas.

In addition to the above matter, the Douzaine is also considering the charges for the dumping of waste at both the Harbour Quarry and Les Lâches. The Douzaine is particularly focussed on way to encourage the users of these facilities to comply with the 'honesty' system that is in place, or else find ways to catch those that do not.

Conseiller Frank Makepeace
Chairman, Douzaine

ITEM 17

TOURISM COMMITTEE

Information Report to Easter Chief Pleas, 10th April 2024

TOURISM ANNUAL REPORT

The Committee presents to Chief Pleas its report for the period from January 2023 to December 2023 (inclusive) except where specified elsewhere in the report and is broken down for ease of reference.

Conseiller Sandra Williams
Chairman, Tourism Committee

Report to Chief Pleas from Tourism

The report covers the period from January 2023 to December 2023 (inclusive) except where specified elsewhere in the report and is broken down for ease of reference.

Tourism and Public Health Budget

The Budget in total compared with previous years is as follows:

Budget 2024

Provided by Chief Pleas	£72,870
Income to be generated by Visitor Centre	£25,000

Budget 2023

Provided by Chief Pleas	£72,682
Income to be generated by Visitor Centre	£31,000

Budget 2022

Provided by Chief Pleas	£80,935
Income to be generated by Visitor Centre	£19,715

Budget 2021

Received from Chief Pleas	£95,250
Income to be generated by Visitor Centre	£22,580

Budget 2020

Received from Chief Pleas	£89,285
Income to be generated by Visitor Centre	£32,665

You will note that the amount received from the government has decreased year on year and from 2018 the VC has been required to produce an income to supplement the annual budget.

The exception was the amount of funds provided in the budget in 2021, which was higher, in order to assist tourism related businesses during the Coronavirus pandemic and the subsequent lockdowns and to compensate for the reduced income from tourism.

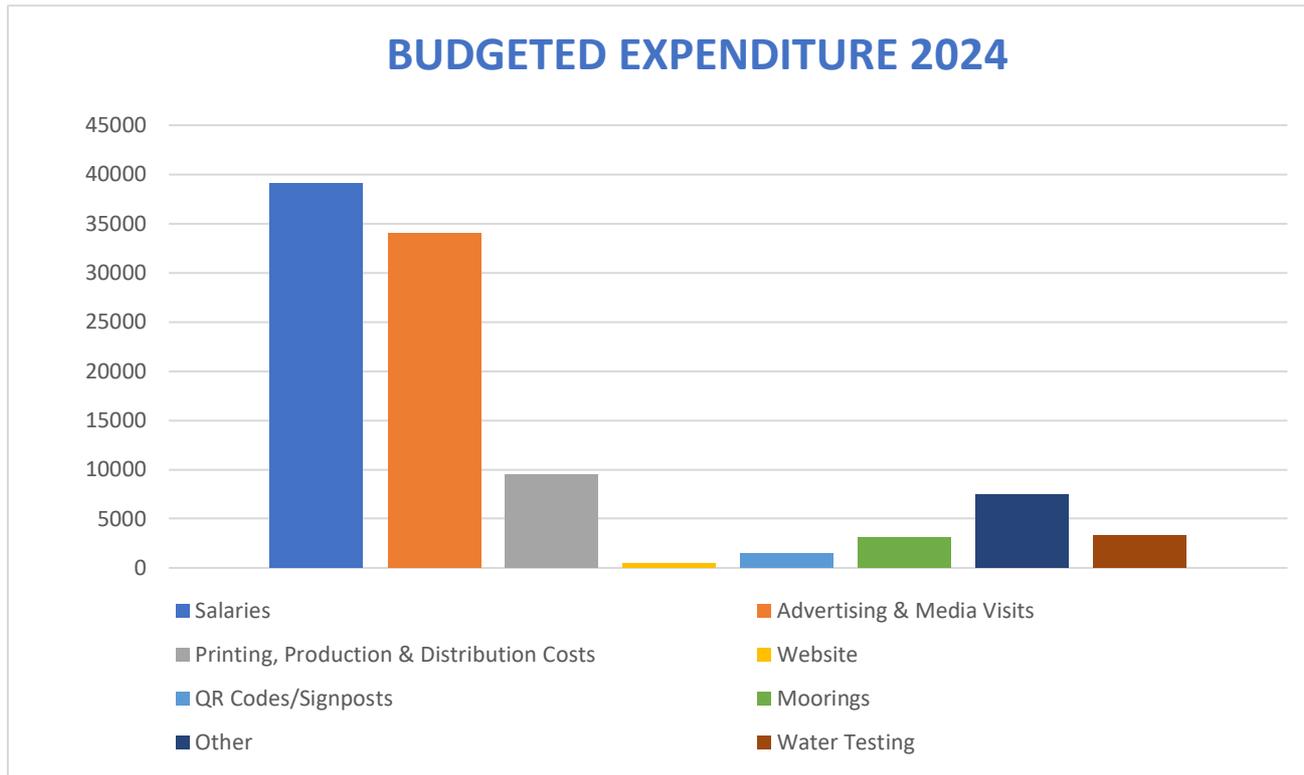
Careful financial planning throughout the year in terms of both income and expenditure has become increasingly more important.

The total budget for 2023 can be broken down into the following expenditure:

Advertising, Media Visits and Assistance 2023

Sark Visitor Guide 2022/23 and Map

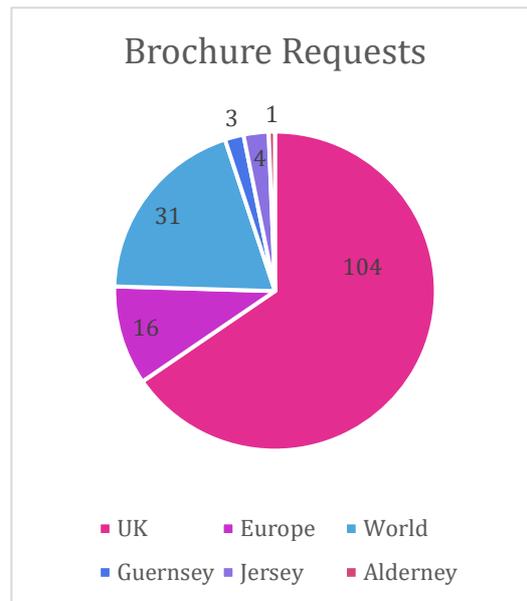
A total of 20,000 brochures and 40,000 maps were printed in 2022 to cover 2022 and 2023. The maps proved extremely popular, resulting in a further print of 20,000 copies in 2023 following the initial



20,000 copies printed 2022.

The digital versions of the brochure and the map were available on the Tourism website and can be downloaded. We encourage their use whenever possible. However, the paper copies of both publications remain popular with visitors.

159 brochure requests were received from locations as per the chart below. The vast majority of brochure requests continue to come from the UK.



The income generated by businesses advertising in the brochure, map and on the website were used to pay for the production of such materials and any surplus formed part of the income generated and included in the overall tourism budget and therefore used for the benefit of tourism. Those businesses who advertised with us were, as a result, playing an important role by directly helping Tourism on Sark.

Advertising

In 2023 Sark Tourism advertised with Petit Fute, Discover Britain, Britain Magazine, British Travel Journal, Sainsbury’s Magazine, Countryfile, Aurigny, Essential Guernsey Visitor and Cruising Guides, Guernsey Press, Love Guernsey, Visit Guernsey, Enjoy Jersey, Jersey Cruising Guide, Prestige Magazine (published annually in Jersey), Condor Ferries which included an on board promotional video of Sark, Coast Magazine, Petit Train, Staycation online magazine, Oldie Magazine, Horse and Hound Magazine which included an advertisement in a special issue featuring Carl Hester, National Geographic Travel guide distributed with Guardian and Evening Standard newspapers, Family First Travel Supplement, Hampshire Living, Sunday Times Travel Check List, Guernsey Restaurant Guide and Island FM.

As special one-offs, we also advertised at Liverpool’s John Lennon Airport’s departure lounge during the Eurovision Song Contest as well as placing adverts in the Island Games Supplements of the Bailiwick Express and Jersey Evening Post.

Sark Tourism also advertised jointly with Sark Shipping in Inspire Magazine and Welcome to Guernsey and Jersey.

Majority of the magazines have online as well as paper editions.

Each advertisement is assessed in terms of the cost, readership/viewing figures and whether it reaches our target market. We negotiate the costs of each advert and generally obtain a good reduction.

In addition, new images were purchased for promotional use.

Media/Tour Operator Assistance

Assistance, in the form of photos or information, was provided to Celebrate Jersey, a travel writer from Missouri who visited Sark and Guernsey, The Henry Euler Memorial Trust.

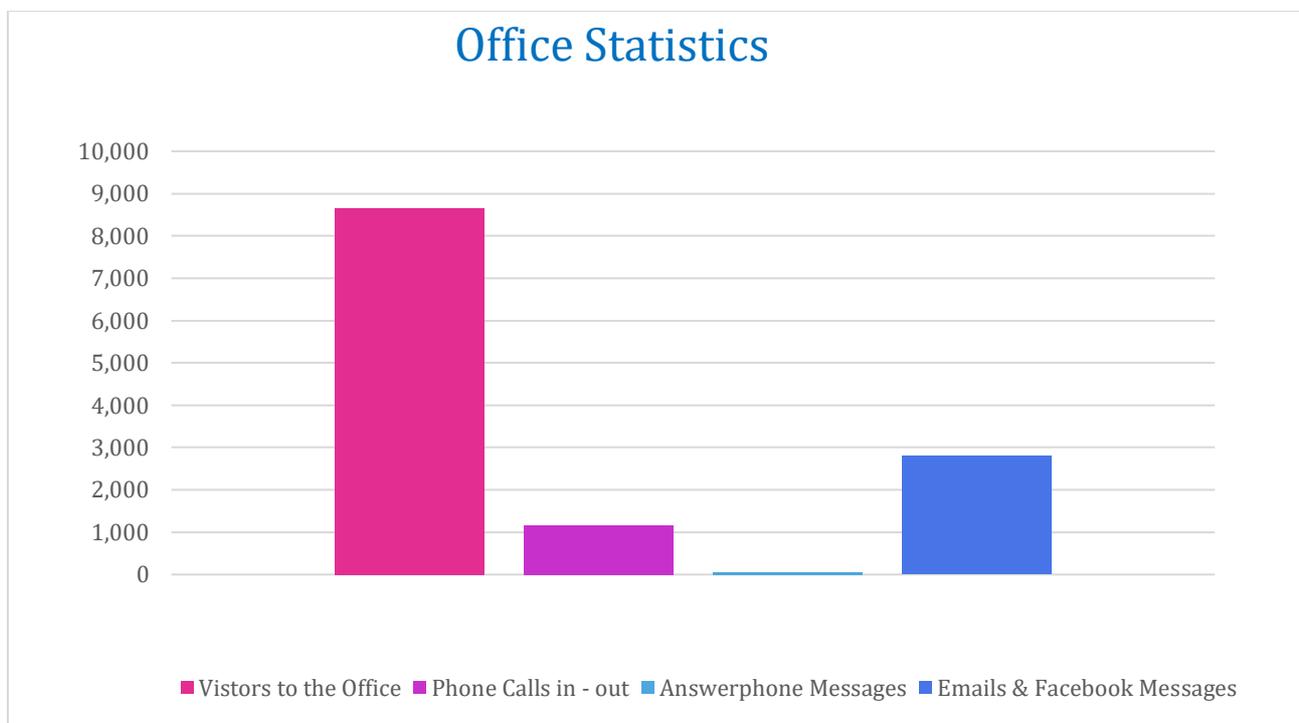
Media Visits

We assisted a total of 5 journalists who visited Sark in 2023, representing media from UK, France and Germany.

The visits were organised in conjunction with Visit Guernsey and their PR firm Orchard. Staff from Visitor Centre met the journalist on arrival, welcomed them to Sark and provided them with information packs.

Monthly Office Stats for 2023

The monthly office statistics for 2023 are as follows:



Projects Undertaken by the Visitor Centre in 2023

The War Years exhibition

The exhibition which was opened in 2020 has proved popular with visitors and has continued beyond its original term of three years which ended in 2023. It will remain open during 2024 and for the foreseeable future.

QR Codes

This project was conceived and initiated in 2019 and is on-going. Initially, the QR code trail was installed around the centre of the island, imparting information about the places or buildings where they were placed. We were asked by visitors to create more codes to increase the size of the trail and information available. 5 more codes were created and installed in spring of 2021. Further five QR codes were developed during 2022 and were installed in 2023, including two QR codes to provide information about the Operations Basalt and Hardtack.

Directional signposts

The new directional signposts and pointer signs, initiated in 2020 in response to comments made by visitors over the years for better signage, particularly in places outside of the village centre, were finally completed in 2022. The signs are to be used in conjunction with the map to locate places, and symbols are used where possible so that several symbols may be used on one sign, preventing the need for individually worded signs. We continue to have very positive feedback from visitors. Apart from replacing damaged signs, there were minimum maintenance requirements. During 2023, two new signs were added, and one damaged sign was replaced.

New Image Library

We are continuing to build a high-quality image library to use in marketing and social media.

Mooring Signs

The feasibility of new Mooring Signs for Havre Gosselin and Grève de la Ville, with a payment system using QR codes to scan and pay for the moorings, was investigated in 2022 and implemented in 2023. The signs which incorporate the payment QR codes, are ready and will be in place before the start of the season.

Alternatively, visitors unable to use this system can pay at the Visitor Centre, either by cash or card.

New Design for the Brochure and the Map

Based on lessons learned from the past editions, it was decided to redesign this year's brochure. The intention being to make more use of QR codes with links to the various pages of the Sark Tourism's website, such as accommodation, travel, where to eat etc. The advantage of this design is that links from the brochure will always reflect the correct information as the information on the website can easily be updated as and when necessary.

An additional benefit happens to be a more slimline publication with lower printing and distribution costs.

The same concept was used in the design of the map.

No advertising spaces were offered to Sark businesses in either the map or the brochure this year. Selling spaces had always been difficult. Instead, it was decided to promote advertising on the website. Neither the map nor the brochure is dated and can be used for more than one year if necessary.

The digital version, of the brochure, capable of being downloaded, is available on the Tourism websites as is an interactive map of the island.

Visitor Numbers

Manche Iles

There was a total of 31 sailings between May and September, inclusive, bringing in a total of 4292 passengers.

The chart below shows the number of passengers carried by Manche Iles I 2023 were below the number carried in 2022. This was because of 11 cancellations due to adverse weather conditons.

Manche Iles - Passengers to Sark

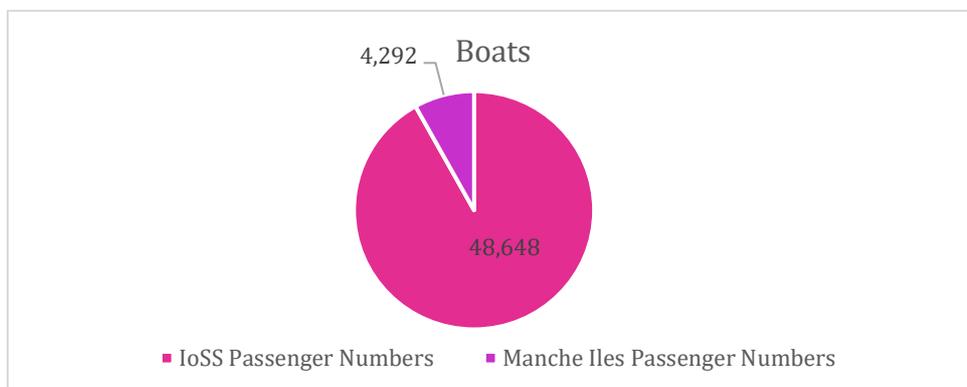
Jersey	2020	2021	2022	2023
January	0	0	0	0
February	0	0	0	0
March	0	0	0	0
April	0	0	0	0
May	0	0	288	336
June	0	0	455	1,135
July	0	0	2,033	1,174
August	0	0	1,606	1,099
Sept	0	0	80	548
October	0	0	0	0
Total	0	0	4462	4292

Sark Shipping

The pie chart below

volume of passengers carried by Manche Iles and Sark Shipping in 2023.

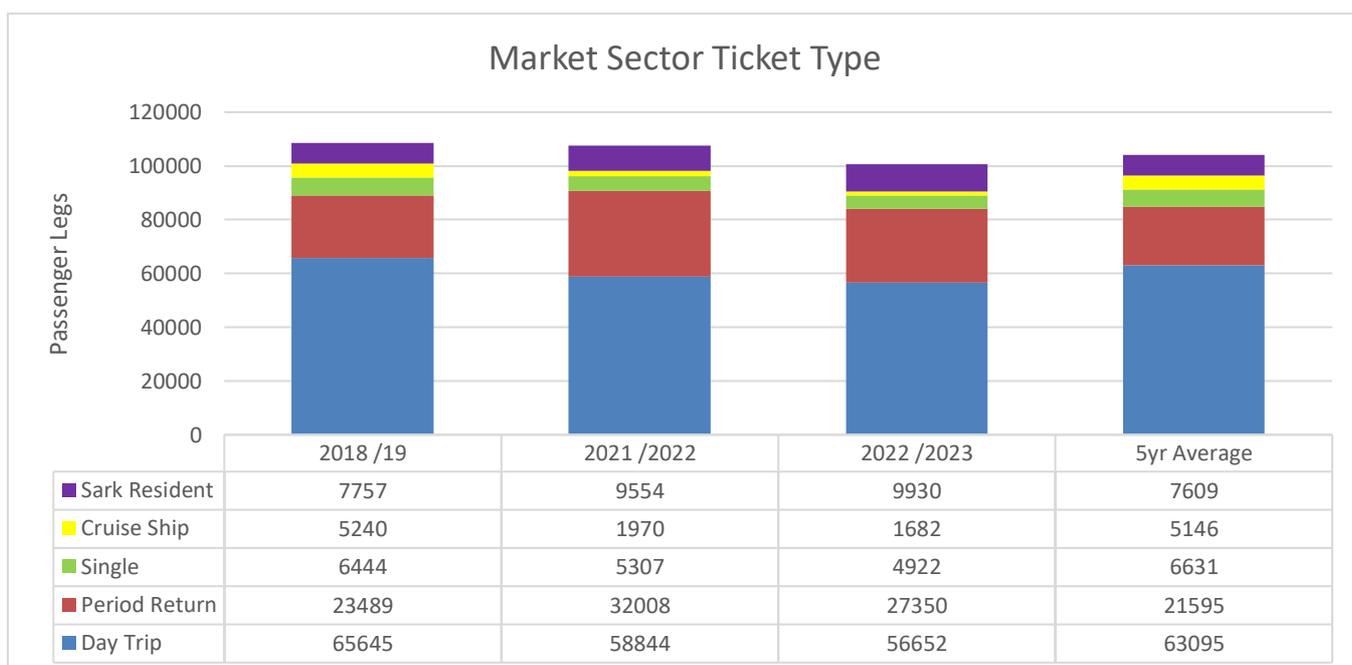
shows the relative



Boat Passengers to Sark carried by Sark Shipping - Yearly Figures

Guernsey				
	2020	2021	2022	2023
January	468	476	648	652
February	0	17	720	886
March	0	453	1,097	1144
April	0	3,104	3,904	3,789
May	0	3,475	6,340	5,224
June	1,231	4,593	7,623	7,186
July	5,979	9,211	10,943	8,955
August	8,080	9,796	11,219	10,547
Sept	4,074	6,013	5,651	6,337
October	1,177	2,393	2,553	2,280
November	978	1,013	929	700
December	1069	950	994	948
Totals	14976	41494	52621	48648
Manche				
Iles	0	0	4462	4292
MI plus				
IOSS	14976	41494	57083	52940

The chart below shows IOSS ticket sales by type provided by Sark Shipping.



The number of visitors went down across all sectors in line with the decline in the visitor numbers to Guernsey. As one would expect, there is a close link between the two figures.

The number of stayers as reflected by the period returns sold between 1st October 2022 and 30th September 2023 (IOSS' financial year) was 27,350. This number is down in 2022/2023 and is lower than the five-year average. There may be various reasons for the decline in the visitor numbers. The weather, leading to boat cancellations played a major role as well as the opening of the rest of the world which inspired more confidence in travellers to venture further afield.

The staying visitors generate more money in the local economy compared to day visitors as they spend money on accommodation, in eateries and shops etc.

The Tourism Committee believe it would be a duplication to provide further details regarding passenger numbers etc as IOSS will submit their detailed report to the Shipping Committee who will in turn report to Chief Pleas.

Any further information may be provided verbally if necessary.

Cruise Ships

For cruise ship passenger numbers please refer to the Sark Shipping chart.

Digital Platforms

Social Media Stats

The number of followers for each social media platform is as follows:

	2019	2020	2021	2022	2023
Facebook	13269	1459	No stats	26399	16479
Instagram	2932	3850	No stats	5204	5564
Twitter			No stats	5182	5137

There has been a slight increase in the volume of traffic on Instagram but the number of followers of the other two platforms have decreased.

Across all platforms, we are aware that the most popular posts and pages relate to images and videos of Sark itself. The most popular feature of Sark is undoubtedly, year on year, its natural beauty and wildlife.

The decline in the followers of Facebook may be due to the decline in in popularity of this medium among the younger generation.

Twitter is not the main social media platform for Sark Tourism and little effort has been put into maintaining it.

Tourism Website

Following a review of the old website, it was decided to commission a new website and engage a local web designer to carry out the work. The new Tourism website went live on 6th July 2023 bringing a much-needed update to the old website which had been in existence since 2011.

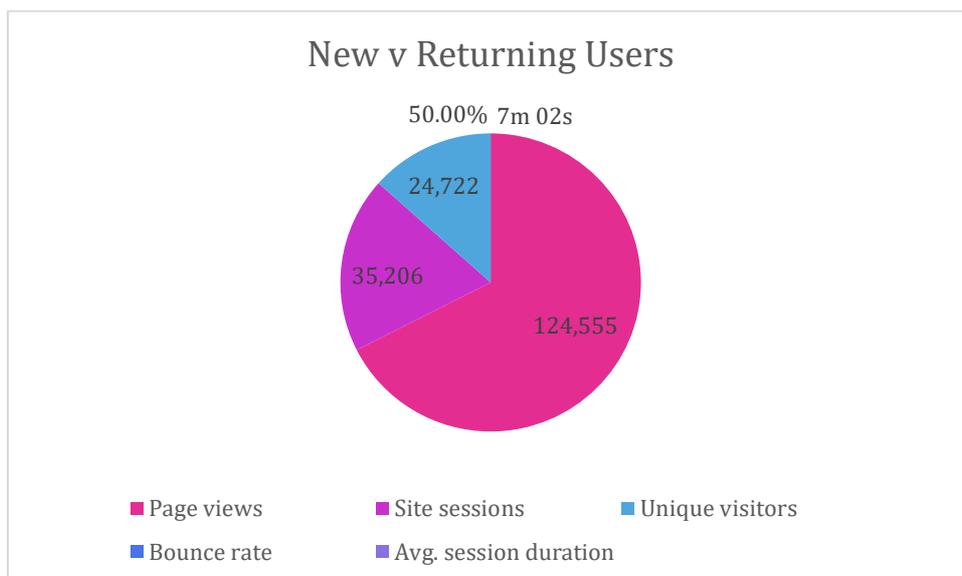
Charts below show the website statistics from the inception of the new website on 6th July 2023 to December 2023.

Website Data

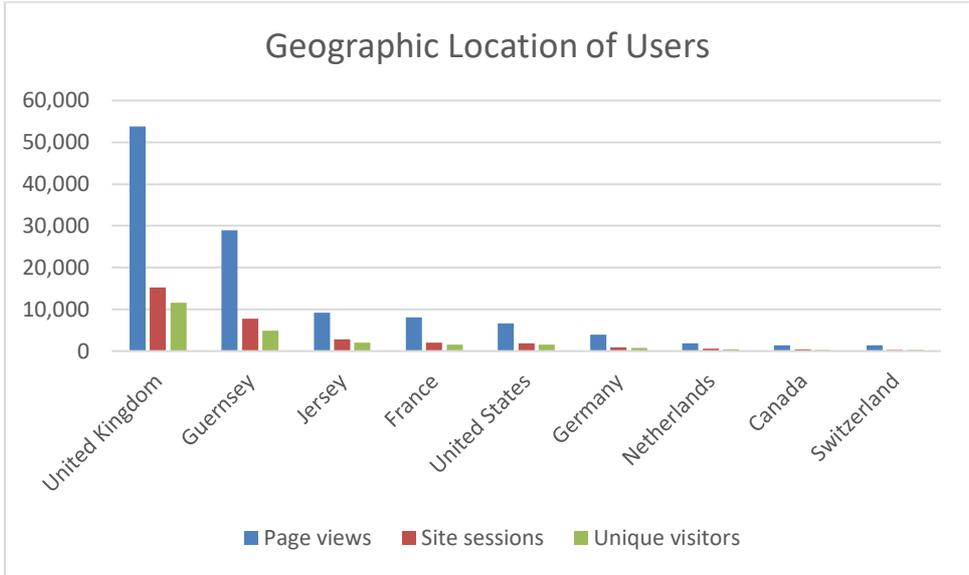
Audience Overview: This report details the number of visitors to the site including:

- Users
- New Users
- Sessions (the amount of time the site was used by these users)
- Average Pages / Session (Number of pages viewed)
- Avg. Session Duration (Time on site)
- Bounce Rate - Amount of people leaving the site after a short duration

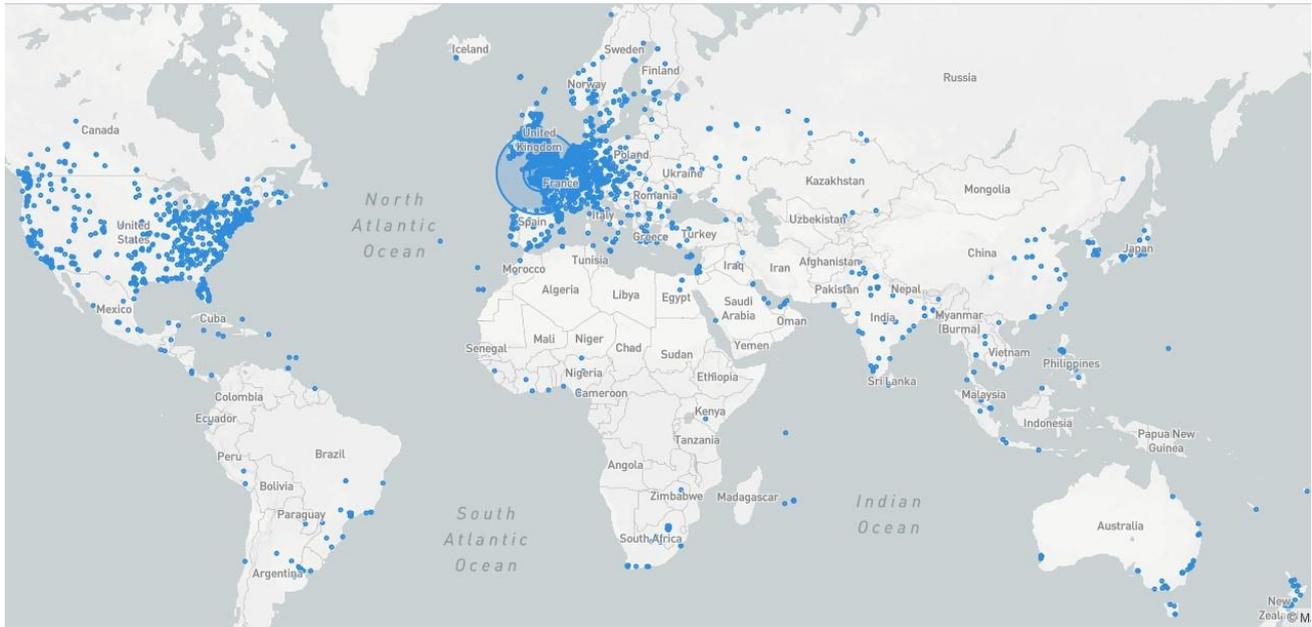
New vs. Returning: How many people are returning to the site versus new users.



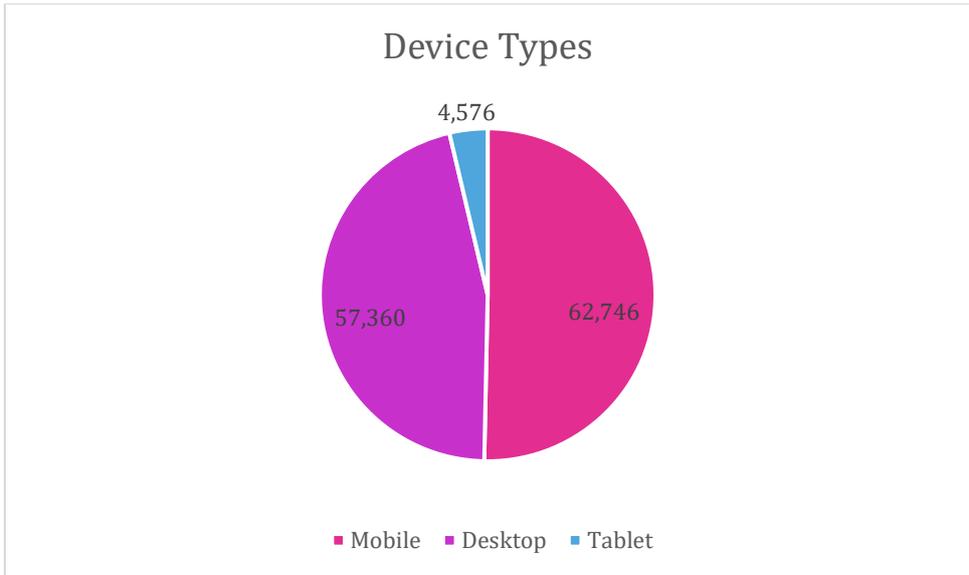
Location: The Geographic location of the website users



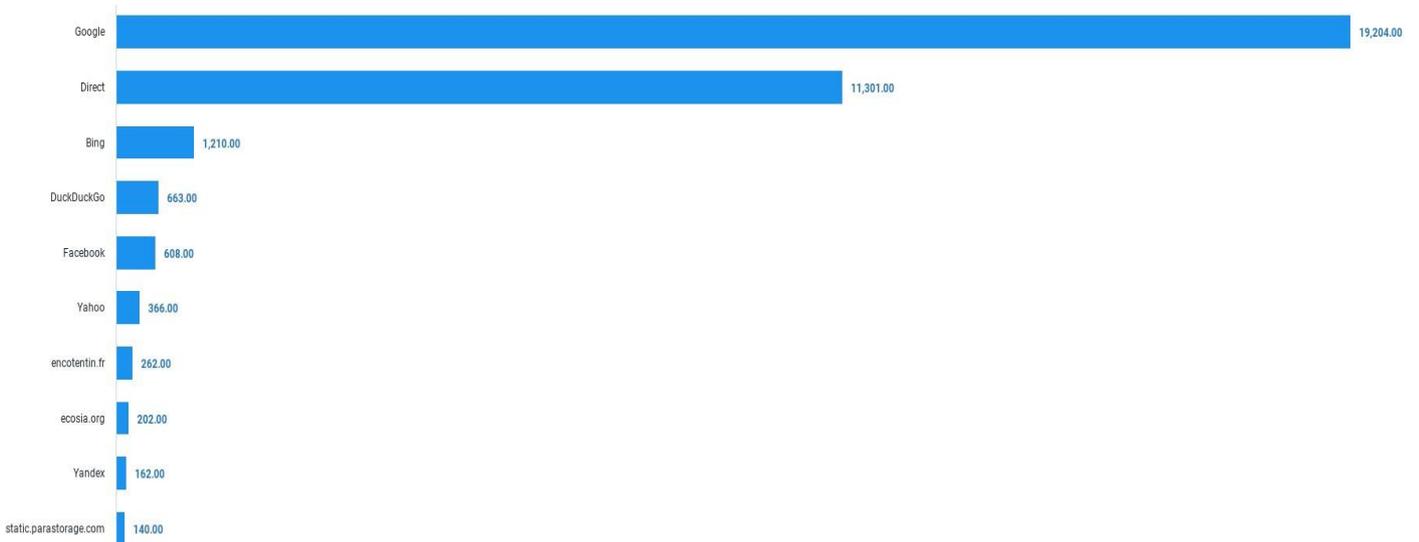
The majority of the website users are located in the UK and Guernsey. However, as the chart below shows there were visitor from the rest of the world too.



Data Overview: Which device were used to view the website. Mobile, Desktop or tablet.



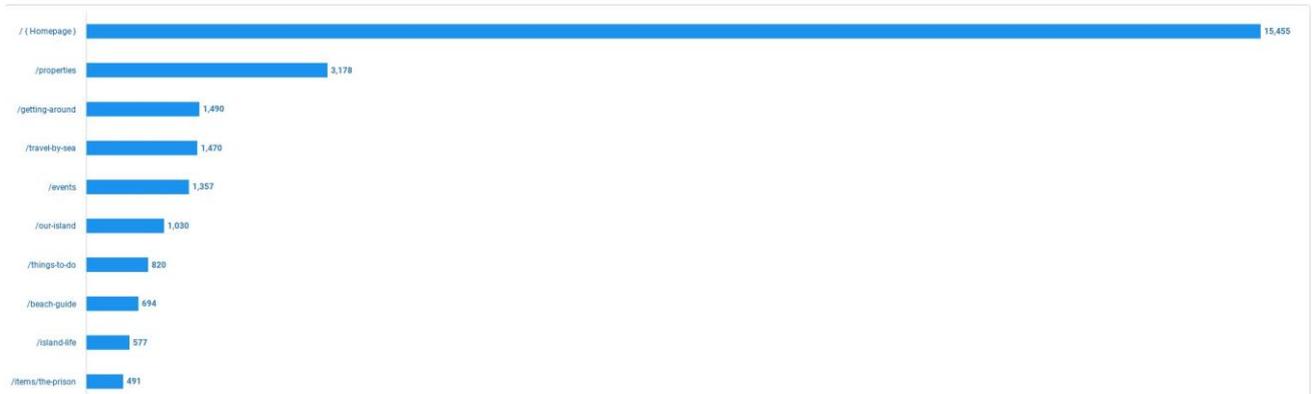
Acquisition Overview: How did the users arrive on the site by channel.



Traffic Over Time – Average session duration

The average session duration was 6 minutes.

Pages Visited: Which pages of the site were most visited.



The Home page was by far the most visited page of the website.

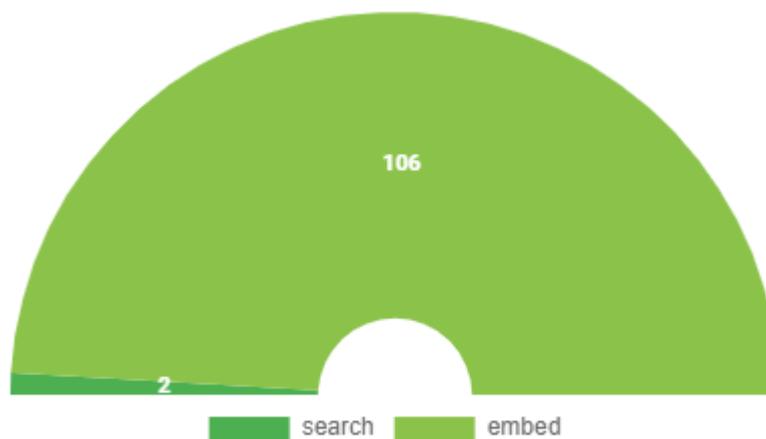
Digital Brochure – Number of times the digital brochure was opened.

During the period of 01/06/2023 to 31/12/2023 the online brochure was opened 108 times .

Audience Reach

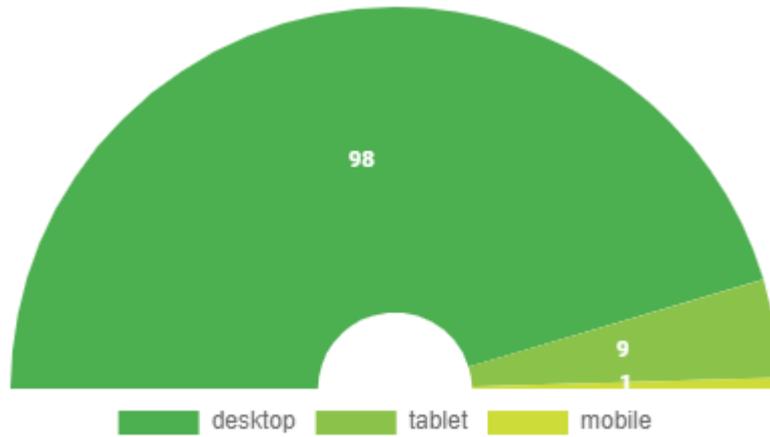
Channels

How the customers got here



Devices

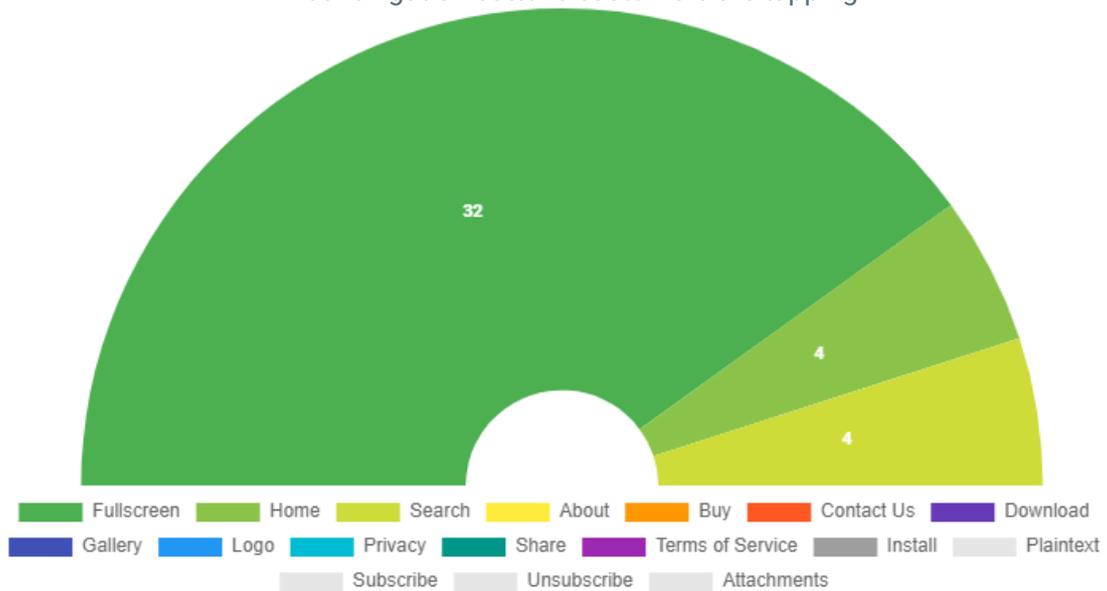
What customers use to open the brochure



Audience Engagement

Navbar

What navigation buttons customers are tapping



Conclusion

The figures and trends in Guernsey are important to Sark because the majority of visitors travel to Sark via Guernsey. As a result, there will be a direct correlation between Guernsey's visitor numbers and ours.

According to the Guernsey Travel and Visitor Annual Report 2023, published by the States of Guernsey on 20th February 2024, available to view on the States of Guernsey website, 34% of the visitors to Guernsey were visiting mainly for leisure. Proximity to Sark and other islands which provided the ability to island hop was the sixth most popular reason given for visiting Guernsey.

Furthermore, 34% of the respondents to the online survey stated that they had visited Sark / Herm or Alderney during their stay, with 11% citing trips to Sark and Herm and Alderney as the most enjoyable aspect of their visit.

Although long stayers are the ones who bring the most economic benefits to Sark, our island also benefits from day-trippers who base their stay in Guernsey.

Sark Tourism has a long-established history of cooperation with Visit Guernsey and will continue to work closely with them to promote Sark as a holiday destination as well as the place for fun events and activities for day trips.

ITEM 18

HARBOURS, SHIPPING & PILOTAGE COMMITTEE

Information Report to Easter Chief Pleas, 10th April 2024

ISLE OF SARK SHIPPING, ANNUAL REPORT

The Committee is pleased to present the Isle of Sark Shipping report for the 2022- 24 Financial year, copy attached.

If there are any queries regarding this report, please can they be directed to the Managing Director of Isle of Sark Shipping Limited, Mr Yan Milner.

Conseiller Sandra Williams
Chairman, Harbours, Shipping & Pilotage

The Isle of Sark Shipping Co. Ltd. (IOSS).

The 2022- 24 Financial year

General –

- October through to March passenger numbers were above the winter average and revenues were positive. The Sark Venture and Sark Viking both successfully completed 5 year anniversary surveys.
- In April, regrettably Corsaire de Sercq collided with the end of Maseline harbour (28th April) and needed to be taken out of service, not returning until the first week of July. Through May and June the services were operated by Sark Venture, if demand dictated Trident was also chartered. However the weather in May and June could best be described as “unsettled”. In the period there were **8 days** that sailings cancelled, and schedules were disrupted due to adverse weather.
- Weather conditions in July and August did not improve significantly. Although there were only two days disrupted due to weather. We also had 10 days of the Guernsey Island Games at the start of July which had a significant impact on the volume for the period (-2,800 passenger legs in comparison to the average for the period in previous years) The other major event in July is Sheep racing unfortunately this event too was impacted by the weather and although we operated as scheduled; we had over 200 “no shows”.
- In August the numbers started to improve, apart from a reduction in staying visitor numbers and Tour Operator Groups (including cruise excursions). As the weather improved in September numbers also improved with September volumes better than 2022 and 2019.

Passengers carried –

- Carrying for the 2022/23 financial year were just over 98,000 passenger legs, the five year average (excluding the Covid years) is 103,000
- Aside from the generally inclement weather, the lower than average volumes were a result of changes in the demand across some of the markets.
- Cruise ship passenger excursions were significantly down on pre- pandemic volumes.
- Group day trippers booked by tour operators have also not recovered to pre-pandemic levels.
- The number of staying visitors to Sark has also started to drop back from the high numbers experienced during the pandemic travel restrictions.
- The downturn in volume was not unique to IOSS/visitors to Sark. Guernsey Tourism reports that visitor arrivals have only recovered to 75/80% of the pre-pandemic numbers. The impact of the downturn in visitor numbers, the island games impact and the adverse weather effect is also evidenced by a similar downturn in visitors to Herm. Historically the market share is 40:60 Sark visitors making up the 40%. The share has remained consistent through 2024 (*see appendix*)

Financial Performance and actual trading profit –

- For financial year 2022/23 the budget was prepared on the assumption that there would be further recovery, but not full recovery of volumes across all the Market sector/ticket types.
- Apart from July, where volume was severely negatively impacted by the Guernsey Island Games, non-agent booked day returns climbed back to the pre-covid years.
- As expected the number of weekend break/Bailiwick originating staying visitors have tailed off as confidence in international travel returns post pandemic.
- 2022/23 was always going to be a costly year with both the Venture and the Viking requiring their statutory 5-year surveys which are extensive and tend to be costly. In addition, the forklift was replaced (£50K) and 3 containers were purchased to replace old containers no longer fit for purpose.
- The **projected** year end Profit and Loss account (**Please note these amounts are subject to the final September P&L and any amendments that may occur following the annual audit of accounts**) is likely to show a trading loss of circa - **£1K to 4K**

The “**profit/loss**” on the P&L is an accounting concept. From a cash-flow perspective the Company ended September with over **£600K** available funds in the bank. This cash is required/used to carry the Company through the winter season where costs greatly exceed revenue. Going forward we estimate that we may get through the winter season without needing to use an overdraft facility we have negotiated to have a facility in place to be used if needed.

Costs-

- General operating costs have been broadly in line with the budget. The exceptions were Staff costs which were above budget primarily due to the issues with the Corsaire
- £28k of charter costs to Trident also related to the Corsaire incident and a requirement to replace the rudderstocks on the Venture £8K (following 5 yr survey).
- There was also an increase in auditing fees of £6.5K.
- Capital spend – In 2023 a new forklift was purchased £50K and 3 second hand containers 2 X to replace written off containers and a 20ft container to garage the new forklift and related equipment.

Levels of service –

- From April through to the end of September there were **16 days** where weather led to sailings being consolidated, compared to only 2 days in the same period in the previous year. There were also four days where Trident was chartered to cover a technical issue with the Corsaire. There were no cancellations of service relating to either weather or operational issues during the same period in the previous year.

-

Staff –

- Staff, particularly suitably qualified crew remains as the biggest concern for future operations and sustainability.
- **Crew:-** We are currently operating with a full crew complement. Three new staff have been qualified as engineers and one engineer is now qualified as a Skipper (total 3 Skippers) *see page 23* .
- Sickness/absence rate remains low at 1.4% (national average for similar sized companies is 1.8%)

Sales, Marketing & Community –

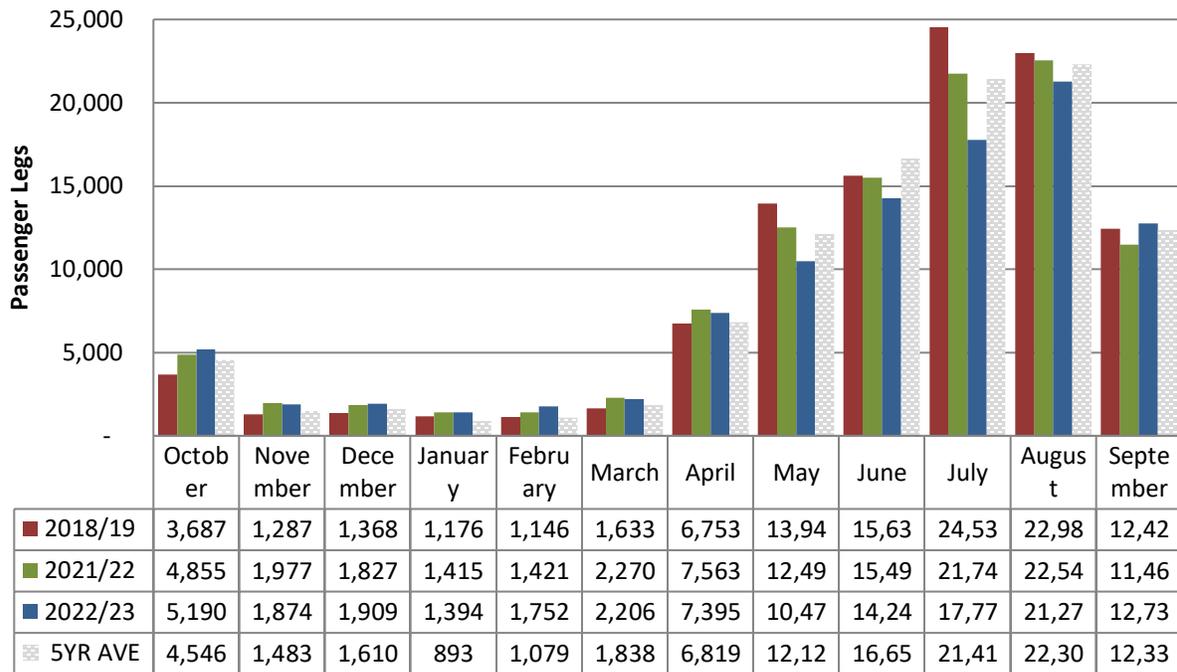
- In conjunction with Sark Tourism a brochure was produced with specific day trip information. The brochure was extensively distributed to hotels and tourist centres in Guernsey.
- Provided free travel for journalists, bloggers and other travel reporters.
- Operated additional cargo and passenger services for “Sarkfest” Summer Festival, Sheep Racing, Lawnmower racing and other community events.
- Supported the shipment of equipment for the Sark “Oddsocks” performance.
- Supported shipment costs of vehicles for the Lawnmower hill climb and racing.
- Continued to offer subsidised travel for “non-elective” dental and medical appointments.
- Offered reduced travel for Chiropractor and sportspersons representing Sark.
- Continued to offer subsidised fares for Sark schoolchildren and students.

In addition to supporting events and other activities by providing free or discounted travel to event organisers and performers, Isle of Sark Shipping also contribute significant sums directly or indirectly to Sark finances and the community. The table below shows some of the more significant and ongoing contributions in the financial year 2022/23.

Direct and Indirect Contributions to Sark Economy.		
Direct payments	Passenger Dues (poll Tax)	£53,600.00
	Harbour Dues	£6,000.00
	Harbour Charges	£33,000.00
	Crane Charges	£22,000.00
Subsidy through discounts	Recycling subsidy	£17,700.00
	Medical Dental Travel discount	£10,500.00
	Discounted Sark Day Trip	£32,500.00
	School Children discount	£1,000.00
Contribution		£176,300.00

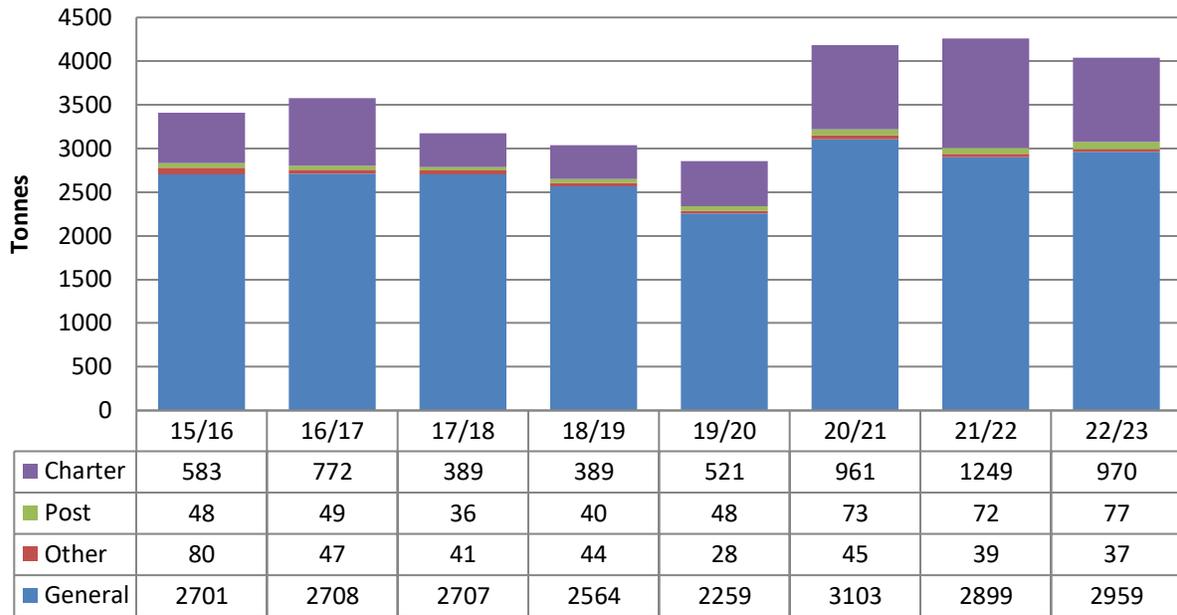


Passenger Volume by Month

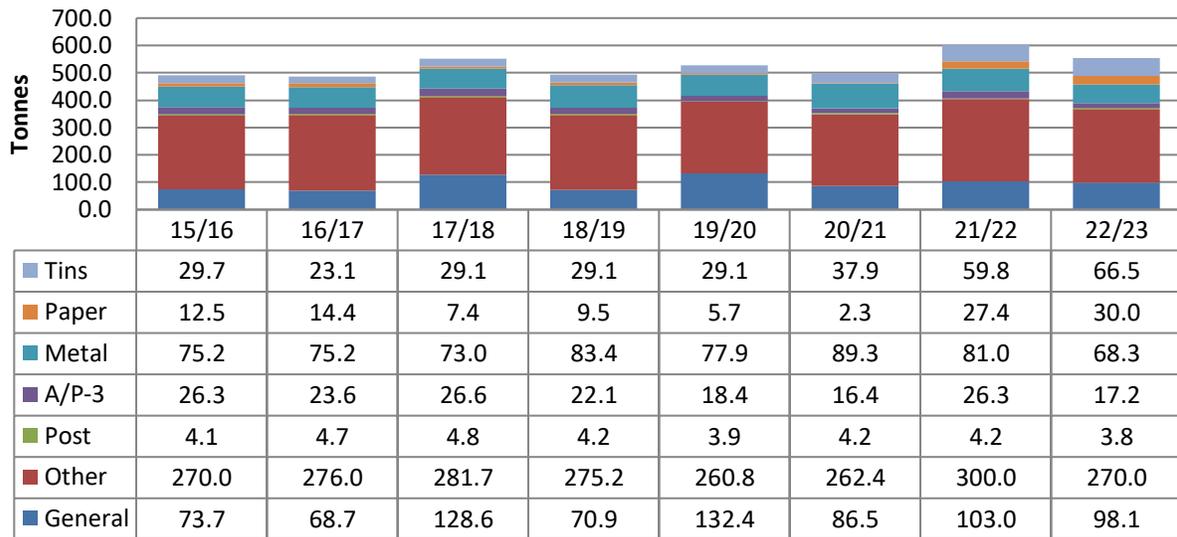


- 2022/23 Winter season - volumes were on budget and apart from the increase in staying visitors similar to previous years.
- May and June – despite operating with only the Venture. Sark performance was in line with Herm visitors and maintained the 40:60% split. There were also 8 days with weather disruptions to the service in comparison to only 2 days in the previous year.
- The weather during July and August continued to be unseasonably inclement resulted in 6 days where schedules were disrupted. In addition, the Guernsey Island Games virtually closed the island to visitors other than those involved in the games which led to a significant downturn in volumes.
- The festival saw a downturn in volume from a peak of nearly 1,500 passengers carried to less than 800.
- The Island games week travel the passengers dropped to 500 for the week (morning sailings) compared to an average of 1500 for the equivalent weeks in 2022 and 2019.
- Sheep racing numbers were on track for a better than average year, but inclement weather saw more than 230 “no-shows” on the Saturday.
- The first Saturday in August, due to weather disruption, numbers dropped from 500 passengers booked to Sark to 124 travelling. Inclement weather continued through to September.

Cargo shipments to SK



Cargo X Sark



Schedule:

The 2023/24 winter schedule is live and taking bookings. Days and times are broadly the same as winter 2022/23.

The summer schedule apart from the normal date range changes to align with school holidays is also similar to previous years. *See Annex.*

The only significant variation is that in the period 15th July through 8th September the 12:00 departure from Guernsey will remain in Sark on arrival and depart Sark at 14:45. This gives a sailing timed so that customers would have time for lunch return to Guernsey and be able to catch afternoon connections. It adds a 3rd pm sailing as an option and potentially saves over 6,500 litres of fuel. To maintain continuity through the season the pm rotations from 20th May onwards will move back to Dep GY15:30 Dep SK 16:20 with the later rotation Dep GY17:10 Dep SK 18:00 This gives a slightly longer stay in Guernsey for Sark residents and a later connection for Guernsey Sark travellers arriving by air or sea.

2024 summer season

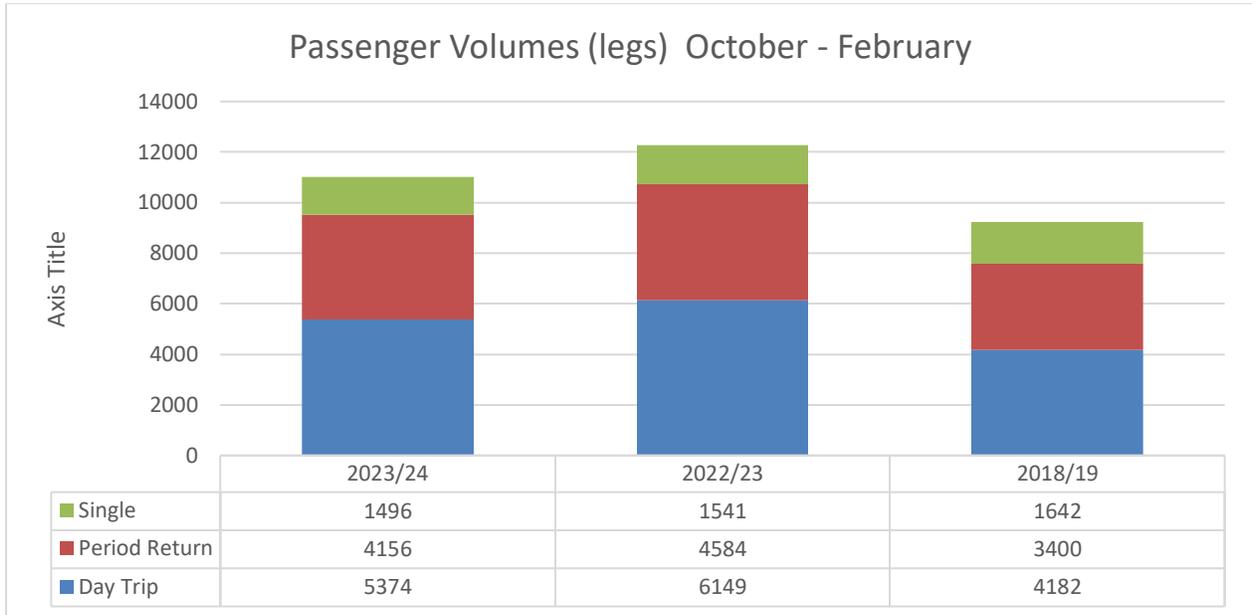
The 2024 summer season does have some red flags. We are aware that the numbers of Cruise ship calls may reduce for 2024, two of the regular excursion to Sark providers will not be calling in to Guernsey in 2024. Although this may only have a minor impact on the overall volume travelling to Sark this part of the market does provide a large number of customers to the carriage tours and gardens. The cost of living in the UK and Guernsey remains high. The choice to travel to Sark is a discretionary spend for most people and therefore there is pressure on the Company and Sark to keep prices reasonable despite increasing operating costs. The price of fuel is nearly 70 pence per litre, double the cost in 2018/19. Harbour dues and charges are due to rise by up to 27%, and the company will be obliged to introduce a compulsory secondary pension scheme in 2024 adding to basic staff costs. Guernsey tourism estimates that, from a volume perspective, the tourism market has only recovered to between 75 and 80% of the pre-pandemic levels. Any reduction in the number of visitors to Guernsey is likely to have an impact on the Sark visitor numbers.

With these cautions in mind IoSS has put together a budget that is conservative with regard to revenues (cargo and passenger sales) and aims at cost efficiency when and where possible. The Company will continue to work with Guernsey and Sark stakeholders to promote Sark and maximise or increase visitor numbers We are confident that 2024 will end with a positive result.

Year to date October 2023 through to 29th February 2024:

Volume and revenue performance Year to date is tracking slightly ahead of budget. Financially, to date we are also tracking on budget or better.

Although overall volumes for the period are down on 2022/23 they are well ahead of 2018/19 and the 5 year average (9,100 passenger legs Oct – Feb)



Operations/vessels

Sark Viking has completed her winter overhaul and refit. All the below-waterline paint was stripped back to the metal and re-painted, the mast has been replaced with stainless steel along with completing all the routine winter work Sark Viking returned to service 12.03.2024.

Sark Venture over winter work is proceeding on schedule and the annual survey is booked in 11th April.

Corsaire de Sercq winter overhaul work is being carried out during service downtime, the vessel will be taken out of service early post easter to complete painting.

There is nothing further to report at this time.

Staff and Establishment The company is fully crewed, the office is fully staffed. A replacement has been found for Tuesday Williams who moved to a new job in mid February.

Recruitment of a replacement for the Managing Director is proceeding with a decision likely to be made by the end of March.

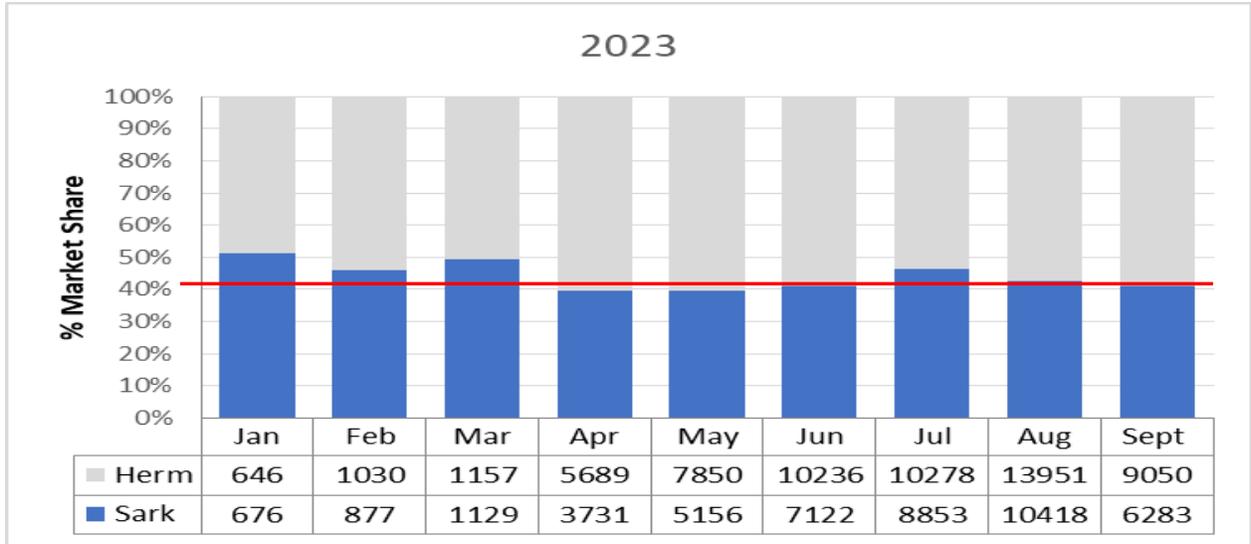
Ends

Appendix:

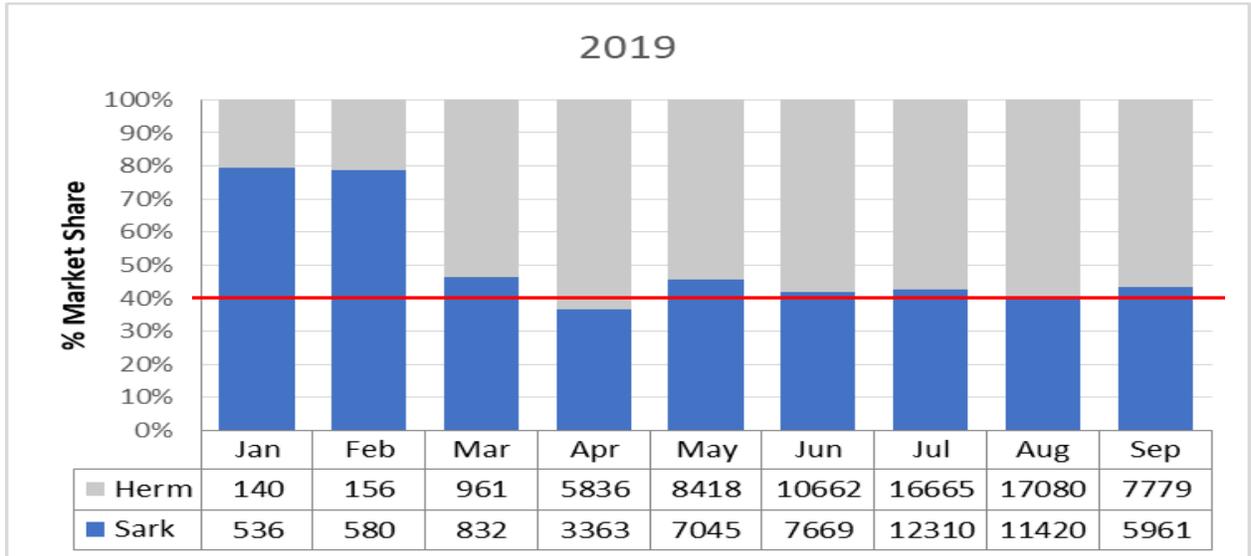
Sark/Herm Market Share

The average passenger volume market share between Sark and Herm is 40 – 60 the annual market size is average 125,000 to 130,000 passengers. To date in 2023 the month-on-month market share has been maintained despite the downturn in volume. This would indicate that outside factors have impacted the volume, Island games, weather, and slow recovery of the Guernsey visitor market.

Total market size Jan to September 2023 – 88,799 - Sark 37,962, Herm 50,837



Total market size Jan to September 2019 – 103,673 - Sark 43,755, Herm 59,918



POLICY & FINANCE COMMITTEE
Information Report to Easter Chief Pleas, 10th April 2024

ANNUAL TAX ON ENVELOPED DWELLINGS (ATED)

Sark Property Transfer Tax, in respect of property owned by companies, is under intense scrutiny.

The current Law is insufficient in this matter as it creates a loophole for companies that own property to be sold without change to the Cadastre therefore avoiding paying Sark Property Transfer Tax (similar to UK Stamp Duty).

This would deny the Sark people of a valuable source of income.

One of the currently prominent thoughts is the introduction of an Annual Tax on Enveloped Dwellings (ATED) which would negate the loss of revenue on subsequent disposal of the property.

Other ideas of interest include making the companies legally required to pay Sark Property Transfer Tax. If this were the choice, then the proposal brought to the house for debate would include that any approved change in the Law would be with effect from this date to avoid sales of companies owning property on Sark being disposed of before the necessary and lengthy process of the enactment of the Law. It is also realised that the 'policing' of such disposals of property by sale of the company could be difficult as there would be no change to the Cadastre.

The purpose of this written report to Chief Pleas is to put on notice all interested parties and in particular potential purchasers and vendors of companies that own property on Sark that they will be subject to some sort of taxation for the exchange of property.

Conseiller John Guille
Chairman, Policy & Finance Committee

POLICY & FINANCE COMMITTEE
Information Report to Easter Chief Pleas, 10th April 2024

CHIEF PLEAS RULES OF PROCEDURE

The Rules of Procedure for Chief Pleas were first implemented in 2002 and since that time several amendments have been made in order to ensure that the document reflects current requirements and good practice.

At the Easter Meeting of Chief Pleas 19th April 2023 (item 4) it was agreed for a change to the provisions of **The Reform (Sark) Law, 2008** and by this to increase the number of meetings of Chief Pleas to five statutory meetings. The additional meeting would be held seven weeks after Michaelmas Meeting and be known as the Budget Meeting.

At a Budget Meeting, the only business to be transacted is that set out in section 59(2), of **The Reform Law, 2008** unless otherwise permitted by the Speaker.

The Reform (Sark) (Amendment) Law, 2023 came into force on the date of its registration on the records of the Island of Sark, 8th November 2023. For information attached is a copy of the current Rules of Procedure (reproduced on the website).

Conseiller John Guille
Chairman, Policy & Finance Committee

CHIEF PLEAS OF SARK RULES OF PROCEDURE

Current Rules of Procedure were made by Resolution of Chief Pleas on the 2nd Day of October 2002 as amended by further Resolutions of Chief Pleas on 19th Day of January 2005, 2nd Day of July 2008, 22nd Day of April 2009, 14th Day of April 2010 and consequential upon amendment made to the Law by The Reform (Sark) (Amendment) (No. 2) Law, 2010 and The Reform (Sark) (Amendment) Law, 2023.

Accepted by Michaelmas Chief Pleas at its meeting on 2nd October 2013 and further approved, as presented to Chief Pleas, on 1st October 2014 and further amended 15th April 2015, 30th September 2015, 10th November 2016, 26th April 2017 and 27th April 2022

The Chief Pleas of Sark, in exercise of the powers conferred upon it by Section 36 of the Reform (Sark) Law, 2008, has approved the following Rules of Procedure in relation to the proceedings of Chief Pleas.

Convening of Meetings

1. (1) In accordance with the provisions of The Reform (Sark) Law, 2008 the Chief Pleas shall meet in each year on the first Wednesday after 15th January (Christmas Meeting), the second Wednesday after Easter (Easter Meeting), the second Wednesday after the 24th June (Midsummer Meeting), the first Wednesday after the 29th September (Michaelmas Meeting), and seven weeks after the Michaelmas Meeting and shall in addition meet;
 - (a) whenever they are so directed by His Excellency the Lieutenant Governor and Commander-in-Chief (herein after referred to as “the Lieutenant Governor”),
 - (b) are summoned by the Speaker of Chief Pleas (hereinafter referred to as “the Speaker”) with the consent of the Seigneur, or
 - (c) with the consent of the Speaker, whenever requested in writing so to do by at least nine Conseillers.
- (2) Subject to the Lieutenant Governor’s said right, every Meeting of Chief Pleas (hereinafter referred to as “a Meeting”) shall be convened by the Speaker by means of an Agenda containing particulars of the matters to be debated thereat together with Propositions designed to enable Chief Pleas to take Resolutions thereon.
- (3) The Speaker shall accept Reports and Propositions from Chief Pleas Committees for inclusion on the Agenda. The Speaker may also accept Reports/Propositions from any Conseiller if duly seconded, provided that the matter has been rejected by the Policy Development Group and that only one such item will be considered for inclusion on the agenda for any one Chief Pleas meeting. Any Meeting that is required to adjourn with unfinished business shall reconvene at the same place and the same start time on the following day (excluding weekends).
- (4) A notice (in French) of every Meeting shall be signed by the Seigneur and Speaker, placed in the official Island Notice Boxes no later than twenty- one days before all Meetings, together with the Agenda. At the same time the Agenda and all relevant papers shall be distributed electronically to all Members. Paper copies will be available on request to the Committee Office. All Reports must be publicly available in paper form and posted on the official Sark Government Web site (www.sarkgov.co.uk). The Speaker is to notify the Lieutenant Governor, the Bailiff and H M Procureur when

the papers are posted on the website.

Extraordinary Meetings

2. Notwithstanding section 1. (4) above where a matter of urgency needs to be put to Chief Pleas the Speaker may waive the notice period of twenty-one days to a lesser notice period as is deemed necessary when an Extraordinary Meeting (see Section 4. (1)) is required (see also rule 12. (11)).

Informal Meeting of Chief Pleas

3. At the request of a Chief Pleas Committee which wishes to discuss a matter that it has been directed by Chief Pleas to investigate, or on which it needs to brief Chief Pleas Members, may request the Speaker to give notice to Chief Pleas Members to attend an Informal Meeting and that such time and place to be contained in the notice sent. For the avoidance of doubt an Informal Meeting means a Meeting to which only Chief Pleas Members are to attend and that no Propositions can be put forward in any documentation circulated to Members. Minutes shall be taken of the Meeting and these shall be circulated to all Members.
The Speaker must attend an Informal Meeting but shall not be required to preside over the Meeting unless requested by the Committee to do so; any other Officer of Chief Pleas may attend at their own discretion.

His Excellency the Lieutenant Governor

4. (1) The Speaker, before convening an Extraordinary Meeting, shall inform the Lieutenant Governor of the date proposed for the Meeting and shall, so far as possible, endeavour to meet the convenience of His Excellency.
(2) If the Lieutenant Governor decides to attend any Meeting, the Prévôt shall escort him into Chief Pleas and announce him.

Opening and Closing Prayers

5. The Greffier shall recite the Lord's Prayer (in French) at the commencement of a Meeting and shall pronounce the Grace (in French) at its close.

Roll Call (Evocation)

6. (1) The Greffier shall, immediately after the opening prayer, call the roll of Members. Members present when their names are called shall reply "Présent".

- (2) A Member who is absent when his name is called shall not be entitled to speak or vote until his presence has been recorded.

Statements

7. (1) Prior to the commencement of the published business of the day, statements may be made
- (2) The Committee Chairman may request of the Speaker to make a political statement pertaining to their Committee. Questions from Conseillers may be tabled.
- (3) A member of Chief Pleas may request of the Speaker to make a personal statement. No questions may be tabled.

Questions not related to the Business of the Day

8. Before the commencement of the business contained in the Agenda, unless the Speaker otherwise directs, questions not related to the published business may be addressed to the Chairman of the Chief Pleas Committee concerned. Provided that a Conseiller shall not address a question, other than a supplementary question, unless;
 - (a) He has furnished a written copy thereof to the Speaker and to the Chairman of the Committee concerned not less than five clear days before the day of the Meeting, or;
 - (b) having furnished a written copy thereof to the Speaker and to the Chairman of the Committee concerned before the commencement of the Meeting, the Chairman of that Committee acquiesces in the putting of that question.

Provided also that, if, at the conclusion of twenty minutes after the commencement of question time, all the questions have not been disposed of, the Speaker shall postpone dealing with questions not then disposed of until the matters on the Agenda for discussion have been dealt with.

Supplementary Questions not related to the Business of the Day

9. Supplementary questions on matters not related to the business of the day may be addressed to the Chairman of the Committee concerned at any Meeting by any Conseiller as may be allowed by the Speaker:

Provided that -

- (a) such a supplementary questions arise out of a reply to a question of which notice has been given is put or the business of the day is proceeded with, as the case may be; and
- (b) the Chairman of the Committee to whom a supplementary

question is addressed may decline to answer the question if, in his opinion, any answer might be inaccurate or misleading provided the answer is given to the Chief Pleas at its next sitting.

Questions not in the Public Interest

10. The Speaker may, on grounds of public interest, decline to allow a question to be put, or rule that a question need not be answered, providing that any Conseiller shall be entitled to ask for a disclosure of what constitutes the public interest in the particular question.

The Business of the Day

11. The business contained in the Agenda shall be taken in the order in which that business appears therein:

Provided that Chief Pleas may resolve, on the basis of developments after the Agenda is published, that the order of business be changed. The Speaker or any Conseiller may propose a change to the order of business and if supported by a simple majority the order of business shall be altered.

Order

12. (1) The Speaker shall be responsible for maintaining order at a Meeting and, subject to the provisions of these rules, shall regulate the conduct of business therein.
- (2) The Speaker shall be assisted in the preservation of order by the Prévôt, who in turn may call upon the assistance of the Constable.
- (3) It shall be the duty of every Conseiller to observe due decorum in a Meeting and, in particular, to observe the rulings of the Speaker.
- (4) The Speaker, after having called the attention of Chief Pleas to the conduct of a Conseiller who persists in irrelevance or tedious repetition of his or other Conseiller's arguments in the debate, may direct the said Conseiller to discontinue his speech.
- (5) The Speaker may order a member of the public whose conduct is grossly disorderly to withdraw from the precincts of the building within which the Meeting is being held until close of business of the Meeting.
- (6) If on any occasion the Speaker considers that the conduct of a Conseiller is grossly disorderly, or offensive, or with malice he may forthwith put the following proposition in relation to the said Conseiller, namely -

"Conseiller (Naming the said Conseiller) be suspended from the service of Chief Pleas"

And no debate on or amendment to any such proposition shall be

allowed. A Conseiller suspended as aforesaid shall be directed forthwith by the Speaker to withdraw from the Meeting and leave the precincts of the building and such suspension shall continue to have effect until the close of business of the Meeting.

- (7) Where a case of grave disorder arises in a Meeting the Speaker may, if he thinks it necessary, adjourn the Meeting without putting a proposition.

Rules of Debate

13. (1) The Speaker shall read aloud each Agenda item and such propositions as have been made in support of the matter.
- (2) Any two or more Conseiller may solicit an amendment to any proposition contained in the Agenda by delivering, in writing, signed copies thereof to the Speaker, and the Greffier four clear working days before the matter is due to be debated in Chief Pleas PROVIDED THAT the Speaker may, in his discretion, dispense with this requirement by permitting it to be moved either with lesser notice or without notice. This rule does not apply to a Committee submitting a matter for debate which wishes to move an amendment to its proposition from the floor.
- (3) A debate on any matter before a Meeting, including an amendment, shall be opened by a representative of the Committee or those Conseiller from whom the matter originated and a representative of the Committee or of those Conseiller shall be entitled to reply on the debate.
- (4) Where an amendment to any matter before a Meeting is proposed the Chairman of the Committee from whom the matter originated shall have the right to speak on the said amendment if he has not already spoken thereon immediately before the proposer of the said amendment exercises his right to reply to the debate on the amendment.
- (5) Where an amendment goes further than the original proposition so as that Chief Pleas Members and the Committee concerned are taken to have no foreknowledge of the matter within the scope of the amendment because it goes beyond the original proposition, the amendment should be delivered, in writing, to the Speaker, Greffier and the Chairman of the Committee concerned, five working days before the matter is to be debated in Chief Pleas.
- (6) Debate must be relevant to the matter before the Meeting.
- (7) A Conseiller may speak more than once on the same matter.
- (8) Where more than one amendment to the same matter is proposed, the Speaker shall, at his discretion, decide the order in which amendment shall be debated and voted upon. If an amendment is carried, the original matter shall be put as amended if need be. An amendment may be, or include, a proposition to withdraw the matter, or refer it back to the Committee, or to defer the vote until the next Meeting of Chief Pleas.

- (9) Where a Conseiller proposes to move an amendment to a Projet de Loi or a draft Ordinance he shall send the amendment to the Committee bringing the legislation forward no later than ten working days before the Chief Pleas Meeting. No such restriction shall apply to an amendment proposed on behalf of the Committee submitting the original legislation.
- (10) Where a Conseiller or Committee proposes to spend a sum of money not previously budgeted for, that Conseiller must inform the Chairman of the Policy & Finance Committee of their intention at least thirty days before the Chief Pleas Meeting save that, when circumstances are deemed necessary when prior notice is given to the Policy & Finance Committee, by a simple majority of Chief Pleas, this requirement may be waived.
- (11) When circumstances prevail in which a Committee needs to put propositions urgently before Chief Pleas at lesser notice than specified in rule 1. (4), the Speaker may waive the requirement as to notice (see also rule 2.).

Motion to annul or disapply an Ordinance or Order (Statutory Instrument, Regulation etc)

14. (1) This Rule applies to any Ordinance or Order laid before the Chief Pleas pursuant to a Law or Ordinance providing that it may be annulled (or disapplied).
- (2) Every motion to annul must be in writing, and must state the name of its proposer and seconder.
- (3) A Conseiller who proposes to move a motion of annulment (or disapplication) must furnish the proposed motion to the Speaker and send a copy to the Chairman of the Committee laying before Chief Pleas the Ordinance or Order. The motion is to be delivered not later than 5 clear days (excluding Saturdays, Sundays and Public Holidays) before the meeting of the Chief Pleas at which the motion is proposed to be moved. Immediately after the closing date for the receipt of such motions the Speaker shall cause a copy thereof to be delivered to each Member. Where such motion to annul is received the Chairman of the Committee shall immediately cause a copy thereof to be sent to H.M. Procureur.
- (4) When notice of a proposed motion of annulment has been given in accordance with subparagraph (3), the Speaker shall invite the Chairman of the Committee which made the Ordinance or Order to speak first on the matter. The proposer and seconder shall then be entitled to speak. After general debate, if any, the Chairman of the Committee may respond to the debate, following which the proposer of the motion shall be entitled to respond to the debate.

Declaration of Interest

15. (1) Conseillers shall submit a declaration of interests form to the Greffier on

or before, or within two days of being sworn in to the office of Conseiller. These will be updated by the Greffier requesting changes/updates annually during December. The declaration of interests form is a living document and must be updated whenever the circumstances of a Conseiller change. Forms can be examined at the Greffe Office but will not be placed on the Government Website. A further copy of the declarations shall be held by the Speaker of Chief Pleas. Observation of this rule of procedure, as with all other rules of procedure, shall be a requirement of taking part in meetings of Chief Pleas. Conseillers failing to submit a form, or provide updated information when requested, shall be named at each meeting and shall not speak or vote until a written declaration, or any updated information, is submitted.

- (2) Subject to paragraph (3), where any Conseiller of Chief Pleas has a direct pecuniary interest, being an interest which is immediate and personal and not merely of a general or remote character, in the subject submitted to the Assembly he shall, as soon as practical, declare his interest and withdraw from the Chamber during the consideration of, and voting on the issue.
- (3) When a Conseiller declares an interest in accordance with paragraph (2), The Speaker shall ask if there are any requests for that Conseiller to remain in the Chamber and, if any other Conseiller then requests for that Conseiller to remain and the request is supported by a simple majority of Chief Pleas, the Conseiller may remain in the Chamber during the consideration of and voting on the issue in question.
- (4) A Conseiller who remains in the Chamber in accordance with paragraph (3) may not take part in general debate of, or vote on the issue in question however, if so requested by any other Conseiller, he may contribute factual or technical information for the purpose of any general debate of the issue in question.

Code of Conduct

16. Conseillers shall abide by the "Code of Conduct – Conseillers of Chief Pleas".

Points of Order

17. A point of order may only be raised for the purpose of drawing the attention to a breach of a Rule of Procedure or on seeking clarification from the Speaker on the Rules of Procedure.

Interruptions on Points of Order and Corrections or Explanations of Statements

18. A Member shall not interrupt another Member who is addressing a Meeting save:
 - (1) on a point of order or clarification of the subject;

- (2) to correct an inaccurate or misleading statement made by that other Member;
- (3) to explain any statement previously made by him in the course of the debate that is being misconstrued.

Communications with Members of the Public etc

19. (1) A Conseiller shall not, during a Meeting communicate (whether orally or in writing or otherwise) with a member of the public.
- (2) Electronic devices (Mobile telephones, recorders, cameras etc., other than those devices used by Members of Chief Pleas to read stored records of Chief Pleas, agendas and other Chief Pleas related documents) are not to be activated during a Meeting of Chief Pleas unless such devices are for the express purpose of official recordings by Chief Pleas. This rule does not apply to members of the Sark Emergency Services or Constables but their electronic devices must be set to silent, if that facility exists. The Constable is to ensure that members of the public do not use such devices as aforementioned in the Assembly Room or its equivalent if a Meeting is held elsewhere.

Election to Committees

20. Where in any election by Chief Pleas the number of candidates exceeds the number of vacancies a vote shall be conducted. The Conseiller with the greatest number of votes shall be elected. Where two or more candidates secure an equal number of votes, and the addition of one vote would have entitled one of them to be declared elected, a second vote shall be conducted. Should a second round of voting result in a further tie the Speaker may either rule that a further ballot shall be held or the vote be deferred until the next Meeting of Chief Pleas.

Motions of No Confidence

21. (1) If any seven Conseillers address a petition in writing to the Speaker that a motion of no confidence be laid before Chief Pleas, the Speaker shall include the motion in the Agenda for the next Meeting.
- (2) For the purpose of this rule a “motion of no confidence” is one that requires the immediate resignation of all Members of a Committee of Chief Pleas, including the Chairman of that Committee.
- (3) Where a motion of no confidence is brought against a Committee the Chairman of that Committee shall have the right to reply to the debate immediately prior to the reply by the proposer and this is in addition to his right to speak in response to the proposition.
- (4) Where a motion of no confidence in respect of a Committee is approved

by Chief Pleas; all Members of that Committee including the Chairman thereof shall thereupon be deemed to have tendered their resignation from such membership and those resignations shall be deemed accepted by Chief Pleas. The motion shall be deemed to include such propositions to Chief Pleas as may be appropriate for the election at that Meeting of new Members of the Committee and a Chairman thereof, to complete the unexpired portion of the term of office (if applicable).

Conduct of Voting

22. (1) Votes shall usually be taken by a show of hands, both for and against a proposition, and the Speaker shall declare the proposition "Carried" or "Lost" and if no Conseiller challenges his statement it shall be recorded. Where on a show of hands a vote is close or indeterminate the Speaker or any Conseiller may call for an *appel nominal* (NAMED vote), whereupon the Greffier shall call the names of the Conseillers and each Conseiller present shall respond "Pour" or "Contre", or may abstain from the voting.
- (2) The Speaker, at his discretion, or at the request of a Conseiller, may require an *appel nominal* on any proposition. As soon as the Greffier has taken the votes the Speaker shall state the numbers voting "Pour" or "Contre" respectively, and shall declare the result. If a Conseiller states that he voted in error or his vote has been counted wrongly, he may claim to have his vote altered if his claim is made before the result is declared, but not thereafter.

Interpretation

23. In these Rules, references to the Speaker shall be deemed to include a person elected in accordance with "The Reform (Sark) Law, 2008", as amended. Reference to the Seigneur, Greffier and Prévôt shall be deemed to include reference to the Deputies appointed to those offices. Reference to any period of time, whether expressed in days, or hours, shall mean the number of consecutive days or hours referred to regardless of whether or not any day comprises in that day a working day.