BUDGET MEETING of CHIEF PLEAS to be held on
Wednesday, 18th November 2026 at 5pm in the ASSEMBLY ROOM.

AGENDA

1. MATTERS ARISING from the Michaelmas meeting held on 30th September 2026.

2. QUESTIONS Not Related to the Business of the Day

3. To CONSIDER a Report with Propositions and Appendices from the POLICY and FINANCE COMMITTEE entitled "2027 Budget and Taxation Report" and to APPROVE the Ordinances entitled **"The Direct Taxes for 2027 (Sark) Ordinance, 2026"** and **"The Financial Provisions (Variation of Rates) (Sark) Ordinance, 2026".**
   Appendices entitled "Appendix 1 – The 2027 Budget", "Appendix 2 – The 2027 Capital Expenditure Budget", "Appendix 3 – Tax Examples", "Appendix 4 – The Direct Taxes for 2027 (Sark) Ordinance, 2026", "Appendix 5 – The Financial Provisions (Variation of Rates) (Sark) Ordinance,2026".

4. To CONSIDER a Report with Proposition from the POLICY and FINANCE COMMITTEE entitled **"Commencement of the Reform and Direct Taxes (Sark) (Amendment) Law, 2026"** and to APPROVE the Ordinance entitled **"The Reform and Direct Taxes (Sark) (Amendment) Law, 2026 (Commencement) Ordinance, 2026".**

5. TO CONSIDER a Report with Propositions from the DOUZAINE entitled **"Legislation for Licence Fee Increases",** and to APPROVE the Ordinances entitled **"The Road Traffic (Horse-drawn Vehicles) (Amendment) (Sark) Ordinance, 2026"** and "**The Firearms (Sark) (Fees) Ordinance, 2026".**

6. To CONSIDER a Report with Proposition from the POLICY and FINANCE COMMITTEE entitled **"Isle of Sark Shipping Loan Extension"**

7. TO CONSIDER a Report with Propositions from the TOURISM COMMITTEE entitled **"Proposed Changes to Permit Charges for 2027 Season".**

8. TO CONSIDER a REPORT with Proposition from the POLICY & FINANCE COMMITTEE entitled "**The Dame Sibyl Hathaway Fund**".

9. COMMITTEE ELECTIONS: To elect Conseillers to Committees, as required.

10. COMMITTEE and PANEL ELECTIONS: To Elect Non-Chief Pleas Members and Panel Members to Committees and Panels, as required.

11. Under the Provisions of Rule 13 of the Rules of Procedure of the Chief Pleas of Sark, the Speaker of Chief Pleas has received the following item to be added to the Agenda.

LAID BEFORE

"The Motor Vehicles (Sark) (Amendment) (No.2), Regulations, 2026".

28th October 2026

P M Armorgie
Speaker of Chief Pleas

NOTES:

Anyone wishing to see any of the Reports and Supporting Papers may do so at the Committee Offices, Monday to Thursday, 9am to 2pm and Friday, 9am to 12 noon; 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

ITEM 03

POLICY & FINANCE COMMITTEE

Report with propositions to Chief Pleas Budget meeting, 18th November 2026

2027 BUDGET AND TAXATION REPORT

The Policy & Finance Committee (P&F) presents this report to Chief Pleas, outlining the proposed expenditure budget for the 2027 financial year and the accompanying recommendations for raising the revenue required to fund these plans.

The full budget is provided in **Appendix 1**.

For 2027, total Island income is budgeted at £2,686,058, with total expenditure budgeted at £2,682,582, resulting in a modest surplus of £3,476.

The 2027 budget builds on the essential infrastructure investment initiated during 2026, including stabilisation works on La Coupée, harbour rockfall mitigation, waste disposal improvements, and sewage system planning. These projects are critical to maintaining the Island's safety, resilience, and long term operational capacity.

Balancing these infrastructure requirements while maintaining a responsible fiscal position has been challenging. The Committee has sought to avoid placing an excessive tax burden on residents, and the proposed 7.5% increase across all tax options hopefully achieves this and enables a balanced budget without compromising on essential service levels.

Looking ahead, the indicative budgets for 2028 and 2029, based on modest 3% direct taxation increases show that, while further investment will still be required, the Island is positioned to generate healthy surpluses. These will allow Sark to begin rebuilding its cash reserves, strengthening its financial security and sustainability over the longer term.

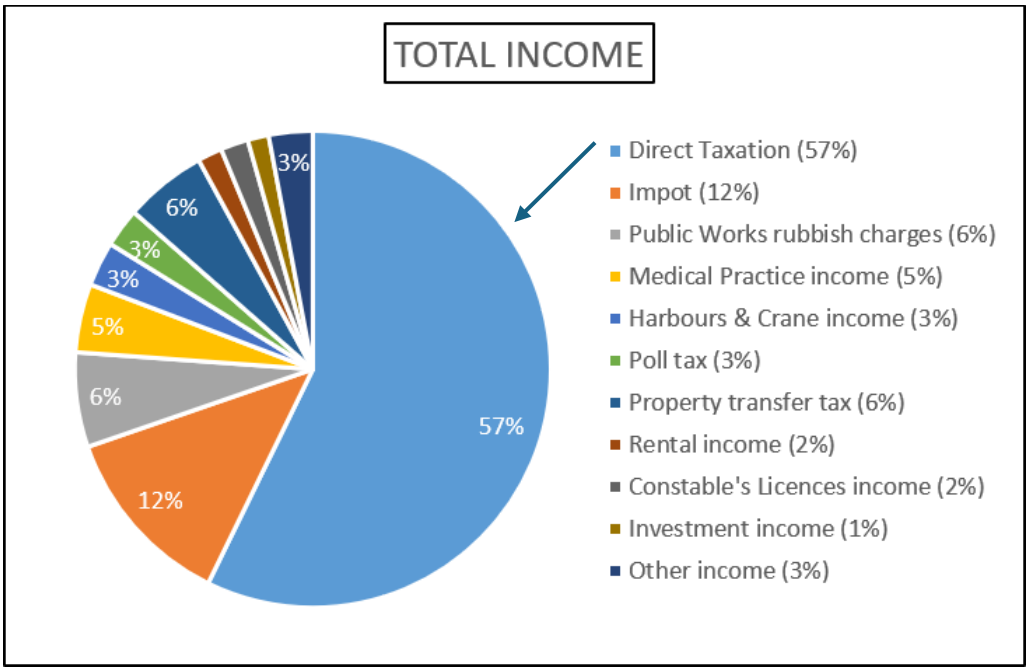
P&F, working alongside the Taxation Review (Special) Committee, continues to progress reforms to the Personal Capital Tax (PCT). The aim is to establish a fairer, more robust system of revenue collection that is better suited to meeting Sark's future needs.

The Policy & Finance Committee wishes to formally record its thanks to all individual spending Committees and to the Treasurer of Sark for her diligence, cooperation, and support in preparing this budget.

The following pages look in detail at the proposed income and expenditure for 2027.

Income proposals

The proposed income budget for 2027 brought to Chief Pleas in this paper is £2,686,058. This is an increase of £157,332 compared to the 2026 budget (a 6.2% increase). Below is the detail and rationale for the income budgets proposed for 2027.



The pie chart above shows the percentage split of the Island's income streams (chart reads clockwise from arrow starting point)

Direct Taxation

- It is proposed that the Minimum Personal Tax increase by £45 to £675 for 2027.
- It is proposed that the Maximum Personal Tax increase by £946 to £13,565 for 2027.
- It is proposed that the Quarter Rate for dwellings, domestic outbuildings and agricultural buildings be increased by £1.50 to £20.90 for 2027.
- It is proposed that the Quarter Rate for Tourist and Commercial properties be increased by £1.70 to £23.70 for 2027.
- It is proposed that the Forfait Factor not be increased, so remains at 3.3 for 2027.
- It is proposed that the Net Asset Factor be increased by 0.04% to 0.55% for 2027.
- It is proposed that the minimum number of quarters be set at 30 quarters for the purpose of calculating the Forfait for 2027.

The above tax increases equate to 7.5% increase and P&F expect that the above changes will raise an additional £147,459. Therefore, the Direct Tax budget is set at £1,537,835. Examples of the effect of these rate changes can be seen in **Appendix 3**. The proposed Ordinance making the above changes is attached to this report in **Appendix 4**.

Impôt

The Impôt budget for 2027 has been set at £335,000, a reduction of £25,000 compared with the 2026 budget. This reflects the continuing downward trend in this income stream. Visitor numbers to Sark have remained broadly static in recent years, and the island now hosts fewer major events, both of which contribute to lower Impôt receipts.

Impôt collected on UK imports is allocated directly to Sark's revenues by the Guernsey Customs & Immigration Service (GCIS). However, Impôt on goods imported from Guernsey suppliers relies on those businesses submitting monthly returns to GCIS. As there is currently no legislation underpinning this mechanism, the primary incentive for compliance is maintaining a significant differential between Guernsey and Sark Impôt rates, which results in refunds for Guernsey suppliers. There is no proposed increase in Impôt charges for 2027.

Property Transfer Tax (PTT)

Property sales have remained strong over the last few years. In 2025, PTT generated £212,319, and by September 2026 year to date receipts had already reached £285,641. Several further sales are expected to complete before year-end or early 2027, with additional transactions in the pipeline. A prudent budget of £150,000 has therefore been set for 2027.

Landing Tax (poll tax)

A 4.3% increase in landing tax is proposed for 2027, raising the charge from £1.52 to £1.59 per adult arriving in Sark. The 2027 budget for landing tax is £71,020, which is £2,955 lower than the 2026 budget, and is based on passenger numbers consistent with those seen during 2026. The proposed Ordinance to implement this change is included in **Appendix 5** of this report.

Licence fees

Licence fee income for 2027 is budgeted at £50,497. Increases approved at the 2026 Budget meeting, together with further increases agreed at the recent Michaelmas meeting, have strengthened this revenue stream by £19,497 compared with the 2026 budget.

Investment income

Investment income for 2027 is budgeted at £38,350. Sark receives interest from the Sark Shipping long-term loan, bank balances, and cash placed on three-month rolling deposits. The interest rate on the Sark Shipping loan, set annually in September, will remain at 3.75% for 2027, generating £10,090. Bank interest rates remained stable throughout 2026, and short-term deposits are expected to yield circa £16,000 in 2027. Current account balances are forecast to contribute circa £12,000.

Property rental income

Income from existing leases and other rental charges is budgeted at £44,858 for 2027.

Sark Stamps and Coins commission

Following the successful launch of Sark stamps in August 2025, the Island received £2,295 in commission from Guernsey Post at year-end. Stamp commission for 2027 has been budgeted at £3,500. Sark coins are planned for introduction in 2027. Coins typically generate far higher commission than stamps; however, as this is a new revenue stream and the launch date is still to be confirmed, a conservative budget of £10,000 has been set for 2027.

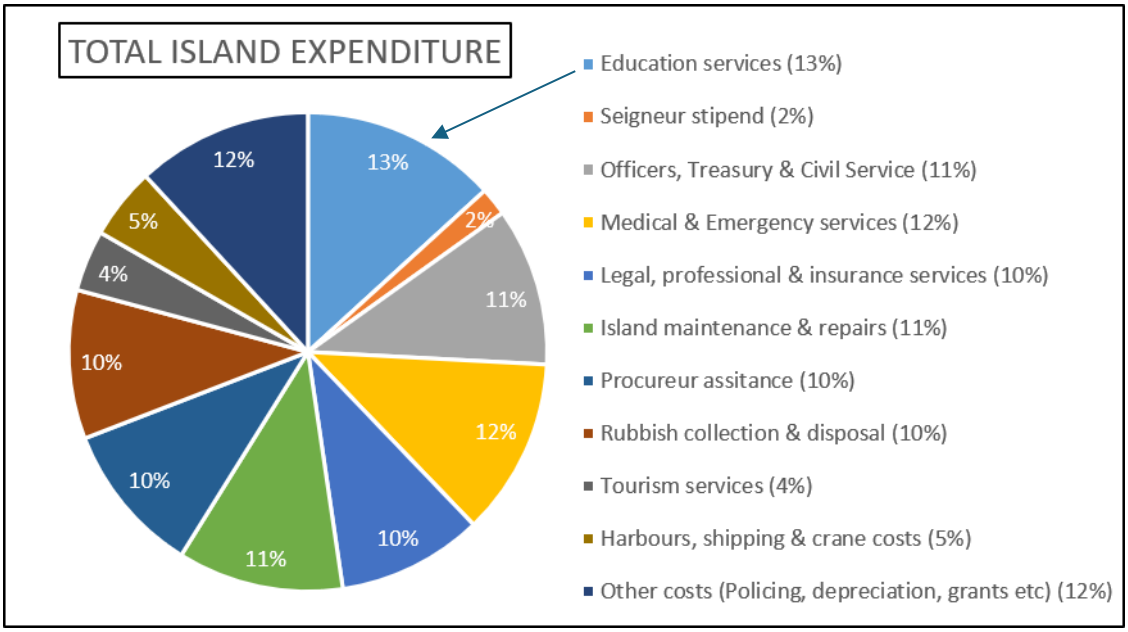
North End Electricity income

The compulsory purchase of SEL assets was initially expected to conclude within 12 months, but the process is taking significantly longer than anticipated. As a result, income from electricity supplied to North End properties has been budgeted for six months (January–June 2027), generating £6,600.

Committee net expenditure proposals

The total Island expenditure budget brought to Chief Pleas in this paper is £2,682,582. This is a 7.39% increase of £184,514 on the 2026 budget. An RPI increase of 4.3% across all paid staff/officers is proposed, which is in line with current Guernsey RPI.

Below in more detail is the rationale for each Committee's budgets proposed for 2027, along with comparisons to the 2026 budget.



The pie chart shows the total proposed Island expenditure split by service (the chart reads clockwise from arrow starting point).

Policy & Finance

POLICY & FINANCE BUDGET SUMMARY	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Seigneur Stipend	£48,751	**£50,931**	£52,714	£53,944
Central Remuneration, recruitment & training	£312,145	**£300,683**	£317,032	£316,213
Legal & Professional Fees	£154,729	**£165,135**	£169,311	£173,094
Meetings, Travel & Accommodation	£11,600	**£9,960**	£10,900	£10,000
Licences, Website, IT & Consumables	£22,550	**£26,552**	£25,332	£26,350
Stationery, Equipment, Print, Post & Phone	£8,900	**£9,375**	£9,630	£10,019
Island Insurance	£94,333	**£98,925**	£104,860	£111,152
Fixed Asset depreciation charge	£64,190	**£72,392**	£72,492	£61,677
Heat & light	£34,100	**£30,230**	£6,600	£6,500
Donations & Grants	£19,250	**£24,750**	£24,750	£24,750
Other Expenditure	£41,772	**£11,587**	£12,400	£12,500
Unforeseen expenditure	£10,000	**£10,000**	£10,000	£10,000
TOTAL POLICY AND FINANCE (SURPLUS)/DEFICIT	**£822,320**	**£810,520**	**£816,021**	**£816,199**

(See Appendix 1 for a full breakdown of this summary budget)

Seigneur Stipend

The stipend for 2027 is budgeted at £50,931, based on the current stipend level and incorporating an estimated 3.5% Guernsey RPI increase from September 2027.

Central remuneration, recruitment & training

This budget is based on the current structure of two Senior Operations Officers (SOO) and two Committee Support Officers (CSO). The part-time 15 hour CSO role budgeted in 2026 was ultimately not required. However, the additional 10 hour per week Treasury support, originally budgeted for six months, will now be required for the full year. Overall, these adjustments result in approximately £9,500 of savings for the 2027 budget. As both SOO positions are on two-year fixed-term contracts, provision has been made for a recruitment process towards the end of 2027.

Legal & Professional fees

A 4.3% RPI increase has been applied to the 2026 cost of the Law Officers SLA, adding £3,273 to the 2027 budget. The budget also includes provision for Legal Aid, EPCC, the Seneschal, Audit fees, and other professional services. Audit fees have been increased by £4,958 compared with the 2026 budget, reflecting the higher workload and associated costs experienced during the 2025 year-end audit.

Meetings, travel & accommodation

A total of £9,960 has been budgeted for Conseiller, Officer and Civil Service travel and accommodation. This represents a slight reduction for 2027, aligned with the 2026 full-year forecast.

Licences, website, IT & consumables

The 2027 budget for IT-related expenditure is £26,552. This covers Microsoft licences, Sage accounting software, IT support, new computers and printers, and printer consumables. The increase of £4,002 compared with 2026 provides for IT rationalisation and necessary hardware upgrades.

Stationery, equipment, print, post & phone

A budget of £9,375 has been set for 2027, representing a slight increase on the 2026 budget and consistent with the 2026 full-year forecast.

Insurance

Insurance premiums at the April 2026 renewal were £1,008 lower than budgeted. A 6% premium increase has been included for 2027.

Depreciation

Depreciation is budgeted at £72,392 for 2027. This includes depreciation on assets planned for purchase during the year, adding £8,202 to the overall cost.

Heat & Light (including North End Electricity)

The compulsory purchase of SEL assets was expected to conclude within 12 months, but the process is taking significantly longer. As a result, the budget includes six months of electricity supply costs for North End properties (January–June 2027).

Donations & Grants

An additional £5,500 has been budgeted for 2027 compared with 2026. This includes a £5,000 grant to support CPA and BIMR initiatives and events.

Other expenditure

The 2027 budget for other expenditure is £11,587, which is just over £30,000 lower than in 2026, as no allocation is required for the 'Future Sark' budget in 2027.

Education Committee

EDUCATION BUDGET SUMMARY	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Sark School	£243,152	**£279,785**	£203,404	£211,476
Education support/advisors	£16,482	**£2,000**	£14,000	£6,000
Off Island Years 9-11	£62,678	**£73,305**	£76,804	£82,681
TOTAL EDUCATION (SURPLUS)/DEFICIT	**£322,312**	**£355,090**	**£294,208**	**£300,157**

(See Appendix 1 for a full breakdown of this summary budget)

Sark School

The school budget for 2027 is set at £279,785, an increase of £36,632 compared with the 2026 budget. For the 2026/27 academic year, the teaching staff provision of two class teachers and an Executive Head (one day per week) is being supplied by Guernsey. This model is approximately £15,000 more expensive than the previous arrangement. The agreement also provides for rent-free accommodation, and the resulting £24,300 loss of rental income to the Island has been budgeted as a cost to the school, contributing to the overall budget increase. All other expenditure lines remain broadly consistent with 2026 levels.

Educational support/School inspection

The teaching provision from Guernsey includes support previously delivered by external advisors, enabling £8,575 of savings in 2027. In addition, no school inspection is scheduled for 2027, saving a further £5,907.

Years 9 to 11 tuition

The budget for off-island education has increased by £10,628 to £73,305 for 2027 compared to 2026, reflecting the increased number of children currently in Years 9 to 11 education.

Tourism Committee

TOURISM BUDGET SUMMARY	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Tourism income	(£25,742)	**(£28,513)**	(£28,777)	(£29,012)
Tourism expenditure	£96,177	**£108,654**	£106,025	£107,642
Public Health costs	£1,959	**£2,000**	£2,000	£2,000
TOTAL TOURISM (SURPLUS)/DEFICIT	**£72,394**	**£82,141**	**£79,248**	**£80,631**

(See Appendix 1 for a full breakdown of this summary budget)

Income

Income from web, map, and brochure advertising is budgeted at £8,500 for 2027, in line with 2026 levels. Although RPI increases have been applied to accommodation and catering permits charges, income budgets for these areas have been reduced to reflect actual receipts during 2026. Small increases across other income streams are forecast, based on current-year performance.

Expenditure

Expenditure for 2027 is budgeted to increase by £12,477 to £108,654. This increase provides for enhanced digital advertising activity, RPI-linked salary adjustments, new signage, and maintenance of existing island-wide signposts.

Public health costs

A small budget of £2,000 has been set to cover the costs of water testing.

Agriculture, Environment & Sea Fisheries

AGRICULTURE, ENVIRONMENT & SEA FISHERIES BUDGET SUMMARY	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Abattoir	£12,770	**£17,730**	£13,597	£14,926
Preventative measures	£9,535	**£13,120**	£12,620	£12,620
Sea Fisheries	£3,300	**£4,150**	£4,150	£4,150
TOTAL AGRICULTURE, ENVIRONMENT & SF (SURPLUS)/DEFICIT	**£25,605**	**£35,000**	**£30,367**	**£31,696**

(See Appendix 1 for a full breakdown of this summary budget)

Abattoir

The net cost of the abattoir for 2027 is budgeted at £17,730, an increase of £4,960 compared with 2026. This rise reflects planned drainage repairs and the replacement of a water pump. Animal numbers have remained stable, so there is no material change to the income budget, which has been budgeted at £6,000.

Preventative measures

The 2027 budget for preventative measures is £13,120. This includes £10,500 for continued work to combat Asian hornets, and £2,500 for the reintroduction of the Lime Subsidy.

Sea Fisheries

The Sea Fisheries budget has increased by £850 compared with last year, providing additional funding for rib maintenance and mooring upkeep.

Harbours & Shipping Committee

HARBOURS, SHIPPING & PILOTAGE COMMITTEE BUDGET SUMMARY	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Harbour income	(£50,185)	**(£52,776)**	(£54,277)	(£55,609)
Harbour expenditure	£82,284	**£107,952**	£109,775	£111,377
TOTAL HARBOURS (SURPLUS)/DEFICIT	**£32,099**	**£55,177**	**£55,498**	**£55,768**
Crane income	(£31,100)	**(£28,390)**	(£29,384)	(£30,265)
Crane expenditure	£19,775	**£21,526**	£19,724	£22,666
TOTAL CRANE (SURPLUS)/DEFICIT	**(£11,325)**	**(£6,864)**	**(£9,660)**	**(£7,599)**
TOTAL HARBOUR & SHIPPING (SURPLUS)/DEFICIT	**£20,774**	**£48,313**	**£45,838**	**£48,168**

(See Appendix 1 for a full breakdown of this summary budget)

Harbour income

A 4.3% RPI increase has been applied to Harbour Service charges for 2027. Harbour dues are budgeted to rise from £0.06 to £0.07 per gross registered tonne. Although this represents a 16.67% increase, it is the first adjustment since 2023. The proposed Ordinance to implement this change is included in **Appendix 5** of this report. Based on 2026 actuals, these changes are expected to generate an additional £2,591.

Harbour expenditure

A 4.3% RPI increase has been budgeted for salaries. In addition, £50,000 has been budgeted for harbour repairs, most notably addressing significant undermining of Maseline's quayside, and for ongoing re-pointing and stonework at Creux.

Crane income

Crane charge rates have been increased by 4.3% for 2027. However, the overall income budget has been reduced to reflect the lower number of charters recorded during the last couple of years.

Crane expenditure

The crane budget, covering operator costs, training, fuel, and maintenance, has been set £1,751 higher than in 2026 to provide for necessary crane operator training.

Medical & Emergencies Committee

MEDICAL & EMERGENCY SERVICES COMMITTEE BUDGET SUMMARY	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Sark Medical Centre	£156,369	**£145,849**	£148,401	£154,828
Safeguarding	£25,345	**£30,501**	£31,062	£31,559
Community First Responders	£3,730	**£4,900**	£3,500	£5,000
Fire Service	£12,562	**£15,422**	£16,193	£17,003
TOTAL MEDICAL & EMERGENCY SERVICES (SURPLUS)/DEFICIT	**£198,006**	**£196,672**	**£199,156**	**£208,390**

(See Appendix 1 for a full breakdown of this summary budget)

Sark Medical Centre

The surgery income budget for 2027 is set at £124,397, based on the 2026 year-end forecast and incorporating an RPI increase to dispensing fees from PSF. The expenditure budget for 2027 is £270,246, which is £9,336 lower than the 2026 budget and aligned with 2026 actuals. This budget covers all staffing costs, locum provision,

IT systems, medical supplies, and office expenses. The provision for paramedic cover, budgeted in 2026 at two days per month but not utilised, has been reduced to one day per month for 2027, generating a saving of £15,600.

Safeguarding

The safeguarding budget for 2027 is £30,501, an increase of £5,156 compared with 2026. This reflects the introduction of remuneration for the Deputy Safeguarding Officer and an uplift in the budget for safeguarding expenses.

Community First Responders

The budget is set at £4,900 for the year, which is an increase of £1,170 on the 2026 budget, and provides for a small £200 annual bonus for all volunteer crew.

Fire Service

The Fire Service budget for 2027 is set at £15,422, an increase of £2,860 compared with 2026. This provides for additional crew wages.

Public Works

PUBLIC WORKS BUDGET SUMMARY	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Commercial, Extras & Les Laches net (income)/cost	£2,677	**(£2,219)**	(£4,416)	(£4,548)
Burning/Incineration costs	£24,056	**£1,089**	£1,635	£2,119
Remedial works to Harbour Quarry rock face & Quarry screening	£0	**£122,000**	£0	£0
Domestic recycling net income	(£33,403)	**(£33,340)**	(£40,289)	(£41,513)
Sewage collection net income	(£15,936)	**(£4,265)**	(£14,806)	(£15,251)
Administration costs	£13,514	**£14,049**	£14,558	£15,007
TOTAL PUBLIC WORKS (SURPLUS)/DEFICIT	**(£9,091)**	**£97,314**	**(£43,319)**	**(£44,186)**

(See Appendix 1 for a full breakdown of this summary budget)

Commercial, Extras & Les Laches

Recent reviews of commercial and extra-charge tariffs are expected to have a modest positive impact on income for 2027. The introduction of the curtain incinerator at the Harbour Quarry from July 2027 is forecast to reduce plasterboard disposal costs by around 50%, as a portion will be incinerated on-island. A 4.3% RPI increase has been applied to the cost of disposing of metal, tins, and white goods in Guernsey. Overall, these changes result in a positive budget swing of £4,896.

Burning/incineration

This budget line includes income from the sale of black-bag stickers, budgeted at £17,000, along with Island Worker time and the running costs of the new incinerator from July 2027 onwards.

Major Works to the Harbour Quarry

Major works to stabilise and make the Harbour Quarry safe and accessible are budgeted at £122,000 for 2027. These works, guided by surveys undertaken by Geomarine and Terra Nova, will secure the rockface and prepare the site for installation of the new curtain incinerator.

Domestic recycling

A 3.5% increase in quarterly domestic recycling charges has been budgeted from August 2027 onwards, with total income set at £65,618. Collection and processing costs are budgeted to reduce by £339 in 2027, as domestic recycling will be incinerated once the new facility is operational. Although this may appear counterintuitive, current recycling is shipped from Sark to Scandinavia, meaning incineration is not environmentally worse than the existing process.

Sewage

The unusually dry weather during 2026 reduced sewage income due to fewer collections, with corresponding reductions in collection costs. The 2027 budget has been set in line with 2026 actuals and includes £10,000 for initial scoping work on a new sewage treatment system.

Douzaine Committee

DOUZAINE COMMITTEE BUDGET SUMMARY	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Island Works programme	£150,242	**£167,546**	£172,098	£175,981
Property maintenance	£198,122	**£133,300**	£70,950	£71,500
Island Policing	£65,917	**£68,853**	£70,768	£72,339
Procureur assitance	£224,667	**£274,838**	£282,949	£291,758
TOTAL DOUZAINE BUDGET (SURPLUS)/DEFICIT	**£638,949**	**£644,537**	**£596,765**	**£611,578**

(See Appendix 1 for a full breakdown of this summary budget)

Island Works programme

The Island Works budget for 2027 is set at £167,546, an increase of £17,304 compared with 2026. This budget provides for road maintenance, general island upkeep, including cliff paths, machinery maintenance, and cleaning and supplies for all island toilets. The increase is primarily due to the re-introduction of the Winter Road Programme, which adds £8,000 to the road contract, along with additional Island Worker hours allocated to road maintenance.

Property maintenance

The 2027 budget provides £52,500 for the next phase of La Coupée's stability programme. A further £52,400 has been allocated to shore up the base structure of the Old Island Hall and provide for other repairs. £10,000 has been budgeted for redecoration of the Assembly Room. All other property maintenance lines remain at similar levels to 2026, covering routine preventative maintenance across island properties that will be carried out by contractors rather than Island employees.

Island Policing (Constables)

The policing budget for 2027 is £68,853, an increase of £2,935 compared with 2026. This provides for two Constables and two Assistant Constables, as well as the £15,000 SLA with Guernsey for Police and Customs support. The budget also covers annual training, travel costs for Guernsey Police visiting Sark, and office expenses. The increase reflects RPI-linked pay adjustments and higher boat security costs.

Procureur costs

The Procureur budget continues to rise in line with the level of support required by parishioners. For 2027, the budget is set at £274,838, an increase of £50,171 compared with 2026. This uplift includes provision for care home fees, which are now incorporated into the Procureur's budget.

Capital Expenditure & depreciation.

The proposed Capital Expenditure budget of £153,000 for 2027 is presented in **Appendix 2**.

The principal capital investment for 2027 is the purchase and installation of a new air curtain incinerator for the Harbour Quarry, budgeted at £120,000. This equipment will support more efficient and environmentally friendly on island waste management and reduce reliance on off island processing.

The Sea Fisheries rib requires a replacement engine, with the engine and installation together expected to cost £10,000.

The abattoir boiler, installed second hand in 2020, now needs replacing. The anticipated cost for a new boiler is £12,000.

Additional capital provision of £6,000 has been made for the purchase of new skips, as several existing units are no longer safe to be lifted by the crane.

Finally, a leaf vacuum, budgeted at £5,000, will be acquired to support road maintenance and improve operational efficiency during the winter and autumn seasons.

The depreciation charge for 2027 is budgeted at £72k and is inclusive of the new capital purchases.

Proposition 1

That the rate of Property Tax for dwellings, domestic outbuildings, agricultural buildings and hay barns be increased to £20.90 per quarter for the year 2027.

Proposition 2

That the rate of Property Tax for tourist/guest accommodation and other commercial buildings be increased to £23.70 per quarter for the year 2027.

Proposition 3

That the minimum rate of Personal Capital Tax be increased to £675 for the year 2027.

Proposition 4

That the maximum rate of Personal Capital Tax be increased to £13,565 for the year 2027.

Proposition 5

That the Forfait factor for the calculation of Personal Capital Tax shall remain at 3.3 for the year 2027.

Proposition 6

That the net asset fraction for the calculation of Personal Capital Tax be increased to 0.55% for the year 2027.

Proposition 7

That the Personal Capital Tax of an individual who is liable to pay Property Tax as the Possessor of Real Property which is their principal dwelling, and whose net capital assets are below the Minimum Asset Rate, shall remain at £Nil for 2027.

Proposition 8

That the minimum number of quarters for the purpose of calculating the Forfait be set at 30 quarters for the year 2027.

Proposition 9

That Chief Pleas approves the Ordinance entitled "The Direct Taxes for 2027 (Sark) Ordinance, 2026.

Proposition 10

That the rate of Sark Landing Tax be increased to £1.59 per person for 2027.

Proposition 11

That the rate of Harbour Dues be increased to £0.07 per gross registered tonne for 2027.

Proposition 12

That Chief Pleas approves the Ordinance entitled "The Financial Provisions (Variations of Rates) (Sark) (No2) Ordinance, 2026".

Proposition 13

That Chief Pleas approves the Income and Expenditure budget for the year 2027.

Proposition 14

That Chief Pleas approves the Capital Expenditure budget for the year 2027.

Conseiller John Guille
Chairman, Policy & Finance Committee

ISLAND OF SARK - 2027 BUDGET

*** Income is negative, expenditure is positive. When looking at variances...negative bad (red), positive good (green) ***

BUDGET FOR THE YEAR TO 31 DECEMBER 2027	2025 Actuals	2026 Budget	2026 YTD Sept	2026 FY Forecast	Variance FYF to Budget	TOTAL 2027 Budget	Variance 2027 to 2026	2028 Budget	2029 Budget
SARK OVERALL - SUMMARY OF INCOME & EXPENDITURE									
INCOME (Below)	(£2,378,060)	(£2,528,726)	(£2,318,803)	(£2,632,201)	£103,474	**(£2,686,058)**	**£157,332**	(£2,743,047)	(£2,808,546)
EXPENDITURE (Below)	£2,435,082	£2,498,069	£1,827,292	£2,539,735	(£41,666)	**£2,682,582**	**(£184,514)**	£2,438,812	£2,482,211
OVERALL (SURPLUS) / DEFICIT	**£57,022**	**(£30,657)**	**(£491,511)**	**(£92,466)**	**£61,808**	**(£3,476)**	**(£27,182)**	**(£304,235)**	**(£326,335)**
TOTAL INCOME by Committee									
Central Income	(£1,976,855)	(£2,121,925)	(£2,041,668)	(£2,236,983)	£115,057	**(£2,273,063)**	**£151,138**	(£2,322,520)	(£2,378,967)
Education	(£1,438)	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Tourism	(£20,196)	(£25,742)	(£28,719)	(£28,719)	£2,977	**(£28,513)**	**£2,771**	(£28,777)	(£29,012)
Agriculture, Environment & Sea Fisheries	(£6,609)	(£6,500)	(£4,340)	(£6,104)	(£396)	**(£6,000)**	**(£500)**	(£6,300)	(£6,300)
Harbours, Shipping & Pilotage	(£81,660)	(£81,285)	(£60,552)	(£78,806)	(£2,479)	**(£81,166)**	**(£119)**	(£83,661)	(£85,875)
Medical & Emergency Services	(£139,343)	(£123,613)	(£90,830)	(£119,649)	(£3,964)	**(£124,797)**	**£1,184**	(£128,050)	(£129,828)
Public Works	(£155,330)	(£173,861)	(£95,474)	(£165,740)	(£8,121)	**(£172,400)**	**(£1,461)**	(£177,839)	(£182,664)
Douzaine	£3,370	£4,200	£2,780	£3,800	£400	**(£120)**	**£4,320**	£4,100	£4,100
TOTAL INCOME	**(£2,378,060)**	**(£2,528,726)**	**(£2,318,803)**	**(£2,632,201)**	**£103,474**	**(£2,686,058)**	**£157,332**	**(£2,743,047)**	**(£2,808,546)**
TOTAL EXPENDITURE by Committee									
Policy & Finance	£991,516	£822,320	£581,528	£842,476	(£20,156)	**£810,520**	**£11,800**	£816,021	£816,199
Education	£325,477	£322,312	£256,433	£334,851	(£12,540)	**£355,090**	**(£32,778)**	£294,208	£300,157
Tourism	£99,915	£98,136	£84,670	£96,787	£1,350	**£110,654**	**(£12,518)**	£108,025	£109,642
Agriculture, Environment & Sea Fisheries	£25,550	£32,105	£18,816	£31,140	£965	**£41,000**	**(£8,895)**	£36,667	£37,996
Harbours, Shipping & Pilotage	£90,923	£102,059	£52,288	£96,790	£5,269	**£129,478**	**(£27,420)**	£129,499	£134,043
Medical & Emergency Services	£302,369	£321,619	£228,316	£323,266	(£1,647)	**£321,469**	**£150**	£327,206	£338,218
Public Works	£133,685	£164,769	£100,828	£155,679	£9,091	**£269,714**	**(£104,945)**	£134,519	£138,478
Douzaine	£465,647	£634,749	£504,414	£658,747	(£23,998)	**£644,657**	**(£9,908)**	£592,665	£607,478
TOTAL EXPENDITURE	**£2,435,082**	**£2,498,069**	**£1,827,292**	**£2,539,735**	**(£41,666)**	**£2,682,582**	**(£184,514)**	**£2,438,812**	**£2,482,211**
SUMMARY BY COMMITTEE - Net income/expenditure									
Central Income	(£1,976,855)	(£2,121,925)	(£2,041,668)	(£2,236,983)	£115,057	**(£2,273,063)**	**£151,138**	(£2,322,520)	(£2,378,967)
Policy & Finance	£991,516	£822,320	£581,528	£842,476	(£20,156)	**£810,520**	**£11,800**	£816,021	£816,199
Education	£324,040	£322,312	£256,433	£334,851	(£12,540)	**£355,090**	**(£32,778)**	£294,208	£300,157
Tourism	£79,719	£72,394	£55,952	£68,068	£4,326	**£82,141**	**(£9,747)**	£79,248	£80,631
Agriculture, Environment & Sea Fisheries	£18,942	£25,605	£14,476	£25,036	£569	**£35,000**	**(£9,395)**	£30,367	£31,696
Harbours, Shipping & Pilotage	£9,263	£20,774	(£8,264)	£17,983	£2,791	**£48,313**	**(£27,539)**	£45,838	£48,168
Medical & Emergencies	£163,026	£198,006	£137,486	£203,618	(£5,612)	**£196,672**	**£1,334**	£199,156	£208,390
Public Works	(£21,645)	(£9,091)	£5,353	(£10,061)	£970	**£97,314**	**(£106,406)**	(£43,319)	(£44,186)
Douzaine	£469,017	£638,949	£507,194	£662,547	(£23,598)	**£644,537**	**(£5,588)**	£596,765	£611,578
Net Committee Expenditure	£2,033,877	£2,091,268	£1,550,157	£2,144,517	(£53,249)	**£2,269,587**	**(£178,319)**	£2,018,285	£2,052,633
OVERALL (SURPLUS) / DEFICIT	**£57,022**	**(£30,657)**	**(£491,511)**	**(£92,466)**	**£61,808**	**(£3,476)**	**(£27,182)**	**(£304,235)**	**(£326,335)**

CENTRAL INCOME BUDGET

INCOME	N/C								
Direct taxation	4000	(£1,194,834)	(£1,390,376)	(£1,331,747)	(£1,384,107)	(£6,268)	**(£1,537,835)**	**£147,459**	(£1,583,970)	(£1,631,489)
Impot	4001	(£345,947)	(£360,000)	(£227,482)	(£307,212)	(£52,788)	**(£335,000)**	**(£25,000)**	(£340,000)	(£340,000)
Property Transfer Tax	4002	(£212,319)	(£150,000)	(£285,641)	(£297,641)	£147,641	**(£150,000)**	**£0**	(£150,000)	(£150,000)
Poll Tax	4003	(£64,509)	(£73,975)	(£63,276)	(£71,318)	(£2,657)	**(£71,020)**	**(£2,955)**	(£73,506)	(£75,711)
License Fee income	4004	(£30,866)	(£31,000)	(£48,075)	(£48,075)	£17,075	**(£50,497)**	**£19,497**	(£52,264)	(£53,832)
Investment Income	4005	(£36,641)	(£36,200)	(£28,346)	(£38,685)	£2,486	**(£38,350)**	**£2,150**	(£36,000)	(£35,000)
School Houses Rent	4010	(£36,300)	(£36,300)	(£24,314)	(£33,491)	(£2,809)	**(£37,204)**	**£904**	(£38,506)	(£39,662)
Island Rents	4011	(£7,051)	(£7,501)	(£4,924)	(£7,930)	£429	**(£7,653)**	**£152**	(£7,653)	(£7,653)
Sark Stamps and Coins commission	4019	(£2,295)	£0	£0	(£3,500)	£3,500	**(£13,500)**	**£13,500**	(£15,000)	(£20,000)
Import Duty and Lottery	4020	(£10,603)	(£13,500)	£0	(£13,500)	£0	**(£12,000)**	**(£1,500)**	(£12,000)	(£12,000)
Court and Registration Fees	4021	(£2,945)	(£1,440)	(£2,440)	(£2,680)	£1,240	**(£1,920)**	**£480**	(£1,920)	(£1,920)
Liquor Licences	4022	(£7,556)	(£7,029)	(£8,315)	(£8,435)	£1,406	**(£7,680)**	**£651**	(£7,800)	(£7,800)
Scallop Tobacco Hawkers Drone Alcohol Licenses	4023	(£1,784)	(£2,005)	(£1,304)	(£1,354)	(£651)	**(£1,404)**	**(£601)**	(£1,500)	(£1,500)
DCC Application fees	4024	(£1,344)	(£1,200)	(£3,138)	(£3,438)	£2,238	**(£1,800)**	**£600**	(£1,800)	(£1,800)
Electricity income	4025	(£21,232)	(£10,800)	(£11,421)	(£14,121)	£3,321	**(£6,600)**	**(£4,200)**	£0	£0
Donations	4026	£0	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Sale of Fixed Assets	4040	£0	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Miscellaneous income	4050	(£630)	(£600)	(£1,245)	(£1,495)	£895	**(£600)**	**£0**	(£600)	(£600)
TOTAL INCOME		**(£1,976,855)**	**(£2,121,925)**	**(£2,041,668)**	**(£2,236,983)**	**£115,057**	**(£2,273,063)**	**£151,138**	**(£2,322,520)**	**(£2,378,967)**

BUDGET FOR THE YEAR TO 31 DECEMBER 2027		2025 Actuals	2026 Budget	2026 YTD Sept	2026 FY Forecast	Variance FYF to Budget	TOTAL 2027 Budget	Variance 2027 to 2026	2028 Budget	2029 Budget
POLICY AND FINANCE BUDGET										
EXPENDITURE	**N/C**									
Seigneur Stipend	5000	£47,071	£48,751	£36,375	£48,963	(£212)	**£50,931**	**(£2,180)**	£52,714	£53,944
Officers of Chief Pleas	5001	£71,156	£73,647	£54,996	£73,664	(£17)	**£76,814**	**(£3,167)**	£79,502	£81,887
Civil Service	5002	£121,272	£163,119	£101,939	£136,063	£27,056	**£143,558**	**£19,561**	£148,583	£153,040
Treasury Service	5003	£59,760	£59,795	£47,934	£63,911	(£4,116)	**£66,660**	**(£6,865)**	£68,993	£71,063
Tax Assessor Office	5004	£8,295	£8,585	£0	£8,585	£0	**£8,651**	**(£66)**	£8,954	£9,223
Recruitment and Relocation	5010	£7,634	£6,000	£4,468	£4,468	£1,532	**£4,000**	**£2,000**	£10,000	£0
CPD and Training	5015	£0	£1,000	£0	£650	£350	**£1,000**	**£0**	£1,000	£1,000
Central Remuneration, relocation & training		**£315,188**	**£360,896**	**£245,712**	**£336,304**	**£24,592**	**£351,614**	**£9,282**	**£369,746**	**£370,157**
Law Officers	5100	£82,952	£86,187	£64,267	£85,772	£415	**£89,460**	**(£3,273)**	£92,591	£95,369
EPC Commissioner	5101	£23,113	£11,500	£7,741	£11,500	(£0)	**£12,000**	**(£500)**	£12,000	£12,000
Legal Aid	5102	£27,000	£27,000	£20,250	£27,000	£0	**£27,000**	**£0**	£27,000	£27,000
Other Professional Fees	5103	£8,623	£12,000	£0	£12,000	£0	**£12,000**	**£0**	£12,000	£12,000
Audit Fees	5104	£25,000	£13,042	£9,810	£13,080	(£38)	**£18,000**	**(£4,958)**	£18,720	£19,225
Court of the Seneschal	5105	£2,272	£5,000	£3,683	£5,000	(£0)	**£6,675**	**(£1,675)**	£7,000	£7,500
Pan Island Commissioner	5106	£338	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Legal & Professional Fees		**£169,298**	**£154,729**	**£105,752**	**£154,353**	**£377**	**£165,135**	**(£10,406)**	**£169,311**	**£173,094**
Meeting costs - room and equipment hire	5200	£674	£1,000	£260	£825	£175	**£960**	**£40**	£1,000	£1,000
Travel, Accommodation and subsistence	5201	£6,132	£8,000	£2,344	£6,381	£1,619	**£6,000**	**£2,000**	£6,000	£6,000
Visitor travel, accommodation & hospitality	5202	£1,760	£2,000	£2,031	£2,611	(£611)	**£2,400**	**(£400)**	£2,400	£2,400
Chief Pleas meetings and other costs	5203	£905	£600	£479	£1,319	(£719)	**£600**	**£0**	£1,500	£600
Meetings, Travel & Accommodation		**£9,471**	**£11,600**	**£5,113**	**£11,135**	**£465**	**£9,960**	**£1,640**	**£10,900**	**£10,000**
IT Support	5220	£355	£1,500	£441	£1,501	(£1)	**£4,000**	**(£2,500)**	£2,000	£2,000
Licences for Microsoft, Adobe, Sage, Digimap and DP	5221	£15,453	£15,500	£13,549	£14,749	£751	**£15,102**	**£398**	£15,857	£16,650
Computers and Printers	5222	£345	£1,800	£365	£1,665	£135	**£3,200**	**(£1,400)**	£3,000	£3,000
Websites and hosting	5223	£690	£750	£668	£668	£82	**£650**	**£100**	£675	£700
Cartridges and other IT supplies	5224	£2,820	£3,000	£2,652	£3,286	(£286)	**£3,600**	**(£600)**	£3,800	£4,000
Licences, Website, IT & Consumables		**£19,664**	**£22,550**	**£17,675**	**£21,868**	**£682**	**£26,552**	**(£4,002)**	**£25,332**	**£26,350**
Stationery and equipment	5240	£1,750	£1,000	£1,358	£1,508	(£508)	**£1,500**	**(£500)**	£1,500	£1,500
Phone and broadband	5241	£3,698	£4,200	£2,710	£3,670	£530	**£3,600**	**£600**	£3,780	£3,969
Postage and House to House	5242	£1,962	£1,700	£1,239	£1,964	(£264)	**£2,075**	**(£375)**	£2,150	£2,350
Chief Pleas Newsletters	5243	£1,624	£2,000	£2,038	£2,538	(£538)	**£2,200**	**(£200)**	£2,200	£2,200
Stationery, Equipment, Print, Post & Phone		**£9,034**	**£8,900**	**£7,344**	**£9,679**	**(£779)**	**£9,375**	**(£475)**	**£9,630**	**£10,019**
Staff Entertaiment and gifts	5244	£0	£400	£31	£400	£0	**£400**	**£0**	£400	£400
Bank Charges	5250	£3,030	£3,120	£2,357	£3,077	£43	**£3,125**	**(£5)**	£3,200	£3,300
Sark Census	5251	£0	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Hansard	5252	£2,211	£3,002	£1,804	£2,704	£298	**£2,350**	**£652**	£2,500	£2,500
Reciprocal health agreement	5253	£1,032	£1,000	£1,581	£1,581	(£581)	**£1,512**	**(£512)**	£2,100	£2,100
Civic entertainment	5254	£7,447	£3,000	£200	£3,000	£0	**£3,000**	**£0**	£3,000	£3,000
Other costs	5255	£1,316	£1,250	£1,936	£2,286	(£1,036)	**£1,200**	**£50**	£1,200	£1,200
Future Sark project	5256	£0	£30,000	£14,052	£30,552	(£552)	**£0**	**£30,000**	£0	£0
Electricity project	5257	£0	£0	£102	£102	(£102)	**£0**	**£0**	£0	£0
Other Expenditure		**£15,034**	**£41,772**	**£22,062**	**£43,701**	**(£1,929)**	**£11,587**	**£30,185**	**£12,400**	**£12,500**
Island Insurance	5150	**£87,345**	**£94,333**	**£69,925**	**£93,325**	**£1,008**	**£98,925**	**(£4,592)**	**£104,860**	**£111,152**
Fixed Assets depreciation charge	5400	**£69,966**	**£64,190**	**£50,418**	**£67,422**	**(£3,232)**	**£72,392**	**(£8,202)**	**£72,492**	**£61,677**
New Hall	5160	£5,000	£5,000	£0	£5,000	£0	**£5,000**	**£0**	£5,000	£5,000
St John Marine Ambulance	5160	£5,000	£5,000	£0	£5,000	£0	**£5,000**	**£0**	£5,000	£5,000
St Peter's Church	5160	£2,000	£2,000	£0	£2,000	£0	**£2,000**	**£0**	£2,000	£2,000
Methodist Church	5160	£500	£500	£0	£500	£0	**£500**	**£0**	£500	£500
Sark Community Blooms	5160	£0	£250	£0	£250	£0	**£250**	**£0**	£250	£250
Island games	5160	£1,000	£500	£1,000	£500	£0	**£1,000**	**(£500)**	£1,000	£1,000
RNLI	5160	£1,000	£1,000	£0	£1,000	£0	**£1,000**	**£0**	£1,000	£1,000
Sheep Racing	5160	£508	£0	£180	£180	(£180)	**£0**	**£0**	£0	£0
Manches Iles	5160	£2,500	£5,000	£0	£5,000	£0	**£5,000**	**£0**	£5,000	£5,000
CPA and BIMR	5160	£0	£0	£0	£0	£0	**£5,000**	**(£5,000)**	£5,000	£5,000
Donations & Grants		**£17,508**	**£19,250**	**£1,180**	**£19,430**	**(£180)**	**£24,750**	**(£5,500)**	**£24,750**	**£24,750**
Oil & boiler service	5300	£4,140	£4,200	£2,218	£3,718	£482	**£4,050**	**£150**	£4,400	£4,300
Electricity	5301	£1,469	£1,650	£1,157	£1,569	£81	**£1,680**	**(£30)**	£1,700	£1,700
Island Generator costs	5302	£614	£500	£0	£500	£0	**£500**	**£0**	£500	£500
North End electricity costs	5303	£40,680	£27,750	£52,971	£69,471	(£41,721)	**£24,000**	**£3,750**	£0	£0
Total Heat & light		**£46,903**	**£34,100**	**£56,346**	**£75,258**	**(£41,158)**	**£30,230**	**£3,870**	**£6,600**	**£6,500**
Unforseen expenditure	8700	£54,230	£10,000	£0	£10,000	£0	**£10,000**	**£0**	£10,000	£10,000
Impairment of Electicity Project Expenditure	8701	£177,874	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Unforeseen expenditure		**£232,104**	**£10,000**	**£0**	**£10,000**	**£0**	**£10,000**	**£0**	**£10,000**	**£10,000**
TOTAL EXPENDITURE		**£991,516**	**£822,320**	**£581,528**	**£842,476**	**(£20,156)**	**£810,520**	**£11,800**	**£816,021**	**£816,199**
TOTAL POLICY AND FINANCE (SURPLUS)/DEFICIT		**(£985,339)**	**(£1,299,605)**	**(£1,460,140)**	**(£1,394,507)**	**£94,902**	**(£1,462,543)**	**£162,938**	**(£1,506,499)**	**(£1,562,769)**

BUDGET FOR THE YEAR TO 31 DECEMBER 2027		2025 Actuals	2026 Budget	2026 YTD Sept	2026 FY Forecast	Variance FYF to Budget	TOTAL 2027 Budget	Variance 2027 to 2026	2028 Budget	2029 Budget
EDUCATION BUDGET										
SARK SCHOOL	**N/C**									
Teachers salaries	6500	£131,939	£138,751	£101,469	£147,469	(£8,718)	**£156,261**	**(£17,509)**	£103,668	£108,881
Support staff salaries	6501	£52,605	£54,468	£36,503	£50,287	£4,181	**£62,657**	**(£8,189)**	£64,850	£66,795
Supply teachers	6502	£1,681	£4,218	£12,451	£16,447	(£12,229)	**£618**	**£3,600**	£1,918	£1,975
Pension contributions	6503	£7,916	£8,325	£5,168	£5,168	£3,157	**£1,502**	**£6,823**	£4,662	£4,802
Staff remuneration		**£194,141**	**£205,763**	**£155,592**	**£219,372**	**(£13,609)**	**£221,037**	**(£15,274)**	**£175,099**	**£182,454**
Recruitment and relocation	6510	£0	£6,500	£0	£0	£6,500	**£8,500**	**(£2,000)**	£0	£0
CPD and Training	6511	£1,983	£750	£638	£638	£112	**£750**	**£0**	£750	£750
Gsy teachers additional costs	6512	£0	£0	£6,817	£14,492	(£14,492)	**£22,997**	**(£22,997)**	£0	£0
Recruitment, relocation and training		**£1,983**	**£7,250**	**£7,455**	**£15,130**	**(£7,880)**	**£32,247**	**(£24,997)**	**£750**	**£750**
IT Phone and Website	6520	£2,389	£4,650	£2,068	£3,118	£1,532	**£2,526**	**£2,124**	£2,652	£2,785
School Curriculum packages	6521	£2,896	£4,600	£1,170	£1,170	£3,431	**£1,350**	**£3,250**	£1,500	£1,500
Pupil resources	6522	£3,760	£2,500	£2,262	£4,662	(£2,162)	**£2,200**	**£300**	£2,400	£2,500
Stationery and equipment	6523	£2,707	£1,200	£1,982	£2,282	(£1,082)	**£1,375**	**(£175)**	£1,500	£1,600
Kings Interhigh provision	new	£3,527	£9,341	£9,847	£9,847	(£505)	**£12,130**	**(£2,788)**	£12,534	£12,897
Teaching resources		**£15,281**	**£22,291**	**£17,328**	**£21,078**	**£1,213**	**£19,581**	**£2,711**	**£20,586**	**£21,282**
Cleaning materials	6525	£32	£348	£428	£515	(£167)	**£600**	**(£252)**	£620	£640
Oil	6530	£1,740	£1,500	£0	£750	£750	**£1,000**	**£500**	£1,000	£1,000
Electricity	6531	£2,037	£2,400	£1,699	£2,299	£101	**£2,320**	**£80**	£2,350	£2,350
Maintenance and repairs	6532	£2,579	£3,600	£3,293	£4,570	(£970)	**£3,000**	**£600**	£3,000	£3,000
Heat, Light and maintenance		**£6,388**	**£7,848**	**£5,421**	**£8,135**	**(£287)**	**£6,920**	**£928**	**£6,970**	**£6,990**
TOTAL EXPENDITURE - SARK SCHOOL		**£217,793**	**£243,152**	**£185,796**	**£263,714**	**(£20,562)**	**£279,785**	**(£36,632)**	**£203,404**	**£211,476**
EDUCATIONAL SUPPORT/ADVISORS	**N/C**									
SLA with Guernsey	6600	£1,195	£3,000	£3,315	£3,315	(£315)	**£2,000**	**£1,000**	£6,000	£6,000
Education advisors	6601	£17,488	£7,575	£8,894	£8,894	(£1,319)	**£0**	**£7,575**	£0	£0
School inspection	6602	£6,545	£5,907	£0	£0	£5,907	**£0**	**£5,907**	£8,000	£0
TOTAL EXPENDITURE - EDUCATIONAL SUPPORT/ADVISORS		**£25,228**	**£16,482**	**£12,209**	**£12,209**	**£4,273**	**£2,000**	**£14,482**	**£14,000**	**£6,000**
YEARS 9-11 - OFF ISLAND INCOME	**N/C**									
Parental contributions etc to Guernsey tuition	4300	(£1,438)	£0	£0	£0	£0	**£0**	**£0**	£0	£0
TOTAL INCOME - YEARS 9-11		**(£1,438)**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**
YEARS 9-11 EXPENDITURE	**N/C**									
Years 9 to 11 School fees	6700	£78,114	£55,780	£56,011	£56,011	(£231)	**£64,471**	**(£8,691)**	£65,149	£66,730
Years 9 to 11 TTH accomodation	6701	£3,771	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Years 9 to 11 Student travel	6702	£515	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Years 9 to 11 HSC charges	6703	£0	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Off Island Education costs		**£82,400**	**£55,780**	**£56,011**	**£56,011**	**(£231)**	**£64,471**	**(£8,691)**	**£65,149**	**£66,730**
Kings Interhigh school fees	6710	£0	£2,290	£2,417	£2,417	(£127)	**£7,335**	**(£5,045)**	£10,155	£12,951
Kings Interhigh supervision	6711	£0	£1,858	£0	£0	£1,858	**£0**	**£1,858**	£0	£0
Kings Interhigh IT costs	6712	£0	£1,500	£0	£0	£1,500	**£0**	**£1,500**	£0	£1,500
Online School costs		**£0**	**£5,648**	**£2,417**	**£2,417**	**£3,231**	**£7,335**	**(£1,687)**	**£10,155**	**£14,451**
Home Ed GCSE course costs	6750	£0	£750	£0	£0	£750	**£0**	**£750**	£0	£0
Home Ed Home visits and other costs	6751	£57	£500	£0	£500	£0	**£1,500**	**(£1,000)**	£1,500	£1,500
Home Education costs		**£57**	**£1,250**	**£0**	**£500**	**£750**	**£1,500**	**(£250)**	**£1,500**	**£1,500**
TOTAL NET COSTS - YEARS 9-11 EDUCATION		**£81,019**	**£62,678**	**£58,427**	**£58,927**	**£3,750**	**£73,305**	**(£10,628)**	**£76,804**	**£82,681**
TOTAL EDUCATION (SURPLUS)/DEFICIT		**£324,040**	**£322,312**	**£256,433**	**£334,851**	**(£12,540)**	**£355,090**	**(£32,778)**	**£294,208**	**£300,157**
TOURISM BUDGET										
INCOME	**N/C**									
Website, Brochure & Map advertising	4500	(£2,950)	(£6,850)	(£8,606)	(£8,606)	£1,756	**(£8,500)**	**£1,650**	(£8,500)	(£8,500)
Fingersign advertising	4503	£0	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Accommodation permits	4510	(£4,676)	(£5,715)	(£5,011)	(£5,011)	(£704)	**(£5,139)**	**(£577)**	(£5,318)	(£5,478)
Catering permits	4511	(£2,160)	(£2,550)	(£2,475)	(£2,475)	(£75)	**(£2,418)**	**(£132)**	(£2,503)	(£2,578)
Temporary Catering permits	4512	(£40)	(£50)	(£40)	(£40)	(£10)	**£0**	**(£50)**	£0	£0
Included water tests	4520	(£2,499)	(£2,432)	(£2,464)	(£2,464)	£32	**(£2,496)**	**£64**	(£2,496)	(£2,496)
Additional water tests	4521	(£1,376)	(£1,120)	(£1,264)	(£1,264)	£144	**(£1,360)**	**£240**	(£1,360)	(£1,360)
Moorings donations	4530	(£3,075)	(£3,750)	(£4,456)	(£4,456)	£706	**(£4,500)**	**£750**	(£4,500)	(£4,500)
Scooter hire	4531	(£3,320)	(£3,275)	(£4,255)	(£4,255)	£980	**(£4,000)**	**£725**	(£4,000)	(£4,000)
Other Tourism income	4532	(£100)	£0	(£148)	(£148)	£148	**(£100)**	**£100**	(£100)	(£100)
TOTAL INCOME		**(£20,196)**	**(£25,742)**	**(£28,719)**	**(£28,719)**	**£2,977**	**(£28,513)**	**£2,771**	**(£28,777)**	**(£29,012)**
EXPENDITURE	**N/C**									
Tourism Officer salaries	8500	£41,524	£44,393	£39,979	£46,096	(£1,703)	**£45,000**	**(£607)**	£46,575	£47,972
Tourism printed advertising & media visits	8501	£24,503	£10,997	£11,547	£11,677	(£680)	**£7,500**	**£3,497**	£7,500	£7,500
Tourism digital & social media advertising	8502	£7,143	£21,250	£11,605	£15,205	£6,045	**£30,000**	**(£8,750)**	£30,000	£30,000
Tourism printing, production & distribution	8503	£11,234	£6,380	£8,406	£8,406	(£2,026)	**£6,915**	**(£535)**	£7,000	£7,200
Tourism website costs	8504	£958	£500	£16	£36	£464	**£500**	**£0**	£500	£500
Tourism QR codes	8505	£0	£0	£250	£250	(£250)	**£250**	**(£250)**	£250	£250
Tourism moorings maintenance	8506	£3,607	£3,607	£5,249	£5,249	(£1,642)	**£5,249**	**(£1,642)**	£5,000	£5,000
Tourism office & other costs	8507	£4,624	£4,000	£1,903	£2,803	£1,197	**£8,055**	**(£4,055)**	£4,000	£4,000
Tourism Oil	8508	£2,819	£3,500	£2,323	£3,223	£277	**£3,500**	**£0**	£3,500	£3,500
Tourism Electricity	8509	£1,152	£1,300	£1,020	£1,430	(£130)	**£1,300**	**£0**	£1,300	£1,300
Tourism SumUp charges	8510	£190	£250	£280	£320	(£70)	**£385**	**(£135)**	£400	£420
Total Tourism costs		**£97,754**	**£96,177**	**£82,578**	**£94,694**	**£1,483**	**£108,654**	**(£12,477)**	**£106,025**	**£107,642**
Water testing	8520	£2,161	£1,959	£2,092	£2,092	(£133)	**£2,000**	**(£41)**	£2,000	£2,000
Public Health premises inspections	8521	£0	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Total Public Health costs		**£2,161**	**£1,959**	**£2,092**	**£2,092**	**(£133)**	**£2,000**	**(£41)**	**£2,000**	**£2,000**
TOTAL EXPENDITURE		**£99,915**	**£98,136**	**£84,670**	**£96,787**	**£1,350**	**£110,654**	**(£12,518)**	**£108,025**	**£109,642**
TOTAL TOURISM (SURPLUS)/DEFICIT		**£79,719**	**£72,394**	**£55,952**	**£68,068**	**£4,326**	**£82,141**	**(£9,747)**	**£79,248**	**£80,631**

BUDGET FOR THE YEAR TO 31 DECEMBER 2027		2025 Actuals	2026 Budget	2026 YTD Sept	2026 FY Forecast	Variance FYF to Budget	TOTAL 2027 Budget	Variance 2027 to 2026	2028 Budget	2029 Budget
AGRICULTURE, ENVIRONMENT & SEA FISHERIES BUDGET										
ABATTOIR INCOME	**N/C**									
Abattoir Income	4400	(£6,609)	(£6,500)	(£4,340)	(£6,104)	(£396)	**(£6,000)**	**(£500)**	(£6,300)	(£6,300)
TOTAL INCOME		**(£6,609)**	**(£6,500)**	**(£4,340)**	**(£6,104)**	**(£396)**	**(£6,000)**	**(£500)**	**(£6,300)**	**(£6,300)**
ABATTOIR EXPENDITURE	**N/C**									
Manager and slaughterers	7500/1	£8,889	£8,460	£6,738	£8,881	(£422)	**£10,530**	**(£2,070)**	£10,899	£11,226
Electricity	7502	£2,761	£2,760	£2,760	£3,541	(£781)	**£3,010**	**(£250)**	£3,000	£3,000
Oil	7503	£725	£0	£0	£0	£0	**£750**	**(£750)**	£0	£750
Waste disposal	7504	£1,966	£1,600	£543	£1,243	£357	**£1,300**	**£300**	£1,346	£1,386
Sewage disposal	7505	£421	£380	£166	£261	£119	**£380**	**£0**	£393	£405
Equipment purchases	7506	£293	£500	£657	£657	(£157)	**£500**	**£0**	£500	£500
Equipment maintenance & repairs	7507	£728	£870	£34	£279	£592	**£800**	**£70**	£800	£800
Builiding maintenance & repairs	7508	£764	£3,500	£20	£3,370	£130	**£5,500**	**(£2,000)**	£2,000	£2,200
Cleaning materials	7509	£912	£600	£116	£316	£284	**£360**	**£240**	£360	£360
Other costs	7529	£16	£600	£0	£150	£450	**£600**	**£0**	£600	£600
TOTAL EXPENDITURE		**£17,475**	**£19,270**	**£11,034**	**£18,698**	**£572**	**£23,730**	**(£4,460)**	**£19,897**	**£21,226**
ABATTOIR NET (SURPLUS)/DEFICIT		**£10,867**	**£12,770**	**£6,694**	**£12,594**	**£176**	**£17,730**	**(£4,960)**	**£13,597**	**£14,926**
ENVIRONMENT & PREVENTATIVE MEASURES	**N/C**									
Animal Tagging	7530	£165	£120	£42	£72	£48	**£120**	**£0**	£120	£120
Lime Subsidy	7531	£0	£0	£0	£0	£0	**£2,500**	**(£2,500)**	£2,500	£2,500
Habitat Survey	7532	£2,510	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Aisian Hornets	7533	£1,552	£9,415	£6,417	£8,817	£598	**£10,500**	**(£1,085)**	£10,000	£10,000
Fishintel project	7534	£587	£0	£0	£0	£0	**£0**	**£0**	£0	£0
AgEnv Other costs	7549	£335	£0	£50	£50	(£50)	**£0**	**£0**	£0	£0
TOTAL EXPENDITURE		**£5,149**	**£9,535**	**£6,509**	**£8,939**	**£596**	**£13,120**	**(£3,585)**	**£12,620**	**£12,620**
SEA FISHERIES	**N/C**									
Moorings	7550	£150	£300	£671	£671	(£371)	**£600**	**(£300)**	£600	£600
Rib maintenance	7551	£1,365	£1,400	£567	£1,367	£33	**£2,000**	**(£600)**	£2,000	£2,000
Fuel	7552	£132	£250	£35	£115	£135	**£200**	**£50**	£200	£200
Constable retainers	7553	£600	£600	£0	£600	£0	**£600**	**£0**	£600	£600
Constable call outs	7554	£560	£750	£0	£750	£0	**£750**	**£0**	£750	£750
Other costs	7569	£120	£0	£0	£0	£0	**£0**	**£0**	£0	£0
TOTAL EXPENDITURE		**£2,926**	**£3,300**	**£1,273**	**£3,503**	**(£203)**	**£4,150**	**(£850)**	**£4,150**	**£4,150**
TOTAL AGRICULTURE, ENVIRONMENT & SEA FISHERIES (SURPLUS)/DEFICIT		**£18,942**	**£25,605**	**£14,476**	**£25,036**	**£569**	**£35,000**	**(£9,395)**	**£30,367**	**£31,696**
HARBOURS & SHIPPING BUDGET										
HARBOUR INCOME	**N/C**									
Harbour Services	4450	(£39,648)	(£41,110)	(£31,556)	(£41,094)	(£16)	**(£42,906)**	**£1,796**	(£44,407)	(£45,739)
Harbour Dues	4451	(£8,460)	(£6,405)	(£6,332)	(£7,158)	£753	**(£7,240)**	**£835**	(£7,240)	(£7,240)
Harbour Rents	4452	(£1,919)	(£2,400)	(£1,383)	(£1,999)	(£401)	**(£2,400)**	**£0**	(£2,400)	(£2,400)
Harbour sundry income	4453	(£43)	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Pilotage licence fees	4470	(£270)	(£270)	(£230)	(£230)	(£40)	**(£230)**	**(£40)**	(£230)	(£230)
Total Harbours Income		**(£50,340)**	**(£50,185)**	**(£39,501)**	**(£50,481)**	**£296**	**(£52,776)**	**£2,591**	**(£54,277)**	**(£55,609)**
HARBOURS EXPENDITURE	**N/C**									
Harbourmasters salaries	8000	£45,393	£48,634	£36,044	£48,558	£76	**£50,632**	**(£1,999)**	£52,405	£53,977
Training	8001	£0	£1,000	£0	£1,000	£0	**£600**	**£400**	£600	£600
Uniform & office costs	8002	£553	£500	£482	£657	(£157)	**£500**	**£0**	£500	£500
Quayhands & harbour support	8003	£2,343	£4,000	£0	£0	£4,000	**£4,000**	**£0**	£4,000	£4,000
Harbour repairs & maintenance	8004	£17,741	£25,900	£2,282	£25,916	(£16)	**£50,000**	**(£24,100)**	£50,000	£50,000
Electricity	8005	£725	£850	£514	£694	£156	**£780**	**£70**	£800	£800
Phone & broadband	8006	£966	£1,000	£743	£992	£8	**£1,020**	**(£20)**	£1,050	£1,080
Pilotage costs	8007	£7	£0	£13	£13	(£13)	**£20**	**(£20)**	£20	£20
Other costs	8019	£318	£400	£318	£318	£82	**£400**	**£0**	£400	£400
Total Harbours expenditure		**£68,046**	**£82,284**	**£40,395**	**£78,147**	**£4,137**	**£107,952**	**(£25,669)**	**£109,775**	**£111,377**
TOTAL HARBOURS (SURPLUS)/DEFICIT		**£17,706**	**£32,099**	**£894**	**£27,666**	**£4,433**	**£55,177**	**(£23,078)**	**£55,498**	**£55,768**
CRANE INCOME	**N/C**									
Crane Charges IOSS	4460	(£22,415)	(£26,000)	(£16,546)	(£22,546)	(£3,454)	**(£22,740)**	**(£3,260)**	(£23,734)	(£24,615)
Crane private hire	4461	(£8,905)	(£5,100)	(£4,505)	(£5,780)	£680	**(£5,650)**	**£550**	(£5,650)	(£5,650)
Total Crane Income		**(£31,320)**	**(£31,100)**	**(£21,051)**	**(£28,326)**	**(£2,774)**	**(£28,390)**	**(£2,710)**	**(£29,384)**	**(£30,265)**
Crane Operators	8020	£13,516	£14,275	£9,581	£13,149	£1,125	**£14,226**	**£49**	£14,724	£15,166
Crane Training	8021	£3,060	£0	£0	£0	£0	**£2,300**	**(£2,300)**	£0	£2,500
Crane Maintenance & repairs	8022	£3,885	£3,000	£1,170	£2,993	£7	**£3,000**	**£0**	£3,000	£3,000
Crane Fuel	8023	£2,415	£2,500	£1,142	£2,500	£0	**£2,000**	**£500**	£2,000	£2,000
Crane Other costs	8024	£0	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Total Crane expenditure		**£22,877**	**£19,775**	**£11,893**	**£18,643**	**£1,132**	**£21,526**	**(£1,751)**	**£19,724**	**£22,666**
TOTAL CRANE (SURPLUS)/DEFICIT		**(£8,443)**	**(£11,325)**	**(£9,158)**	**(£9,683)**	**(£1,642)**	**(£6,864)**	**(£4,461)**	**(£9,660)**	**(£7,599)**
TOTAL HARBOUR & SHIPPING (SURPLUS)/DEFICIT		**£9,263**	**£20,774**	**(£8,264)**	**£17,983**	**£2,791**	**£48,313**	**(£27,539)**	**£45,838**	**£48,168**

BUDGET FOR THE YEAR TO 31 DECEMBER 2027		2025 Actuals	2026 Budget	2026 YTD Sept	2026 FY Forecast	Variance FYF to Budget	TOTAL 2027 Budget	Variance 2027 to 2026	2028 Budget	2029 Budget
MEDICAL & EMERGENCY SERVICES BUDGET										
SARK SURGERY INCOME	**N/C**									
Drs Consultancy Fees	4350	(£80,741)	(£70,796)	(£51,783)	(£67,283)	(£3,513)	**(£70,500)**	**(£296)**	(£72,000)	(£73,000)
Nurse Consultancy Fees	4351	(£33,263)	(£26,855)	(£20,449)	(£27,163)	£308	**(£28,200)**	**£1,345**	(£29,000)	(£29,000)
PSF Dispensing Fees	4360	(£22,669)	(£23,462)	(£17,580)	(£23,440)	(£23)	**(£24,377)**	**£915**	(£25,230)	(£25,987)
TDL admin fee income	4365	(£2,260)	(£2,100)	(£1,019)	(£1,364)	(£737)	**(£1,320)**	**(£780)**	(£1,400)	(£1,400)
TOTAL INCOME		**(£138,933)**	**(£123,213)**	**(£90,830)**	**(£119,249)**	**(£3,964)**	**(£124,397)**	**£1,184**	**(£127,630)**	**(£129,387)**
SARK SURGERY EXPENDITURE	**N/C**									
Surgery Salaries	7000	£195,606	£197,455	£162,087	£206,834	(£9,379)	**£208,429**	**(£10,974)**	£215,724	£222,196
Locum and Paramedic costs	7001	£32,190	£40,800	£7,350	£23,800	£17,000	**£25,200**	**£15,600**	£26,082	£26,864
Recuitment and relocation	7002	£0	£6,500	£0	£6,500	£0	**£3,000**	**£3,500**	£0	£0
Health and Other Visitors	7003	£0	£0	£33	£33	(£33)	**£400**	**(£400)**	£400	£400
Indemnity insurance	7004	£11,869	£12,327	£8,972	£11,928	£399	**£12,070**	**£257**	£12,673	£13,307
CPD and Training	7005	£772	£1,200	£700	£1,100	£100	**£1,500**	**(£300)**	£1,200	£1,200
IT Phones and broadband	7006	£9,255	£8,500	£5,478	£7,195	£1,305	**£6,330**	**£2,170**	£6,552	£6,748
Oil	7007	£2,284	£2,600	£1,415	£2,265	£336	**£2,300**	**£300**	£2,300	£2,300
Electricity	7008	£2,493	£2,550	£2,336	£3,276	(£726)	**£3,100**	**(£550)**	£3,100	£3,100
Medical supplies	7009	£2,611	£2,000	£1,616	£2,066	(£66)	**£2,400**	**(£400)**	£2,400	£2,400
Medical equipment (inc Defibs)	7010	£684	£500	£83	£500	(£0)	**£500**	**£0**	£500	£500
Stationery Postage Carting books etc	7011	£1,952	£2,000	£1,191	£1,541	£460	**£1,800**	**£200**	£1,800	£1,800
Meeting costs	7012	£226	£250	£0	£50	£200	**£200**	**£50**	£200	£200
SumUp charges	7013	£1,590	£1,750	£1,194	£1,592	£158	**£1,817**	**(£67)**	£1,900	£2,000
Doctors bike and tractor	7014	£210	£400	£268	£368	£32	**£600**	**(£200)**	£600	£600
Other costs	7015	£672	£750	£300	£480	£270	**£600**	**£150**	£600	£600
Total other medical costs		**£262,415**	**£279,582**	**£193,023**	**£269,528**	**£10,055**	**£270,246**	**£9,336**	**£276,031**	**£284,215**
SAFEGUARDING EXPENDITURE	**N/C**									
Safeguarding Officers	7030	£11,686	£12,095	£9,071	£12,095	£0	**£16,011**	**(£3,916)**	£16,572	£17,069
Safeguarding Expenses	7031	£1,154	£1,750	£1,671	£1,971	(£221)	**£2,450**	**(£700)**	£2,450	£2,450
Safeguarding Lead Safeguarder	7032	£11,138	£11,500	£7,875	£11,000	£500	**£12,040**	**(£540)**	£12,040	£12,040
Safeguarding costs		**£23,978**	**£25,345**	**£18,617**	**£25,066**	**£279**	**£30,501**	**(£5,156)**	**£31,062**	**£31,559**
COMMUNITY FIRST RESPONDER EXPENDITURE	**N/C**									
CFRs Kit supplies	7050	£156	£1,000	£330	£683	£317	**£600**	**£400**	£700	£700
CFRs Uniform	7051	£389	£480	£286	£406	£74	**£300**	**£180**	£300	£300
CFRs Training & DBSs	7052	£410	£1,750	£50	£1,750	(£0)	**£1,500**	**£250**	£0	£1,500
CFRs CFR Bike	7053	£3,320	£500	£81	£376	£125	**£500**	**£0**	£500	£500
CFRs other costs	7054	£237	£0	£0	£1,600	(£1,600)	**£2,000**	**(£2,000)**	£2,000	£2,000
Community First Responder costs		**£4,511**	**£3,730**	**£747**	**£4,815**	**(£1,085)**	**£4,900**	**(£1,170)**	**£3,500**	**£5,000**
FIRE SERVICE NET EXPENDITURE	**N/C**									
Fire Brigade water charges & donations	4390	(£410)	(£400)	£0	(£400)	£0	**(£400)**	**£0**	(£420)	(£441)
Fire Brigade wages	7070	£7,920	£10,072	£11,536	£14,054	(£3,982)	**£12,472**	**(£2,400)**	£13,096	£13,750
Fire Equipment, maintenance and inspections	7071	£2,155	£2,110	£101	£1,461	£649	**£2,560**	**(£450)**	£2,688	£2,822
Fire Phones and radios	7072	£195	£230	£151	£202	£28	**£240**	**(£10)**	£252	£265
Fire Other costs (inc G4S)	7073	£1,195	£550	£4,141	£8,141	(£7,591)	**£550**	**£0**	£578	£606
Total Fire Service costs		**£11,055**	**£12,562**	**£15,929**	**£23,458**	**(£10,896)**	**£15,422**	**(£2,860)**	**£16,193**	**£17,003**
TOTAL EXPENDITURE		**£302,369**	**£321,619**	**£228,316**	**£323,266**	**(£1,647)**	**£321,469**	**£150**	**£327,206**	**£338,218**
TOTAL MEDICAL & EMERGENCY SERVICES (SURPLUS)/DEFICIT		**£163,026**	**£198,006**	**£137,486**	**£203,618**	**(£5,612)**	**£196,672**	**£1,334**	**£199,156**	**£208,390**

BUDGET FOR THE YEAR TO 31 DECEMBER 2027		2025 Actuals	2026 Budget	2026 YTD Sept	2026 FY Forecast	Variance FYF to Budget	TOTAL 2027 Budget	Variance 2027 to 2026	2028 Budget	2029 Budget
PUBLIC WORKS BUDGET										
COMMERCIAL RUBBISH, EXTRAS & LES LACHES INCOME	**N/C**									
Commercial Charges	4251	(£10,071)	(£11,100)	(£6,098)	(£11,206)	£106	**(£14,540)**	**£3,440**	(£15,049)	(£15,501)
B and B SC Hotels Charges	4252	(£9,599)	(£9,180)	(£3,825)	(£7,817)	(£1,363)	**(£9,209)**	**£29**	(£9,532)	(£9,818)
Extras Charges	4253	(£26,550)	(£30,000)	(£15,841)	(£28,341)	(£1,659)	**(£28,300)**	**(£1,700)**	(£29,291)	(£30,169)
Les Laches Charges	4254	(£1,795)	(£2,340)	(£2,439)	(£3,414)	£1,074	**(£3,950)**	**£1,610**	(£4,088)	(£4,211)
Total Commercial, Extras & Les Laches Income		**(£48,015)**	**(£52,620)**	**(£28,203)**	**(£50,778)**	**(£1,842)**	**(£56,000)**	**£3,380**	**(£57,960)**	**(£59,699)**
COMMERCIAL RUBBISH, EXTRAS & LES LACHES COSTS	**N/C**									
Collection costs PW salaries	6300	£16,556	£16,834	£10,881	£14,674	£2,161	**£17,782**	**(£947)**	£18,404	£18,956
Sorting costs PW salaries	6301	£16,530	£19,941	£13,270	£17,910	£2,030	**£19,594**	**£347**	£20,280	£20,888
Metal Processing costs	6302	£2,088	£2,780	£1,651	£2,201	£579	**£2,601**	**£180**	£2,692	£2,772
Tins Processing costs	6303	£1,596	£1,649	£1,052	£1,418	£230	**£1,666**	**(£17)**	£1,724	£1,776
Plasterboard Processing costs	6304	£5,427	£6,660	£2,046	£3,555	£3,105	**£3,600**	**£3,060**	£1,800	£1,854
Asbestos Processing costs	6305	£0	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Metal Freight costs	6306	£1,110	£928	£1,508	£2,163	(£1,235)	**£2,151**	**(£1,223)**	£2,226	£2,293
Tins Freight costs	6307	£484	£486	£256	£349	£137	**£508**	**(£22)**	£526	£541
Plasterboard Freight costs	6308	£456	£520	£122	£252	£268	**£360**	**£160**	£180	£185
Asbestos Freight costs	6309	£0	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Other processing costs (SS tractor / Electr / Skip mvmet/repair)	6310	£8,324	£5,500	£3,175	£5,300	£200	**£5,520**	**(£20)**	£5,713	£5,885
Total Commercial, Extras & Les Laches costs		**£52,572**	**£55,297**	**£33,961**	**£47,822**	**£7,475**	**£53,780**	**£1,517**	**£53,544**	**£55,150**
TOTAL (SURPLUS)/DEFICIT FOR COMMERCIAL, EXTRAS & LES LACHES		**£4,557**	**£2,677**	**£5,757**	**(£2,957)**	**£5,634**	**(£2,219)**	**£4,896**	**(£4,416)**	**(£4,548)**
BURNING/INCINERATION INCOME	**N/C**									
Black Bag stickers	4255	(£13,076)	(£17,000)	(£10,184)	(£15,034)	(£1,967)	**(£17,000)**	**£0**	(£17,000)	(£17,000)
Total Burning/Incineration Income		**(£13,076)**	**(£17,000)**	**(£10,184)**	**(£15,034)**	**(£1,967)**	**(£17,000)**	**£0**	**(£17,000)**	**(£17,000)**
BURNING/INCINERATION COSTS	**N/C**									
Burning and Clearing PW salaries	6320	£8,002	£9,006	£6,306	£8,456	£550	**£9,064**	**(£58)**	£9,382	£9,663
Sorting costs PW salaries	6321	£5,510	£6,930	£4,423	£5,943	£987	**£6,524**	**£405**	£6,753	£6,955
Incinerator Running costs	6322	£933	£120	£31	£41	£79	**£300**	**(£180)**	£300	£300
Incinerator Maintenance and Repairs	6323	£0	£0	£0	£0	£0	**£1,000**	**(£1,000)**	£1,000	£1,000
Incineration Other costs (Burning pits / Incinerator removal)	6324	£3,103	£25,000	£3,417	£23,417	£1,583	**£1,200**	**£23,800**	£1,200	£1,200
Total Burning/Incineration Costs		**£17,548**	**£41,056**	**£14,177**	**£37,857**	**£3,199**	**£18,089**	**£22,967**	**£18,635**	**£19,119**
TOTAL (SURPLUS)/DEFICIT FOR INCINERATION/BURNING		**£4,473**	**£24,056**	**£3,993**	**£22,824**	**£1,232**	**£1,089**	**£22,967**	**£1,635**	**£2,119**
PUBLIC WORKS MAJOR WORKS	**N/C**									
Remedial works to Harbour Quarry rock face	new	£0	£0	£0	£0	£0	**£122,000**	**(£122,000)**	£0	£0
Total Major Works		**£0**	**£0**	**£0**	**£0**	**£0**	**£122,000**	**(£122,000)**	**£0**	**£0**
DOMESTIC RECYCLING INCOME	**N/C**									
Domestic Recycling charges	4255	(£62,748)	(£66,020)	(£38,522)	(£66,122)	£102	**(£65,618)**	**(£402)**	(£67,915)	(£69,952)
Total recycling charges		**(£62,748)**	**(£66,020)**	**(£38,522)**	**(£66,122)**	**£102**	**(£65,618)**	**(£402)**	**(£67,915)**	**(£69,952)**
DOMESTIC RECYCLING COSTS	**N/C**									
Collection costs PW salaries	6340	£17,641	£14,366	£13,283	£17,183	(£2,817)	**£19,504**	**(£5,138)**	£20,187	£20,793
Sorting costs PW salaries	6341	£5,510	£7,699	£4,423	£6,347	£1,352	**£6,705**	**£994**	£6,938	£7,146
Blue Bags Processing costs	6342	£6,068	£6,335	£5,162	£6,472	(£137)	**£2,793**	**£3,542**	£0	£0
Clear Bags Processing costs	6343	£1,878	£1,608	£2,991	£3,741	(£2,133)	**£1,620**	**(£13)**	£0	£0
Blue Bags Freight costs	6344	£1,195	£1,001	£1,024	£1,254	(£253)	**£568**	**£433**	£0	£0
Clear Bags Freight costs	6345	£468	£409	£673	£777	(£368)	**£369**	**£40**	£0	£0
Other costs	6346	£0	£1,200	£1,323	£1,423	(£223)	**£720**	**£480**	£500	£500
Total recycling costs		**£32,760**	**£32,617**	**£28,880**	**£37,198**	**(£4,581)**	**£32,278**	**£339**	**£27,625**	**£28,439**
TOTAL (SURPLUS)/DEFICIT FOR DOMESTIC RECYCLING		**(£29,988)**	**(£33,403)**	**(£9,643)**	**(£28,924)**	**(£4,478)**	**(£33,340)**	**(£63)**	**(£40,289)**	**(£41,513)**
SEWAGE COLLECTION INCOME	**N/C**									
Sewage charges	4260	(£31,491)	(£38,221)	(£18,565)	(£33,806)	(£4,415)	**(£33,782)**	**(£4,439)**	(£34,964)	(£36,013)
Sewage collection income		**(£31,491)**	**(£38,221)**	**(£18,565)**	**(£33,806)**	**(£4,415)**	**(£33,782)**	**(£4,439)**	**(£34,964)**	**(£36,013)**
SEWAGE COLLECTION INCOME	**N/C**									
Collections costs	6350	£17,756	£22,165	£13,675	£19,217	£2,948	**£19,476**	**£2,689**	£20,158	£20,763
Electricity	6351	£94	£120	£31	£41	£79	**£41**	**£79**	£0	£0
Oil and Chemicals	6352	£0	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Maintenance and Repairs	6353	£0	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Other costs	6354	£40	£0	£60	£60	(£60)	**£10,000**	**(£10,000)**	£0	£0
Total sewage collection costs		**£17,890**	**£22,285**	**£13,766**	**£19,318**	**£2,967**	**£29,517**	**(£7,232)**	**£20,158**	**£20,763**
TOTAL (SURPLUS)/DEFICIT FOR SEWAGE COLLECTION		**(£13,602)**	**(£15,936)**	**(£4,799)**	**(£14,488)**	**(£1,447)**	**(£4,265)**	**(£11,671)**	**(£14,806)**	**(£15,251)**
ADMINISTRATION COSTS	**N/C**									
Administration	6360	£11,926	£12,344	£9,261	£12,346	(£3)	**£12,878**	**(£535)**	£13,329	£13,729
PPE and Clothing	6361	£31	£200	£8	£108	£92	**£200**	**£0**	£200	£200
Bank charges	6362	£211	£220	£151	£211	£9	**£210**	**£10**	£220	£230
Foreman Phone	6363	£620	£550	£399	£543	£7	**£561**	**(£11)**	£589	£618
Other costs	6364	£127	£200	£225	£275	(£75)	**£200**	**£0**	£220	£230
Total Administration costs		**£12,915**	**£13,514**	**£10,044**	**£13,484**	**£30**	**£14,049**	**(£535)**	**£14,558**	**£15,007**
TOTAL PUBLIC WORKS (SURPLUS)/DEFICIT		**(£21,645)**	**(£9,091)**	**£5,353**	**(£10,061)**	**£970**	**£97,314**	**(£106,406)**	**(£43,319)**	**(£44,186)**

BUDGET FOR THE YEAR TO 31 DECEMBER 2027		2025 Actuals	2026 Budget	2026 YTD Sept	2026 FY Forecast	Variance FYF to Budget	TOTAL 2027 Budget	Variance 2027 to 2026	2028 Budget	2029 Budget
DOUZAINE COMMITTEE BUDGET										
NET EXPENDITURE - ISLAND WORKS	**N/C**									
General Works Gravesite fees and donations	4200	(£340)	(£320)	(£190)	(£220)	(£100)	**(£120)**	**(£200)**	(£120)	(£120)
General Works Island Workers	6000	£5,234	£9,807	£4,670	£6,470	£3,337	**£6,616**	**£3,191**	£6,847	£7,053
General Works Casuals churchyard etc	6001	£3,370	£4,200	£2,780	£3,800	£400	**£4,100**	**£100**	£4,100	£4,100
General Works Materials	6002	£7,164	£8,400	£6,988	£10,288	(£1,888)	**£8,400**	**£0**	£8,500	£8,600
General Works Tree works	6003	£1,203	£0	£1,363	£1,363	(£1,363)	**£2,000**	**(£2,000)**	£2,000	£2,000
General Works Outside contractors and other costs	6004	£0	£500	£409	£534	(£34)	**£500**	**£0**	£500	£500
Total Island Works programme		**£16,631**	**£22,587**	**£16,020**	**£22,235**	**£352**	**£21,496**	**£1,091**	**£21,827**	**£22,133**
Roads Island Workers	6010	£33,897	£22,065	£22,132	£29,172	(£7,107)	**£36,232**	**(£14,167)**	£37,500	£38,625
Roads Contractor labour	6011	£13,032	£12,000	£12,333	£12,333	(£333)	**£15,000**	**(£3,000)**	£15,000	£15,000
Roads Contractor Machine hire	6012	£557	£3,000	(£1,762)	(£1,762)	£4,762	**£3,000**	**£0**	£3,000	£3,000
Roads Contractor Stone	6013	£10,400	£11,000	£19,794	£19,794	(£8,794)	**£15,000**	**(£4,000)**	£15,000	£15,000
Roads Other materials	6014	£1,014	£1,000	£668	£668	£332	**£2,000**	**(£1,000)**	£2,000	£2,000
Total Roads costs		**£58,899**	**£49,065**	**£53,166**	**£60,206**	**(£11,141)**	**£71,232**	**(£22,167)**	**£72,500**	**£73,625**
Island workers (maintenance & washing down)	6020	£10,646	£15,936	£8,118	£10,368	£5,568	**£12,034**	**£3,902**	£12,455	£12,829
Machinery repairs (Avenue workshop)	6021	£19,536	£15,000	£7,149	£10,899	£4,101	**£13,200**	**£1,800**	£14,000	£14,500
Total Machinery Maintenance costs		**£30,182**	**£30,936**	**£15,268**	**£21,268**	**£9,668**	**£25,234**	**£5,702**	**£26,455**	**£27,329**
Island workers	6030	£29,473	£28,765	£19,878	£26,810	£1,954	**£30,003**	**(£1,239)**	£31,053	£31,985
Materials & fuel	6031	£66	£0	£387	£387	(£387)	**£480**	**(£480)**	£500	£500
Maintenance of cliff paths		**£29,539**	**£28,765**	**£20,266**	**£27,198**	**£1,567**	**£30,483**	**(£1,719)**	**£31,553**	**£32,485**
Toilets Island Workers	6040	£11,213	£10,577	£8,514	£10,755	(£178)	**£11,167**	**(£589)**	£11,558	£11,904
Toilets Supplies & carting	6041	£5,080	£4,968	£3,945	£4,695	£273	**£4,640**	**£328**	£4,800	£5,000
Toilets Electricity	6042	£191	£280	£110	£170	£110	**£230**	**£50**	£240	£240
Toilets Sewage disposal	6043	£34	£100	£0	£0	£100	**£100**	**£0**	£100	£100
Toilets Repairs and maintenance	6044	£5,542	£2,400	£760	£1,060	£1,340	**£2,400**	**£0**	£2,500	£2,600
Toilets Water supply & tests	6045	£628	£564	£564	£564	£0	**£564**	**£0**	£564	£564
Toilets & Harbour Store costs		**£22,688**	**£18,889**	**£13,892**	**£17,243**	**£1,646**	**£19,101**	**(£211)**	**£19,762**	**£20,408**
Island workers	6050	£12,656	£17,222	£0	£0	£17,222	**£0**	**£17,222**	£0	£0
PPM management		**£12,656**	**£17,222**	**£0**	**£0**	**£17,222**	**£0**	**£17,222**	**£0**	**£0**
Committee Offices and Fire Station	6060	£356	£600	£731	£1,031	(£431)	**£600**	**£0**	£650	£700
Court and Assembly Room	6061	£317	£1,000	£493	£575	£425	**£11,000**	**(£10,000)**	£1,100	£1,200
Visitor Centre	6062	£587	£2,000	£524	£584	£1,416	**£1,000**	**£1,000**	£1,100	£1,200
Harbour Café	6063	£0	£500	£0	£2,000	(£1,500)	**£500**	**£0**	£550	£600
Old Hall (inc Amb stn)	6064	£3,435	£6,000	£1,559	£4,509	£1,491	**£52,400**	**(£46,400)**	£2,000	£2,000
Prison	6065	£0	£900	£0	£0	£900	**£500**	**£400**	£550	£600
Island Boreholes	6066	£4,544	£2,400	£1,581	£2,267	£133	**£3,600**	**(£1,200)**	£3,800	£4,000
La Coupee	6067	£1,621	£152,000	£120,640	£124,282	£27,718	**£52,500**	**£99,500**	£50,000	£50,000
Ivy Cottage	6068	£718	£3,000	£2,148	£8,086	(£5,086)	**£3,000**	**£0**	£3,000	£3,000
Petit Quart	6069	£896	£2,500	£1,194	£3,762	(£1,262)	**£2,400**	**£100**	£2,400	£2,400
Pre de la Cloche	6070	£2,195	£2,500	£3,179	£3,279	(£779)	**£2,400**	**£100**	£2,400	£2,400
Medical Centre	6071	£535	£2,500	£3,833	£9,473	(£6,973)	**£2,400**	**£100**	£2,400	£2,400
Harbour buildings	new	£0	£5,000	£59	£13,724	(£8,724)	**£1,000**	**£4,000**	£1,000	£1,000
Island Property maintenance		**£15,205**	**£180,900**	**£135,940**	**£173,571**	**£7,329**	**£133,300**	**£47,600**	**£70,950**	**£71,500**
TOTAL ISLAND WORKS (SURPLUS)/DEFICIT		**£185,800**	**£348,364**	**£254,552**	**£321,721**	**£26,644**	**£300,846**	**£47,518**	**£243,048**	**£247,481**
EXPENDITURE - ISLAND POLICING	**N/C**									
Constables Salaries	6100	£42,421	£42,332	£31,459	£43,234	(£902)	**£44,153**	**(£1,820)**	£45,698	£47,069
Training and Uniform	6101	£1,290	£1,300	£1,305	£1,305	(£5)	**£1,300**	**£0**	£1,300	£1,300
Boat Security	6102	£781	£800	£1,924	£1,924	(£1,124)	**£2,400**	**(£1,600)**	£2,500	£2,600
Guernsey Police SLA	6103	£15,000	£15,000	£11,250	£15,000	£0	**£15,000**	**£0**	£15,000	£15,000
Guernsey police visits	6104	£443	£2,630	£300	£900	£1,730	**£2,400**	**£230**	£2,500	£2,500
Constables Phones	6105	£1,782	£1,865	£1,377	£1,827	£38	**£1,980**	**(£115)**	£2,000	£2,100
Stationery and office costs	6106	£551	£840	£1,191	£1,251	(£411)	**£1,020**	**(£180)**	£1,020	£1,020
Other costs	6107	£5,364	£1,150	£0	£300	£850	**£600**	**£550**	£750	£750
TOTAL EXPENDITURE - ISLAND POLICING		**£67,631**	**£65,917**	**£48,805**	**£65,739**	**£178**	**£68,853**	**(£2,935)**	**£70,768**	**£72,339**
EXPENDITURE - PROCUREURS	**N/C**									
Procureur Honoraria	6200	£7,119	£7,368	£0	£7,368	£0	**£7,685**	**(£317)**	£7,954	£8,193
Carers fees	6210	£31,834	£34,019	£12,275	£12,275	£21,744	**£0**	**£34,019**	£0	£0
Residential care	6211	£0	£0	£67,600	£92,600	(£92,600)	**£90,000**	**(£90,000)**	£93,150	£95,945
Medical Insurance Premiums	6212	£118,735	£118,382	£83,009	£107,966	£10,416	**£117,156**	**£1,226**	£121,257	£124,895
Medical costs and Ambulance	6213	£4,080	£5,338	£1,854	£3,284	£2,055	**£3,000**	**£2,338**	£3,000	£3,000
Parish recipients	6214	£39,176	£43,060	£27,766	£36,520	£6,540	**£38,640**	**£4,420**	£38,640	£40,250
Maintenance and Repairs	6215	£1,032	£975	£0	£266	£709	**£975**	**£0**	£975	£975
Rent and Tax	6216	£1,596	£1,750	£757	£757	£993	**£1,750**	**£0**	£1,800	£1,850
Oil	6217	£7,730	£9,500	£7,525	£9,925	(£425)	**£11,500**	**(£2,000)**	£11,903	£12,260
Gas	6218	£0	£0	£0	£0	£0	**£0**	**£0**	£0	£0
Electricity	6219	£3,958	£4,000	£2,898	£3,918	£82	**£3,900**	**£100**	£4,037	£4,158
Bank charges	6220	£65	£75	£49	£68	£7	**£84**	**(£9)**	£84	£84
Procureur expenses	6221	£166	£200	£105	£141	£59	**£147**	**£53**	£150	£150
Other costs	6222	£97	£0	£0	£0	£0	**£0**	**£0**	£0	£0
TOTAL EXPENDITURE - PROCURERS		**£215,586**	**£224,667**	**£203,837**	**£275,087**	**(£50,420)**	**£274,838**	**(£50,171)**	**£282,949**	**£291,758**
TOTAL DOUZAINE (SURPLUS)/DEFICIT		**£469,017**	**£638,949**	**£507,194**	**£662,547**	**(£23,598)**	**£644,537**	**(£5,588)**	**£596,765**	**£611,578**

ISLAND OF SARK - 2027 CAPITAL EXPENDITURE BUDGET

CAPITAL EXPENDITURE FOR THE YEAR TO 31 DECEMBER 2027	2026 Budget	2026 YTD Aug	2026 FY F'cast	Variance FYF to Budget	TOTAL 2027 Budget	TOTAL 2028 Budget	TOTAL 2029 Budget
EXPENDITURE ITEM							
Telehandler	**£30,000**	£0	£30,000	£0	**£0**	**£0**	**£0**
Emergency Generator (inc shipping/freight)	**£0**	£9,883	£9,883	(£9,883)	**£0**	**£0**	**£0**
Committee office printer	**£0**	£3,524	£3,524	(£3,524)	**£0**	**£0**	**£0**
Electricity project	**£0**	£7,613	£7,613	(£7,613)	**£0**	**£0**	**£0**
2 x skip trailers	**£0**	£3,425	£3,425	(£3,425)	**£0**	**£0**	**£0**
Replacement Abattoir boiler	**£0**	£0	£0	£0	**£12,000**	**£0**	**£0**
Sea Fisheries Rib engine	**£0**	£0	£0	£0	**£10,000**	**£0**	**£0**
Incinerator	**£0**	£0	£0	£0	**£120,000**	**£0**	**£0**
Leaf vaccuum	**£0**	£0	£0	£0	**£5,000**	**£0**	**£0**
4 x new skips	**£0**	£0	£0	£0	**£6,000**	**£0**	**£0**
Tractor	**£0**	£0	£0	£0	**£0**	**£25,000**	**£0**
TOTAL CAPITAL EXPENDITURE	**£30,000**	**£24,447**	**£54,447**	**(£24,447)**	**£153,000**	**£25,000**	**£0**

EXAMPLES OF PROPSED CHANGES IN DIRECT TAX		
TAX PAYABLE BY:	**PROPOSED 2027**	ACTUAL 2026
A person with worldwide net assets of not more than £125,000 (2026 £125,000) and not possessing any property on Sark		
Minimum Personal Capital Tax	**£675**	£630
Cost per week	**£12.98**	£12.12
Percentage Increase	**7.14%**	
A person with worldwide net assets of not more than £125,000 (2026 £125,000) and possessing a 40 quarter dwelling		
Property Tax @ £20.90 (2026 £19.40) per quarter	**£836**	£776
Minimum Personal Capital Tax	**£675**	£630
Rebate (Tax form Box 6)	**(£675)**	(£630)
	£836	£776
Cost per week	**£16.08**	£14.92
Percentage Increase	**7.73%**	
A person with worldwide net assets of not more than £125,000 (2026 £125,000) and possessing a 40 quarter domestic dwelling, and 40 quarters of Tourist Accommodation		
Property Tax on domestic dwelling @ £20.90 (2026 £19.40) per quarter	**£836**	£776
Property Tax on tourist accommodation @ £23.70 (2026 £22.00) per quarter	**£948**	£880
Minimum Personal Capital Tax	**£675**	£630
Rebate (Tax form Box 6)	**(£675)**	(£630)
	£1,784	£1,656
Cost per week	**£34.31**	£31.85
Percentage Increase	**7.73%**	
A person with worldwide net assets of £140,000 and possessing a 50 quarter dwelling		
Property Tax @ £20.90 (2026 £19.40) per quarter	**£1,045**	£970
Personal Capital Tax @ 0.55% of net assets (2026 0.51%)	**£770**	£714
	£1,815	£1,684
Cost per week	**£34.90**	£32.38
Percentage Increase	**7.78%**	
A person electing to pay the forfait and possessing a 60 quarter dwelling		
Property Tax @ £20.90 (2026 £19.40) per quarter	**£1,254**	£1,164
Personal Capital Tax @ 3.3 times (2026 x 3.3) property tax on dwelling	**£4,138**	£3,841
	£5,392	£5,005
Cost per week	**£103.70**	£96.25
Percentage Increase	**7.73%**	
A person electing to pay the Maximum Personal Capital Tax and possessing a 70 quarter dwelling		
Property Tax @ £20.90 (2026 £19.40) per quarter	**£1,463**	£1,358
Maximum Personal Capital Tax	**£13,565**	£12,619
	£15,028	£13,977
Cost per week	**£289.00**	£268.79
Percentage Increase	**7.52%**	

The Direct Taxes for 2027

(Sark) Ordinance, 2026

THE CHIEF PLEAS OF SARK, in pursuance of their Resolution of the 18th November, 2026, and in exercise of the powers conferred on them by sections 1, 2(2), 7(a) and (i), 8(2) and (3), 10(a), (b), (d), (h) and (i) and 20 of the Direct Taxes (Sark) Law, 2002[a], and all other powers enabling them in that behalf, hereby order:-

Imposition of direct taxes for 2027.

1. In order to raise revenue towards financing the budgeted cost of public purposes which the Chief Pleas have resolved should be provided or undertaken, there are hereby imposed for the financial year ending on 31st December 2027 -

(a) property tax, and

(b) personal tax,

in accordance with the Law, the General Provisions Ordinance and this Ordinance.

General rates of property tax for 2027.

2. (1) The rates of property tax for 2027 are -

(a) in respect of dwellings, £20.90 per quarter,

(b) in respect of domestic outbuildings, £20.90 per quarter,

(c) in respect of tourist or guest accommodation, £23.70 per quarter,

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[a] Order in Council No. VII of 2003; this enactment has been amended.

(d) in respect of other commercial buildings, £23.70 per quarter,

(e) in respect of agricultural buildings, including hay barns, £20.90 per quarter,

(f) in respect of open land, £nil per quarter.

(2) If a designation has been assigned to any land, building or part thereof in the Cadastre in accordance with the General Provisions Ordinance, that designation determines the classification of that land, building or part thereof for the purposes of this section.

General rate of personal capital tax for 2027.

3. Subject to sections 4 and 5 of this Ordinance, the rate of personal capital tax for 2027 payable by an individual who does not make an election in accordance with section 8(2)(b) or 8(2)(c) of the Law is 0.55% per pound of that individual's net capital assets.

Minimum and maximum personal capital tax for 2027.

4. (1) The minimum personal capital tax payable by an individual for 2027 is, subject to sections 5 and 6 of this Ordinance and section 10 of the General Provisions Ordinance, £675.00.

(2) The maximum personal capital tax payable by an individual for 2027 is £13,565.00.

Age and infirmity relief.

5. (1) This section applies to an individual who –

(a) is aged 69 years or above on 31st December, 2026, or

(b) on 1st January, 2027 holds a certificate stating that in the opinion of the Sark Medical Officer of Health the individual is permanently unfit to undertake gainful employment.

(3) An individual to whom this section applies is not liable to pay any personal capital tax for 2027 if the value of the individual's net capital assets is £150,000 or less.

Other relief.

6. (1) This section applies to an individual who is aged under 69 years on 31st December 2026 and is liable to pay property tax as possessor of real property which is the principal dwelling of that individual.

(2) An individual to whom this section applies is not liable to pay any personal capital tax for 2027 if the value of the individual's net capital assets is £125,000 or less.

"Forfait" factor for 2027.

7. (1) For the purpose of making the calculation required in the case of a person who makes an election in accordance with section 8(2)(b) of the Law, the factor prescribed for 2027 is a factor of 3.30.

(2) For the purpose of calculating the property tax attributable to a dwelling under section 8(2)(b), the minimum number of quarters shall be 30.

Deferred and instalment payments.

8. Notwithstanding section 13(2) of the Law, an individual may elect in writing, at the same time as delivering to the Assessor the individual's own declaration and calculation of the direct tax(es) which the individual is liable to pay, or within 14 days of service upon the individual of an assessment under section 14 of the Law, to pay the individual's property tax and/or personal capital tax for 2027 -

(a) in one lump sum, and less a discount of 2.5%, on or before 28th January, 2027,

(b) by four equal payments, on or before 28th January, 2027, 28th April, 2027, 28th July, 2027 and 28th October, 2027, or

by not more than nine equal monthly payments commencing on or before 28th January, 2027.

Interpretation and construction.

9. (1) In this Ordinance -

"**2027**" means the financial year ending the 31st December, 2027,

"**employment**" includes self-employment,

"**the Law**" means the Direct Taxes (Sark) Law, 2002,

"**the General Provisions Ordinance**" means the Direct Taxes (General Provisions) (Sark) Ordinance, 2003,

and other words and expressions used in this Ordinance have the same meanings as they have in the Law.

(2) This Ordinance, the General Provisions Ordinance and the Law are to be construed as one.

Citation.

10. This Ordinance may be cited as the Direct Taxes for 2027 (Sark) Ordinance, 2026.

The Financial Provisions (Variation of Rates) (Sark) Ordinance, 2026

THE CHIEF PLEAS OF SARK, in pursuance of their Resolutions of the 30th September, 2026 and 18th November, 2026, and in exercise of the powers conferred on them by sections 2, 5, 12, 20 and 28 of the Financial Provisions (Sark) Law, 1978[a], and all other powers enabling them in that behalf, hereby order:-

Variation of taxes.

1. In the Financial Provisions (Sark) Law, 1978 –

(a) In the First Schedule (amount of landing tax), for "£1.52 per person" substitute "£1.59 per person",

(b) In the Second Schedule (harbour dues), for "6p" in each place where it appears, substitute "7p",

(c) in the Third Schedule (rate of horse tax), for "£33" substitute "£35",

(d) in the Fourth Schedule (rate of dog tax), for "£17" substitute "£18", and

(e) in the Fifth Schedule (rate of cycle tax), for "£18" substitute "£19".

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[a] Ordres en Conseil Vol. XXVI, p. 480; this enactment has been amended.

Citation.

2. This Ordinance may be cited as the Financial Provisions (Variation of Rates) (Sark) Ordinance, 2026.

Commencement.

3. This Ordinance comes into force on 1st January, 2027.

ITEM 04

POLICY & FINANCE COMMITTEE

Report with Proposition to Budget Chief Pleas Meeting, 18th November 2026

COMMENCEMENT OF THE REFORM AND DIRECT TAXES (SARK) (AMENDMENT) LAW, 2026

At its Midsummer 2026 meeting, Chief Pleas approved The Reform and Direct Taxes (Sark) (Amendment) Law, 2026. That Law makes two targeted but important amendments to existing legislation.

The first amendment resolves a discrepancy in the Reform Law by making clear that the audited accounts are to be presented at Easter Chief Pleas, or as soon as practicable thereafter. This is a sensible and necessary clarification and ensures that auditors are able to carry out their work properly and completely, without the law creating unnecessary tension or doubt if the process takes longer than hoped. At the same time, it preserves the clear expectation that audited accounts must still be brought before Chief Pleas as a matter of priority as soon as they have been signed off.

The second amendment makes clear that, where a formal assessment so provides, the owner of real property may be made jointly and severally liable with the possessor for the property tax due, together with any related penalty. This is a fair and necessary reform. There have been a number of instances where possessors have refused to pay tax that is properly owed. In such circumstances, it is only right that the owner should also bear responsibility where the tax cannot be recovered from the possessor. This amendment therefore promotes accountability, discourages avoidance, and helps ensure that those who do pay what they owe are not unfairly left carrying the burden created by those who do not.

This draft Ordinance is the commencement ordinance for The Reform and Direct Taxes (Sark) (Amendment) Law, 2026. If passed, the Projet will be in force from 18th November 2026.

Proposition –

That Chief Pleas approves The Reform and Direct Taxes (Sark) (Amendment) Law, 2026 (Commencement) Ordinance, 2026

Conseiller John Guille
Chairman, Policy and Finance Committee

The Reform and Direct Taxes (Sark) (Amendment) Law, 2026 (Commencement) Ordinance, 2026

THE CHIEF PLEAS OF SARK, in exercise of the powers conferred on them by section 4 of the Reform and Direct Taxes (Sark) (Amendment) Law, 2026[a], and all other powers enabling them in that behalf, hereby order:-

Commencement of the Law.

1. The Reform and Direct Taxes (Sark) (Amendment) Law, 2026 shall come into force on 18th November, 2026.

Citation.

2. This Ordinance may be cited as the Reform and Direct Taxes (Sark) (Amendment) Law, 2026 (Commencement) Ordinance, 2026.

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[a] Order in Council No. ** of 2026.

ITEM 05

DOUZAINE

Report with Propositions to Budget Chief Pleas, 18th November 2026

LEGISLATION FOR LICENCE FEE INCREASES

At the Michaelmas Chief Pleas meeting on 30th September 2026, Chief Pleas approved revised licence fees for 2027.

The increases to Horse, Dog, Bicycle and Electric Bicycle Tax rates are included in the Financial Provisions (Variation of Rates) (Sark) Ordinance, 2026 being brought by the Policy & Finance Committee.

The Douzaine has approved The Motor Vehicles (Sark) (Amendment) (No. 2) Regulations, 2026, which provide for revised fees for tractor, construction vehicle and mobility scooter licences. In accordance with Section 41(4) of the Motor Vehicles (Sark) Law, 2013, the Regulations are now being laid before Chief Pleas.

Attached at Appendix One is The Road Traffic (Horse-drawn Vehicles) (Amendment) (Sark) Ordinance, 2026, which gives effect to the approved increase in carriage licence fees.

Attached at Appendix Two is The Firearms (Sark) (Fees) Ordinance, 2026, which gives effect to the approved increase in firearm and shotgun licence fees and extends the duration of licences from one year to three years.

Proposition 1 –

That Chief Pleas approves The Road Traffic (Horse-drawn Vehicles) (Amendment) (Sark) Ordinance, 2026 to implement the increase to carriage licences as agreed at Michaelmas Chief Pleas.

Proposition 2 –

That Chief Pleas approves The Firearms (Sark) (Fees) Ordinance, 2026 to implement the changes to fees for shotgun and firearm licences, and to increase the period a licence is valid for, as agreed at Michaelmas Chief Pleas.

Conseiller Mike Locke
Chair, Douzaine

The Road Traffic (Horse-Drawn Vehicles) (Sark) (Amendment) Ordinance, 2026

THE CHIEF PLEAS OF SARK, in pursuance of their Resolution of the 30th September, 2026, and in exercise of the powers conferred on them by section 2(2) of the Road Traffic (Horse-Drawn Vehicles) (Sark) Law, 1969[a], and all other powers enabling them in that behalf, hereby order:-

Variation of vehicle licence fees.

1. For the Schedule to the Road Traffic (Horse-Drawn Vehicles) (Sark) Law, 1969, substitute the following -

"SCHEDULE

Sections 2 and 3

Categories of horse-drawn vehicles	Amounts of annual fee
Two-wheeler	£11.00
Victoria, commonly known as a low carriage	£21.00
Wagonette, commonly known as a high carriage	£32.00
Van	£42.00

".

[a] Ordres en Conseil, Vol. XXII, p.112; this enactment has been amended.

Citation.

2. This Ordinance may be cited as the Road Traffic (Horse-Drawn Vehicles) (Amendment) (Sark) Ordinance, 2026.

Commencement.

3. This Ordinance comes into force on 1st January, 2027.

The Firearms (Sark) (Fees) Ordinance, 2026

THE CHIEF PLEAS OF SARK, in pursuance of their Resolution of the 30th September, 2026, and in exercise of the powers conferred on them by section 54 of the Firearms (Sark) Law, 2001[a], and all other powers enabling them in that behalf, hereby order:-

Prescribed fees for firearms certificates and shot gun certificates.

1. The fees set out in the Schedule are prescribed for the grant, renewal, replacement or variation of a firearm certificate or shot gun certificate issued under section 1 or 2 of the Firearms (Sark) Law, 2001.

Certificate valid for three years.

2. A firearm certificate or shot gun certificate expires three years after the date it is issued.

Transitional - expiry of certificates issued before 1st January, 2027.

3. Despite section 2, a firearm certificate or shot gun certificate issued before 1st January 2027 expires on the 31st December of the year in which it was issued.

Repeal.

4. (1) Sections 2 and 3 of the Firearms (Sark) Law, 2001 (Commencement and Fees) Ordinance, 2002 are repealed.

---

[a] Order in Council No. XII of 2002; this enactment has been amended.

(2) The Firearms (Sark) Law, 2001 (Commencement and Fees) Ordinance, 2002 (Amendment) Ordinance, 2025[b] is repealed.

Citation.

5. This Ordinance may be cited as the Firearms (Sark) (Fees) Ordinance, 2026.

Commencement.

6. This Ordinance comes into force on 1st January, 2027.

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b Sark Ordinance No. VII of 2025.

SCHEDULE

Section 1

Prescribed Fees for Firearms Certificates and Shot Gun Certificates

Description		**Fee**
Firearm certificate	Initial grant	£50
	Renewal	£30
	Replacement of lost certificate	£10
	Variation	£20
Shot gun certificate	Initial grant	£50
	Renewal	£30
	Replacement of lost certificate	£10
	Variation	£20
Home visit for firearm certificate or shot gun certificate		Nil
Combined fee for initial grant of firearm certificate and shot gun certificate — when both granted at the same time		£55
Combined fee for renewal of firearm certificate and shot gun certificate — when both renewed at the same time		£35
Combined fee for variation of firearm certificate and shot gun certificate — when both varied at the same time		£25

Note: All fees prescribed in this schedule are one-time fees for the three-year period the certificate is valid.

ITEM 06

POLICY & FINANCE COMMITTEE

Report with Proposition to Budget Chief Pleas Meeting, 18th November 2026

ISLE OF SARK SHIPPING LOAN EXTENSION

Background
Chief Pleas has an existing loan facility arrangement with Isle of Sark Shipping Company Limited (IOSS). The total facility is £300,000, of which approximately £270,000 is drawn down. Under the existing arrangement, the company has been paying interest only and has not yet been able to make capital repayments.

At the Extraordinary Meeting held on 26 August 2026, Chief Pleas agreed to extend the facility from 31 August 2026 to 30 November 2026 on the existing terms. The purpose of that short extension was to avoid an immediate default and allow the Committees and the Board time to negotiate a revised loan agreement, including provision for capital repayment, for consideration at the Budget meeting.

Current position
The Policy and Finance Committee and the Harbours, Shipping and Pilotage Committee have continued to work with the Board to address the company's financial position and renegotiate the loan facility. Unfortunately, IOSS has not yet presented a restructuring proposal. The Committee is disappointed that this is the case, especially given the three-month extension. This clearly demonstrates the need to continue to strengthen the existing financial management arrangements of the company.

The Committee nevertheless remains satisfied that the newly appointed non-executive directors understand the seriousness of the position and are taking a constructive and rigorous approach. They are clearly focused on strengthening the company's financial management and placing the lifeline shipping service on a sustainable footing.

The Committee understands that the Board expects to submit its proposal shortly. A further three-month extension, to 30 March 2027, is therefore recommended to prevent the company falling into default and to allow for the revised loan agreement to be completed. The revised proposal, including provision for capital repayment, will then be brought to Chief Pleas for approval at an extraordinary meeting in early 2027. On the information presently available, the Committee does not anticipate that any further extension will be necessary.

Proposition –

That Chief Pleas agrees to extend the existing loan facility arrangement between Chief Pleas and Isle of Sark Shipping Company Limited to 30 March 2027, on the existing terms, to allow time for a revised loan agreement, including provision for capital repayment, to be negotiated and brought to Chief Pleas for consideration.

Conseiller John Guille
Chairman, Policy and Finance Committee

ITEM 07

TOURISM (INCLUDES PUBLIC HEALTH) COMMITTEE

Report with Propositions to Budget Chief Pleas, 18th November 2026

PROPOSED CHANGES TO PERMIT CHARGES

The Committee periodically reviews the permit fees and intends to increase the fees for the catering permit and accommodation permits for the 2027 season. The proposed increases represent an uplift in line with RPI.

In order that the appropriate fees may be increased, Chief Pleas needs to approve the propositions for the following:

1. Under **The Catering (Sark) Law, 1988**, the prescribed fee accompanying the application for a catering permit may be increased by a resolution of Chief Pleas. The current fee is £75 which was agreed at Budget Chief Pleas, 19th November 2025. The new proposed fee for a catering permit is £78.00.

2. An increase in the fees for an accommodation permit is permitted under **The Tourism (Sark) Law, 1982.**

The proposed fees, per person, for each category of accommodation are as follows:

Hotel	£13.00	[currently £12.50]
Guest house	£11.70	[currently £11.25]
Self-catering	£10.40	[currently £10.00]
Camp sites	£6.50	[currently £6.25]

Proposition 1 -

That Chief Pleas approves the proposed fee for a catering permit to be £78.00.

Proposition 2 -

That Chief Pleas directs the Tourism Committee to instruct the Law Officers of the Crown to amend The Tourism (Accommodation Permits) (Fees) (Sark) Ordinance, 2021 to give effect to the proposed fees set out above.

Conseiller Natalie Tighe
Chair, Tourism (includes Public Health) Committee

ITEM 08

POLICY & FINANCE COMMITTEE

Report with Proposition to Budget Chief Pleas, 18th November 2026

THE DAME SIBYL HATHAWAY SETTLEMENT:

Grant to the Douzaine for construction of a Detention Centre and Safe Space Unit

(This Report is presented at the request of the Trustees of the Dame Sibyl Hathaway Settlement "the Trustees").

At the Midsummer 2009 meeting of Chief Pleas, (Item 16), the following proposition was carried:

"*That the Trustees of the Dame Sibyl Hathaway Settlement have absolute discretion to sell by auction on behalf of Chief Pleas those items with the Settlement that they consider have no relevance to Sark*"

The subsequent sale of the items in question raised £51,427 and that sum was deposited in the bank account of the Inhabitants of Sark.

Since that time Chief Pleas has resolved:

- To make a grant of £20,000 to enable the Trustees of La Seigneurie Gardens to restore the "Chapel" located in La Seigneurie Gardens and to enable the building to be turned into a museum (Item 9, Midsummer 2011 Chief Pleas);

- To make a grant of £1,500 to La Société Sercquaise to be utilised on the rebuilding of the Manoir Cider Barn (Item 9, Midsummer 2013 Chief Pleas);

- To make a grant of £1,500 to Sark Community Blooms to be utilised in financing Sark's entry in the Britain in Bloom finals for 2017 (Item 7, Christmas 2017 Chief Pleas); and

- To make a grant of up to £10,000 to the Douzaine to be utilised towards the cost of construction of public toilets at La Coupée (Item 17, Easter 2017 Chief Pleas).

Following the above grants there remains £18,642 of the original sale proceeds to be made available for further grants for the benefit of Sark and at the discretion of the Trustees.

The Trustees have received a request from the Policy & Finance Committee for a grant of the funds from the Settlement to be given to the Douzaine for the purchase and construction of a Detention Centre and a Safe Space unit (details attached, Appendix One). This will ensure that the Island has a secure and appropriate facility in which individuals can be detained in a safe and compliant manner, protecting both those detained and the wider community. The Safe Space unit will provide a dedicated space for vulnerable individuals who may require immediate care, support or protection, ensuring their welfare can be safeguarded in appropriate surroundings.

The Trustees now wish to propose that the rest of the funds in the Settlement is granted to the Douzaine for that purpose.

Proposition 1 –

That Chief Pleas approves the payment of a grant of the remaining funds realised by the Trustees of the Dame Sibyl Hathaway Trust to the Douzaine to be utilised towards the cost of purchasing and constructing a Detention Centre and a Safe Space unit.

Conseiller John Guille
Chairman, Policy & Finance Committee

Appendix One

Homes 1st

Confirmation Order

Ref; Sark 270526

Aidan Mallon
Senior Operations Officer
Chief Pleas of Sark
Committee Office,
La Chasse Marette,
Sark. GY10 1SF

Date 22th October2026

With reference your email, please find below our confirmation order that we require signing so that we can prepare an invoice.

1no. Main Pod

Size	External 2.41m x 1.82m Internal 2.180m Internal 2.24m x 1.2m
Weight	Approx 700kg
Construction	Timber frame with PIR rigid 70mm insulation sandwiched between finished plywood, encapsulated outside with fibreglass and grey fire-retardant topcoat. Interior plywood with Flametect CWD+ Clear Flame Retardant for Wood Door is cut from a FD30 fire retardant door blank with 3 no. 100mm stainless steel hinges fire rated Upvc White slot window with trickle vent and lockable opening handle on outside only
Interior finish	Polysafe Verona safety vinyl flooring to floor, front and back panels, bed panel, side panels, rear and over ceiling Aluminium Sheet to be installed to interior of door, back, sides and front including boxing behind toilet to a height of 1.25 m and to front of bed panel. Cassette chemical toilet C400 Thetford Bed platform with CMHR40 foam and vinyl covering LED light and switch USB phone charger Smoke Detector with sealed 10 year life battery. Fitted with anti-vandal cage Power supply Solar panel with charger unit and battery with connection to second pod
Access	5 lever fire rated mortice lock with Altro Satin Alum lock handle on outside only Complete with 5 Keys

Total £ 10,082.47 ex works

Should second Pod be required and installed next to Main Pod

Llanwern Park Farm,
Llanwern Village,
Newport,
NP182DS.

Tel. 01633 439100
Email info@amazinggracespaces.org

Homes 1st Ltd is a wholly owned trading subsidiary of Amazing Grace Spaces Charity (CompanyNumber11525646)

Appendix One

1no. Secondary Pod

Size External 2.41m x 1.82m Internal 2.180m
Internal 2.24m x 1.2m

Weight Approx 700kg

Construction Timber frame with PIR rigid 70mm insulation sandwiched between finished plywood, encapsulated outside with fibreglass and grey fire-retardant topcoat. Interior plywood with Flametect CWD+ Clear Flame Retardant for Wood
Door is cut from a FD30 fire retardant door blank with 3 no. 100mm stainless steel hinges fire rated
Upvc White slot window with trickle vent and lockable opening handle on outside only

Interior finish Polysafe Verona safety vinyl flooring to floor, front and back panels, bed panel, side panels, rear and over ceiling
Aluminium Sheet to be installed to interior of door, back, sides and front including boxing behind toilet to a height of 1.25 m and to front of bed panel.
Cassette chemical toilet C400 Thetford
Bed platform with CMHR40 foam and vinyl covering
LED light and switch
USB phone charger
Smoke Detector with sealed 10 year life battery. Fitted with anti-vandal cage
Power supply
Connection to second pod

Access 5 lever fire rated mortice lock with Altro Satin Alum lock handle on outside only
Complete with 5 Keys

Total £ 9,600.57 ex works

Total Cost £ 19,683.04 ex works

Delivery; Approx 8-10Weeks
Delivery; Pods delivered to Sark Port Quayside £ 2,436.00
This would include a member of our staff to attend and commission Pods.
We are still waiting for someone to come back to us for onward delivery from quayside to site.

Terms; Full payment on invoice and 7 days from date of invoice.
This quotation is valid for 30 days from above date
Due to current conditions and so that we can accommodate everyone and obtaining supplies at the most competitive to be able to offer the most competitive price, our terms are as above and strictly on invoices paid promptly.
Therefore delivery schedule is confirmed on cleared funds.

We trust the forgoing meets with your approval and can assure you of our best attention at all times.

Yours sincerely,

Stuart Johnson,
Design and Operations,
Amazing Grace Spaces.

Appendix One



SARK STATUTORY INSTRUMENT

2026 No.

The Motor Vehicles (Sark) (Amendment) (No. 2) Regulations, 2026

Made	*18th November, 2026*
Coming into operation	*1st January, 2027*
Laid before the Chief Pleas	*, 2026*

THE CHIEF PLEAS OF SARK DOUZAINE, in exercise of the powers conferred upon it by sections 6, 17, 24, 26, 29, 30B and 41 of the Motor Vehicles (Sark) Law, 2013[a], and all other powers enabling them in that behalf, hereby makes the following Regulations:-

Amendment to Regulations.

1. (1) The Motor Vehicles (Sark) Regulations, 2014[b] are amended as follows.

(2) In regulation 2, for "£300" substitute "£315".

(3) In regulation 8, for "£20" substitute "£21".

(4) In regulation 11(ba), for "£20" substitute "£21".

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a Order in Council No. XV of 2013; this enactment has been amended.

b Sark Statutory Instrument No. I of 2014; this enactment has been amended.