



**MIDSUMMER MEETING of the CHIEF PLEAS
to be held on 8th JULY 2026 at 5.00pm in the ASSEMBLY ROOM**

AGENDA

1. MATTERS ARISING from the Easter Meeting held on 15th April 2026.
2. QUESTIONS Not Related to the Business of the Day
3. To CONSIDER a Report with Proposition and General Election timetable from the POLICY and FINANCE COMMITTEE entitled **“The Reform (General Election) (Sark) Ordinance, 2026”** and to APPROVE the Ordinance entitled **“The Reform (General Election) (Sark) Ordinance, 2026”**.
4. To CONSIDER a Report with Proposition from the POLICY and FINANCE COMMITTEE entitled **“The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2026”** and to APPROVE **“The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2026”**.
5. To CONSIDER a Report with Proposition from the POLICY and FINANCE COMMITTEE entitled **“The Reform and Direct Taxes (Sark) (Amendment) Law, 2026”** and to APPROVE **“The Reform and Direct Taxes (Sark) (Amendment) Law, 2026”**.
6. To CONSIDER a Report with Proposition from the DOUZAINÉ entitled **“Amendment to the Oath for the Constable & Vingtenier”** and to APPROVE **“The Reform (Oaths of Island Officials) (Sark) (Amendment) Ordinance, 2026”**.
7. To CONSIDER a Report with Proposition from the POLICY and FINANCE COMMITTEE entitled **“Financial Statements”**.
8. To CONSIDER a Report with Proposition from the DOUZAINÉ entitled **“Commercial Rubbish Charges”**.
9. To CONSIDER a Report with Proposition from the SCRUTINY MANAGEMENT COMMITTEE entitled **“Committee Quoracy”**.



10. To CONSIDER an Information Report from the MEDICAL and EMERGENCY SERVICES COMMITTEE entitled “**Safeguarding Officer Report**”.
11. To CONSIDER an Information Report from the DOUZAINÉ entitled “**Stabilisation Works at La Coupée**”.
12. To CONSIDER an Information Report from the AGRICULTURE, ENVIRONMENT and SEA FISHERIES COMMITTEE entitled “**Asian Hornet Information Report**”
13. COMMITTEE ELECTIONS: To Elect Conseillers to Committees, as required.
14. COMMITTEE and PANEL ELECTIONS: To Elect Non-Chief Pleas Members and Panel Members to Committees and Panels, as required.

P M Armorgie
Speaker of Chief Pleas

17 June 2026

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, excluding Public Holidays. Copies may be obtained from the Committee Office. The Agenda, Reports and Supporting Papers may also be seen on the Sark Chief Pleas Website at: www.sarkgov.co.uk

POLICY AND FINANCE COMMITTEE

Report with Proposition to Midsummer Chief Pleas, 8th July 2026

**THE REFORM (GENERAL ELECTION) (SARK) ORDINANCE,
2026**

Section 23(1) of The Reform (Sark) Law, 2008 states that a general election for the purpose of electing one half of the total number of Conseillers shall be held on such date in every second year as Chief Pleas shall by Ordinance appoint. At the Policy Development Group on 6 May 2026, Conseillers agreed that the General Election date this year should be set as 25 November. This will allow sufficient time for new Conseillers to familiarise themselves with their duties and prepare for January Committee meetings and Christmas Chief Pleas. Attached to this report is a full timeline for the General Election.

At the time of writing this report the General Election will be to fill 9 vacancies. The Ordinance does not specify the number of vacancies, as this may change should any further casual vacancies occur in sitting Conseillers seats before the election. The Returning Officer will calculate the required number of seats based upon the vacancies in sitting Conseillers, as at the date of publication of nominations, to bring the number of Conseillers to 18.

Proposition:-

That Chief Pleas approves the draft Ordinance entitled 'The Reform (General Election) (Sark) Ordinance, 2026

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

The Reform (General Election) (Sark)

Ordinance, 2026

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

Date of general election.

1. (1) A general election shall be held on 25th November, 2026 for the purpose of electing such number of Conseillers as may be required in order that the total number of Conseillers in office on 13th December, 2026 shall be eighteen.

(2) The date for a further election if required in the event of an equality of votes shall be 9th December, 2026.

Date of closure of register.

2. The Register of Electors will close on 28th October, 2026.

Tenure of office.

3. (1) Conseillers elected at the general election, or at any further election held pursuant to section 1(2) of this Ordinance, shall take up office at midnight on 12th December, 2026 (subject to having taken the oaths of allegiance and of office pursuant to section 30 of the Reform (Sark) Law, 2008 or having made a solemn affirmation pursuant to section 3 of the Law).

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

election held pursuant to section 1(2), shall hold office until midnight on 13th December, 2030.

(3) The date until which the nine Conseillers described in subsection (4) will hold office is varied from midnight on 14th January, 2027 to midnight on 12th December, 2026.

(4) The nine Conseillers referred to in subsection (3) are those who were elected either at the general election held on 14th December, 2022, or at subsequent by-elections.

Citation.

4. This Ordinance may be cited as the Reform (General Election) (Sark) Ordinance, 2026.

Commencement.

5. This Ordinance comes into force on the 10th July, 2026.

TIMETABLE FOR GENERAL ELECTION OF CONSEILLERS
WEDNESDAY 25th NOVEMBER 2026

- Fri 30 Oct 26 Notice in Sark Gazette Officielle and St. Peter's Church Notice Box of forthcoming election. Notice gives date and time when final nominations are to be received etc.
- Nomination forms will be available for collection from the Speaker or to download from the Chief Pleas website, prior to nominations opening during published office hours. When completed, but not before 10am on Monday 09 Nov, the forms are to be delivered by one of the persons named on the form to the Speaker of Chief Pleas (Returning Officer) between 10am and 12 noon, and between 1.30pm and 3.30pm Mon - Fri, ending on Fri 13 Nov at 12 noon.
- Fri 06 Nov 26 Electoral Register closes and remains closed until election process is complete.
- Mon 09 Nov 26 Nominations open at 10am.
- A daily list of nominations received will be posted in Sark Gazette Officielle and St Peter's Church Notice Box; nominations will be listed in the order received.
- Fri 13 Nov 26 Nominations to close at 12 noon. [Thereafter the Returning Officer will post Official Notices asking for volunteers from Island Residents to man the Polling Station and to conduct the Count after the poll closes; application for these functions to close at 15:30 on Fri 20 Nov]
- Fri 13 Nov 26 Notice in Sark Gazette Officielle and St Peter's Church Notice Box of Candidates with Proposers and Seconders. (Last day for casual vacancies to be included in the election.)
- Notice sent to the printers with the List of Candidates for the printing of Voting Papers.
- Wed 25 Nov 26** **General Election** polling from 8am until 6pm – Polling Station in Toplis Room, Island Hall - Count in Main Hall Room. (The Count is to begin as soon after polls close as possible.)
- Thur 26 Nov 26 Notice in Sark Gazette Officielle and St. Peter's Church Notice Box of Result.
- In the event of a 'tie' between two candidates, when the addition of one more vote would have caused a person to be elected, a second election is to be held. (New Voting Papers are to be produced for the tied candidates and Notices of the second election are to be published in Sark Gazette Officielle and St. Peter's Church Notice Box venues, as for Wed 25 Nov 26.)
- Wed 09 Dec 26 General Election re-run, only for candidates tied on 25 Nov 26. (No other nominations allowed.)
- Thur 10 Dec 26 Notice in Sark Gazette Officielle and St. Peter's Church Notice Box of second election Result.
- Fri 11 Dec 26 Seneschal's Court at 14:15 for new Conseillers (elect) to take their oaths of allegiance and office and to return their declaration of interest forms.
- Sat 12 Dec 26 Elected Conseillers to take Office.
- Tues 15 Dec 26 Deadline to submit nominations for chair of P&F to the Greffier
- Tues 22 Dec 26 Extraordinary Meeting of Chief Pleas at 17:00 to elect chair of P&F and repopulate Chief Pleas committees.

Wed 20 Jan 27

Christmas Meeting of Chief Pleas at 17:00.

ITEM 03

P M Armorgie
Returning Officer for Sark

POLICY AND FINANCE COMMITTEE

Report with Proposition to Midsummer Chief Pleas, 8th July 2026

THE REAL PROPERTY (TRANSFER TAX, CHARGING AND RELATED PROVISIONS) (SARK) (AMENDMENT) LAW, 2026

This draft Law makes an important amendment to the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007. At present, a single rate of property transfer tax of 7.5% applies to all qualifying transactions. The amendment would introduce a differentiated rate structure so that transfers of open market property would continue to be taxed at 7.5%, while transfers of local market property would instead be taxed at 4%.

The purpose of this reform is straightforward. It is to make transactions in the local market more accessible and affordable for those who live in Sark and rely upon that market for their housing needs. Transfer tax is a significant transactional cost. In the case of local market homes, that cost may represent a real obstacle to purchase, sale, downsizing or relocation. Reducing the rate to 4% for local market properties would lessen that barrier and make it easier for local people to move within the housing market in a way that reflects their circumstances and needs. The proposal therefore targets relief where it is most likely to support ordinary local housing activity, without altering the rate applicable to the open market.

As well as making local market properties more affordable, this should also encourage the more efficient use of the existing housing stock. Transaction taxes can discourage older households from downsizing, deter growing families from moving to more suitable accommodation, and generally leave people in homes that no longer match their needs. By reducing that friction for local market transactions, this amendment should help homes pass more readily to those for whom they are best suited, improve mobility within the local market, and support a more efficient allocation of housing across the Island community.

The effect of this amendment on revenue is inherently difficult to predict with precision. Property transfer tax receipts vary from year to year depending on the number, timing and value of transactions, and the housing market in a small jurisdiction can fluctuate significantly. It is possible that a lower rate for local market properties could reduce revenue on some individual transactions, but that effect could be offset, in whole or in part, if the change encourages additional transactions which might not otherwise have taken place. In any event, the greater share of property transfer tax receipts is understood to arise from open market transactions, and the rate applying to those transactions would remain unchanged.

Proposition -

That Chief Pleas approves the draft Projet de Loi entitled 'The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2026'.

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

PROJET DE LOI

ENTITLED

The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2026

THE CHIEF PLEAS OF SARK, in pursuance of their Resolution of the 8th July 2026^a, have approved the following provisions which, subject to the Sanction of His Most Excellent Majesty in Council, shall have force of law in the Island of Sark.

Amendment to the Transfer Tax Law.

1. (1) The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007^b is amended as follows.

(2) In section 3 (property transfer tax), in subsection (1), for "7.5% of the value of that transaction.", substitute -

"-

(a) 4% of the value of the transaction, where the interest is in a restricted dwelling, and

(b) 7.5% of the value of the transaction, where the

^a Article [*] of Billet d'État No. [*] of [*].

^b Order in Council No. VI of 2008; this enactment has been amended.

interest is in an unrestricted dwelling."

(3) In section 17 (interpretation), in subsection (1) insert the following in the appropriate alphabetical order –

""**restricted dwelling**" has the meaning given in the Housing (Control of Occupation) (Sark) Law, 2011,"

""**unrestricted dwelling**" has the meaning given in the Housing (Control of Occupation) (Sark) Law, 2011."

Repeal.

2. The Real Property (Transfer Tax, Charging and Related Provisions) (Sark) Law, 2007 (Amendment) Ordinance, 2023^c is repealed.

Citation.

3. This Law may be cited as the Real Property (Transfer Tax, Charging and Related Provisions) (Sark) (Amendment) Law, 2026.

Commencement.

4. This Law comes into force on the day of its registration on the records of Sark.

^c Ordinance No. X of 2023.

POLICY AND FINANCE COMMITTEE

Report with Proposition to Midsummer Chief Pleas, 8th July 2026

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

This draft Law makes two targeted but important amendments to existing legislation. The first amends the Reform (Sark) Law, 2008 to clarify when the audited accounts of Chief Pleas are to be presented. The second amends the Direct Taxes (Sark) Law, 2002 to strengthen the ability of Sark's tax authorities to recover property tax that is lawfully due. Both are practical measures designed to improve clarity, fairness and the effective administration of Sark's public affairs.

The first amendment relates to section 59 of the Reform (Sark) Law, 2008, which deals with the annual budget and the laying before Chief Pleas of the audited accounts. At present, the law gives rise to uncertainty because section 59 refers to the Easter meeting, whereas sections 62(4) and 62(5) provide that, once the appointed person has audited or reviewed the accounts, the report is to be submitted to the Treasurer as soon as possible thereafter and then laid before Chief Pleas. The amendment resolves that discrepancy 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. Audits are now more detailed, rigorous and thorough than in years past. That is a positive development, because it gives Chief Pleas and the public greater assurance that the Island's finances are being properly scrutinised. However, that greater thoroughness can on occasion mean that the audit process cannot be completed in time for Easter Chief Pleas. This amendment 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 relates to the Direct Taxes (Sark) Law, 2002 and is intended to improve the practical ability of Sark's tax authorities to recover unpaid property tax. It does so by making 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. Property tax attaches to the property, and the owner is the person with the ultimate interest in that property. Responsible owners will naturally wish to ensure that they let property only to responsible tenants who will meet their obligations. 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.

Proposition -

That Chief Pleas approves the draft Projet de Loi entitled 'The Reform and Direct Taxes (Sark) (Amendment) Law, 2026'.

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

PROJET DE LOI

ENTITLED

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

THE CHIEF PLEAS OF SARK, in pursuance of their Resolutions of the 3rd July, 2024 and the 8th July, 2026 have approved the following provisions which, subject to the Sanction of His Most Excellent Majesty in Council, shall have force of law in the Island of Sark.

Amendment of the Reform Law.

1. (1) The Reform (Sark) Law, 2008^a is amended as follows.

(2) In subsection (1) of section 59 (annual budget), after "at their Easter meeting" insert "(or as soon as practicable thereafter)".

Amendment of the Direct Taxes Law.

2. (1) The Direct Taxes (Sark) Law, 2002^b is amended as follows.

(2) At the end of section 2 (basis and amount of property tax),
insert–

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

^b Order in Council No. VII of 2003; this enactment has been amended.

"(3) This section is without prejudice to the power of the Assessor to include, in a formal assessment under section 14 (assessment of tax by the Assessor), a declaration that the owner of real property situated in Sark is jointly and severally liable, with the possessor, to pay the property tax due in respect of that real property."

(3) At the end of section 14 (assessment of tax by the Assessor),
insert –

"(3) A formal assessment under this section of a person's liability to property tax may contain a declaration that the owner of the real property in question is jointly and severally liable, with the possessor, to pay the whole of the amount of property tax due in respect of that real property, together with the whole of the amount of any penalty imposed in accordance with section 16 (penalties) as that section is construed in accordance with subsection (5); and for the avoidance of doubt, on such a declaration being served in accordance with subsection (4), the owner shall be so jointly and severally liable.

(4) A formal assessment including a declaration under subsection (3) shall be served on the owner of the real property in question as well as the possessor.

(5) Where a formal assessment containing a declaration under subsection (3) is made, sections 15 (production of documents and information) and 16 shall apply to the owner of the real property in question as they do to the possessor.

(6) For the avoidance of doubt –

- (a) where real property in respect of which an assessment containing a declaration under subsection (3) has been made has more than one owner recorded in the Cadastre, each owner shall, on being served with the assessment, be jointly and severally liable under that subsection for the whole of the amount or amounts due, and
- (b) the total amount of property tax (and of any associated penalty imposed in accordance with section 16) that is recoverable from each possessor and owner in respect of real property does not exceed the amount payable by reference to that property (and the amount of that associated penalty, where relevant),

and subsections (3) to (5) shall be construed accordingly."

(4) In subsection (1) of section 17A (Assessor's duty to consult), at the end of paragraph (b) insert "including (where relevant) whether to include in that assessment a declaration under section 14(3),".

Citation.

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

Commencement.

4. This Law shall come into force on a date to be appointed by Ordinance

of Chief Pleas, and different dates may be appointed for different provisions of the Law and for different purposes.

DOUZAINE

Report with Proposition to Midsummer Chief Pleas, 8th July 2026

AMENDMENT TO THE OATH FOR THE CONSTABLE AND VINGTENIER

At the Midsummer Meeting of Chief Pleas 6th July 2022, Item 7, Chief Pleas agreed to amend **The Reform (Oaths of Island Officers) (Sark) Ordinance, 2008** so as to delete the separate oath taken by the Constable and Vingtenier under Schedule 3 which reads:

“By the Faith and Truth that you owe to God do you Promise and Swear to well and faithfully exercise the Charge and Office of Constable [Vingtenier] and to carry out a search at all times whenever a Misdemeanour has been committed and when you have been notified so to do; and likewise to visit all Gambling Places and Inns and Present before Justice all dissolute persons for the purpose of being Punished, and to carry out all other Duties appertaining to your charge, according to the Custom of the Island.”

and incorporate them into Schedule 2, along with the other Island Officers which would then read as follows:

“Do you Swear upon the Faith and Truth that you owe to God that you will discharge faithfully and well the office of Prévôt [Deputy Prévôt/Greffier/Deputy Greffier/Treasurer/Deputy Treasurer/Constable/Vingtenier/Assistant Constable/Procureur des Pauvres/Deputy Procureur des Pauvres] of the Island of Sark and that you will perform promptly and well all and any duty appertaining to that Office. So help you God”

The Ordinance was drafted by the Law Office but was not brought back to Chief Pleas. The Douzaine now brings the Ordinance to Chief Pleas for approval.

Proposition –

That Chief Pleas approves The Reform (Oaths of Island Officers) (Sark) (Amendment) Ordinance, 2026

**Conseiller Mike Locke
Chair, Douzaine**

The Reform (Oaths of Island Officials) (Sark) (Amendment) Ordinance, 2026

THE CHIEF PLEAS OF SARK, in pursuance of their Resolution of the 6th July, 2022, and in exercise of the powers conferred on them by section 52 of the Reform (Sark) Law, 2008^a, and all other powers enabling them in that behalf, hereby order:-

Amendments to 2008 Ordinance.

1. The Reform (Oaths of Island Officials) (Sark) Ordinance, 2008 ("**the 2008 Ordinance**") is amended as follows.

2. In the heading of section 2 -

(a) after "Treasurer," insert "Constable," and

(b) after "Assistant Constables" insert ", Vingtenier".

3. In section 2 for "an Assistant Constable" substitute "Constable, Assistant Constable or Vingtenier".

4. Section 3 of the 2008 Ordinance is repealed.

5. In the heading of Schedule 2 -

(a) after "Treasurer," insert "Constables," and

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

(b) after "Assistant Constables" insert ", Vingtenier".

6. In Schedule 2 -

(a) after "Deputy Treasurer/" insert "Constable/", and

(b) after "Assistant Constable/" insert "Vingtenier/".

7. Schedule 3 to the 2008 Ordinance is repealed.

Oaths and affirmations taken previously.

8. For the avoidance of doubt, where a person has taken an oath or affirmation before this Ordinance came into force, nothing in this Ordinance -

(a) affects the validity of that oath or affirmation, or

(b) requires that person to take a further oath or affirmation.

Citation.

9. This Ordinance may be cited as the Reform (Oaths of Island Officials) (Sark) (Amendment) Ordinance, 2026.

POLICY & FINANCE COMMITTEE

Report with proposition to Chief Pleas, Midsummer 8th July 2026

2025 Financial Statements

The Policy & Finance Committee presents the Financial Statements of the Island of Sark for the year ended 31 December 2025 (Appendix 1). They have been audited and signed by our independent auditors, Perkins Group, as required by The Reform (Sark) Law, 2008.

2025 results show a surplus on ordinary operations of £175,081. However there was unforeseen expenditure of £54,230 for emergency stabilisation works at La Coupee, and £177,873 of the renewable electricity project expenditure has been impaired during the year. The overall result for 2025 is a £57,022 deficit.

The larger than budgeted surplus from ordinary operations was achieved in the most by Property Transfer Tax revenues of £212,319 which was £136,319 more than budget. Ordinary expenditure was over budget by £26,075. Overall this has had a positive impact on the Island’s cash reserves, which now stand at £1,117,921, an increase of £138,194 in the year.

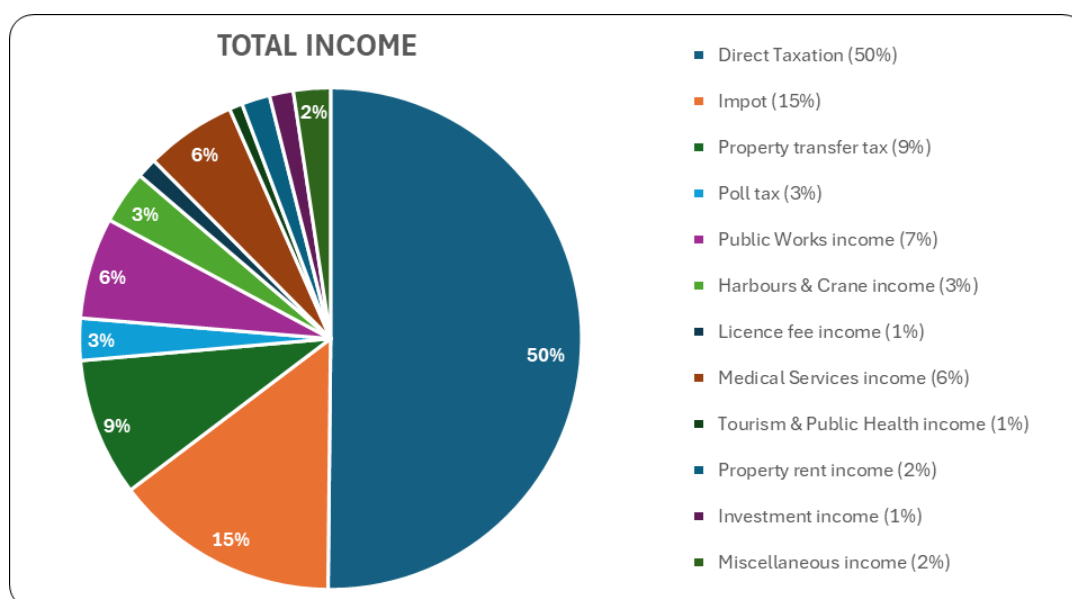
REVENUE ACCOUNT – page 5 of the Financial Statements

Income:

The total income for the year was £2,381,770 which is £345,376 higher than the total income in the previous year, and £167,191 higher than budgeted.

Please see the attached Appendix 2 for details of the comparison of 2025 income to budget, and Appendix 3 for comparison of 2025 income to the prior year.

The pie chart below shows the percentage split of the Island’s income streams for 2025 (chart reads clockwise from arrow starting point).

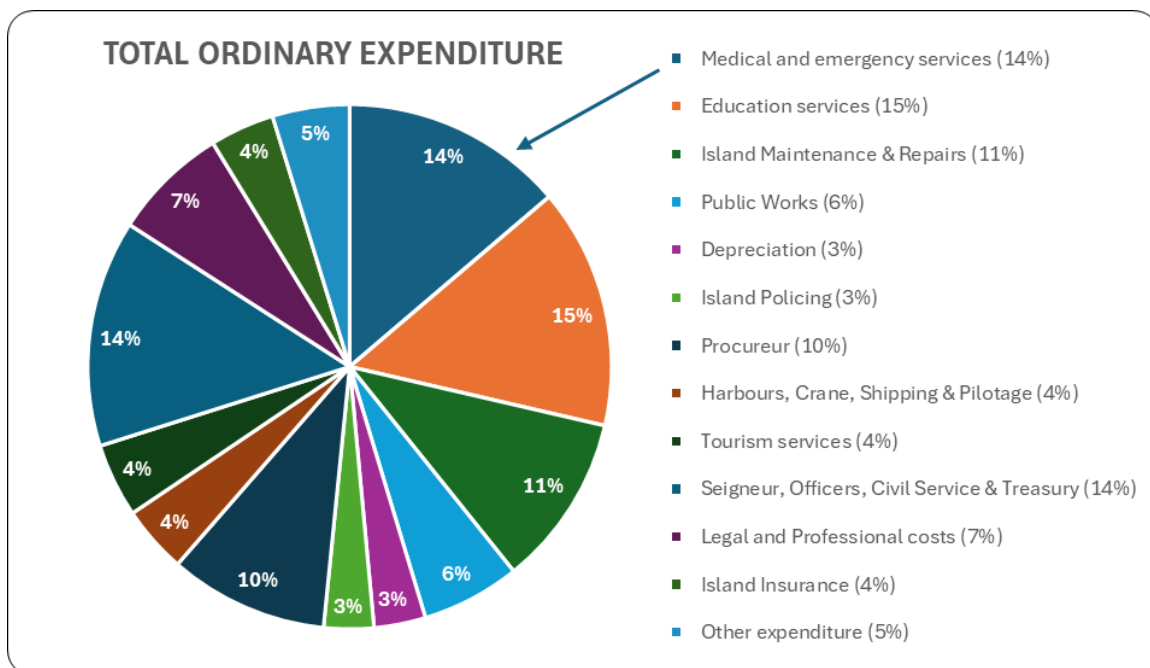


Ordinary expenditure:

The total expenditure on ordinary activities was £2,206,689 for the year, which is £26,075 higher than budget and £218,006 higher than the comparative figure for the previous year.

Please see the attached Appendix 2 for details of the comparison of 2025 expenditure to budget, and Appendix 3 for comparison of 2025 expenditure to the prior year.

The pie chart below shows the % split of the Island's total ordinary expenditure for 2025 (chart reads clockwise from arrow starting point).



Unforeseen revenue expenditure:

£54,230 was spent on the emergency stabilisation works to La Coupee, carried out by Geomarine.

Impairment of renewable energy project assets:

The £177,873 impairment reflects standard accounting treatment and does not mean that the expenditure has been lost or wasted. The costs relate primarily to design and preparatory work for the Island's future electricity system, which has already been completed in order to properly assess the project before any loan or acquisition could proceed. However, because the renewable project is not currently being progressed, accounting rules require that these costs are no longer held as an asset and instead are recognised as an expense in the year. This is therefore a presentational change in the accounts rather than a cash impact. The underlying work remains valid and will still be used or built upon in future, and the position can be revisited once there is greater certainty around the next phase of the electricity project. In addition, when a new electricity company is established, there is potential for these costs to be transferred or reimbursed at that point, reflecting the ongoing value of the work already undertaken.

STATEMENT OF BALANCES – page 6 of the Financial Statements

Tangible assets:

The movements in tangible assets are detailed in Note 25 on pages 14 and 15 of the financial statements.

They show total additions in the year of £87,098. The 2025 capital expenditure budget was £20,000. This budget was for a tractor, and the purchased item cost £16,870 including shipping. Other additions were a further £60,029 of expenditure on the electricity project, unbudgeted but essential new skips at £5,501, the final £3,719 invoice for a new trailer budgeted for in 2024 and the £979 freight invoice for a generator bought in 2024.

£177,873 of the total £186,482 spent on the Island's renewable energy project was impaired at year end, leaving £8,609 value on the balance sheet which represents costs that relate to the compulsory purchase of Sark Electricity Limited.

Depreciation provided in the year was £69,966.

Investments:

The cost of Chief Pleas' investment in Isle of Sark Shipping Company Limited ("IoSS") remains at £720,054 at the end of 2025. This investment comprises £451,000 share capital, and a long term loan to the company of £269,054. Interest on the loan is charged annually, and £7,403 was charged in 2025.

The net assets of IoSS stood at £826,424 as shown by its latest accounts to 30 September 2025. This is a drop of £280,370, reflecting the reported loss of the same for the year. The £170,000 NatWest loan taken out to fund the purchase of the Corsaire was fully repaid during the year. The company entered into another 5 year loan agreement with NatWest to fund the re-engining of the Corsaire, with £250,000 being drawn down in May 2025. The balance of this new loan as at 30 September 2025 stood at £235,439.

Net current assets:

The Island's net current assets have increased by £115,245 during the year.

Bank balances, including short term bank deposits stood at £1,117,921 at the year end, which is a positive increase of £138,194 in the year as shown in the cash flow statement on page 7 of the Financial Statements.

Current debtors, including prepayments increased by £54,877 in the year. Total creditors have increased by £77,825.

Accumulated fund:

The accumulated fund (being the Island's general reserves) has decreased from £3,467,366 at the end of 2024 to £3,410,344 as at 31 December 2025. This decrease of £57,022 represents the 2025 deficit. The accumulated fund incorporates the Island's fixed assets and investments along with its net current assets, so it is important to note that whilst overall reserves have slightly decreased, liquid reserves (cash and those assets that are easily converted to cash) were £1,215,684 at year end which is a positive increase of £155,103 since last year.

La Ville Roussel fund:

The fund has assets, mainly bank balances, of £117,255 and accumulated reserves of the same figure. The fund is under the control of the Trustees of La Ville Roussel Trust for the benefit of the Island.

Funds held on behalf of internal organisations:

Various funds are held by the Island, which are to be used for specific purposes or projects and therefore do not part of the Island's general reserves. The total value of these funds was £76,515 at year end. The income and expenditure of each fund for the year can be seen in note 35.

Conclusion

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

Proposition –

That the Financial Statements of the Island for the year ended 31 December 2025 be adopted.

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



Island of Sark

Financial statements

Year Ended 31 December 2025

Island of Sark

Statement of responsibilities

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

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



John Guille
Chair
Policy and Finance Committee

Date 16/06/26



Sarah Hudson Treasurer
on behalf of Chief Pleas

Date: 16/6/26

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

Opinion

We have audited the financial statements of the Island of Sark (the 'Island') for the year ended 31 December 2025, which comprise the Revenue Account, the Statement of balances, the Cash Flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the accounting policies set out in note 1 and section 62 of the Reform (Sark) Law, 2008.

In our opinion, the financial statements:

- give a true and fair view of the state of the Island's affairs as at 31 December 2025 and of its deficit for the year then ended;
- have been properly prepared in accordance with the accounting policies set out in note 1 and section 62 of the Reform (Sark) Law, 2008;

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which we have agreed to report to you if, in our opinion:

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

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

Responsibilities of the Chief Pleas

As explained more fully in the Chief Pleas' responsibilities statement, set out on page 1, the Chief Pleas are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Chief Pleas are responsible for assessing the Island's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Identifying and assessing potential risks related to irregularities

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

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

Audit response to risks identified

Our procedures to respond to risks identified included the following:

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

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

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

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

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

Use of our report

This report is made solely to the Chief Pleas, as a body, in accordance with Section 63 of the Reform (Sark) Law, 2008. Our audit work has been undertaken so that we might state to the Chief Pleas those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members of the Chief Pleas as a body, for our audit work, for this report, or for the opinions we have formed.



Perkins

Chartered Certified Accountants
Guernsey

17th June, 2026

APPENDIX ONE

Island of Sark

Revenue Account

For the year ended 31 December 2025

	Notes	Total 2025 £	Budget 2025 £	Total 2024 £
Income				
Direct Taxation	2	1,194,834	1,193,960	1,059,435
Impot	3	345,947	375,000	350,305
Property Transfer Tax		212,319	76,000	28,766
Poll Tax		64,509	77,500	65,080
Public Works income	4	155,330	146,566	149,721
Harbours and Crane income	5	81,660	82,620	78,827
Licence Fee Income		30,866	31,000	31,034
Medical Services income	6	139,343	92,921	102,447
Tourism and Public Health income	7	20,196	21,162	21,832
Property rental income	8	43,351	43,475	42,989
Investment income	9	36,641	29,758	42,628
Other Income	10	56,774	44,618	63,330
Total Income		2,381,770	2,214,579	2,036,394
Expenditure				
Medical and emergency services	11	302,369	270,776	283,435
Education services	12	325,477	332,082	320,858
Island Maintenance and Repairs	13	233,043	246,806	215,045
Public Works	14	133,685	141,313	143,830
Depreciation	25	69,966	65,795	65,100
Island Policing	15	67,631	69,044	63,103
Procureur	16	215,586	197,200	115,154
Harbours, Crane, Shipping and Pilotage	17	90,923	87,499	82,539
Agriculture, Environment and Sea Fisheries	18	25,550	22,783	16,197
Tourism services (including Public Health)	19	99,915	102,288	96,567
Seigneur, Officers, Civil Service and Treasury	20	306,894	327,893	294,785
Legal and Professional costs	21	169,298	160,112	150,038
Island Insurance		87,346	82,559	79,010
Donations and grants to other organisations	22	17,508	16,250	13,750
Miscellaneous expenditure	23	61,498	58,214	49,273
Total Ordinary Expenditure		2,206,689	2,180,614	1,988,683
Surplus on Ordinary Operations		175,081	33,965	47,710
Unforeseen Expenditure	24	54,230	15,000	
Impairment of renewable energy project assets	25	177,873		
(DEFICIT) /SURPLUS FOR FINANCIAL YEAR		(57,022)	18,965	47,710

Island of Sark

Statement of balances

As at 31 December 2025

	Notes	2025 £	2024 £
Tangible assets	1 & 25	1,391,561	1,552,302
Investments	1 & 26	720,054	720,054
Long term debtors	27	51,603	63,129
La Ville Roussel fund	28	117,255	112,987
Funds held for internal organisations	1 & 29	76,515	74,945
Current assets			
Debtors and prepaid expenses	30	362,645	307,769
Short term bank deposits		500,000	500,000
Bank balances		<u>617,921</u>	479,727
		1,480,566	1,287,496
Liabilities falling due within one year			
Creditors	31	<u>233,440</u>	155,615
		233,440	155,615
Net current assets		1,247,126	1,131,881
Total assets less current liabilities		3,604,114	3,655,298
Funded by			
Accumulated fund	34	3,410,344	3,467,366
Funds held for internal organisations	35	76,515	74,945
La Ville Roussel fund	36	<u>117,255</u>	<u>112,987</u>
Reserves	37	3,604,114	3,655,298



John Guille
Chair
Policy and Finance Committee

Date 16/06/26



Sarah Hudson
Treasurer
on behalf of Chief Pleas

Date:

16/6/26

The notes on pages 7 to 18 form part of these financial statements.

Island of Sark

Cash Flow statement

For the year ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities	1	188,651	111,642
Cash flows from investing activities			
Payments to acquire fixed assets		(87,098)	(138,666)
Proceeds from disposal of fixed assets			914
Investment income & interest received		36,641	42,628
		(50,457)	(95,124)
Cash flows from financing activities			
Movement in cash in the year	2	138,194	16,518
1 Reconciliation of surplus/(deficit) for the year to operating activities:		2025 £	2024 £
Net surplus from Revenue account:		(57,022)	47,710
Adjustments for:			
Depreciation charges		69,966	65,100
Gain on disposal of fixed asset			(914)
Loss on impairment of fixed asset		177,873	
Transfers from funds held for internal organisations			1,253
(Increase) / decrease in debtors		(43,350)	2,001
Increase in creditors		77,825	39,120
Investment income		(36,641)	(42,628)
		245,673	63,932
Net cash provided by operating activities		188,651	111,642
2 Cash balances as shown in the balance sheet		2025	2024
At the beginning of the year:			
Cash at bank and in hand		479,727	463,209
Short term bank deposits		500,000	500,000
		979,727	963,209
At the end of the year:			
Cash at bank and in hand		617,921	479,727
Short term bank deposits		500,000	500,000
		1,117,921	979,727
Cash gained / (used) in the year		138,194	16,518

Island of Sark

Notes forming part of the financial statements

1 Principal accounting policies

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

Basis of preparation

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

Revenue Income

Income is included on the accruals basis.

Revenue Expenditure

Expenditure is included on the accruals basis.

Tangible assets

Tangible assets are stated at cost less depreciation.

Depreciation

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

Abattoir building	2.50%
Cranes	6.66%
Maseline fendering	10%
Harbour Hill resurfacing	10%
Tractors	10% to 20%
Trailers	10%
Incinerators	10% (fully depreciated)
Rollers	10%
Stone crusher	10% (fully depreciated)
Borehole pump	10% (fully depreciated)
Sewage system	10% (fully depreciated)
Water bowser	10% (fully depreciated)
Water treatment	10% (fully depreciated)
Sewage tankers	10% (fully depreciated)
Boilers/Bathrooms	10%
School and Office furniture	10%
Abattoir equipment	10%
Emergency services equipment	10% to 20%
Rubbish skips	20%
Lawnmowers	20% (fully depreciated)
Island Finger signs	20%
Generators and fuel bowser	20% to 33.33%
Constables equipment	33.33% (fully depreciated)
Medical equipment	33.33% (fully depreciated)
School computers	33.33% (fully depreciated)
Office equipment	33.33% (fully depreciated)

Island of Sark

Notes forming part of the financial statements - continued

1 Principal accounting policies (continued)*Impairment*

Assets are reviewed for impairment where events or changes in circumstances indicate that the carrying amount may not be recoverable. Where such indicators exist, the asset is written down to its recoverable amount, being the higher of value in use and fair value less costs to sell, with any impairment loss recognised in profit or loss.

Investments

Unquoted investments are stated at cost.

Funds held for internal organisations

Funds are held on behalf of the Sark Ambulance & CFR funds, Mobility Scooters fund, Pathway Trust fund, School fund, FoSS fund, Playground fund, Tourism Shop fund and Aslan Home fund as these organisations do not hold accounts of their own.

Procureur expenditure

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

	Total 2025 £	Budget 2025 £	Total 2024 £
2 Direct Taxation			
Property Tax	597,707		571,648
Personal Capital Tax	619,400		506,241
	1,217,107		1,077,889
Less: Discount for payment in full before 28th January	22,273		18,454
	1,194,834	1,193,960	1,059,435
3 Impot			
Tobacco	129,345		113,825
Beer	90,980		87,379
Wines	66,076		73,321
Spirits	44,824		59,890
Cider	25,995		27,229
Oils	659		720
	357,879		362,364
Less : Collection charges	11,932		12,059
	345,947	375,000	350,305
4 Public Works income			
Rubbish and recycling	110,763	96,558	102,405
Sewage collection	31,491	35,808	33,844
Sale of black bag stickers	13,076	14,200	13,472
	155,330	146,566	149,721

APPENDIX ONE

Island of Sark

Notes forming part of the financial statements - continued

	Total 2025 £	Budget 2025 £	Total 2024 £
5 Harbours and Crane Income			
Crane hire	31,320	32,220	33,201
Harbour services	39,648	42,000	38,256
Harbour dues	8,460	6,000	5,660
Harbour rents and sundry income	2,232	2,400	1,710
	81,660	82,620	78,827
6 Medical Services Income			
Doctor and Nurse consultancy fees	114,004	70,100	80,775
Dispensing fees	22,669	22,821	21,672
Other income	2,670		
	139,343	92,921	102,447
7 Tourism and Public Health Income			
Website Advertising	2,950	2,750	2,750
Mooring donations, scooter hire and other income	6,495	8,380	8,514
Catering and accommodation permits	6,876	6,480	6,788
Water testing	3,875	3,552	3,780
	20,196	21,162	21,832
8 Property rental income			
Island property rent and ground rent	7,051	7,175	7,589
Trustee property rental income	36,300	36,300	35,400
	43,351	43,475	42,989
9 Investment income			
Bank deposit interest	9,863		13,253
RBS fixed deposit interest	19,375		23,321
IoSS Loan interest	7,403		6,054
	36,641	29,758	42,628
10 Other Income			
Abattoir income	6,608	6,000	5,421
Parental contributions to Guernsey Accommodation	1,438	1,369	4,078
Court and registration fees	2,945	1,280	1,280
Hotel and public house licences	7,556	6,469	7,808
Share of CI Lottery profit/import duties	10,602	12,000	13,100
Sark Stamps commission	2,295		
Development control application fees	1,344	1,900	2,104
North End electricity income	21,232	13,200	15,889
Sundry income	2,754	2,400	12,736
Gain on sale of Grove (Kato) Crane			914
	56,774	44,618	63,330

APPENDIX ONE

Island of Sark

Notes forming part of the financial statements - continued

	Total 2025 £	Budget 2025 £	Total 2024 £
11 Medical and emergency services			
Medical Practice salaries	195,606	203,276	163,278
Locum and paramedic cover	32,190		54,669
Surgery running costs	34,619	26,128	30,834
Safeguarding services	23,978	25,058	23,698
CFR Service	4,511	3,600	2,941
Fire Service	11,465	12,714	8,015
	<u>302,369</u>	<u>270,776</u>	<u>283,435</u>
12 Education services			
Sark School			
Salaries, including pension contributions	194,141	192,998	184,741
Recruitment and relocation		6,600	102
CPD, training & expenses	1,983	3,000	3,118
Pupil resources, stationary, equipment and IT	15,281	11,880	17,239
Repairs, maintenance, heat and light	6,388	9,740	5,347
	<u>217,793</u>	<u>224,118</u>	<u>210,547</u>
Secondary education			
Off Island Tuition, accommodation and travel	82,400	86,464	99,830
Home education	57	1,500	1,363
	<u>82,457</u>	<u>87,964</u>	<u>101,193</u>
Educational support, advisors and inspection	<u>25,227</u>	<u>20,000</u>	<u>9,118</u>
	<u>325,477</u>	<u>332,082</u>	<u>320,858</u>
13 Island Maintenance & Repairs			
Island work programme	16,971	24,059	18,195
Maintenance of Island Roads	58,899	46,318	44,447
Machinery repairs and maintenance	30,182	29,765	33,941
Maintenance of Cliff Paths	29,539	27,708	26,791
Toilets and harbour stores	22,688	28,515	19,638
North End electricity provision	40,680	43,200	42,753
Repairs & Maintenance of Island properties:			
PPM management	12,656	15,600	
School houses	3,809	9,000	4,213
Medical Centre	535	3,000	4,822
Committee office and fire station, including heat and light	6,579	6,280	9,265
Court/assembly room	317	2,360	401
La Coupee	1,622	3,000	4,377
Visitors Centre	587	2,000	26
Old Island Hall	3,435	2,400	4,246
Island boreholes & other property	4,544	3,600	1,930
	<u>233,043</u>	<u>246,806</u>	<u>215,045</u>

APPENDIX ONE

Island of Sark

Notes forming part of the financial statements - continued

	Total 2025 £	Budget 2025 £	Total 2024 £
14 Public Works			
Rubbish collection and handling	56,238	50,927	55,262
Off Island recycling and rubbish disposal	29,094	20,950	29,046
Incineration/burning	17,548	23,366	18,227
Sewage collection and processing	17,890	27,001	30,704
Administration	<u>12,915</u>	13,069	<u>12,501</u>
	133,685	141,313	143,830
15 Island Policing			
Island Constables	42,421	42,804	41,393
Training and operational costs	9,768	7,900	3,539
Guernsey Police SLA and visit costs	15,442	18,340	18,172
	67,631	69,044	63,103
16 Procureur			
Procureur's office	7,119		6,813
Medical insurance premiums	118,735		46,391
Medical costs and care workers	35,914		23,415
Cash grants	30,176		25,349
Fuel assistance	11,688		11,741
Other Costs	2,955		1,445
	215,586	197,200	115,154
17 Harbours, Crane, Shipping and Pilotage			
Harbour maintenance, salaries and training	68,046	69,609	65,280
Crane operation, repairs and maintenance	22,877	17,890	17,259
	<u>90,923</u>	87,499	82,539
18 Agriculture, Environment and Sea Fisheries			
Slaughterhouse	17,475	14,283	12,896
Agriculture and Environment	3,597	5,500	106
Preventative measures	1,552	1,000	651
Sea Fisheries	2,926	2,000	2,544
	25,550	22,783	16,197
19 Tourism Services (including Public Health)			
Advertising, printing, production and distribution	42,879	47,000	41,941
Tourism officers	41,524	40,921	39,103
Office and other costs	13,351	12,367	13,135
Public Health costs (Permits and Water testing)	2,161	2,000	2,388
	99,915	102,288	96,567

APPENDIX ONE

Island of Sark

Notes forming part of the financial statements - continued

	Total 2025 £	Budget 2025 £	Total 2024 £
20 Seigneur, Officers, Civil Service & Treasury			
Seigneur stipend	47,071	47,109	44,924
Island Officers	71,156	71,156	68,092
Civil Service	121,272	155,830	112,563
Treasury Service	59,760	53,797	51,480
Recruitment, relocation & training	7,635		17,726
	306,894	327,893	294,785
21 Legal and Professional Costs			
Guernsey Law Officers	82,952	82,572	78,927
Electricity Price Control Commissioner	23,113	20,000	10,746
Guernsey Legal Aid Services	27,000	27,000	27,000
Court of the Seneschal	2,272	6,000	2,595
Audit services	25,000	12,540	14,096
Other Professional costs	8,961	12,000	16,674
	169,298	180,112	160,038
22 Donations and grants to other organisations			
Island Hall Trustees	5,000	5,000	5,000
St John's Marine Ambulance Fund	5,000	5,000	5,000
St Peter's Church	2,000	2,000	2,000
Methodist Church	500	500	500
RNLI	1,000	1,000	1,000
Manches Iles	2,500	2,500	
Island Games	1,000	250	250
Sheep Racing	508		
	17,508	16,250	13,750
23 Miscellaneous expenditure			
Meetings, travel and accommodation	9,471	3,500	3,326
IT, licences, consumables and websites	19,664	25,835	17,254
Stationery, print, post and phone	9,034	6,700	8,527
Civic entertaining	7,447	6,200	3,466
Tax administration	8,295	8,295	8,938
Other costs	7,587	7,684	7,761
	61,498	58,214	49,273
24 Unforeseen expenses			
Emergency stabilisation works to La Coupee	54,230		
	54,230	15,000	

Island of Sark

Notes forming part of the financial statements - continued

25 Tangible assets

		Cost				Depreciation			Net book values		
		At 01.01.25	Additions	Disposals	At 31.12.25	At 01.01.25	Provided	Disposals	At 31.12.25	At 01.01.25	At 31.12.25
		£	£	£	£	£	£	£	£	£	£
Maseline harbour		61,329			61,329					61,329	61,329
Land	Les Laches	516			516					516	516
	La Maseline	413			413					413	413
	Harbour Hill path	1			1					1	1
		930			930					930	930
Property	Ivy Cottage	118,731			118,731					118,731	118,731
	Teacher's houses	98,295			98,295					98,295	98,295
	Fire station	82,335			82,335					82,335	82,335
	Assembly room/new offices	101,528			101,528					101,528	101,528
	Visitor centre	34,217			34,217					34,217	34,217
	Crane shed	26,803			26,803					26,803	26,803
	Creux Harbour shelter	15,000			15,000					15,000	15,000
	Greffe and committee offices	10,350			10,350					10,350	10,350
	Medical centre	27,100			27,100					27,100	27,100
	Vieux Clos	2,055			2,055					2,055	2,055
	Prison improvements	1,702			1,702					1,702	1,702
	Harbour Quarry shed	33,243			33,243					33,243	33,243
	La Coupée toilets	38,190			38,190					38,190	38,190
	Harbour Café	22,364			22,364					22,364	22,364
		611,913			611,913					611,913	611,913
Electricity Project		126,453	60,029	(177,873)	8,609					126,453	8,609
Carried forward		800,625	60,029	(177,873)	682,781					800,625	682,781

Island of Sark

Notes forming part of the financial statements - continued

25 Tangible assets - continued		Cost				Depreciation				Net book values	
		At 01.01.25	Additions	Disposals	At 31.12.25	At 01.01.25	Provided	Disposals	At 31.12.25	At 01.01.25	At 31.12.25
		£	£	£	£	£	£	£	£	£	
Abattoir	Abattoir Building	334,742			334,742	34,806	8,369		43,175	299,936	291,567
	Abattoir Equipment	31,868			31,868	15,129	2,856		17,985	16,739	13,683
Machinery & Equipment											
	Cranes	290,702			290,702	19,361	19,361		38,722	271,341	251,580
	Maseline fendering	50,656			50,656	16,232	5,066		21,298	34,424	29,358
	Tractors	67,812	16,370		84,682	52,216	4,174		56,390	15,596	28,292
	Trailers	32,714	3,719		36,433	12,149	2,953		15,102	20,565	21,331
	Lawnmowers	853			853	853			853		
	Stone crusher	8,947			8,947	8,947			8,947		
	Rollers	28,016			28,016	18,216	2,801		21,017	9,800	6,999
	Teachers houses bathrooms	7,214			7,214	2,525	721		3,246	4,689	3,968
	Boilers	27,010			27,010	8,563	2,701		11,264	18,447	15,746
	Constables equipment	1,100			1,100	1,100			1,100		
	Harbour Hill Resurfacing	24,776			24,776	3,716	2,478		5,194	21,060	18,582
	Incinerators	83,848			83,848	30,771	3,077		33,848	3,077	
	Rubbish skips	17,852	5,501		23,353	11,906	3,660		15,566	5,946	7,787
	Sewage tankers	13,498			13,498	13,498			13,498		
	Sewage system	9,750			9,750	9,750			9,750		
	Water treatment	5,288			5,288	5,288			5,288		
	Borehole pump	1,169			1,169	1,169			1,169		
	Emergency services equipment	12,387			12,387	7,861	647		8,508	4,526	3,879
	Water bowser	4,397			4,397	4,397			4,397		
	Medical equipment	784			784	784			784		
	Generators & Fuel Bowser	34,537	579		35,516	11,789	9,365		21,154	22,748	14,362
	School computers & printers	11,729			11,729	11,729			11,729		
	School furniture	2,017			2,017	807	201		1,008	1,210	1,009
	Island Finger Signs	2,183			2,183	1,710	437		2,147	473	36
	Office furniture	1,114			1,114	1,081	33		1,114	33	
	Office equipment	21,795			21,795	20,728	1,066		21,794	1,067	1
		1,128,758	27,069		1,155,827	377,081	69,966		447,047	751,677	708,780
Total		1,929,383	87,098	(177,873)	1,838,608	377,081	69,966		447,047	1,552,302	1,391,561

APPENDIX ONE

Island of Sark

Notes forming part of the financial statements - continued

25	Tangible assets (continued)	2025 £	2024 £
	Impairment of renewable energy project assets	177,873	
	<p>Following a comprehensive review and careful consideration of available options, it was concluded that it is not currently possible to progress the renewable energy project until compulsory purchase and safety upgrades have been completed. Accordingly, the capitalised consultancy costs have been partially impaired, with the remaining balance relating to the ongoing electricity project.</p>		
26	Investments	2025 £	2024 £
	<i>Unquoted</i>		
	Isle of Sark Shipping Company Limited:		
	Ordinary shares of £1 each	451,000	451,000
	Long term loan	269,054	269,054
		720,054	720,054
	<p>Isle of Sark Shipping Company Limited ("IoSS") is a Guernsey registered company, wholly owned by the Island of Sark. As at 30 September 2025 the net assets of IoSS were £826,424 (2024 - £1,106,794).</p> <p>The long term loan bears interest at the variable HMRC (UK) rate for beneficial loans (currently 3.75 % p.a.). The current loan agreement came into force on the 1 September 2021 with a term of 5 years and is repayable on 31 August 2026.</p>		
27	Long term debtors	2025 £	2024
	Repayable Procureur residential care assistance loans	51,603	63,129
28	La Ville Roussel Fund	2025 £	2024 £
	Debtors	323	418
	Bank balances: Deposit	115,502	111,359
	Current	1,495	1,210
		117,320	112,987
	Creditors	65	
	Net Current Assets	<u>117,255</u>	112,987
29	Funds held for internal organisations	2025 £	2024 £
	Debtors	1,067	
	Bank balances	76,872	74,945
		77,939	74,945
	Creditors	1,424	
	Net Current Assets	76,515	74,945

APPENDIX ONE

Island of Sark

Notes forming part of the financial statements - continued

30	Debtors due within 1 year	2025	2024		
		£	£		
	Accrued income	211,082	174,834		
	Prepayments	91,480	102,799		
	Trade debtors	47,034	19,798		
	Other debtors	13,049	10,338		
		<u>362,645</u>	<u>307,769</u>		
31	Creditors due within 1 year	2025	2024		
		£	£		
	Trade creditors	80,690	71,725		
	Accruals	79,789	36,135		
	Deferred income	60,038	31,530		
	Other creditors	12,923	16,225		
		233,440	155,615		
32	Contingent liabilities				
	<p>Chief Pleas has guaranteed overdraft facilities granted to IoSS up to a maximum of £150,000 (2024 - £150,000). Chief Pleas has also guaranteed loan facilities granted to IoSS up to a maximum of £350,000. IoSS entered into a new loan agreement to fund the re-engining of the Corsaire during 2025. As at the 30 September 2025 the loan balance was £235,439. The Island will only be liable to honour those guarantees in the event that IoSS defaults on repayments in relation to the overdraft or loan. At 31 December 2025 the contingent liability arising from those guarantees was £nil (2024 - £nil).</p>				
33	Financial Commitments				
	<p>As at the 31st December 2025 the Island had no capital commitments (2024 - £nil).</p>				
34	Accumulated fund	2025	2024		
		£			
	Balance at 1 January	3,467,366	3,418,403		
	(Deficit) / Surplus for the financial year	(57,022)	47,710		
	Transfers from funds held for internal organisations		1,253		
	Balance at 31 December	3,410,344	3,467,366		
35	Funds held for internal organisations	2024	Income	Expenditure	2025
		£	£	£	£
	Ambulance fund	7,516	7,212	7,345	7,383
	CFR fund	3,355	4,754	4,490	3,619
	Medical scooters fund	3,454	1,459		4,913
	School fund	5,412	9,356	11,361	3,407
	FOSS fund	10,681	4,485	5,533	9,633
	Playground fund	10,073	360	896	9,537
	Tourism shop fund	15,812	4,570	3,867	16,515
	Hathaway Trust fund	18,642			18,642
	Asian Hornet fund		5,422	2,556	2,866
		74,945	37,618	36,048	76,515

Island of Sark

Notes forming part of the financial statements - continued

36	La Ville Roussel fund	2025	2024
		£	£
	<i>Income</i>		
	Bank interest	4,143	5,320
	Rent	125	125
		4,268	5,445
	<i>Expenditure</i>		
	Repairs		
	Bank charges		
	Balance at 1 January	112,987	107,542
	Surplus for the financial year	4,268	5,445
	Balance at 31 December	117,255	112,987
37	Reserves	2025	2024
		£	
	Balance at 1 January	3,655,298	3,596,361
	(Decrease) / Increase in accumulated fund	(57,022)	48,963
	Increase in funds held for internal organisations	1,570	4,529
	Increase in La Ville Roussel fund	4,268	5,445
	Balance at 31 December	3,604,114	3,655,298
38	Ultimate Controlling Party		
	The ultimate controlling party is the Chief Pleas of the Island of Sark.		
39	Post Balance Sheet Events		
	There have been no material subsequent events up to the date of approval of these financial statements other than referred to in the notes above.		

COMPARISON OF 2025 RESULTS TO BUDGET

	2025 RESULTS COMPARED TO BUDGET			COMMENTARY
	Actuals	Budget	Variance	
INCOME				
Direct Taxation	1,194,834	1,193,960	874	Income from Direct Taxation was virtually on budget for the year.
Impot	345,947	375,000	(29,053)	The budget had been set anticipating an increase in staying visitors on Sark as this directly affects levels of Impot, but this increase was not seen during the year. Impot income was at a similar level to 2024.
Property transfer tax	212,319	76,000	136,319	The budget had been conservatively set based on 2025 actuals, but the property market picked up during the year and saw 14 transactions bringing in £136k more than budgeted.
Poll tax	64,509	77,500	(12,991)	Despite charge rates increasing from £1.40 to £1.47 for 2025, passenger numbers were down on 2024. The budget had also included £6k for a new Jersey boat that did not come into service.
Public Works income	155,330	146,566	8,764	Income from rubbish collection was £14k over budget, mainly because the RPI increase from 1st May 25 had not been budgeted. Sewage collection income was £4.3k under budget due to a reduction in the number of pickups.
Harbours & Crane income	81,660	82,620	(960)	Harbour income was £1k down on budget, mainly attributed to lower than budgeted number of freight charters affecting harbour services and crane income, but increased Harbour dues as the Venture was used for the 1st half of the year.
Licence fee income	30,866	31,000	(134)	As per budget.
Medical Services income	139,343	92,921	46,422	The 2025 budget was set lower than it should have been. 2024 actual income was £102k, and this only included 4 months of Nurse consultancy income. Overall Surgery income continues to increase.
Tourism & Public Health income	20,196	21,162	(966)	Whilst income from Website advertising, Catering/Accommodation permits and water tests were overall £1k over budget, income from Moorings and Scooter hire was £2k down on budget.
Property rental income	43,351	43,475	(124)	As per budget.
Investment income	36,641	29,758	6,883	Despite interest rates reducing in 2025, they didn't drop as quickly as was anticipated when the budget was set.
Other Income	56,774	44,618	12,156	Electricity income was over budget by £8k and commission on Sark Stamps brought in an unbudgeted £2.3k. Court and registration fees were £1.6k over budget, and Liquor Licences £1k over.
TOTAL INCOME	2,381,770	2,214,579	167,191	
ORDINARY EXPENDITURE				
Medical and emergency services	302,369	270,776	(31,593)	The provision for the Doctor's annual leave cover was £24.5k more expensive as the budgeted provision was unavailable. An unbudgeted new IT system cost £5.6k for 2025 and Heat & Light was £2.5k more than budget.
Education services	325,477	332,082	6,605	Overall Education budget was £6.6k underspent. Sark School was £6.3k underspent, mainly due to the £6.5k recruitment budget not being used. An additional £6k was spent on Education Advisors compared to budget. However Years 9-11 costs were £6k lower than budget, due to a reduction in the number of pupils supported.
Island Maintenance & Repairs	233,043	246,806	13,763	Whilst there were some over/underspends with Island workers spending more time on Roads rather than general Island works, the budget underspend is mainly due the £10k toilets refurb only being half spent, and other property maintenance budgets not being fully utilised, as a lot of this work was taken on by the PPM worker.
Public Works	133,685	141,313	7,628	Sewage collection costs were £5k lower than budget, reflecting reduced number of pickups. The £4k sewage repair budget was mostly unspent. Off island processing costs for plasterboard were £2k higher than budgeted (these were recharged) and more time was spent on rubbish collection pushing costs £5k over budget. The £5k budget for blockwork at the harbour burning pits was unspent.
Depreciation	69,966	65,795	(4,171)	The increased charge is due to the addition of the Island Emergency generator purchased in late 2024.
Island Policing	67,631	69,044	1,413	Guernsey Police visit costs were £3k lower than budget, but this saving was in part negated by the purchase of new operational equipment.
Procureur	215,586	197,200	(18,386)	Additional parishioners came under the care of the Procureur during 2025 which was unbudgeted, and Carer fees were also higher than budgeted.
Harbours, Crane, Shipping & Pilotage	90,923	87,499	(3,424)	Whilst there were some small over/underspends, the £3.4k overspend is mainly attributable to training 4 new crane operators that was unbudgeted.
Agriculture, Environment and Sea Fisheries	25,550	22,783	(2,767)	All abattoir running costs were slightly higher than budget adding £3.2k. The sea fisheries rib maintenance was £1k higher, Asian Hornet prevention £500 higher, but the £2k Lime Subsidy was unspent during the year.
Tourism services	99,915	102,288	2,373	Savings were made on printed advertising costs, with more focus on online advertising, saving £4k, but office and other costs were £1.6k over budget.
Seigneur, Officers, Civil Service & Treasury	306,894	327,893	20,999	There were unbudgeted recruitment costs of £7.6k in 2025, but savings on Civil Service salaries of £34.5k as posts were unfilled for part year. There was also an unbudgeted cost of £6k for additional Treasury support during the year reflecting the increased workload of the department.
Legal and Professional costs	169,298	160,112	(9,186)	EPCC legal fees were £3k over budget defending SEL litigation, Seneschal court costs were £3k under as were 'Other professional fees. Audit fees were £12k over budget reflecting substantive testing of the new finance system and additional investigations into compulsory purchase and potential SEL litigation.
Island Insurance	87,346	82,559	(4,787)	April 25 renewals came in £4.7k higher than budgeted.
Donations & grants to other organisations	17,508	16,250	(1,258)	Additional donations/grants were made in the year to Island Games and the Sheep Racing event.
Miscellaneous expenditure	61,498	58,214	(3,284)	Increased collaborative working with the Bailiwick, CPA and Brittany pushed travel, accommodation & hospitality costs £6k over budget. There was a £5k saving for a new CP website as improvements were done in house. 80th Liberation celebrations were £1.2k over budget, and the increased number of house to house flyers pushed printer cartridge costs over budget by £1.2k.
TOTAL ORDINARY EXPENDITURE	2,206,689	2,180,614	(26,075)	
Unforeseen Expenditure	54,230	15,000	(39,230)	Emergency stabilisation works to La Coupee
Impairment of renewable energy project	177,873	0	(177,873)	Impairment of renewable energy project expenditure to the revenue account.
(DEFICIT) / SURPLUS	(57,022)	18,965	(75,987)	

COMPARISON OF 2025 RESULTS TO 2024

	2025 RESULTS COMPARED TO 2024			COMMENTS
	2025	2024	VARIANCE	
INCOME				
Direct Taxation	1,194,834	1,059,435	135,399	Increased tax rates for 2025. The Minimum tax went up by £24 and Maximum by £983. The Domestic Quarter rate increased by £0.80 and Tourist & Commercial rate by £0.85. The Forfait factor increased by 0.5 and the Net Asset Factor by 0.02%.
Impot	345,947	350,305	(4,358)	A small drop in Impot in 2025 compared to last year.
Property Transfer Tax	212,319	28,766	183,553	There were 14 Property transactions in 2025, some of significant value, bringing in £184k more compared to 2024.
Poll Tax	64,509	65,080	(571)	Despite rates increasing from £1.40 to £1.47, there were 2,602 fewer passengers in 2025 compared to 2024.
Public Works income	155,330	149,721	5,609	Charge rates were increased by 4.6% from the 1st May 2025 which increased rubbish collection income by £8k compared to 2024, but sewage collection income was £2.4k lower due to reduced number of pickups.
Harbours and Crane income	81,660	78,827	2,833	2025 saw a 5% RPI increase in rates harbour services and crane charges. However crane income from Sark Shipping was £4.8k down on 2024 due to a 50% drop in freight charters. Crane private hire brought in an additional £2.8k, and Harbour dues were £2.8k higher due to the Venture being used for the first half of the year.
Licence Fee income	30,866	31,034	(168)	Similar levels to 2024.
Medical Services income	139,343	102,447	36,896	Increase in patient consultations during the year, and the reintroduction of Practice Nurse position in September 2024 also had a positive impact on income.
Tourism & Public Health income	20,196	21,832	(1,636)	Income for 2025 was at similar levels to 2024 with the exception of Moorings which was £1.7k lower.
Property rental income	43,351	42,989	362	Similar levels to 2024.
Investment income	36,641	42,628	(5,987)	Interest rates have slowly reduced during 2025, hence the drop in investment income compared to last year.
Other Income	56,774	63,330	(6,556)	Electricity income brought in £5k more than 2024 as additional properties were connected. Commission from Sark Stamps raised £2.3k since their launch in August. However proceeds received from Import duties and the Lottery were £2.5k lower than 2024. A £10k ex gratia payment was received 2024, with no comparable income in 2025. All other income streams were similar to last year.
TOTAL INCOME	2,381,770	2,036,394	345,376	
ORDINARY EXPENDITURE				
Medical and emergency services	302,369	283,435	(18,934)	Practice salaries including Locum cover were higher than 2024 by £10k, in part due to RPI. A new Surgery IT system in 2025 cost £6k, and Indemnity insurance cost £2k more than last year. However other medical costs were £4.3k lower as there were no costs for Ambulance station works or Flying Christine charges. Fire Crew costs were £3k more than last year from fighting the Les Laches fire, and CFR costs £1.6k higher in part from the purchase of a new bike.
Education services	325,477	320,858	(4,619)	Sark School costs were £7.3k higher than last year. RPI/Salary scale increases for staff cost £9.3k, but savings of £2k were made on other costs. Off Island Years 9-11 costs were £18.7k lower in 2025 due to reduced pupil numbers. Education advisor support cost £9.5k more than last year, and the 2025 school inspection cost £6.5k (no inspection was done in 2024).
Island Maintenance & Repairs	233,043	215,045	(17,998)	Island workers spent more time on roads maintenance during 2025 compared to 2024, increasing costs by £12k. 2025 includes PPM management costs of £12k not seen in 2024, but spending on Island property upkeep was £8k less than 2024.
Public Works	133,685	143,830	10,145	Sewage costs were £13k lower than last year, with reduced number of pickups and no spend on plant repairs or replacement system survey. But rubbish processing costs, including works at Les Laches and additional plasterboard processing costs (which were recharged) were £2k more than last year.
Depreciation	69,966	65,100	(4,866)	The increased charge is due to the addition of the Island Emergency generator purchased in late 2024.
Island Policing	67,631	63,103	(4,528)	RPI increases for Constables / Assistant constables, in addition to the purchase of the on call constable electric bicycle and other operational equipment. However Guernsey Police visit costs were slightly lower than 2024.
Procureur	215,586	115,154	(100,432)	Additional parishioners came under Procureur support during 2025 and coupled with increased carer needs, this added £28k to costs compared with 2024. With the £72k repayment of Procureur support received in 2024, this adds up to the £100k variance.
Harbours, Crane, Shipping & Pilotage	90,923	82,539	(8,384)	£2.8k increased Harbour costs in 2025, with the purchase of fendering parts. £5.6k of additional crane costs compared to last year, with £3k of this on training, and 2.6k on crane strops/fuel.
Agriculture, Environment and Sea Fisheries	25,550	16,197	(9,353)	Abattoir running costs were £4.6k more than last year. A £2.6k habitat survey was undertaken in 2025, and Asian Hornet prevention cost £1k more than last year.
Tourism services	99,915	96,567	(3,348)	Visitor officers hour increases along with RPI increases and a small increase in the cost of advertising, map and brochure costs has added £3.3k compared to last year.
Seigneur, Officers, Civil Service & Treasury	306,894	294,785	(12,109)	Approximately £10k relates to RPI increases, but there was a saving of £10k on recruitment costs compared to 2024. Civil Service costs were £6k higher and additional Treasury support cost £6k.
Legal and Professional costs	169,298	150,038	(19,260)	The cost of Guernsey Legal resources increased by £4k RPI. EPCC legal fees and expenses were £12k more than 2024 defending SEL litigation. However there were savings for Other Professional fees of £8k compared to 2024. Audit fees were £12k more than 2024 reflecting substantive testing of the new finance system and additional investigations into compulsory purchase and potential SEL litigation.
Island Insurance	87,346	79,010	(8,336)	Increase in renewal premiums in April 2025.
Donations & grants to other organisations	17,508	13,750	(3,758)	A £2.5k grant for Manches Iles, £750 increase for Island Games and £500 for Sheep racing increased costs by £3.75 in 2025 compared to last year.
Miscellaneous expenditure	61,498	49,273	(12,225)	Increased collaborative working with the Bailiwick, CPA and Brittany increased travel, accommodation & hospitality costs by £6k compared to 2025. 80th Liberation celebrations increased Civic Entertainment costs by £4k. Printing consumables and the costs of RPI on IT licences increased costs by £2.5k.
TOTAL ORDINARY EXPENDITURE	2,206,689	1,988,684	(218,006)	
Unforeseen Expenditure	54,230	0	(54,230)	Emergency stabilisation works to La Coupee in 2025.
Impairment of renewable energy project	177,873	0	(177,873)	Impairment of renewable energy project expenditure to the revenue account.
(DEFICIT) / SURPLUS	(57,022)	47,710	(104,732)	

DOUZAINE

Report with Proposition to Midsummer Chief Pleas, 8th July 2026

COMMERCIAL RUBBISH CHARGES

A 'kerbside' domestic recycling system was brought into Sark in February 2022 in partnership with Guernsey Recycling Group (GRG). It has been the aim since then to bring in a similar system for commercial outlets across Sark. In 2022, the costs and charges for Commercial rubbish meant a deficit to the public purse of some £20,000. The new system is intended to correct this and ensure that Commercial charges cover the cost of dealing with their rubbish in the way they present it.

As reported to Chief Pleas in January and October 2024, the current system for Commercial charges is only an interim solution until a new, fair system is in place.

Previous Reports have included the exact scale of charges as a Proposition and this will continue for Domestic, Extras and Sewage. However, the Douzaine has had to take a different approach for Commercial which will be discussed with businesses in advance of implementation. This report outlines why and the steps to be taken.

A simple structure was brought to Chief Pleas in October 2024 but was ultimately withdrawn. While the simple system had merits, it was realised that it's almost impossible to shoehorn the varied businesses within each category into the same structure. As a simple example, our shops range tremendously in size and the rubbish type and amount vary to the same amount. It has proven extremely challenging – in fact, impossible, to come up with a one-size-fits-all approach that's fair to all.

It became apparent that a tailored approach to businesses would be needed.

Moving to a tailored system will result in increases over inflation for some businesses – but the new charges will be based on the reality of the work they generate for Public Works and eliminate some of the unfair charging anomalies.

The Douzaine, along with the Treasury Department, Committee Office and Public Works team has been considering how to do this, looking at individual solutions, to best suit each type of business.

The Public Works team has tested recording each load as collected but this is both impractical and creates a lot of extra admin. The fairest way to do this is by taking into account the past year's experience of the actual amount and type of waste from each business. Thanks to the record-keeping and practical experience of Public Works, the annual workload for each business can be estimated closely and forecast for the coming year.

The new charging system will be based on the type of business and take into account whether it is seasonal or year-round and the amount of recycling and other waste the Public Works team have to handle and process. The major change of the new system is that black bags will be chargeable at the same rate as domestic. Recycling remains free as now, supported by an appropriate quarterly charge for each business.

The next step is for Public Works to write to each business giving the principle on which their future bills will be based and a specific calculation for their business. Businesses can request advice if there is a way to reduce their bill by, for example, presenting it for collection in a different way which allows Public Works to deal with it more efficiently. This period of consultation allows for consensus and any final tweaks to the system if needed. The intention is to complete this in time for the new system to be in operation as of the next billing cycle starting 1st August 2026.

The Appendix outlines the principles of the new scheme.

This is not a revenue-increasing exercise overall. It is reflective of the costs and time involved in the collection and processing of all commercial rubbish and creates a charging structure that is fairer across commercial and domestic. This re-balancing means we will not need to propose an inflation increase for domestic this year. Further, the black bag charges remain unchanged as last year.

The Douzaine is asking Chief Pleas for approval to introduce a new charging system for commercial businesses. If approved, the Douzaine will report back to Michaelmas Chief Pleas on the results.

The next element of the review is to look at Extras charges as there are some new items, such as lithium batteries, that need including and some anomalies which need correcting.

Proposition : –

That Chief Pleas approves the new charging system for commercial businesses as described.

**Conseiller Mike Locke
Chair, Douzaine**

APPENDIX – PRINCIPLES FOR NEW COMMERCIAL CHARGES

Each business will be charged at a quarterly rate to be calculated as below. Some based on the domestic charge and some on their particular circumstance as noted.

Pick-up charges and rubbish charges are based on established workload and will be included in individual quarterly charges as relevant.

50l and 100l Black bag (£1.50, £3) for burnables (except Restaurants). No RPI increase since introduction in 2022.

Domestic standing charge is £28.66 per person. No RPI increase for 2026.

Bagged recyclables (clear bags and blue bags). No charge.

Small B&B (with owner living-in)

Domestic standing charge for owner covers use as B&B.

Additional rubbish from use as B&B covered by black bag charges

Self-catering and larger B&Bs / Guest houses

No of Beds	Standing Charge	
1 – 5	1 x domestic charge	£28.66
6 – 9	1.5 x domestic charge	£42.99
10 and over	2 x domestic charge	£57.32

Hotels

Charged at 0.25 x domestic charge per bed and 9 month (75%) or 6 month (50%) opening.

Campsites

Current system remains in place. Charged at £1.94 x number of people that the site can take.

Bars

Split into Small, Medium, Large. Based on share of rubbish - mainly tins, plus pick-up charge and rubbish charge as relevant.

Restaurants

Split into Small, Medium, Large and open all year, 9 months or 6 months plus pick-up charge and rubbish charge as relevant.

Charge based on time spent picking up & sorting and a charge for rubbish disposal.

Restaurants should separate tins and glass from black bags/trailers, and will not use black bag stickers

Establishments which are both Bar and Restaurant pay a single pick-up charge and rubbish charge.

Cafés

Based on 1 domestic charge plus black bag stickers.

Offices

1 domestic charge plus black bag stickers.

SCRUTINY MANAGEMENT COMMITTEE

Report with Propositions to Midsummer Chief Pleas, 8th July 2026

COMMITTEE QUORACY

The Committee has conducted interviews for Non-Chief Pleas members and hopes to be able to bring the names of the successful candidates to this meeting for approval under Item 14. The Terms of Reference allows for the Non-Chief Pleas members to have voting rights. However, the Committee is concerned that it may, from time to time, have issues with quoracy, having only 3 Conseillers sitting on it. Section 45 (5) of the Reform (Sark) Law, 2008 says that '*The Chief Pleas may from time to time by resolution prescribe rules of procedure applicable to Committees of the Chief Pleas...*' The Committee is therefore asking Chief Pleas to approve its request to allow the 2 Non-Chief Pleas members to count towards quoracy. If approved, the Committee asks that Chief Pleas also approves the change to the Constitution and Operation of Chief Pleas Committees to reflect that, as attached to this report.

Proposition 1 –

That Chief Pleas allows the Non-Chief Pleas members of the Scrutiny Management Committee to count towards quoracy and approves the change to the Constitution and Operation of Chief Pleas Committees to reflect that.

**Conseiller Chris Bateson
Chairman, Scrutiny Management Committee**

THE CONSTITUTION AND OPERATION OF CHIEF PLEAS COMMITTEES

As amended consequential upon amendments made to the 2008 Reform Law
by the Reform (Sark) (Amendment) (No. 2) Law, 2010.

Approved by Michaelmas Chief Pleas on 2nd October 2013 and further approved,
as presented to Chief Pleas on 1st October 2014, on 21st January 2015, 30th September 2015,
6th April 2016, 26th April 2017 and 17th January 2018 (coming into effect on the 11th January 2019, less for Rule 5
(1) & (2) that shall be effective from the 4th January 2019), 5th October 2022, 3rd July 2024, 19th March 2025,
2nd July 2025, 1st October 2025 and 21st January 2026.

1. Constitution

Prescribed by Resolution of Chief Pleas with the following provisions, except where contrary provision is made -

- (a) by any enactment;
- (b) by any subsequent resolution of Chief Pleas.

2. Definitions

In these Rules the expression -

“Chief Pleas Committee” means any body constituted either by enactment or by Resolution of Chief Pleas, whether it be styled Committee, Board, Authority, or otherwise. This excludes the Policy Development Group.

“Standing Chief Pleas Committee” means any permanent Chief Pleas Committee.

“Special Chief Pleas Committee” means any temporary or *ad-hoc* Chief Pleas Committee charged with the execution or investigation of a particular matter.

“Sub-Committee” means a temporary or *ad-hoc* Committee of a Standing Committee charged with the execution or investigation of a particular Standing Committee matter.

“Ex-Officio Member” means any Committee member by virtue of their office (i.e. Medical Officer, Constable, Vingtenier or Harbourmaster etc.) Unless otherwise provided for, *ex-officio* members shall not have a committee vote.

The “Policy Development Group” is a group, consisting of all Conseillers, whose purpose is to prioritise the work streams of Chief Pleas.

The ‘Sark Branch of the Commonwealth Parliamentary Association (CPA)’ is a group consisting of five members as detailed in Section 22.

3. Size

- (1) Standing Chief Pleas Committees, less the Douzaine and Policy and Finance Committee, shall consist of four Conseillers, unless Chief Pleas specifically resolve to have a larger or smaller size committee; a minimum size shall not be less than three Conseillers.
- (2) A sub-committee shall consist of three Conseillers.
- (3) The Policy and Finance Committee shall consist of six Conseillers.

- (4) The Douzaine: The Douzaine shall consist of seven Conseillers, unless under Section 43 of The Reform (Sark) Law, 2008 Chief Pleas resolve to have a larger or smaller size (such number to be at least 3 but no more than 12).
- (5) A sub-committee of the Douzaine shall consist of not less than three Conseillers.

4. Non-Chief Pleas Committee Members

(1) At the request of a Chief Pleas' Committee, Chief Pleas may elect up to three non-Chief Pleas members onto a Committee. (Also applicable to special purposes committees and sub-committees.)

(2) No non-Chief Pleas members on Committees shall have voting rights, except for Non-Chief Pleas members of the Scrutiny Management Committee.

5. Chairman

- (1) The Chairman of the Policy and Finance Committee shall be elected by Chief Pleas in a secret ballot, with the Greffier acting as Returning Officer, nominations are to be proposed and seconded and given to the Greffier a minimum of 5 working days before the meeting at which the election is to take place. The person so elected shall have a mandate to speak to the outside world on behalf of Chief Pleas.
- (2) The Deputy Chairman of the Policy and Finance Committee shall be elected by Chief Pleas using the same election procedures as the Chairman.
- (3) Other Chief Pleas Committee shall elect a Chairman and a Deputy Chairman from amongst those persons on that Committee who are Conseillers. The Speaker of Chief Pleas [the Speaker] must be informed within seven working days of the appointment/s or any changes thereto.
- (4) The Chairman of a Chief Pleas Committee, or in the absence of the Chairman the member who presides at a meeting of such a Committee, shall have an original vote but not a casting vote.

6. Members

- (1) To be eligible for election to membership of a Chief Pleas Committee as a non-Chief Pleas member a person should be, but does not have to be, a person normally resident on the Island.
- (2) A person in the role of the Seigneur, the Speaker, the Seneschal, the Prévôt, the Greffier, the Tax Assessor or their Deputies may not serve on any governmental committee.
- (3) There shall be no restriction on the number of Chief Pleas Committees on which a Conseiller may serve.
- (4) Conseillers shall not be co-opted to membership of any Chief Pleas Committee.

7. Term of Office of Committee Members

Conseillers shall serve their Conseiller term of office on committees but may resign their membership at any time. A member whose term of office has come to an end shall be deemed to have resigned from their Committees, including Special Committees, at midnight of the day before the new Conseillers are sworn in and, if re-elected to Chief Pleas, shall be required to

be elected to committees.

8. Term of Office of Non-Chief Pleas & Ex-Officio Committee Members

- (1) The term of office for non-Chief Pleas Committee members shall be for the duration of the project or work to which they are contributing.
- (2) Ex-officio members' term rests with the length of their original office.

9. Removal from Committee

Chief Pleas may, by Resolution, remove a person from any committee, including the Douzaine.

10. Resignations

Any Conseiller or non-Chief Pleas member of a Chief Pleas Committee wishing to resign before their term of office has expired, shall inform the Speaker and the Committee Chairman of their resignation from the specified Committee(s).

11. Motions of No Confidence

Motions of no confidence cannot be made against the Chairman or other member(s) of that Committee in Committee.

12. Nominations of Candidates for Election to a Committee by Chief Pleas

Conseillers shall be eligible for nomination from the floor of the Assembly on the day of election, less for the Chairman and Deputy Chairman of the Policy and Finance Committee, see 5 (1) and (2) above. Where a person is nominated as a non-Chief Pleas member of Chief Pleas, the Committee shall provide the Assembly with a verbal report containing background information of the candidate and the reasons for his name having been put forward. The committee must have had the prior consent of the proposed candidate for his name being put forward.

13. Quorum

- (1) The quorum of any Chief Pleas Committee, less the Douzaine, shall be three Conseillers or such larger number of members as the Chief Pleas may, in respect of a specific committee, resolve.
- (2) The quorum at a meeting of the Douzaine shall be half the number of Conseillers elected to the Douzaine rounded up to the next whole number, but never less than three.
- (3) The Non-Chief Pleas Members of the Scrutiny Management Committee shall count towards quoracy.

14. Declaration of Interest

Where a decision relating to an agenda item has a direct pecuniary impact either positive or negative upon any member of that Committee, then that member shall remove himself from the debate and decision-making process for that agenda item.

15. Human Rights Compatibility

Every Chief Pleas Committee shall be cognisant of the need to review their existing legislation together with the associated policies, procedures and practices with human rights compatibility.

16. Presence of Officers, etc. at Committee Meetings

- (1) Any Committee meeting (where there are enough members to be quorate) shall be attended by a CSO and minuted fully.
- (2) In addition to the CSO, the Senior Executive Officer or Senior Operations Officer shall attend all meetings of the Policy & Finance, Douzaine, Education and Medical & Emergency Services Committees.
- (3) The Senior Executive Officer or Senior Operations Officer shall attend the meetings of all Committees at least once annually also when requested by the Chairman.

17. Special Chief Pleas Committees

- (1) Except for those parts which refer solely to standing Chief Pleas Committees, the principles set out above shall be followed in the constitution and operation of all Chief Pleas Committees including Special Chief Pleas Committees.
- (2) Such Special Chief Pleas Committees (i.e. the members thereof) shall continue in office until –
 - (a) they have fulfilled their task, and
 - (b) any legislation designed to give effect to such recommendations of the Committee as Chief Pleas may have resolved to adopt has been presented to Chief Pleas, approved and registered.

18. Sub-Committees

- (1) A sub-committee is formed by resolution of Chief Pleas at the request of a Standing Committee.
- (2) Members are elected by Chief Pleas.
- (3) A sub-committee reports directly to its Standing Committee.
- (4) A sub-committee is disbanded by Resolution of Chief Pleas at the request of the Standing Committee.

19. Policy Development Group

(1) Except for those parts which refer to standing Chief Pleas Committees, the principles set out above shall be followed in the operation of the Policy Development Group.

20. Douzaine

Other rules for the Douzaine are contained in Section 43 of "The Reform (Sark) Law, 2008" as amended. Where any rule herein contained is at variance with Section 43 that Section takes precedence.

21. Committee attendance

(1) Attendance at Committee meetings (including, Special Committees and Sub-Committees) is to be recorded and published on the Chief Pleas' website.

(2) A failure by a Committee member to attend in person or online three consecutive Committee meetings (including Special Committees and Sub-Committees) without a valid and justifiable reason (for example, but not limited to, bereavement, medical emergencies) is to result in that member's dismissal from the Committee concerned.

After the second such absence, the Committee's chairman, or if not available the Committee's deputy chairman, is to provide a written notification to the member concerned, namely that that failure to attend the following (third) meeting will result in that member's dismissal from the Committee concerned.

22. Sark Branch of the Commonwealth Parliamentary Association (CPA)

1) The Branch shall consist of all Members of Chief Pleas during their term of service.

2) Former Members of Chief Pleas and Members of any other Branch of the Association permanently resident in Sark may be enrolled as Associate Members on application to, and at the discretion of, the Executive Committee. Associate Members shall play no part in the management of the Branch.

3) Members or Associate Members of any other Branch of the Association visiting Sark may be admitted to Temporary Honorary Membership of the relevant category for a period not exceeding three months, unless otherwise determined by the Executive Committee.

4) The privileges of Members, Associate Members and Temporary Honorary Members shall be as defined in the Branch Mandate approved by Chief Pleas.

5) The affairs of the Branch shall be managed by an Executive Committee, comprising:

- The Speaker of Chief Pleas (Chair).
- The Deputy Speaker of Chief Pleas (Vice-Chair).
- The Honorary Secretary, appointed by the Branch from among its Members.
- The Honorary Treasurer, if required.
- Three Members elected by Chief Pleas, of whom one shall be elected from the Policy & Finance Committee and two from the wider membership of Chief Pleas (at least one of whom shall not be a member of the Policy & Finance Committee).

6) The Branch shall hold an Annual General Meeting before its Christmas meeting for consideration of the annual report from the Executive Committee, the Treasurer's statement of accounts (if applicable), and any other business of which notice has been given in accordance with the Branch Mandate.

7) Special General Meetings may be convened by the Executive Committee, or upon requisition by not fewer than 7 Members of Chief Pleas.

8) Summaries of all Branch meetings shall be published on the Chief Pleas website.

9) The Executive Committee shall provide regular updates to Chief Pleas, including an Annual Report submitted via the Policy & Finance Committee.

10) This Section shall be read in conjunction with the Branch Mandate (constitution), as approved by Chief Pleas, which sets out the detailed purposes, membership, privileges, governance, finance, and dissolution of the Branch.

ITEM 10

MEDICAL & EMERGENCY SERVICES COMMITTEE

Information Report to Midsummer Chief Pleas, 8th July 2026

SAFEGUARDING OFFICER REPORT

The Committee is pleased to present this annual report from the Island Safeguarding Officer. We would like to take this opportunity to thank the Safeguarding Team, the members of MASH and all those mentioned in this Safeguarding Report for their hard work supporting the Sark community.

Conseiller Helen Plummer
Chair, Medical & Emergency Services Committee

Safeguarding Officer update report 2025

Since my last report a few MASH members have changed due to their time in office being up. As there are new member of Chief Pleas, I thought it best to offer a quick refresh of Safeguarding and the members of MASH (Multi Agency Safeguarding Hub)

Safeguarding Lead: Beverley Martin

Island Safeguarding Officer: Sharon Boerenbeker

Sark Constable DSL: Charlie Turner

Sark School DSL: Simon Smith

Sark Doctor DSL: Bruce Jenkins

Sark Procurer DSL: Kathleen Dewe supported by Dep Paula Williams

Church/Chapel DSL: Belinda Dunks

Dep Safeguarding Officer: Adrian Guille

Lay Member: Paul Armorgie

Lay Member: Sarah La Trobe Bateman

Secretary: Zoe Adams

All meetings are held with the strictest confidentiality.

Beverley Martin continues to be there to support and guide me. I am always grateful for all the work she does to support me and Sark. For her voice at the end of the phone, when I cannot discuss my concerns openly, she offers me objectivity but with a broad understanding of Sark, and keeps me tuned in to my Safeguarding duties, helping me to block out all of the white noise that sometimes draws attention away from the job in hand.

I feel very lucky to have Adrian Guille as Deputy Safeguarding Officer as he has a wealth of knowledge that he brings to MASH and safeguarding from his previous years of experience working as Sark Constable and fulfilling other Island roles. Adrian's support for the role has been continually shown, and his pragmatic input at MASH meetings is very useful. He has also shared the burden of the duty of being on call 24/7, and this has allowed me to have some much needed off duty time.

The Constable DSL role has been filled by Charlie for the past 4 years; she is always supportive in respect of any safeguarding or MASH related subject, and she has worked hard to raise the importance of safeguarding within the Sark Constable teams. We have worked well together, often using each other as a sounding board whilst dealing with delicate confidential matters. I will miss her support when she leaves Sark in 2026.

School DSL role has been filled by Simon Smith since his arrival at Sark School. He has been an asset to Safeguarding and I will be sad to lose his knowledge, sincerity and input when he leaves Sark at the end of summer term 2026.

Dr. Bruce Jenkins took over the Medical Lead for MASH, and his vast knowledge and open-door policy has impacted positively on all safeguarding cases. Although Surgery Nurse, Hollie Davies is not on MASH, she is on My Concern [the confidential record keeping program for safeguarding] and can share information confidentially, we also use this system to communicate with each other when we are helping some of the elderly residents. Sark is very lucky to have Hollie working at the surgery; I always find her to be supportive, professional and very caring.

Kathleen Dewe is now the Island Procurer with Paula Willians as her deputy. I have worked closely with Kathleen supporting our elderly residents. The Procurer's role has its added difficulties as some people do not understand it fully. They have a limited budget and a rising number of elderly people needing support. Kathleen has been a pragmatic member at MASH meetings, and I look forward to working more closely with Paula when Kathleen's term as Procurer ends.

We only have one DSL covering the Church and Chapel. Belinda is always engaged at any meeting and makes the effort to attend meetings and training whenever required.

Paul and Sarah are our two lay members, and they attend all meetings, always offering serious useful feedback and ensure that the community's perspective is considered. They do not have access to our cloud-based record keeping system (My Concern) where we store all confidential data.

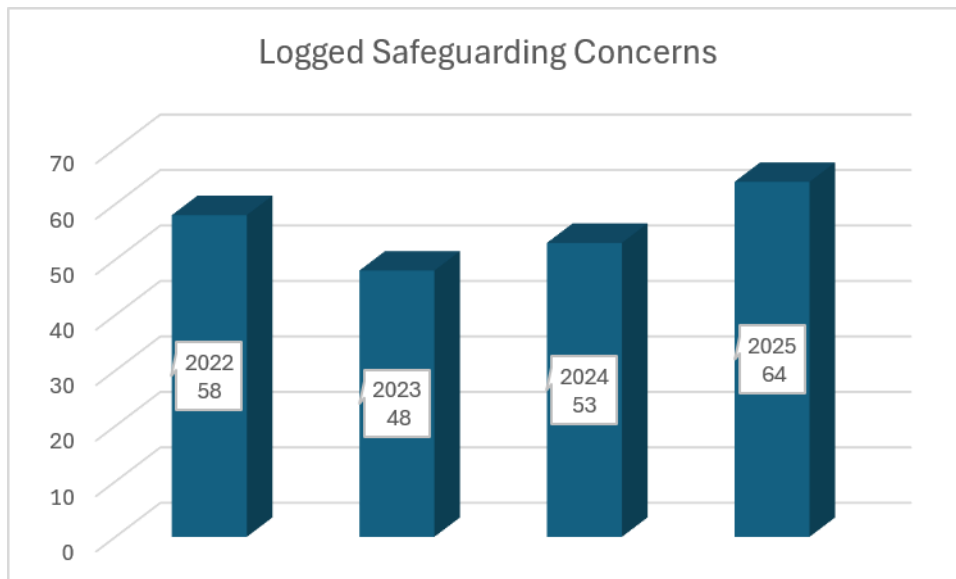
Zoe continues to work as our confidential minute taker; this is a requirement of the law and necessary for formal reference. Zoe is unpaid and gives up her time to attend meetings. This is much appreciated.

All DSL's have access to My Concern and we can communicate confidentially regarding any cases in which they are directly involved. This gives me the ability to share information with DSL's who need to know only, rather than all of MASH having all information when it is not relevant to their role. School Head Teacher and all the school teachers have full

working access to My Concern (but do not have the higher-level access that is restricted to the DSL).

In 2024 there were 53 new safeguarding concerns logged, in 2025 there were 64,

For reference in 2022, 58 were recorded and 2023 there were 48.



This shows a steady incline, possibly from people understanding safeguarding more and being more willing to share when they have a concern, also because there is a greater openness between agencies and I hope, an increase in community understanding that Safeguarding is everyone's responsibility. In that, when Safeguarding concerns arise, everyone is required to report these concerns. We are all responsible for protecting the most vulnerable and needy, and all it takes to make a difference is a phone call/ email or pink form filled out and put in one of the two red boxes on Island (one is School reception area and one in the Doctors surgery.)

I continue to work closely with the care team; Maggie is always supportive and shares any concerns or problems she encounters, so we can work together to protect Sark's most vulnerable people. During his tenure, Jimmy Martin was an added support with lots of necessary help regarding the equipment store; it's great to have someone else who can assemble equipment! I have organised yearly maintenance on the equipment being used in local homes; this means a professional coming from Guernsey and visiting people's homes to check and make any minor adjustments. We have been lucky to have received some newer equipment through donations from Guernsey and have updated our store, disposing of some of the more out-of-date equipment. The store is still bursting at the seams though and we could do with the space being expanded.

Some members of MASH had become Mental Health First Aiders in June 23 thanks to the UK Methodist training organisation, who subsidised the training for Methodist members and were generous in allowing others to join when the training was being presented in Sark. This training needs refreshing in 2026.

In March 2024, all of MASH and School teaching staff completed Tier 1 Domestic abuse training with SAFER. They came back in April 2024 for Tier 2 training. We were very grateful to the members of SAFER (from Guernsey) who came to Sark and presented this training.

In June 2025, all MASH and some, but not all School staff completed Level 2 Safeguarding with Elsie Brehaut, who administers safeguarding training for Guernsey services. (Level 2 training must be updated every 3 years) Elsie kindly gave up her Saturday to travel to Sark and administer this training. We all found the refresher interesting and were glad to have a face-to-face trainer, rather than being restricted to online learning.

Following preparatory visits to the Guernsey Law Offices by members of the Medical Committee, Beverley Martin (Sark Safeguarding Lead) and myself (ISO) in November 2025, Adrian, Charlie and Jordan (deputy Constable) and I, joined a mixture of other Guernsey agencies for Domestic Abuse Law Training. This training helped us to understand how this law will be utilised, about the difference between DAPN (Domestic Abuse Protection Notice) and DAPOS (Domestic Abuse Protection Order) and how this law can work for Sark. We were very grateful to Fiona Richmond for inviting us to join the training. Fiona is the States of Guernsey Domestic Abuse strategy coordinator.

Sometimes it is the little things that really make a difference – I would like to take this opportunity to thank David Stolten and the Sanctuary team for regularly allowing us to use their facilities free of charge. And the members of the Medical Committee, particularly Helen, the Chair, who is always willing to stop what she is doing, to support Safeguarding for Sark, and offer constructive challenges, just as you would expect an experienced Chief Pleas member to do! Also thank you to Ali and the Team from the Committee Office, who I know are always busy, but offer me help and support when I need it with administrative issues.

DOUZAINE

Information Report to Midsummer Chief Pleas, 8th July 2026

STABILISATION WORKS AT LA COUPÉE

This is to update Chief Pleas and residents on progress with the stabilisation of La Coupée. This is a never-ending task as we know from history. For the record, in 1997, the Seigneur commissioned a stability report from the engineers Ove Arup which led to the works on the Jersey side (area E1). A further appraisal and risk assessment was carried out by Newcastle University in 1999 and one by Sherrell's following the Guernsey side landslip which closed the access path.

The current phase of works is based on a Geomarine report carried out in November 2024. It recommended specific works in a number of areas – identified by the E and W references but more importantly recommended a regular inspection survey to keep an eye on any developments. This report, along with later reports and updates on works, is available on the Douzaine update page of the Chief Pleas website.

One of the areas identified as undermined, W5, did indeed have a rockfall in Jan 2025 which needed the emergency works which took place in February of that year.

Geomarine advised that, in the light of the report, the rockfall and the repairs, a temporary weight limit for tractor loads of 750kg was needed. That was introduced and we would like to thank the carters and tractor drivers for adhering to this limit since then. The statutory speed limit of 5mph was introduced this year: again, following engineering advice.

Following the Jan 25 incident, we asked Geomarine to draw up a comprehensive program of the works necessary to stabilise all the identified areas. It was a significant project with an equally significant budget (likely to be around £170 to £180,000) and it required the Coupée to be closed for 8 weeks. We therefore worked closely with Geomarine to establish priorities so the work could be carried out over a number of years and use as much local labour and resource as possible. After further on-site inspections, a revised plan was presented in September 2025.

This was based on areas that needed immediate attention (being a risk to the roadway), those that could wait a year or two and those currently not posing a risk to the roadway but could develop into one as further erosion happened over time.

Some drainage and other works were carried out in October 2025 and a revised, phased budget was requested for 2026 and beyond. This was approved and planning took place for the major works scheduled this year just after Easter from 13th April to 1st May. This was far shorter than the originally planned 8 weeks due to detailed

planning between Sark and Geomarine, an extra Rope Access team being brought in from the UK, and operating extended hours for 7 days a week. In fact, thanks to rapid progress, the good weather and excellent support from local businesses and builders, the works were completed 3 days early on 28th April. Thanks are due to Geomarine operations and planning in Guernsey and also the engineers in Jersey.

The roll-call of everyone who contributed is extensive and includes the Committee Support team, our own Public Works team, the cargo team at Sark Shipping, Gallery Stores, Chris Rang aggregates, Godwin Builders, Harry Rauser for the drone survey and Chill-Inn. Thanks are due to all for this collaborative effort which is a good example of what can be achieved when the island works together. We are also grateful for the forbearance of residents for the need to restrict access to the Coupée during on-going works.

In summary, we have addressed areas E9, E10, W2, W3, and W5. Some areas needed underpinning of the masonry walls which was done with shuttering and concrete to give firm footings. In one area, once the vegetation had been stripped back, a hole big enough to fit people in it was discovered under the roadway itself. Other areas needed retaining mesh to reduce erosion. Rock anchors were drilled 1 to 2m into the rock and grouted in place throughout to provide secure anchor points for the concrete and retaining mesh.

In summary, some 290m of rock anchors were drilled and grouted in place at 88 different points using 2,100 litres of specialist grout. These support 21 tonnes of concrete, supplied locally, and 300 square meters of retaining mesh.

This concludes the plan for this year's works. Thanks to everyone's efforts, they were completed within the budget of £152,000 and 3 days ahead of schedule.

There is no guarantee that further rockfalls and erosion won't happen this year or in places which haven't yet presented as a risk area, but we have done a significant project which has reduced overall risk.

When the weight limit was introduced, we said it would be reviewed after the stabilisation works. This review has now happened and we are just waiting for confirmation of a baseline drone survey as part of an ongoing monitoring program. Subject to that confirmation, our best advice is that we can change the trailer load limit from 750kg to 2 tonnes. Heavier loads can be considered on a case-by-case basis on application to the Douzaine in advance.

The speed limit of 5mph remains in place for the foreseeable future. We ask carters and tractor drivers to cross La Coupée slowly and take care not to damage the pillars. The trailer load limit and speed limit are effective measures which prolong the stability of the entire structure and reduce the need for expensive repairs.

More work still needs to be done. The inspections carried out helped us set priorities for immediate work and future needs. Next year, we need to stabilise W8 and carry out maintenance on E1 which is now 3 decades old.

Now that the immediate stabilisation has been done, a detailed drone inspection is being organised to provide a baseline for regular annual surveys. These will be essential to monitor future developments and identify risk areas needing further work.

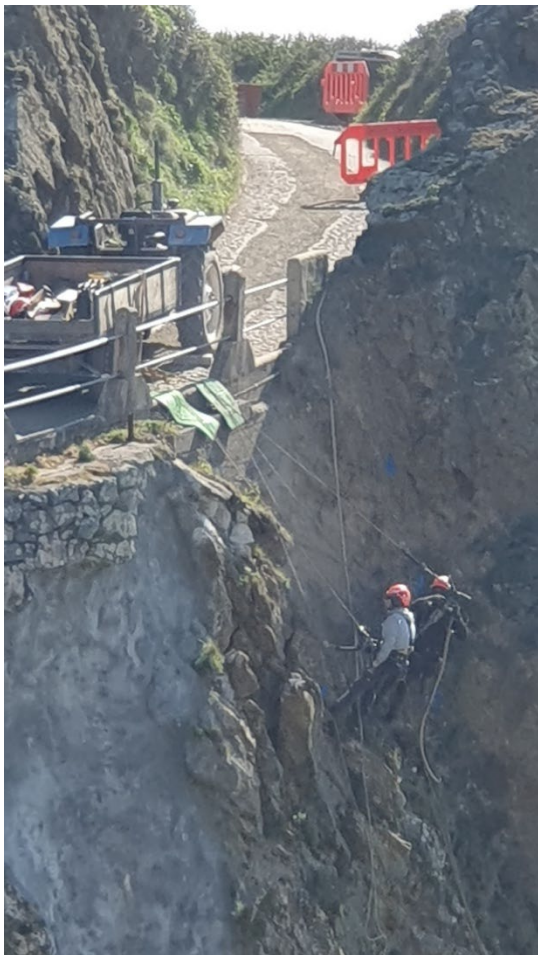
History tells us that La Coupée, as elsewhere on Sark, is subject to erosion and rockfall. It will need monitoring and maintenance for the foreseeable future.

Conseiller Mike Locke
Chair, Douzaine

Areas identified in December 2024 Report



Works carried out April 2026

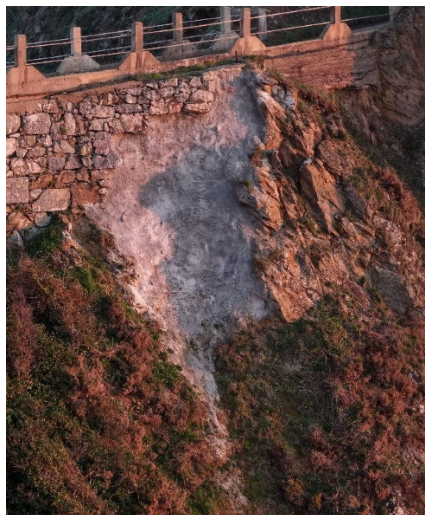




Works carried out for drainage 2025/26



Emergency Feb 2025 – then and Apr 2026



1990s – then and Dec 2024



Historic



Circa 1900

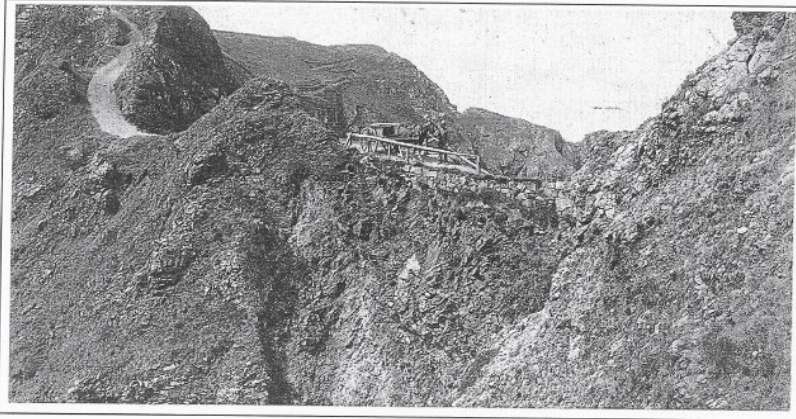


FIG 3-1: LA COUPEE CIRCA 1900

1945



**AGRICULTURE, ENVIRONMENT &
SEA FISHERIES COMMITTEE**

Information Report to Midsummer Meeting Chief Pleas, 8th July 2026

ASIAN HORNET INFORMATION REPORT

Beginning in mid-March and concluding now, the Spring Queening programme to trap Asian hornet queens migrating in from France and Jersey, has been very successful.

To put it in context; we have broken our catch records in each year since 2022, catching 1 in that year, 24 in 2023, 30 in 2024 and 135 in 2025. This figure might be slightly out of date now, but the total on 10th June was 299.

Neither France nor Jersey has successfully controlled the hornet, hence we see incoming queens whenever the winds are favourable – and this spring, they mostly have been.

Our experience last year illustrated the effectiveness of a concentration of traps, because we only had to deal with six subsequent nests. This year, we have 100 traps being managed by 80 volunteers, most of whom have caught a queen. By any measure, this year's spring queening is a success and that can be attributed to a massive, collective effort by the Sark Community who have completely bought into the need to control this invasive species.

Bumblebees in the traps have become a big nuisance in recent weeks, but most trappers have continued to manage their traps and release the bumblebees unharmed.

So far, we have found and destroyed two primary nests and we know of four others around: la Valette, Port à la Jument, la Friponnerie/le Vallon d'Or and at the top of Stocks Meadow. They will be tracked, but knowing their rough location now means that, should they not be found in time, the secondary nest will be built within 100 yards of the primary location.

We ask that everybody checks their sheds, outhouses and bird-nest boxes and contacts Ringo Brown or Peter Cunneen, should anything suspicious be found.

Likewise, everybody please report Asian hornet sightings and if possible, provide a photo and record flight direction.

We are now moving on from trapping and killing queens to spotting and tracking workers. An essential part of the control of the hornet relies on good communication and for that we have a dedicated Sark Asian Hornet Group Facebook page for continual updates to which everybody can contribute and report.

Conseiller Helen Plummer
Chair, Agriculture, Environment & Sea Fisheries Committee