JERSEY DATA PROTECTION AUTHORITY (JDPA)

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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GENERAL INFORMATION

Members of the Authority

Elizabeth Denham CBE	Chair	
Paul Breitbarth	Voting Member	
Stephen Bolinger	Voting Member	
Paul Routier MBE	Voting Member	
Helen Hatton	Voting Member	Appointment ended 31st July 2025
Tom Noel	Voting Member	Appointed 1st September 2025
Paul Vane	Information Commissioner (non-voting member)	

Registered Office
2nd Floor
5 Castle Street
St Helier
Jersey
JE2 3BT

Banker
HSBC
15-17 King Street
St Helier
Jersey
JE2 4WF

Independent Auditor
Baker Tilly Channel Islands Limited
2nd Floor
Lime Grove House
Green Street
St Helier
Jersey
JE2 4UB

STATEMENT OF THE MEMBERS OF THE AUTHORITY'S RESPONSIBILITIES

The JDPA is responsible for preparing the Authority's report and the financial statements in accordance with applicable law and regulations.

The Data Protection Authority (Jersey) Law 2018 requires the Authority to prepare financial statements for each financial period. Under that law, the Members of the Authority have elected to prepare the financial statements in accordance with United Kingdom Accounting Standards, including Section 1A of the Financial reporting Standards 102, the Financial Reporting Standard in the United Kingdom and Republic of Ireland ("FRS 102 1A") (collectively, United Kingdom Generally Accepted Accounting Practice ("UK GAAP"). The Members of the Authority must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Authority and of the surplus or deficit for that period.

In preparing these financial statements, the Members of the Authority are required to:

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

The voting members are responsible for keeping adequate accounting records that are sufficient to show and explain the JDPA's transactions and disclose with reasonable accuracy at any time the financial position of the Authority and enable them to ensure that the financial statements comply with the Data Protection Authority (Jersey) Law 2018. They are also responsible for safeguarding the assets of the JDPA and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The JDPA at the date of approval of this report confirm that:

- So far the Members of the Authority are aware, there is no relevant audit information of which the Authority's auditor is unaware; and
- each Authority member has taken all steps that they ought to have taken as a member to make themselves aware of any relevant audit information and to establish that the JDPA's auditor is aware of that information.

APPROVED

…………………………………………
Paul Vane
Information Commissioner
on behalf of the JDPA

…………………………………………
Date
27 March 2026

Authority Report

The Members of the Authority present their report and the audited financial statements of the Jersey Data Protection Authority (JDPA) (The "Authority") for the year ended 31st December 2025.

Incorporation

The JDPA was incorporated in Jersey under the Data Protection Authority (Jersey) Law 2018 ("DPAL") on 25 May 2018.

Corporate governance and delegation of authority

The JDPA, through the Authority, carries the ultimate responsibility for the discharge of the responsibilities under the DPAL. The JDPA operates under the name of the Jersey Office of the Information Commissioner (JOIC).

The JDPA is the guardian of independence, sets the organisation's strategic direction, holds the Commissioner to account and provides the Commissioner with advice, support and encouragement. It ensures that JOIC provides value for money and complies with appropriate policies and procedures with respect to human resources, financial and asset management, and procurement.

The JDPA has the authority to appoint (or re-appoint) the Commissioner or remove the Commissioner from office. The JDPA has very limited operational responsibilities and these do not include day-to-day operations, individual casework or most enforcement decisions. The Members of the Authority have the ability to delegate functions to the Commissioner, but cannot delegate the following functions: this power of delegation; the function of reviewing any of its decisions; the issuing of a public statement under Article 14 of the DPAL; the making of an order to pay an administrative fine or the preparation of the Annual Report. By an Authority Resolution of 7 January 2019, the JDPA delegated all of its functions to the Commissioner, in accordance with Article 10, except 'Reserved Functions'. In performing the 'Reserved Functions' the Authority will have the assistance of the Commissioner.

Results

The statement of comprehensive income on page 10 provides an overview of the Jersey Data Protection Authority's income and expenditure for the year ended 31 December 2025.

Going Concern

The Members of the Authority consider, given that there is sufficient funding in place for mandated activities, the use of the going concern basis as appropriate for the current year and at least 12 months from the date of signing these financial statements.

Auditor

The Comptroller and Auditor-General exercised their powers on 7 October 2024, under Article 43(3)(a) of the Data Protection Authority (Jersey) Law 2018 (as defined by the Comptroller and Auditor General (Jersey) Law 2014), to appoint Baker Tilly Channel Islands Limited as auditor of the authority for 3 years to include the financial statements from the year ended 31st December 2024 to 31st December 2026. This appointment can be extended each year until 31st December 2028.

APPROVED

…………………………………………
Paul Vane
Information Commissioner
on behalf of the JDPA

…………………………………………
Date
27 March 2026

JDPA CHAIR REPORT

2025 has been a landmark year for the Jersey Data Protection Authority. Building on the momentum of hosting the Global Privacy Assembly (GPA) Annual Conference in October 2024 — themed The Power of 'I' — we entered this year with renewed clarity of purpose and a strengthened sense of our place on the international data protection stage.

Although Jersey is a small jurisdiction, local and international co-operation is key to its success and retention of adequacy with the EU. We must be independent, but we must also work with the States of Jersey, public bodies, sister regulators and law enforcement to ensure we are serving the interests of the community.

This year brought a change in the composition of our Authority. I am delighted to welcome Tom Noel as a new member of the Jersey Data Protection Authority. Tom brings valuable expertise and fresh perspective, and we look forward to benefiting from his contribution in the years ahead.

At the same time, we say a warm and heartfelt farewell to Helen Hatton, whose service to the Authority has been characterised by wisdom, integrity, and a deep commitment to the public interest. Helen's counsel and her considerable professional standing have strengthened this Authority. On behalf of all members, I extend our profound gratitude to her.

The members of the Authority have played a key strategic and oversight role, but full credit for the achievements of 2025 go to Commissioner Paul Vane and committed team. The JOIC is well placed to ensure that Jersey remains a jurisdiction where that trust is earned and maintained.

I look forward with confidence to the year ahead.

Elizabeth Denham, Chair

Jersey Data Protection Authority

Independent auditor's report

To the relevant Minister of the Government of Jersey (the "Minister") on behalf of Jersey Data Protection Authority

Opinion

We have audited the financial statements of Jersey Data Protection Authority (the "Authority"), which comprise the statement of financial position as at 31 December 2025, and the statement of comprehensive income and retained earnings for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements:

- give a true and fair view of the financial position of the Authority as at 31 December 2025, and of its financial performance for the year then ended in accordance with United Kingdom Accounting Standards, including Section 1A of FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland ("UK GAAP"); and
- have been prepared in accordance with the requirements of the Data Protection Authority (Jersey) Law 2018 (the "Law").

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs) 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 Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Jersey, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period and include the significant risks of material misstatement (whether or not due to fraud) identified by us, including those which had the greatest effect on: the overall audit strategy; the allocation of resources in the audit; and directing the efforts of the engagement team. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matter	Identified audit risk per the Audit Planning Letter	Key observations communicated to those charged with governance
Revenue Revenue recognised during the reporting period may be incorrectly allocated or materially misstated. • Accounting policies in Note 3 • Note 4 and Note 6 Revenue (excluding interest) for the year was £2,544,340 (2024: £2,387,730).	Revenue derived from registrations made with the authority and renewals, or grant income, being materially misstated.	We have reinforced our understanding of the process, from initial registration or renewal through to the income being recognised and received, including walkthroughs and detailed controls testing, confirming key controls were appropriately implemented and operated effectively. We undertook substantive analytical procedures to assess the completeness of the reported income. We have reviewed the agreements, correspondence and conditions related to funding received from the Government of Jersey (GOJ) for Data Protection, to ensure that the appropriate level of income is recognised in the reporting period. This amount was £83,000 for 2025 (2024: £nil) In addition, we have reviewed post year end minutes of the Members of the Authority and correspondence with the government to confirm that no additional 2025 government grants were subsequently agreed after the conclusion of the reporting period. Freedom of Information (FoI) grant audit procedures: We have obtained an understanding of the FoI grant through discussions with management and review of the agreement. We have agreed receipt of grants to bank statements and recalculated the clawback mechanism to assess if applicable to the 2025 grants in order to ensure accuracy of the amount disclosed in the financial statements. This grant amounted to £60,425 (2024: £57,651). We have assessed the correlating expenses, including assumptions made, for the FoI grant for reasonableness and performed a re-calculation. We reviewed the disclosure requirements for the FoI grant under FRS 102. We have no issues to report from our testing.

Our Application of Materiality

Materiality for the financial statements as a whole was set at £63,000 (2024: £42,000), determined with reference to a benchmark of total revenue, of which it represents c2.5% (2024: c1.8%).

In line with our audit methodology, our procedures on individual account balances and disclosures were performed to a lower threshold, performance materiality, so as to reduce to an acceptable level the risk that individually immaterial misstatements in individual account balances add up to a material amount across the financial statements as a whole.

Performance materiality was set at c70% (PY: c70%) of materiality for the financial statements as a whole, which equates to £44,000 (2024: £30,000). We applied this percentage in our determination of performance materiality because we have not identified any significant corrected misstatements or material uncorrected, misstatements in the prior year audit. We also based the percentage on results and experience in the prior year audit and understanding of the entity therefore we deem the likelihood and effects of misstatements to be low.

We have reported to the Audit and Risk Committee any uncorrected misstatements exceeding £3,000 (2024: £2,000), in addition to those that warranted reporting on qualitative basis.

Conclusions relating to Going Concern

In auditing the financial statements, we have concluded that the Members of the Authority's 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 Authority'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 Members of the Authority 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 Members of the Authority 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 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.

Responsibilities of the Members of the Authority

As explained more fully in the statement of the members of the Authority's responsibilities set out on page 2, the Members of the Authority are responsible for the preparation of financial statements that give a true and fair view in accordance with UK GAAP, and for such internal control as the Members of the Authority 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 Members of the Authority are responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

The Members of the Authority are responsible for overseeing the Authority's financial reporting process.

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 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- Enquiry of management to identify any instances of non-compliance with laws and regulations, including actual, suspected or alleged fraud;
- Reading minutes of meetings of the Authority;
- Reading compliance reports and key correspondence with regulatory authorities;
- Review of legal invoices;
- Review of management's significant estimates and judgements for evidence of bias;
- Review for undisclosed related party transactions;
- Using analytical procedures to identify any unusual or unexpected relationships; and
- Undertaking journal testing, including an analysis of manual journal entries to assess whether there were large and/or unusual entries pointing to irregularities, including fraud.

A further description of the auditor's responsibilities for the audit of the financial statements is located at the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

Other Matters which we are Required to Address

We were initially appointed by the Comptroller and Auditor General on 4 March 2020 to audit the financial statements and subsequently reappointed on 7 October 2024 for a period of at least three years. Our total uninterrupted period of engagement is 8 years of annual reports. We rotated our engagement signatory for the audit of the financial statements for the year ended 31 December 2021 and, following a handover year for the year ended 31 December 2025, the engagement signatory will rotate again for the year ended 31 December 2026.

The non-audit services prohibited by the FRC's Ethical Standard were not provided to the Authority and we remain independent of the Authority in conducting our audit.

Our audit opinion is consistent with the additional report to the audit and risk committee in accordance with ISAs.

Use of this Report

This report is made solely to the Minister in accordance with Article 43 of the Data Protection Authority (Jersey) Law 2018. Our audit work has been undertaken so that we might state to the Minister 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 Authority and its Minister, as a body, for our audit work, for this report, or for the opinions we have formed.

Sandy Cameron

For and on behalf of Baker Tilly Channel Islands Limited

Chartered Accountants

St Helier, Jersey

Date: 27 March 2026

STATEMENT OF COMPREHENSIVE INCOME AND RETAINED EARNINGS

	Notes	2025 £	2024 £
Income from activities	4	2,410,050	2,325,260
Operating expenses			
Data Protection	5	(2,418,078)	(2,429,095)
Deficit on ordinary activities		(8,028)	(103,835)
Other expenditure			
GPA Conference Expenditure	21	(4,430)	(703,355)
Freedom of Information	19	(60,425)	(57,651)
		(64,855)	(761,006)
Other income			
Data Protection Fines issued	20	-	4,500
GPA Conference ticket income	21	-	268,272
GPA Conference Sponsorship income	21	-	478,998
Government grant - Data Protection	6	83,000	-
Government grant - Freedom of Information	19	60,425	57,597
Interest		10,140	11,873
Sundry Income		1,901	-
		155,466	821,240
Taxation	8	-	-
Surplus/(Deficit) for the year		**82,583**	**(43,601)**
Retained Surplus as at 1st January 2025		**1,634,978**	**1,678,579**
Retained Surplus as at 31st December 2025	18	**1,710,561**	**1,634,978**

The JDPA's income and expenses all relate to continuing operations.

The notes on pages 12-17 form part of these Audited Financial Statements.

STATEMENT OF FINANCIAL POSITION

ASSETS	**Notes**	**2025**	**2024**
Non-current assets		**£**	**£**
Tangible assets	9	34,252	11,026
Intangible assets	10	36,386	30,679
		70,638	41,705
Current assets			
Trade and other receivables	11	61,487	160,983
Cash and cash equivalents	12	1,862,446	1,649,153
Total Current assets		1,923,933	1,810,136
TOTAL ASSETS		**1,994,571**	**1,851,841**
LIABILITIES			
Current Liabilities			
Trade and other payables	13	(248,310)	(204,460)
Deferred Income	14	-	(12,403)
		(248,310)	(216,863)
Non-Current Liabilities			
Non- Current provisions	7	(35,700)	-
Total Liabilities		(284,010)	(216,863)
TOTAL NET ASSETS		**1,710,561**	**1,634,978**
EQUITY			
Reserve - Retained surplus	18	802,858	720,275
Reserve - Operating Reserve	18	707,703	707,703
Reserve - Legal Contingency Reserve	18	200,000	200,000
Restricted Reserve - Freedom of Information	6	-	7,000
TOTAL EQUITY		**1,710,561**	**1,634,978**

The financial statements on pages 10 to 17 have been prepared in accordance with the Data Protection Authority (Jersey) Law 2018 and Section 1A of Financial Reporting Standard 102.

The notes on pages 12 - 17 form part of these Audited Financial Statements.

The accounts were approved and authorised for issue on 27 March 2026 by the Authority and signed on its behalf by:

..
Paul Vane
Information Commissioner
on behalf of the JDPA

1. General information

The Jersey Data Protection Authority (JDPA) (the "Authority") was created by the Data Protection (Jersey) Law 2018 on 25 May 2018 and is responsible for the registration and regulation of Data Protection in Jersey. This law transferred all responsibilities for registration and regulation of Data Protection prescribed as the duty of the Minister or other States bodies to this new Authority. The Authority is a body corporate and its registered office is 2nd Floor, 5 Castle Street, St Helier, Jersey, JE2 3BT.

Basis of accounting

The financial statements have been prepared on the going concern basis, under the historical cost convention. The Authority has applied the small entities regime under Section 1A of the Financial Reporting Standard 102 (FRS 102), which allows qualifying entities certain disclosure exemptions. The Authority has taken advantage of the exemption from preparing financial risk disclosures and a statement of cash flows under paragraph 7.1b.

Functional and presentational currency

Items included in the Authority's financial statements are measured using the currency of the primary economic environment in which it operates. All Income and expenses are Sterling which is the functional and presentational currency of the Authority.

2. Statement of compliance

The financial statements have been prepared in compliance with FRS 102(1A) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the Data Protection Authority (Jersey) Law 2018.

3. Summary of accounting policies, estimates and significant judgements

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated or a new or amended accounting standard is applied.

The preparation of financial statements involves the use of accounting estimates and requires management to apply judgement when selecting and applying accounting policies. These estimates reflect management's assessment of expected future benefits and obligations related to assets and liabilities (and related income and expenses), based on information that best represents conditions at the reporting date. There have been no changes to accounting estimates since the prior financial period.

Going concern

The Members of the Authority have revised ongoing budgets and considers that, as sufficient cash is available to fund mandated activities, the going concern basis is appropriate for the current year and at least 12 months from the date of signing these financial statements.

Provisions

Provisions are recognised when the Authority has a present legal or constructive obligation arising from past events, where it is probable that future economic outflows will be required to settle the obligation and the amount can be reliably estimated.

Economic useful lives of intangible and tangible fixed assets

The Authority's assets are depreciated on a straight-line basis over their useful economic lives. Management periodically reviews the useful lives of assets based on condition and the estimated period over which they will continue to provide economic benefit to the Authority.

Revenue recognition

Registration fees

Under the Data Protection Authority (Jersey) Law 2018, registrations to the Authority are valid for one year, 1 January to 31 December, regardless of when payment is made, with no carry forward to the next year. Fees are non-refundable and fall due on 1 January each year. Registration income is recognised when earned. Deferred revenue represents amounts collected but not earned as of 31 December, primarily Grant income for Freedom of Information.

Operating Expenses

Expenses are accounted for on an accruals basis.

Employment benefits

Pension costs

As the Authority is an admitted body, past and present employees have been eligible to accrue post-employment benefits under the provisions of two possible defined benefit pension schemes, namely the Public Employees Contributory Retirement scheme (""PECRS"") or the Public Employees Pension Fund ("PEPF").

The assets are held separately from those of the Government of Jersey and the responsibility to discharge accrued liabilities are held by those Funds. The Authority is not responsible to fund any deficit or to maintain the specific level of the pension assets to meet pension liabilities. In light of this, the scheme is accounted for as though it is a defined contribution scheme, with the annual cost to the authority taken to be equal to the employer's pension contributions payable to the scheme for the accounting period. The contributions are charged to operating expenses as and when they become due.

Contribution rates are determined on a triennial basis by an independent qualified actuary, so as to spread the costs of providing benefits over the members' expected service lives. The main purposes of the valuations are to review the operation of the scheme, to report on its financial condition and as noted, to confirm the adequacy of the contributions to support the scheme benefits. Copies of the latest annual accounts of the scheme, and Government of Jersey, may be obtained online at:
http://www.gov.je/Working/WorkingForTheStates/Pensions/PublicEmployeePensionFund/Pages/PublicServicePensionPublications.aspx

Interest income
Interest income is accounted for on an accruals basis.

Government Grant
Grants are recognised as other income in the year the related costs are incurred by the Authority. Grants received to compensate for expenses or deficits already incurred are recognised when received or receivable. Any remaining grant income is recorded as deferred income.

Tangible assets
Tangible assets consists of office equipment which is stated at historical cost less accumulated depreciation. Cost includes all costs directly attributable to bringing the asset to working condition for its intended use. Depreciation is calculated on the straight-line method to write-off the cost of equipment to their estimated residual values over their expected useful lives as follows:

- Office equipment 3 years
- IT equipment 3 years

The useful lives and depreciation methods used are reviewed regularly and any adjustments required are effected in the charge for the current and future years as a change in accounting estimate. Gains and losses on disposal of equipment are determined by reference to their carrying amounts and are taken into account in determining net profit. Repairs and maintenance are charged to the statement of comprehensive income when the expenditure is incurred. The carrying values of the equipments are reviewed for impairment when events or changes in circumstances indicate the carrying values may not be recoverable. If any such indication exists, and where the carrying values exceed the estimated recoverable amounts, the value of the equipments are written-down to their recoverable amounts. One full year of depreciation is charged in the year of acquisition. Items with a value in excess of £1,000 are capitalised. Items under this amount are expensed in the year.

The Authority's policy is to review the remaining useful economic lives and residual values of tangible assets on an ongoing basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Intangible assets
Externally acquired intangible assets (website and software) are initially recognised at cost and subsequently amortised on a straight-line basis over their useful economic lives (UEL). The carrying value of each intangible asset is periodically reviewed and adjusted for impairment where necessary.

Based on current and expected technology changes, an expert opinion was sought on the UEL of the website and associated software. A three year UEL was recommended based on the third party components in use that typically have shorter support and upgrade cycles than seen with the previous website with five year UEL.

Intangible assets (website and software) held solely for the GPA conference was initially recognised at cost and subsequently amortised on a straight line balance basis over the useful economic lives being the end date of the GPA conference. This Website is still held as a reference site only and has been fully amortised.

The Authority's policy is to review remaining useful economic lives on an ongoing basis and, where appropriate, adjust the amortisation charge to reflect the remaining estimated useful life and residual value. A full year of amortisation is charged in the year of acquisition.

Financial assets
Basic financial assets, including trade and other receivables, are initially recognised at transaction price, unless the arrangement is a financing transaction, in which case it is measured at the present value of future receipts discounted using a market interest rate. Subsequent measurement is at fair value, with changes recognised in statement of comprehensive income (surplus or deficit) as they arise.

Financial assets are derecognised when (a) the contractual rights to the asset's cash flows expire or are settled, (b) substantially all ownership risks and rewards are transferred to another party, or (c) although some significant risks and rewards are retained, control of the asset is transferred to a party with the practical ability to unilaterally sell it to an unrelated third party without additional restrictions.

Trade and other receivables
Trade and other receivables are initially recognised at fair value and carried at their expected realisable values. An allowance for impaired trade and other receivables is made based on a review of all outstanding balances at year-end. Bad debts are written off in the year they are identified. Subsequent measurement recognises changes in realisable value in statement of comprehensive income (surplus or deficit) as they arise.

Cash and cash equivalents
Cash and cash equivalents comprises of cash in hand.

Financial liabilities
Basic financial liabilities, including trade and other payables, are initially recognised at transaction price, unless the arrangement is a financing transaction, in which case the debt instrument is measured at the present value of future receipts discounted at a market interest rate. Financial liabilities are derecognised when extinguished, meaning the contractual obligation is discharged, cancelled, or expires. Subsequent measurement is at fair value, with changes recognised in statement of comprehensive income (surplus or deficit) as they arise.

Trade and other payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Contingencies

Contingent liabilities, arising as a result of past events, are disclosed when it is possible that there will be an outflow of resources but the amount cannot be reliably measured at the reporting date. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow is remote.

Contingent assets are disclosed in the financial statements, but not recognised, where an inflow of economic benefits is probable.

Reserves

Unrestricted reserves include surplus funds arising from registration fees. The use of the reserves for business operations or one-off projects must be approved by the Authority.

Where a restricted reserve exists, the funds within it are appropriately disclosed, held separately, and ring-fenced for their intended purpose.

The Operating Reserve is maintained at a minimum level equivalent to three months of operating costs, with the specific amount determined by the Authority. This reserve is intended to support ongoing business operations and may only be accessed with the explicit permission of the Authority.

The Legal Contingency Reserve is maintained to support potential legal actions, including the pursuit of complex cases, initiating or defending litigation, and securing additional legal counsel. Access to this reserve also requires the explicit approval of the Authority.

The Retained Surplus has been generated from registration fees earned in prior periods. Its use for business operations or one-off projects must be approved by the Authority.

The Freedom of Information Reserve is a restricted reserve comprising grant funding specifically allocated to support activities mandated under FoI legislation. Its use is restricted to purposes aligned with the terms of the original grant agreement issued by the Government of Jersey. Refer to Note 18 for further details.

4. Income from activities

Income from activities is made up of registration fees under the terms of Data Protection Authority (Jersey) Law 2018.
The registration fee income in the year was £2,410,050 (2024 £2,325,260).

5. Operating expenses - Data Protection

	2025	2024
	£	£
Staff including Commissioner	1,604,494	1,529,294
Services and Communications	514,263	590,489
Administrative Expenses	25,761	27,697
Audit and accountancy fees	36,332	32,345
Premises and Maintenance	169,879	172,034
Bank charges	7,689	11,007
Depreciation, Amortisation and disposals	59,660	66,229
	2,418,078	2,429,095

6. Government grant

The Government Data protection grant received in the year was £83,000 (2024:£nil).
Any net operating deficit is financed by the Government of Jersey under the Partnership Agreement, which ended on 30 June 2025. In accordance with the terms of the Partnership Agreement, unutilised grants at year end may be retained where intended or committed for use in the following financial year.

The Government also provided a grant for Freedom of Information activity in the year, for the sum of £70,000 (2024:£70,000).

This amount was reduced to £60,425 as the activity cost was lower than the grant amount. The unallocated Freedom of Information grant funds totalling £16,575 (2025 underspend £9,575 and £7,000 brought forward from prior years) are due to be returned to Government early 2026.

This grant payment is subject to a separate Partnership agreement. Please refer to Note 18 for further details.

7. Provision for Leased Premises Restoration

A provision of £35,700 is recognised for the Authority's obligation to reinstate leased office premises to their original condition at the end of the lease in November 2031.

Provisions are recognised when the Authority has a present legal or constructive obligation as the result of a past event, an outflow of economic benefits is probable, and the amount can be reliably estimated. The provision is measured at the best estimate of the expenditure required at the reporting date and, where material, is discounted to present value using a pre-tax rate reflecting current market assessments of the time value of money and the risks specific to the liability.

8. Taxation

Article 42 of the Data Protection Authority (Jersey) Law 2018 provides that the income of the Authority shall not be liable to income tax under the Income Tax (Jersey) Law 1961.

9. Tangible assets

	2025 £ Leased Premises restoration	Office equipment	IT equipment	Total
Cost				
As at beginning of year	-	49,531	74,795	124,326
Additions in the year	35,700	-	-	35,700
Disposals in the year	-	-	-	-
	35,700	49,531	74,795	160,026
Accumulated depreciation				
As at beginning of year	-	49,531	63,769	113,300
Depreciation charge for the year	5,100	-	7,374	12,474
	5,100	49,531	71,143	125,774
Net book value				
As at 31 December 2025	30,600	-	3,652	34,252
As at 31 December 2024	-	-	11,026	11,026

10. Intangible assets

	2025 £ Website and Software	GPA Conference Website	Total
Cost			
As at beginning of year	250,937	20,822	271,759
Additions in the year	54,581	-	54,581
Disposals in the year	(102,840)	-	(102,840)
	202,678	20,822	223,500
Accumulated amortisation			
As at beginning of year	220,258	20,822	241,080
Disposals in the year	(95,938)	-	(95,938)
Charge for the year	41,972	-	41,972
	166,292	20,822	187,114
Net book value			
As at 31 December 2025	36,386	-	36,386
As at 31 December 2024	30,679	-	30,679

11. Trade and other receivables

	2025 £	2024 £
Trade Debtors- Data Protection	9,760	5,641
Trade Debtors- GPA sponsorship	-	104,000
Other Debtors	3,870	13,917
Prepayments	47,857	37,425
	61,487	160,983

12. Cash and cash equivalents

The Authority has £1,862,446 at the end of the year (2024: £1,572,279). £26,891 (2024:£76,874) is within a restricted account which can only be used for Freedom of Information activities. All balances are cash and are held in the Authority's own bank accounts.

13. Trade and other payables

	2025	2024
	£	£
Accruals and Trade Creditors	(248,310)	(204,460)
	(248,310)	(204,460)

14. Deferred Income

	2025	2024
	£	£
Freedom of Information Grant	-	12,403
	-	12,403

15. Share capital

The JDPA was incorporated in Jersey under the Data Protection Authority (Jersey) Law 2018 and has no share capital.

16. Related Party Transactions

The Related Party Transactions for the JDPA solely relate to the Authority remuneration.

Authority Remuneration	2025	2024
	£	£
Information Commissioner (full cost)	139,597	132,949
Chair Term ended October 2024	-	15,247
Chair	18,297	3,049
Voting member (Non Executives) Term Ended October 2024	-	10,031
Voting member (Non Executives)	4,815	4,815
Voting member (Non Executives) Term Ended July 2025	7,022	12,038
Voting member (Non Executives)	12,038	12,038
Voting member (Non Executives) Part year	4,013	-
Voting member (Non Executives)	-	8,025
Voting member (Non Executives)	9,737	9,630
Voting member (Non Executives)	10,834	9,630
	206,353	217,451

Key management personnel includes the Commissioner and the Voting Members who together have authority and responsibility for planning, directing and controlling the activities of the JDPA.

All amounts paid to key management personnel were in line with the contractual agreement and entirely related to remuneration for the above described services.

The JDPA has recognised £83,000 (2024: £nil) as grant income from the Government of Jersey. The JDPA is accountable to the Government of Jersey by means of the Partnership Agreement.

17. Controlling Party

The JDPA was incorporated in Jersey under the Data Protection Authority (Jersey) Law 2018 and works as an independent Authority. As such, it is not considered to have a controlling party.

18. Retained Surplus

The retained surplus has been generated through registration fees earned in prior periods. To enhance the accuracy of the financial statements and to give greater clarity on the use of the surplus the following structure for the retained earnings has been put in place.

	2025	2024
	£	£
Reserve - Retained surplus	802,858	720,275
Reserve - Operating Reserve	707,703	707,703
Reserve - Litigation Reserve	200,000	200,000
Reserve - Freedom of Information	-	7,000
	1,710,561	1,634,978

19. Freedom of Information
Income

A grant of £70,000 was received in the year under a partnership agreement between the Information Commissioner and the Government of Jersey with the JDPA receiving the grant on behalf of the Information Commissioner ("Recipient of the Grant"). Freedom of Information (FoI) functions are funded solely by way of this annual funding from the Government of Jersey and the sole purpose of this funding is for FoI related activities. FoI cash is held in a separately named bank account as per note 11.

Operating expenses	2025	2024
	£	£
Staff including Commissioner	18,584	24,613
Services and Communications	33,368	24,491
Administrative Expenses	807	924
Audit and accountancy fees	1,124	1,000
Premises and Maintenance	4,675	4,839
Bank charges	180	180
Depreciation and Amortisation	1,687	1,604
	60,425	57,651

The Freedom of Information grant was orginally calculated using an assumption that 3% of operating activity within the JDPA was solely attributable to Freedom of Information functions. This assessment was used to form a baseline for the value of the grant. The agreement with the Government of Jersey contains clearly defined mechanisms to enable additional funding to be requested or for unutilised grant funding to be reimbursed to the Government. During the year 2025 £60,425 (2024:£57,651) of costs, made up of actual and apportioned costs based on the 3% allocation, were incurred leaving an underspend against the full grant funding of £9,575 (2024:£12,350). The costs incurred were transferred from the FoI bank account at year end and the remaining grant funding is to be returned to the Government of Jersey in 2026. A new partnership agreement covering 2026 is due to be signed in the first half of 2026 with the terms expected to remain the same as the previous agreement.

20. Data Protection fines issued

No fines were issued during 2025. Two fines, totalling £4,500, were issued in December 2024 under Article 26 of the Data Protection (Jersey) Law. Fine income is payable to Government once collected and upon receipt of a Government invoice and is not retained by the JDPA, though collection costs may be offset. At year end, one fine had been collected in full and awaited the Government invoice, while the second remained on a three-year payment plan administered by the Viscount's Department

Issued Fines:	2025	2024
	£	£
Administrative Fine 1	-	500
Administrative Fine 2	-	4,000
	-	4,500

21. Significant items of Expenditure

In October 2024, the JDPA hosted the 46th International Global Privacy Assembly (GPA) Conference. The event was fully funded through ticket sales and sponsorship, resulting in a net nil impact on the Authority's operating costs. The small surplus generated was retained to cover potential unforeseen expenditure.

Following the event, related costs of £4,330 were incurred. These included preparation of the post event GPA report, translation services delivered during the conference but invoiced in 2025, extended website hosting for ongoing access to materials, ticket sale credit notes, bad debt write offs, and a supplier credit note. The remaining GPA funds were fully utilised to contribute towards the Commissioner and Chair attending the 2025 GPA conference.

	2025	2024
Jersey International Conference	£	£
Opening Balance	10,335	(33,581)
Ticket Sales / credit notes	(2,648)	268,272
Sponsorship	-	478,998
Net expenditure incurred	(1,782)	(703,354)
GPA 2025 conference attendance	(5,905)	-
	-	10,335