



Response to IPSASB consultation

IPSASB SRS EXPOSURE DRAFT 1, CLIMATE-RELATED DISCLOSURES

Dear IPSASB

The Government of Jersey has published a sustainability report including climate related disclosures as part of its Annual Report and Accounts since 2013. We are closely monitoring the development of global sustainability reporting standards and are in active discussions with Jersey's Comptroller and Auditor General about the applicability of standards to Jersey.

Context

Jersey is a self-governing British Crown Dependency and has its own financial and legal systems and its own courts of law. It is the biggest of the Channel Islands, situated in the Bay of St Malo, 14 miles (22 kilometres) from the French coast and 85 miles (137 kilometres) south of the English coast. Jersey is only 5 miles (8 kilometres) long and 9 miles (14.5 kilometres) wide. Jersey's population at the end of 2023 was estimated to be 103,650 people.¹

In 2023, general government expenditure was £1.6bn (including spending on Health and Social protection)². In 2023, the Government employed 8,124 FTE (more than half of which was staff in Health and Education).³

Exposure Draft

It is important that reporting standards developed by IPSASB recognise the needs of small jurisdictions. In particular the standards should enable a suitable level of adherence (both to the underlying activity and the reporting itself) that is proportionate to the size and nature of small jurisdictions like Jersey.

From a public sector perspective, we welcome the distinction that is drawn between public sector "own operations" and "Climate related public policy programs". However, any associated disclosure requirements should recognise the needs of small jurisdictions in terms of proportionality.

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¹ [Facts about Jersey](#)

² [Public Spending Statistics.pdf](#)

³ [States of Jersey Group 2023 Annual Report and Accounts.pdf](#) p167