

PARISH
OF
ST. HELIER

**Financial Statements
for the year ended
30th April 2020**

Report from the Connetable

It is a particular pleasure for me to introduce the annual Rates Assembly booklet this year as it gives me the opportunity to express my sincere thanks to the team at the Parish of St Helier whose hard work and commitment is what enables the Parish to present a remarkable set of accounts and estimates.

It is remarkable, of course, in that the Parish has managed to maintain its range of services to parishioners in spite of the pandemic that has occurred, with all the impacts that this has caused to our organisation. Not only have our staff managed to keep our services going by a combination of determination, flexible working, teamwork and innovation, but they have enabled us to present a budget for the coming year which can be achieved without asking for any increase in the Parish rate.

If our proposed level of Parish rate is supported by ratepayers at the Rates Assembly on Wednesday 29th July it will be the 7th year in a row that we have kept the Parish rate the same, a remarkable feat given the fact that over the same period there will have been a cost of living (including staff wages) rise of over 18%.

In doing their valued work, our staff have been tremendously supported by our helpers, especially the Honorary Police who make such an important contribution to the maintenance of law and order in St Helier, and our other voluntary groups – too numerous to mention individually – which do so much to maintain our quality of life in St Helier.

To everyone involved in the administration of St Helier in these difficult times I offer my heartfelt thanks, and I commend the Parish accounts and estimates to all ratepayers.

Simon Crowcroft
Constable of St Helier

Report from the Chief Executive

2020 will undoubtedly be remembered for the COVID-19 pandemic and the Parish felt the impact of the pandemic, along our partners in government, the voluntary and community sector, businesses operating in the Parish and of course, parishioners.

However, a review of 2019/20 cannot be solely about the pandemic. This year the Parish successfully progressed its planning framework with the development of a Strategic Plan, setting out the Constable's and Municipality's long term aims and objectives, starting with our aim **"to improve and enhance the lives of those living and working in St Helier "**. This plan has been received by the Constable, Procureurs, Shadow Conseil Municipal and Accounts Committee and is now being presented to the Rates Assembly. This Strategic Plan is key to delivering on-going improvements across the Parish and is informed and supported by two further developments implemented this year: five-year financial projections, looking forward at Parish finances over the coming years and a Reserves Policy that formalises a target range for the Parish Rates Reserve.

This year, two major initiatives made significant progress. Firstly, following the Parish Assembly's declaration of a climate change emergency, a working group comprising the Constable, members of the Municipality and parishioners developed a report on how the Parish can tackle its carbon emissions and the Parish Assembly received and adopted this report, paving the way for the actions described in the 2020/21 budget proposals. Another Parish Working Group presented a report on Municipal Reform, leading to the Parish Assembly establishing a Shadow Conseil Municipal. The Shadow Conseil Municipal has operated during 2020, meeting with Ministers and their officers, identifying common areas where improvements could be achieved in the future.

The Parish's 2019/20 financial results reflect an improved out-turn despite the pandemic with income ahead of budget and expenditure controlled within budget. Operationally, the Parish has made good progress improving the financial performance of the Nursery and Care Home. The Parish continues to bear down on its cost base, reviewing all staff appointments as well as expenditure on supplies and services.

A number of significant projects were progressed during 2019/20; of particular importance is the refurbishment of Westmount Day Nursery to address recommendations from the Regulator, the redecoration of Honorary Police officers, the repair of the Marine Lake in St Aubins bay, the on-going St Ewold's extension. In addition, maintenance work was completed on several roads, including Halkett Place, Tower Road, Devonshire Lane, Seaton Place, Patrick Freeley Lane, Ruelle Pinel, Regent Road and Richmond Road.

Returning to the pandemic, the Parish's finances were obviously affected by the pandemic and the Director of Resource's report considers this in more detail. There is no doubt that the pandemic tested our business continuity plans, our adaptability and our commitment to support our community through the most challenging of times. I am pleased and proud to report that the Parish rose to this challenge. Our essential services continued, we adapted to new ways of working, we redeployed staff to increase our community support effort, working with government and others to care for those in need during the pandemic.

Whilst we ended the 2019/20 financial year in the midst of the pandemic, we also ended the year in a strong financial position, having delivered on our objectives and demonstrated the values and ethos that underpin the Parish and all that we do.

Jason Turner

Chief Executive Officer

Report from the Director of Resources

I am delighted to present my report on the year ended 30 April 2020.

Results for year ended 30 April 2020

The financial year for the year ended 30 April 2020 was another challenging year for the Parish.

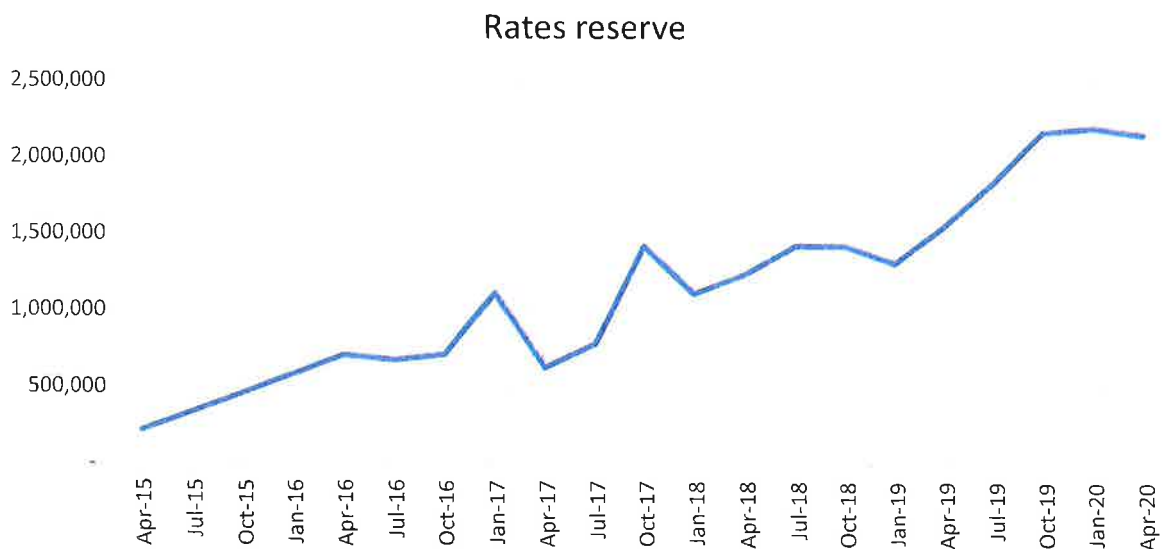
Despite the impact of COVID-19 which will be addressed later in this report, we have seen income remain fractionally above budget at £14,495k. Our key income streams of rates, Roads, Home and Nursery income have yielded some positive results which can be built on in the coming years. It is disappointing to report that the Ports of Jersey serviced notice on their street cleaning contract during the year, however this was due to their desire to take the work 'in-house' and we planned for this loss of revenue.

Our main expenditure category of staff costs remained under budget but we have seen some increases in both sickness and overtime costs during the year.

Due to various circumstances, we have not been able to complete some of our planned works both in terms of roads and property improvements, which has resulted in costs being significantly below budget.

The Balance Sheet remains in a strong position with a healthy asset position and a solid cash position. The Parish, as a responsible customer, took the decision to pay suppliers on invoice rather than take advantage of payment terms. This policy is reflected in the reduction of creditors on the Balance Sheet.

During the year, the Connetable and Procureurs du Bien Public approved a policy for the Parish's Rates Reserve, which reflected approx. one quarter of the Parish's net annual expenditure. The purpose of the policy was to ensure that the Rates Reserve was sufficient to address any unknown situations. I am delighted to report that at the year end, the reserve remains within the agreed policy and its growth to this level was a priority over the last few years.



The global pandemic of COVID-19 which resulted in restrictions imposed from late March has had a detrimental effect on the Parish's finances with loss of revenue from various sources in the region of £150k plus additional expenditure in terms of cleaning materials and protective wear.

Report from the Director of Resources (contd)

Key performance measures

The Parish has various key performance measures for each of the key operational areas.

During the year, we have seen an increase in the amount of recyclables being collected and processed by our team and this is due to the relaunch of our own scheme with one bag and our partnership to process the recycling collected by the Parish of St Saviour.

The introduction of periodic reviews of residents will continue to ensure that the Parish is receiving the appropriate funding for the level of care provided. The regular monitoring of the number of nursery hours utilised by children allows the team to plan staffing requirements and identify additional spaces.

These indicators have allowed us to identify areas which require further attention and have highlighted the correlation between the sickness recorded and overtime costs. There has been some targeted action in this area during the year and this will remain an area of management focus.

External audit

The impact of the Covid-19 pandemic brought about many challenges but I am delighted to confirm that our audit by Alex Picot was successfully navigated on a remote basis with their staff not required to attend the Parish premises. It is a source of great pleasure that we were able to complete the audit whilst ensuring the safety of both Parish and Alex Picot staff.

Conclusion

Despite the impact of COVID-19, the year end results for the Parish are very positive and result in the strengthening of the Parish's financial position. Finally, it would be remiss of me not to mention the fantastic staff who have maintained an excellent level of service during very challenging times.

Neil Macdonald

Director of Resources

**AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS
OF THE PARISH OF ST HELIER**

Opinion

We have audited the accounts of the Parish of St Helier (the "parish") for the year ended 30 April 2020 which comprise the balance sheet, the general revenue account, the Roads account and notes to the accounts, including a summary of significant accounting policies. The accounts have been prepared in accordance with the accounting policies set out therein.

In our opinion, the accounts for the year ended 30 April 2020 have been prepared in accordance with the accounting policies as set out on pages 10 and 11.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)). 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 parish in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The Connétable's use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- The Connétable has not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the parish's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The Connétable is responsible for the other information presented in the accounts. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in 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 there is a material misstatement in the accounts or a material misstatement of the other information. 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.

**INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS
OF THE PARISH OF ST HELIER (CONTINUED)**

Responsibilities of the Connétable

The Connétable is responsible for the preparation of the accounts in accordance with applicable law and the Parish's own accounting policies. In preparing these accounts the Connétable is required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the accounts on the going concern basis unless it is inappropriate to assume that the Parish will continue in operation.

The Connétable is responsible for keeping proper accounting records which show with reasonable accuracy at any time the financial position of the Parish. The Connétable, together with the Procureurs du Bien Public, is also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the accounts, the Connétable is responsible for assessing the parish'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 accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the principals and electors of the Parish, as a body. Our audit work has been undertaken so that we might state to the Parish's principals and electors 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 Parish and the principals and electors of that Parish as a body, for our audit work, for this report, or for the opinions we have formed.

14 July

2020



Alex Picot
Chartered Accountants

PARISH OF ST. HELIER

**GROSS INCOME AND EXPENDITURE ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2020**

	Note	Actual 2019-20 £	Budget 2019-20 £	Actual 2018-19 £
INCOME				
Rates	3	7,741,828	7,691,859	7,612,088
Rate Arrears Received		45,467	25,000	39,101
Fee Income : Homes	5	3,101,779	3,104,466	3,011,485
Fee Income : Nurseries	6	404,535	393,265	417,453
Roads Income		2,168,114	2,236,997	2,310,257
Dog Licences		8,570	9,840	9,345
Bank Interest		116,347	60,000	126,755
Rental Income		434,723	433,428	421,784
Technical and Manual Services Fees		315,814	321,290	303,509
Recycling Income		3,754	29,226	15,722
Fees, Commissions and Court Costs		154,241	154,572	168,383
		<u>14,495,172</u>	<u>14,459,943</u>	<u>14,435,882</u>
EXPENDITURE				
Staff Costs	7	9,523,473	9,529,262	9,532,906
Roads Expenditure		741,031	1,469,980	1,035,443
Operational Expenditure	8	2,748,990	2,928,305	2,835,314
Gain on disposal of assets		(27,455)	(20,000)	(25,831)
Dep'n : Plant and Equipment		95,298	85,858	74,180
Dep'n : Computer and Office Equipment		73,421	125,579	67,584
Dep'n : Motor Vehicles		222,948	306,012	208,670
		<u>13,377,706</u>	<u>14,424,996</u>	<u>13,728,266</u>
Surplus for the year before transfer to Reserves		<u>1,117,466</u>	<u>34,947</u>	<u>707,616</u>

PARISH OF ST. HELIER

BALANCE SHEET AT 30 APRIL 2020

	<u>Note</u>	<u>April 2020</u>		<u>April 2019</u>	
		£	£	£	£
FIXED ASSETS					
At valuation					
Land and Buildings		36,374,639		33,270,715	
Paintings		400,000		400,000	
Gold and Silver		25,000		25,000	
	2	36,799,639		33,695,715	
At net book/depreciated cost					
Plant and Equipment		733,497		567,736	
Motor Vehicles		957,311		946,119	
Computers and Office Equipment		122,546		91,168	
	2	1,813,354		1,605,023	
	2	38,612,993		35,300,738	
CURRENT ASSETS					
Cash	4	9,565,905		12,376,634	
Accounts Receivable		1,027,874		772,482	
Stocks		12,279		19,307	
		10,606,058		13,168,423	
LESS: CREDITORS DUE WITHIN ONE YEAR					
Payable Within One Year		2,162,781		2,493,438	
		2,162,781		2,493,438	
NET CURRENT ASSETS					
		8,443,277		10,674,985	
LESS: CREDITORS DUE AFTER ONE YEAR					
Payable greater than one year		1,024,453		1,038,067	
		£46,031,817		£44,937,656	
RESERVES					
Rates Reserve	9	2,172,294		1,566,585	
Vehicle Reserve	9	468,367		360,069	
General Reserve	9	9,377,620		6,045,522	
Building Reserve	9	5,350,711		8,279,350	
		17,368,992		16,251,526	
Revaluation Reserve	9	28,662,825		28,686,130	
		£46,031,817		£44,937,656	

Approved on

14th

Jul-20



Connetable



Chief Executive Officer

Director of Resources

PARISH OF ST. HELIER

**ROADS ACCOUNT
RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2020**

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
	<u>2019-20</u>	<u>2019-20</u>	<u>2018-19</u>
	£	£	£
RECEIPTS			
Licence Receipts	212,236	232,064	302,315
Driving Licences	1,360	1,956	1,740
Firearm Certificates	<u>213,596</u>	<u>234,020</u>	<u>304,055</u>
Fines	425,240	547,332	496,765
Residents Parking Zone Receipts (RPZ)	199,858	201,183	187,966
States Paycards	550,261	536,028	525,303
Works Charged	162,579	94,477	120,852
Choses Publicques	162,340	168,727	167,875
Contracting Income	453,440	454,400	506,841
Towing	800	830	600
TOTAL RECEIPTS	<u>2,168,114</u>	<u>2,236,997</u>	<u>2,310,257</u>
EXPENDITURE			
Fines	228,685	255,733	281,565
Street Lighting	97,144	111,959	112,290
Contractors, Maintenance and Materials	296,252	918,996	491,399
Fuel for Vehicles	33,779	65,000	64,237
Dep'n : Motor Vehicles	80,858	114,128	83,521
Dep'n : Plant and Equipment	1,460	3,210	1,460
Admin Expenses	2,853	954	971
	<u>741,031</u>	<u>1,469,980</u>	<u>1,035,443</u>
Staff Costs - Roads, Street Cleaners and Community Support workers	1,166,448	1,348,884	1,475,270
TOTAL EXPENDITURE	<u>1,907,479</u>	<u>2,818,864</u>	<u>2,510,713</u>
NET SURPLUS / (EXPENDITURE) FOR THE PERIOD	<u>£260,635</u>	<u>(£581,867)</u>	<u>(£200,456)</u>

PARISH OF ST. HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2020

1. ACCOUNTING POLICIES

Basis of accounting

The accounts are prepared under the historical cost convention as modified by the revaluation of freehold land and chattels in accordance with the accounting policies selected by the parish. A summary of the more important accounting policies, which have been applied consistently, is set out below.

Fixed Assets : Land and buildings, paintings and gold and silver objets d'art

Land and buildings, paintings and gold and silver objets d'art are included in the financial statements at their current value.

Where a policy of revaluation is adopted, generally accepted accounting principles require formal external valuations at least every 5 years with interim valuations on the third year of this cycle. The Constable considers the cost of formal valuation to outweigh the benefit to the parishioners and so valuations are to be conducted periodically on an informal basis.

Revaluation gains are recorded in the revaluation reserve. Downward revaluations are recorded in the revaluation reserve to the extent that they reverse previous upward valuations.

The Town Church and Almorah Chapel are "Heritage Buildings" and together with cemeteries, parks and gardens, bus shelters and some toilets are not recognised in the financial statements because it is standard policy for local authorities not to value these assets. On the assumption that these assets can never be sold for property or other development then a realistic valuation can not be ascertained.

Fixed Assets : Other

Other fixed assets are recognised at cost and depreciated on a straight line basis calculated to write each asset down to its estimated residual value over its expected useful life.

plant and equipment	10 years
vehicles	5 years
computer and office equipment	3 years

Stock

Stock is included in the accounts at the lower of cost and net realisable value.

Pension Scheme

The Parish has not recognised its long term liability relating to its share of the PECRS scheme deficit, as it is unable to identify its share of the assets and liabilities contained in the scheme.

PARISH OF ST. HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

1. **ACCOUNTING POLICIES (cont'd)**

Rates Income

The Parish rates are brought into account on a cash received basis up to the year end, for assessments issued up to the calendar year ending in the period. Rates received relating to prior periods are shown as Rates Arrears Received. Accordingly, debtors are not recorded in respect of rates.

Driving Licence Income

Driving licence income is recognised over the period for which the licence is valid, being 10 years for a full licence.

Other Income

Rent, deposit interest and all other income is accounted for on an accruals basis.

Expenditure

Expenditure is accounted for on an accruals basis.

Fixed Assets : Assets in Course of Construction

Assets in course of construction are carried at initial deemed cost (cost plus valuation brought forward) plus subsequent cost. No depreciation is charged in respect of assets in course of construction.

Administered Protected Charitable Trust and Parish Funds

The above Funds are excluded from the Accounts because they are not in the ownership of the Parish. However, the Constable has responsibility for their administration. They are shown as additional information as an Appendix to these Accounts

Road Works and Events (Jersey) Law 2016

Whilst the Road Works and Events (Jersey) Law 2016 does not require Parishes to include income from permit fees within the Roads Account, the Connetable, Procureurs du Bien Public and directors are of the opinion that this income is best reflected within the Roads Account. The permit fee income received is included within 'Works charged'.

PARISH OF ST. HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

2. FIXED ASSETS

<u>Fixed assets at valuation</u>	Total	Land and Buildings	Paintings	Gold and silver objets d'art
At valuation on 1 May 2019	33,695,715	33,270,715	400,000	25,000
Additions at cost	3,127,229	3,127,229	-	-
Revaluation	(23,305)	(23,305)	-	-
At valuation on 30 April 2020	<u>36,799,639</u>	<u>36,374,639</u>	<u>400,000</u>	<u>25,000</u>

The above directors' valuation of land and buildings takes into account a property portfolio review performed by external valuers, CBRE as at 30 April 2016.

Subsequent additions to the above are shown at cost but adjusted against the Revaluation Reserve wherever deemed necessary.

The valuations of paintings, gold and silver objets d'art are based on informal valuations prepared by professional valuers. The Directors consider that these valuations prepared in 2013 are realistic and current.

<u>Other fixed assets</u>	Total	Plant and Equipment	Computer and Office Equipment	Motor vehicles
As valued on 1 May 2019	5,021,482	862,321	483,945	3,675,216
Additions at cost	685,864	262,519	104,799	318,546
Disposals	(424,712)	-	-	(424,712)
Value at 30 April 2020	<u>5,282,634</u>	<u>1,124,840</u>	<u>588,744</u>	<u>3,569,050</u>
Accumulated Depreciation b/f	3,416,459	294,585	392,777	2,729,097
Charge in the year	473,985	96,758	73,421	303,806
Disposals	(421,164)	-	-	(421,164)
Accumulated Depreciation c/f	<u>3,469,280</u>	<u>391,343</u>	<u>466,198</u>	<u>2,611,739</u>
Net book value at 30 April 2020	<u>1,813,354</u>	<u>733,497</u>	<u>122,546</u>	<u>957,311</u>
Net book value at 30 April 2019	<u>1,605,023</u>	<u>567,736</u>	<u>91,168</u>	<u>946,119</u>

PARISH OF ST. HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

3. PAROCHIAL RATE	<u>Actual</u> <u>2019-20</u> £	<u>Actual</u> <u>2018-19</u> £
Assessment Per Rate List: 677,583,035 Quarters At 1.15p (2018: 661,586,841 Quarters At 1.15p)	7,792,205	7,608,249
Add: Surcharges	58,074	75,745
	<u>7,850,279</u>	<u>7,683,994</u>
Net Adjustments	(28,421)	(1,965)
	<u>7,821,858</u>	<u>7,682,029</u>
Less: Arrears To 30 April	(80,030)	(89,941)
	<u>7,741,828</u>	<u>7,592,088</u>
Less: Reimbursements Of Rate	-	-
	<u>£7,741,828</u>	<u>£7,592,088</u>

Net adjustments includes amounts representing appeals that were heard between the date of last year's Assembly and the final approval of the Rate List.

4. CASH AT BANK	<u>April 2020</u> £	<u>April 2019</u> £
<u>Royal London Asset Management</u>		
Barclays	852,632	1,100,728
BNP Paribas	-	651,442
Lloyds Bank	2,771,630	1,812,539
Cooperatieve Rabobank	-	1,005,422
Credit Suisse	703,788	954,537
Santander UK	18,136	634,877
Toronto Dominion Bank	-	904,592
UBS AG	1,004,997	704,636
ING Bank	-	802,132
Nordea Bank AB	300,505	300,186
Nationwide Building Society	900,863	951,900
HSBC Bank Plc	314,134	802,009
National Australia Bank	-	502,701
Credit Agricole CIB	350,583	-
Bank of England Treasury	999,893	-
	<u>8,217,161</u>	<u>11,127,701</u>
<u>PoSH - Deposits placed</u>		
Santander UK	1,043,691	1,026,195
	<u>9,260,852</u>	<u>12,153,896</u>
Cash In Hand	15,942	5,772
HSBC Plc - Current Accounts	289,111	252,488
	<u>£9,565,905</u>	<u>£12,412,156</u>
Total cash at bank is further analysed as :	£	£
General Account Funds	4,215,194	4,132,806
Reserve Funds	5,350,711	8,279,350
	<u>£9,565,905</u>	<u>£12,412,156</u>

PARISH OF ST. HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2020

ST EWOLDS - INCOME & EXPENDITURE

FOR REFERENCE ONLY

5. ST EWOLDS

	<u>Actual</u> <u>2019-20</u> £	<u>Budget</u> <u>2019-20</u> £	<u>Actual</u> <u>2018-19</u> £
INCOME			
Maintenance Receipts	3,101,779	3,104,466	3,011,485
Total Income	<u>3,101,779</u>	<u>3,104,466</u>	<u>3,011,485</u>
EXPENDITURE			
Wages, Salaries and Employer Soc Sec	2,414,802	2,097,310	2,227,295
Employer Pensions	267,364	271,443	244,891
Total Wages & Salaries	<u>2,682,166</u>	<u>2,368,753</u>	<u>2,472,186</u>
Light, Heat and Water	94,668	95,842	97,949
Telephone Expenses	20,293	19,170	17,886
Cleaning and Laundry	73,053	65,649	63,118
Repairs and Maintenance	67,486	67,794	69,895
Insurance	12,230	12,230	11,760
Therapy, Medical Expenses	24,130	17,235	19,895
Other Expenses	23,784	9,819	16,083
Stationery, Printing & Advertising	3,029	1,573	2,537
Parish Rates	9,240	9,597	17,855
Groceries	121,799	119,513	115,508
Bad debts	3,333	-	9,248
Depreciation	33,565	32,460	32,366
	<u>486,610</u>	<u>450,882</u>	<u>474,100</u>
(Deficit) / Surplus for the period	<u>(66,997)</u>	<u>284,831</u>	<u>65,199</u>

In addition to the above result, the Home is required to make a transfer to the building reserve of £104,500 (2019 : £104,500). This transfer is not reflected in the above result.

PARISH OF ST. HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020
WESTMOUNT DAY - INCOME & EXPENDITURE
FOR REFERENCE ONLY

6. WESTMOUNT DAY NURSERY

	<u>Actual</u> <u>2019-20</u> £	<u>Budget</u> <u>2019-20</u> £	<u>Actual</u> <u>2018-19</u> £
INCOME			
Nursery Contracts Receipts	383,559	372,765	395,788
Lunch Receipts	20,976	20,500	21,665
Total Receipts	<u>404,535</u>	<u>393,265</u>	<u>417,453</u>
EXPENDITURE			
Wages, Salaries and Employer Soc Sec	311,797	317,627	352,746
Employer Pensions	38,874	45,340	42,409
Total wages	<u>350,671</u>	<u>362,967</u>	<u>395,155</u>
Repairs and Maintenance	31,207	26,020	5,495
Light, Heat and Water	5,177	4,326	6,204
Telephone Expenses	4,502	5,832	7,250
Insurance	571	571	824
Cleaning and Cleaning Materials	10,942	11,170	10,686
Other expenses	1,235	4,212	1,622
Parish Rates	1,368	1,422	4,212
Groceries	20,458	26,847	25,620
	<u>75,460</u>	<u>80,400</u>	<u>61,913</u>
Deficit for the period	<u>(21,596)</u>	<u>(50,102)</u>	<u>(39,615)</u>

In addition to the above result, the Nursery is required to make a transfer to the building reserve of £11,300 (2019: £11,300). This transfer is not reflected in the above result.

PARISH OF ST. HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

7. STAFF COSTS

	<u>Actual</u> <u>2019-20</u> £	<u>Budget</u> <u>2019-20</u> £	<u>Actual</u> <u>2018-19</u> £
Gross Pay	7,651,178	7,604,842	7,649,967
Contributions To Social Security	483,232	492,189	476,441
Contribution To Pension Scheme	1,456,349	1,492,981	1,401,376
Redundancy Provision	-	-	73,743
	<hr/>	<hr/>	<hr/>
Gross Staff Costs	9,590,759	9,590,012	9,601,527
Less: Personal Sickness Benefit	67,286	60,750	68,621
	<hr/>	<hr/>	<hr/>
	£9,523,473	£9,529,262	£9,532,906
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Analysis By Department (Including Sickness Benefit)

	£	£	£
Community Services	98,293	117,472	121,586
Roads, Street Cleaners and Community Support workers	1,166,448	1,348,884	1,475,270
Public Conveniences	54,975	60,162	59,060
Public Services	2,915,104	2,937,492	2,680,209
Technical And Manual Services	395,678	393,420	415,666
Administration And Customer Services	1,637,854	1,695,438	1,745,128
Registrar	110,731	109,924	108,510
Caretaker, Messenger and Cleaners	111,553	134,750	111,296
	<hr/>	<hr/>	<hr/>
	6,490,636	6,797,542	6,716,725
Parish Homes	2,682,166	2,368,753	2,483,423
Parish Day Nurseries	350,671	362,967	400,379
	<hr/>	<hr/>	<hr/>
	£9,523,473	£9,529,262	£9,600,527
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

PARISH OF ST. HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

8. OPERATIONAL EXPENDITURE

	<u>Actual</u> <u>2019-20</u> £	<u>Budget</u> <u>2019-20</u> £	<u>Actual</u> <u>2018-19</u> £
Groceries	142,257	146,359	141,128
Therapy, Medical Expenses	30,310	25,009	24,499
Total Direct Expenses	172,567	171,368	165,627
Utilities and Fuel	394,621	392,018	373,113
Equipment and Maintenance	569,888	743,267	460,240
Parish Rates	21,456	25,704	26,167
Insurance	248,730	240,338	247,321
Cleaning and Laundry	138,521	119,328	107,713
Recycling	24,942	15,377	20,542
Parks and Gardens	86,101	66,663	69,592
Total Occupancy Costs	1,484,259	1,602,695	1,304,688
Information Technology	256,709	232,487	226,319
West Park Marine Lake Trust	20,000	20,000	20,000
Twinning Committees	10,000	10,000	13,200
St Helier Battle of Flowers	7,000	7,000	6,000
St Helier Youth and Community Trust	126,000	126,000	126,000
Community and Charity Donations	40,000	40,000	40,000
Parish Events and Hospitality	114,758	136,853	111,168
Honorary Police and Roads Inspectors	65,609	63,348	68,244
Total Charity & Community Costs	383,367	403,201	384,612
Legal and Professional	139,718	90,370	397,319
External Audit and Accountancy	28,675	29,120	27,555
Notices and Advertising	12,666	20,983	20,989
Stationery, Printing and Consumables	54,664	69,497	69,391
Postages, Mail Box and Business Reply	50,532	69,520	67,009
Travelling Expenses	4,721	6,640	5,512
Staff Training	54,629	117,473	63,610
Books, Publications and Photography	480	705	561
Contribution To The Comite des Connetables	8,965	9,000	7,390
Election Expenses	-	-	(3,836)
Bank and Transaction Charges	84,573	102,235	83,328
Miscellaneous expenses	9,132	3,011	5,992
Bad debt provision	3,333	-	9,248
Total Administrative Expenses	452,088	518,554	754,068
Total Operational Expenditure	£2,748,990	£2,928,305	£2,835,314

PARISH OF ST. HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2020

9. RESERVES

	Rates	Vehicle	General	Building	Revaluation	Total £
Balance brought forward	1,566,585	360,069	6,045,522	8,279,350	28,686,130	44,937,656
Revaluation in the year	-	-	-	-	(23,305)	(23,305)
Surplus for the year	1,117,466	-	-	-	-	1,117,466
Transfer between reserves	(511,757)	108,298	3,332,098	(2,928,639)	-	-
Balance carried forward	2,172,294	468,367	9,377,620	5,350,711	28,662,825	46,031,817

Building Reserve

The Building reserve represent funds created from transfers from the general accounts from time to time, as agreed by the parishioners at the Rates Assembly, for the purposes of funding major refurbishments.

PARISH OF ST. HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2020

10. PENSION COSTS

Certain employees of the Parish are members of the Public Employees Pension Fund ('PEPF'), which includes the Public Employees Contributory Retirement Scheme ('PECRS') and a career average revalued earnings (CARE) section known as the Public Employees' Pension Scheme (PEPS). The PECS, whilst a final salary scheme, is not a conventional defined benefit scheme as the employer is not responsible for meeting any ongoing deficiency in the scheme. The PEPS is a career average revalued earnings scheme, but is not a conventional defined benefit scheme as the employer is not responsible for meeting any past service deficiency in the scheme. The pension funds are therefore accounted for as defined contribution schemes.

Since 1 January 2017 all new employees have been admitted into PEPS. Existing employees in the PECS transferred into PEPS on 1 January 2019 with the exception of members who are within 7 years of their normal retirement age on 31 December 2019 who had the option to remain in PECS. Contributions to the Scheme are at the rate of:

- 15.2% of salary in respect of each employee who is a member of the PECS.
- 16% of pensionable earnings in respect of each employee who is an active member of the PEPS.

Salaries and wages include pension contributions for staff amounting to £1,018,597 (2019: £980,448).

The Parish also has a liability to meet its share of the pre-1987 debt of the PECS, as do all participating employers. This arose from the restructuring of the PECS arrangements with effect from 1 January 1988. The PECS Council of Management formally determined the pre-1987 liability in September 2005 and in January 2006 the Parish was advised of the repayment schedule to meet the liability, which was deemed to have taken effect from January 2002. The PECS actuary advised that the Parish's share of the liability was to be serviced by the payment of a monthly sum, starting in February 2006 and continuing until December 2083. Initially the monthly sum, which includes repayment of interest, was set at £10,762 and will increase each January to an amount calculated by the actuary, but approximating to rises equal to the increase in pay of the PECS membership. With effect from 1 January 2018, the Parish has agreed to reduce the repayment date to 29 September 2053, resulting in an increase to the monthly sum £39,130 (2019- £35,154). The PECS committee has announced that some time in the near future the pre-1987 debt will be paid off, but there is no information available at this time to assess the effect on the Parish and the Parish long term liability is not recorded in these accounts.

It is the Parish's accounting policy not to account for fixed assets or long-term liabilities. Therefore the above mentioned gross pension liability for the pre-1987 debt and the related charge have not been recorded in the accounts at 30 April 2020. The Parish has agreed to meet this liability through an established repayment schedule, which would be in place even if the Parish has no participating members at the time. Under this schedule, payments made including interest incurred will be charged to the General Account in the year they are paid. In view of the agreed schedule the Constable and Procureurs believe that the Parish is able to continue to meet all of its obligations as they fall due. Under the agreed scheme the Parish has the option to repay the full liability at any time.

PARISH OF ST. HELIER

DIRECTORS VALUATIONS OF PROPERTIES and CAR PARKS AT 30 APRIL 2020

PROPERTIES	Notes	b/f £	Additions	Re-val	VALUATIONS £
<u>Heritable Property</u>					
Almorah Cemetery Chapel	1	-	-	-	-
Town Church and boiler room	1	-	-	-	-
Town Hall, Including Offices, Seale Street		3,855,000	-	-	3,855,000
		<u>3,855,000</u>	<u>-</u>	<u>-</u>	<u>3,855,000</u>
<u>Non Commercial Property used by the Parish</u>					
Belmont Road Walkway		20,000	-	-	20,000
Green Street : public convenience		20,000	-	-	20,000
Havre des Pas Seafront garden		148,215	-	-	148,215
La Collette : public convenience		115,000	-	-	115,000
Mont-a-l'Abbe Cemetery Tool Store and Office		15,000	-	-	15,000
Old Fire Station, Nelson Street Car Park		1,200,000	16,200	(16,200)	1,200,000
Depot, Queens Road		2,770,000	-	-	2,770,000
Snow Hill Bus Shelter		10,000	-	-	10,000
South Hill Bunkers & Barracks		160,000	-	-	160,000
South Hill Playground		50,000	-	-	50,000
St Aubins Road Bus Shelter		75,000	-	-	75,000
Surville Cemetery (Tool Shed, Robing Room, Toilets)		40,000	-	-	40,000
Victoria Park : public convenience		25,000	-	-	25,000
First Tower Park : public convenience		10,000	-	-	10,000
Les Pignons		-	-	-	-
Mont Neron land		-	-	-	-
Queens Road land		-	62	(62)	-
		<u>4,658,215</u>	<u>16,262</u>	<u>(16,262)</u>	<u>4,658,215</u>
<u>Commercial Property used by the Parish</u>					
St Helier House Residential Home		2,100,000	-	-	2,100,000
St Ewolds Residential Home and Avranches Day Nursery		6,575,000	3,103,924	-	9,678,924
Westmount Nursery		800,000	-	-	800,000
		<u>9,475,000</u>	<u>3,103,924</u>	<u>-</u>	<u>12,578,924</u>
<u>Commercial Investment Property</u>					
Bowling Green, Westmount		650,000	-	-	650,000
Broad Street Café		235,000	-	-	235,000
Conway Street : café, offices and public convenience		675,000	-	-	675,000
Parade Gardens : public convenience and café		160,000	-	-	160,000
Town Church House		1,015,000	-	-	1,015,000
Belmont Road Car Park		710,000	-	-	710,000
Old Fire Station Car Park		1,230,000	-	-	1,230,000
Former West Park Pavillion Car Park		1,205,000	-	-	1,205,000
Deanery Car Park		1,155,000	-	-	1,155,000
Lempriere Street car park and garage		1,340,000	-	-	1,340,000
People's Park Car Park		1,650,000	-	-	1,650,000
		<u>10,025,000</u>	<u>-</u>	<u>-</u>	<u>10,025,000</u>
<u>Residential Investment Property</u>					
Almorah Cemetery Lodges (Two)		727,500	-	-	727,500
Contour Flat (One Flat)		150,000	3,413	(3,413)	150,000
Fisherman's Cottage, La Collette Gardens		200,000	-	-	200,000
7 Lempriere Street		415,000	-	-	415,000
5 Lempriere Street (Two Flats)		275,000	-	-	275,000
Mont-a-l'Abbe Lodge (Including Mess/Staff Rm)		375,000	-	-	375,000
Park Villas, No's 1 and 2, St John's Main Road		890,000	-	-	890,000
South Hill Cottages		725,000	3,630	(3,630)	725,000
The Deanery, David Place		1,500,000	-	-	1,500,000
		<u>5,257,500</u>	<u>7,043</u>	<u>(7,043)</u>	<u>5,257,500</u>
Total Land and Buildings		<u>33,270,715</u>	<u>3,127,229</u>	<u>(23,305)</u>	<u>36,374,639</u>

1 The Town Church and Almorah Chapel are "Heritage Buildings" and are treated as not saleable

PARISH OF ST. HELIER

CEMETERIES OWNED BY THE PARISH

	<u>VERGEES</u>
Mont-a-Abbe (Two)	21
Surville	6
Almorah	12
Green Street	6
	<hr/>
	45
	<hr/> <hr/>

CAR PARKS OWNED BY THE PARISH

	<u>CAR SPACES</u>
Belmont Road	25
Old Fire Station	51
Former West Park Pavillion	42
Lempriere Street	43
Parking on edge of People's Park	69
Byron Lane	43
	<hr/>
	273
	<hr/> <hr/>

PARKS OWNED and ADMINISTERED BY THE PARISH

	<u>VERGEES</u>
Mount Bingham	4
La Collette	8
People's Park	9
Victoria Park	3
Lower Park	10
First Tower Park	20
Westmount	17
Municipal Services Depot	10
Parade Gardens	10
Vallee Des Vaux Gardens and Roadside Verges	3
Town Church	1
Land At Surville	18
Val andre	2
Fred Philip Webber Clarke woodland	4
Clos Vaze	2
Harve des Pas	1
	<hr/>
	122
	<hr/> <hr/>

MOTOR VEHICLES

The Parish currently operates a fleet comprising 85 vehicles (2019: 87) together with assorted equipment e.g. trailers, compressors etc.

The vehicles were valued as follows:

	<u>30-Apr-20</u>	<u>30-Apr-19</u>
Vehicles At Estimated Replacement Cost:	<hr/> <u>4,139,399</u>	<hr/> <u>5,127,900</u>

PARISH OF ST. HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

<u>ADMINISTERED PROTECTED CHARITABLE TRUST AND PARISH FUNDS</u>		<u>Actual</u>	<u>Actual</u>
		<u>April 2020</u>	<u>April 2019</u>
		£	£
Administered Charitable Trust Funds			
Name of Trust	Purpose of Trust		
T.F. Gardner Trust	To be spent on elderly men in Homes	373,268	370,127
Total Trust Funds		373,268	370,127
Other funds held by the Parish			
Constable's Fund	Charitable expenditure at sole discretion of Constable	31,726	35,522
Upkeep of Graves	Small sums left in perpetuity to upkeep graves	18,930	19,662
Other funds	Funds such as Homes Residents Fund & Nurseries Deposits	15,011	17,217
Total Administered Funds		438,935	442,528

The Administered Trust Funds are protected monies and administered under the conditions of the Trusts by the Connétable and Procureurs.

In prior years accounts, (until the accounts for the year ended 30 April 2010 amended the presentation of the figures) the above Funds were included in the Balance Sheet of the Parish as Administered Trust Funds.

Following consideration of the nature of the funds, the liabilities and related cash balances of the T.F. Gardner Trust, T.F. Gardner Fund, John Vautier Trust, McDermott Fund and Constables Fund were removed from the Balance Sheet because they were not in the ownership of the Parish. The Upkeep of Graves and Other Funds were re-classified as creditors as this was considered to be more appropriate.