

PARISH
OF
ST. HELIER

Accounts
for the year ended
30th April 2022

Report of the Connétable

I am pleased to be able to provide a short introduction to our Rates Assembly booklet for St Helier ratepayers for consideration at the annual Rates Assembly on Wednesday 6 July 2022.

A combination of continued thrift and good housekeeping on the part of Parish staff and the addition of new rateable properties to our rates list meant that last July in the annual Rates Assembly I was able to ask ratepayers, for the eighth year running, to maintain the Parish Rate at 1.15p. This year, despite the significant challenges presented to the Parish administration caused by the rapidly increasing cost of living, I am seeking a further freeze of the Parish Rate at 1.15p. While the Island-wide Rate, which represents ratepayers' contribution to the cost of welfare following the transfer of this responsibility to the States in 2008, will rise with inflation, the Parish element of the rates bill will not, which hopefully will provide a small but welcome relief to parishioners with limited financial means, and assist businesses working to recover from the financial challenges caused by the pandemic. Even so, St Helier ratepayers still pay the third-highest Parish rate in the Island – only St Mary and St Martin ratepayers pay more, and I think it is only fair, given the extra pressures on St Helier residents, that we seek to reduce the rates burden further.

This year's rates bills will be sent out following this year's Rates Assembly. Not only does this provide the opportunity to examine the Parish accounts for the last financial year (to 30th April 2022) but it also allows ratepayers to approve – or otherwise! – the Parish's spending plans for 2022/23, and thereby to determine what the Parish rates will be for the coming year. The ability to determine how much we pay in rates, or local taxation, is practically unique to Jersey and is one of the cornerstones of the Parish system.

The past two years have presented an enormous challenge with the Coronavirus pandemic requiring huge changes in how the Parish delivers its services; I am most grateful for the tremendous effort that has been made by every member of staff to adapt and in some cases to change their working practices in order to comply with the public health restrictions. I also want to express my heartfelt thanks to all of our volunteers, including our Honorary Police officers, for their commitment and support for the Parish in what have been extremely trying circumstances.

This report also allows me to report on the extent to which the Government of Jersey has been supporting the Parish, given our unique situation as the Island's capital and the financial pressures on our ratepayers which are not experienced by those residing in the other eleven parishes. Since I was first elected Constable in 2001 I have been pressing successive Committee Presidents and, more recently, the Council of Ministers, to make good the recommendation of a 2000 review into the relationship between the States of Jersey and the parishes, namely that St Helier ratepayers should not be picking up the bills for public services such as litter collection, parks and public toilets maintenance which are paid for out of general taxation in the other parishes. I included an amendment to the Government Plan to this effect which was amended by the Council of Ministers to approve a review into this palpable unfairness, but by the end of its term of office, the last Government had made no significant progress towards this goal. However, I am optimistic that the new Government will be more forthcoming in helping us achieve a fair deal for St Helier.

I am also hoping that the new Government will focus less on high-profile, prestigious projects such as on the Waterfront and at Fort Regent, and instead commit some regeneration funding to the residential streets of the Parish which have not seen any investment since the Environmental Protection and Improvement Areas (EPIAs) of the early 1990s. To this end, I will be pressing the Government to set up an Urban Renewal Task Force to get these small-scale but vital improvements, which we have designated Neighbourhood Improvement Areas or NIAs, made to our town's infrastructure, in partnership with the Parish.

Finally, as I have explained in previous reports to St Helier ratepayers, I have been trying without success to persuade my fellow Constables to agree to use the term 'bill' instead of 'demand' when the rates bills go out later this year, and to introduce a proper degree of courtesy into all communications concerning the rates system; I intend to try again, as I agree with the ratepayers who have contacted me to object to receiving a demand for payment. Customer care is an important objective for the Parish and I am continually reviewing our operations to ensure that everyone who contacts the Parish or who has dealings with us finds the process satisfactory.

Please continue to contact me with your suggestions as to how we can improve the services we offer to you as a ratepayer of St Helier.

Thank you.

Simon Crowcroft

simon.crowcroft@sthelier.je

Chief Executive's Report

2021/22 continued to be heavily influenced by the pandemic, as the island progressed through the Government's reconnection plan. The Parish played an important role, supporting government and helping our community through the pandemic.

2021/22 was the 8th consecutive year with the Parish Rate unchanged at 1.15p.

Some of the highlights and events of the year included:

- A return to in-person parish meetings, including Roads Committee and Parish Assemblies
- The return of in-person events, including Christmas lunches, summer excursions, Christmas light switch-on, fantastically supported by our volunteers
- The introduction of a major new event in our Parish events calendar: the St Patrick Day festival
- Preparation for the 2022 election, including establishing new electoral districts and a new polling station
- Installation of a new electric supply to the Town Hall, enabling our transition away from fossil fuels as part of our Climate Change Emergency plans
- Partnering with Thrive Jersey to develop a community small holding and orchard adjacent to Surville Cemetery
- Introduction of proposed Neighbourhood Improvement Areas in the town
- Appointment of the Superintendent Registrar to undertake the registration of births and deaths for the Parish

Strong financial management and effective planning, with an on-going focus on delivering value for money, meant we ended the year in a good financial position despite the impact of the pandemic. Despite the impact of the pandemic, estimated at approximately £100k this year, our financial out-turn for the year shows a rates surplus of £687k; compared to a budgeted deficit of £304k. The Parish's reserves position remains healthy and is well above our strategic objective of £2m +/- 10%, standing at £2,884k at 30th April 2022. Our reserves policy requires us to take action to reduce the level of reserves back to within target.

Our achievements, both in terms of our response to the pandemic and progress against our objectives is impressive and a credit to staff, honorary post holders, volunteers, elected officials and all those involved in parish life.

In 2020, the Rates Assembly approved the Parish's Strategic Plan setting out our strategic objectives for the coming years. In 2021, we published our first Annual Report, setting out both our progress against these objectives during 2020/21 as well as our response to the covid-19 pandemic. Our second Annual Report covering 2021/22 will be available from the Town Hall and at www.sthelier.je later during the summer.

Report from the Director of Resources

I am delighted to present my report on the year ended 30 April 2022.

Results for year ended 30 April 2022

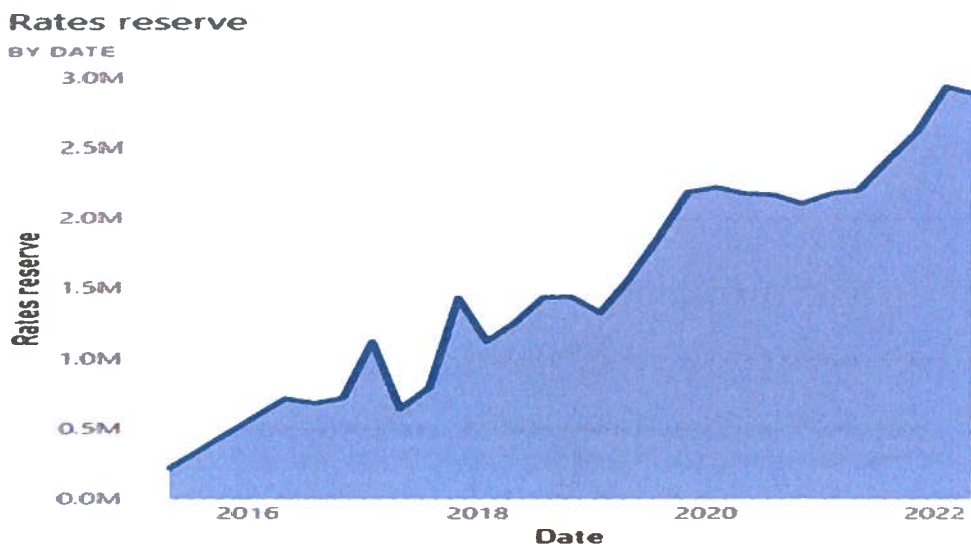
The financial year for the year ended 30 April 2022 was a year where the Parish has seen recovery in our income streams after two years dominated by the pandemic.

Several income streams showed good levels of recovery with income attained being £442k below budget at £15,024k. In the past two years, Roads and Homes income have been the areas most affected but it was pleasing to see these areas surpass their income targets. The continued success of Westmount Day Nursery is a source of great satisfaction with the nursery yielding a positive financial contribution to the Parish and this is due to the work undertaken by the excellent nursery team.

Staff costs were fractionally below budget despite a pay award that was fractionally above budget. The transfer of the Registrar service to the Superintendent Registrar has accounted for proportion of this below budgeted expenditure. We have seen an increase in costs over the year which is indicative of the current economic climate and indicates the commitment of the Parish to continue to deliver on the maintenance and enhancement of Parish infrastructure such as roads and property and exceptional public services.

The Balance Sheet remains in a strong position with a healthy asset position and a solid cash position. The Parish continues to invest in its property portfolio and vehicle fleet in its work towards carbon neutrality and reduced emissions.

A key indicator of the Parish's financial stability is the Rates Reserve with a policy in place designed to ensure the maintenance of a reserve equivalent to 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 has sufficient capacity to mitigate the impact of these uncertainties.



Report from the Director of Resources (contd)

Key performance measures

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

We continue to see a consistent recycling rate which is a testament to the continued success of the one bag scheme and will be looking at various opportunities to further enhance the volume of waste recycled.

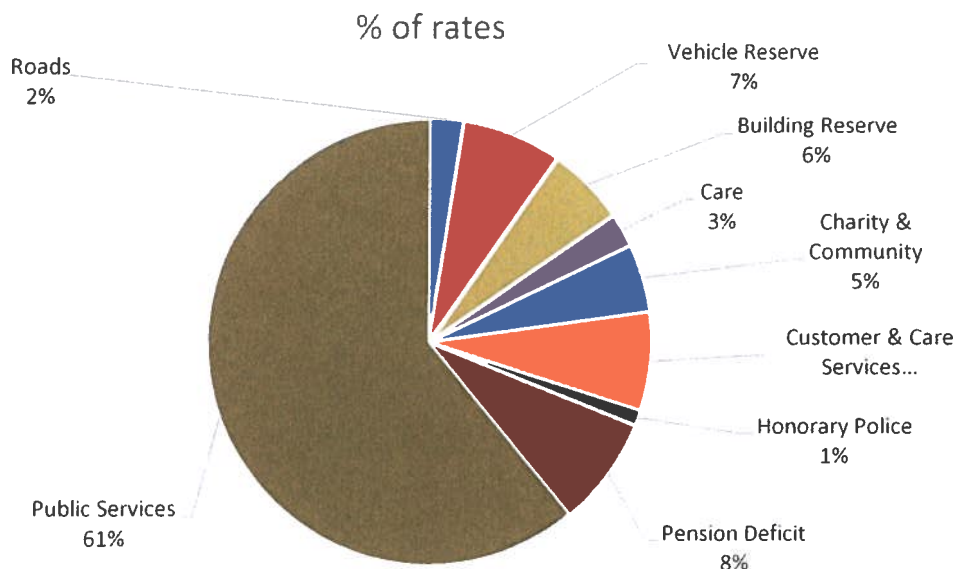
Whilst the year has been challenging for St Ewolds the periodic reviews of residents has ensured that the Parish is receiving the appropriate funding for the level of care provided and we are delighted to see an above budgeted income being achieved.

The regular monitoring of the number of nursery hours utilised by children allows the team to plan staffing requirements and identify additional spaces.

Despite the ongoing effect of the pandemic, there has been some targeted action in absence management and overtime during the year and this will remain an area of management focus.

How your rates are utilised?

The graph below illustrates the services provided during 2021-22 and how much of your rates were spent delivering the service.



Conclusion

The year end results for the Parish are very positive and resulted 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 and continue to provide an excellent level of service to you, our parishioners.

Neil Macdonald

Director of Resources



Alex Picot
chartered accountants

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Jersey JE2 4WQ

INDEPENDENT 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 2022 which comprise the Gross Income and Expenditure Account Summary, the Balance Sheet, 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 2022 have been prepared in accordance with the accounting policies as set out on page 12.

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 accounts section of our report. We are independent of the parish in accordance with the ethical requirements that are relevant to our audit of the accounts 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.

Emphasis of matter – basis of accounting

Without modifying our opinion, we draw attention to note 1 to the accounts, which describes the basis of accounting. The accounts are prepared for the purposes of presentation to the Parish Assembly, together with estimates of the funds required by the Parish, in accordance with Rates (Jersey) Law 2005. As a result, the accounts may not be suitable for another purpose.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the Connétable's use of the going concern basis of accounting in the preparation of the accounts 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 Parish's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

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

Other information

The other information comprises the information presented other than the accounts and our auditor's report thereon. The Connétable is responsible for the other information. Our opinion on the accounts does not cover the other information and 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 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 this gives rise to a material misstatement in the accounts 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.



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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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud:

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:

During our audit we assessed the risk of material misstatement of the accounts as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the parish and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the accounts as well as those which may have an effect on amounts in the accounts, for instance through the imposition of fines or litigation. These included, but were not limited to Rates (Jersey) Law 2005 as well as general legislation applicable to a Parish's activity, such as Employment Law, Health and Safety Regulation and Data Protection requirements. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud.



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

Auditor's responsibilities for the audit of the accounts (continued)

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs(UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting estimates;
- Review for any changes to activities which the parish undertakes.

There are inherent limitations in the audit procedures above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of it. In addition, the risk of not detecting material misstatement due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

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.

29 June 2022

Alex Picot
Chartered Accountants

PARISH OF ST. HELIER

GROSS INCOME AND EXPENDITURE ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2022

	Note	Actual 2021-22	Budget 2021-22	Actual 2020-21
		£	£	£
INCOME				
Rates	3	7,884,319	7,720,110	7,794,873
Rate Arrears Received		69,165	36,000	35,075
Fee Income : Homes	5	3,211,828	3,179,162	2,933,172
Fee Income : Nurseries	6	642,576	562,758	469,335
Roads Income		2,170,205	2,120,896	1,768,424
Dog Licences		16,850	15,600	15,550
Bank Interest		22,796	31,779	32,156
Rental Income		465,872	405,006	386,938
Technical and Manual Services Fees		369,633	342,197	332,400
Recycling Income		103,078	24,000	11,039
Fees, Commissions and Court Costs		67,805	144,790	96,370
		<u>15,024,127</u>	<u>14,582,298</u>	<u>13,875,332</u>
EXPENDITURE				
Staff Costs	7	9,944,752	10,050,705	9,682,304
Roads Expenditure		913,396	1,142,489	865,599
Operational Expenditure	8	2,988,916	2,698,372	2,595,766
Gain on disposal of assets		(9,338)	(30,000)	(89,146)
Dep'n : Plant and Equipment		134,770	118,564	117,580
Dep'n : Computer and Office Equipment		61,008	83,089	60,096
Dep'n : Motor Vehicles		199,880	213,243	158,962
		<u>14,233,384</u>	<u>14,276,462</u>	<u>13,391,161</u>
Surplus for the year before transfer to Reserves		<u>790,743</u>	<u>305,836</u>	<u>484,171</u>

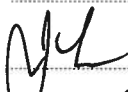
PARISH OF ST. HELIER

BALANCE SHEET AT 30 APRIL 2022

	<u>Note</u>	<u>April 2022</u>		<u>April 2021</u>	
		£	£	£	£
FIXED ASSETS					
At valuation					
Land and Buildings		43,588,734		43,588,734	
Paintings		400,000		400,000	
Gold and Silver		25,000		25,000	
	2	44,013,734		44,013,734	
At net book/depreciated cost					
Plant and Equipment		662,818		734,143	
Motor Vehicles		822,274		856,198	
Computers and Office Equipment		48,558		98,123	
	2	1,533,650		1,688,464	
		45,547,384		45,702,198	
CURRENT ASSETS					
Cash	4	10,131,963		9,412,635	
Accounts Receivable		1,433,245		1,238,272	
Stocks		42,655		41,677	
		11,607,863		10,692,584	
LESS: CREDITORS DUE WITHIN ONE YEAR					
Payable Within One Year		3,447,704		2,889,336	
		3,447,704		2,889,336	
NET CURRENT ASSETS		8,160,159		7,803,248	
LESS: CREDITORS DUE AFTER ONE YEAR					
Payable greater than one year		921,811		874,228	
		£52,785,732		£52,631,218	
RESERVES					
Rates Reserve	9	2,884,487		2,196,942	
Vehicle Reserve	9	744,783			
General Reserve	9	10,228,435		10,471,789	
Building Reserve	9	4,786,201		4,637,253	
		18,643,906		17,305,984	
Revaluation Reserve	9	34,141,826		34,778,055	
		£52,785,732		£52,084,039	

Approved on

28th Jun-22

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Connetable

AS Cowcroft

Chief Executive Officer

Director of Resources

PARISH OF ST. HELIER
ROADS ACCOUNT
RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2022

	Actual 2021-22	Budget 2021-22	Actual 2020-21
	£	£	£
RECEIPTS			
Licence Receipts			
Driving Licences	224,734	246,242	203,367
Firearm Certificates	2,015	1,346	1,215
	<u>226,749</u>	<u>247,588</u>	<u>204,582</u>
Fines	443,072	495,115	399,648
Residents Parking Zone Receipts (RPZ)	188,290	206,233	177,120
States Paycards	594,105	471,990	379,916
Works Charged	194,501	178,466	158,830
Choses Publiques	166,436	164,309	96,174
Contracting Income	354,752	355,019	350,153
Towing	2,500	2,176	2,000
TOTAL RECEIPTS	<u>2,170,205</u>	<u>2,120,896</u>	<u>1,768,423</u>
EXPENDITURE			
Fines	250,917	247,646	200,673
Street Lighting	90,874	97,779	84,444
Contractors, Maintenance and Materials	394,495	619,586	413,494
Fuel for Vehicles	38,601	35,586	36,243
Dep'n : Motor Vehicles	136,116	140,248	127,711
Dep'n : Plant and Equipment	1,584	-	1,504
Admin Expenses	809	1,644	1,529
	<u>913,396</u>	<u>1,142,489</u>	<u>865,598</u>
Staff Costs - Roads, Street Cleaners and Community Support workers	1,408,447	1,445,887	1,173,741
TOTAL EXPENDITURE	<u>2,321,843</u>	<u>2,588,376</u>	<u>2,039,339</u>
NET EXPENDITURE FOR THE PERIOD	<u>(£151,638)</u>	<u>(£467,480)</u>	<u>(£270,916)</u>

PARISH OF ST. HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

1. ACCOUNTING POLICIES

Basis of accounting

The accounts are prepared under the historical cost convention as modified by the revaluation of freehold land and buildings 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 accounts 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 2022

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.

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

PARISH OF ST. HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

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 2021	44,013,734	43,588,734	400,000	25,000
Additions at cost	722,566	722,566	-	-
Disposals	(86,337)	(86,337)	-	-
Revaluation	(636,229)	(636,229)	-	-
At valuation on 30 April 2022	<u>44,013,734</u>	<u>43,588,734</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, Queree Property Consultants Ltd as at 30 April 2021 which indicated that the market value of property, excluding parks and gardens, was £43,475,000. During the year, the Parish acquired Field 115, however, this was not included within the valuation and is included in the value above.

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 2021	5,299,674	1,244,570	624,417	3,430,687
Additions at cost	382,660	65,029	11,443	306,188
Disposals	(287,039)	-	-	(287,039)
Value at 30 April 2022	<u>5,395,295</u>	<u>1,309,599</u>	<u>635,860</u>	<u>3,449,836</u>
Accumulated Depreciation b/f	3,611,210	510,427	526,294	2,574,489
Charge in the year	533,358	136,354	61,008	335,996
Disposals	(282,923)	-	-	(282,923)
Accumulated Depreciation c/f	<u>3,861,645</u>	<u>646,781</u>	<u>587,302</u>	<u>2,627,562</u>
Net book value at 30 April 2022	<u>1,533,650</u>	<u>662,818</u>	<u>48,558</u>	<u>822,274</u>
Net book value at 30 April 2021	<u>1,688,464</u>	<u>734,143</u>	<u>98,123</u>	<u>856,198</u>

PARISH OF ST. HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2022

3. <u>PAROCHIAL RATE</u>	<u>Actual</u> <u>2021-22</u> £	<u>Actual</u> <u>2020-21</u> £
Assessment Per Rate List: 680,245,041 Quarters At 1.15p (2021: 678,562,499 Quarters At 1.15p)	7,822,818	7,803,469
Add: Surcharges	139,454	125,201
	<u>7,962,272</u>	<u>7,928,670</u>
Net Adjustments	(8,820)	(11,607)
	<u>7,953,452</u>	<u>7,917,063</u>
Less: Arrears To 30 April	(69,133)	(122,190)
	<u>£7,884,319</u>	<u>£7,794,873</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. <u>CASH AT BANK</u>	<u>April 2022</u> £	<u>April 2021</u> £
<u>Royal London Asset Management</u>		
Barclays	-	652,650
BNP Paribas	200,026	1,000,821
National Australia Bank	1,001,081	-
Skandinaviska Enskilda Banken	1,001,232	1,000,510
Credit Suisse	-	1,000,531
Toronto Dominion Bank	1,401,551	500,042
UBS AG	501,495	-
Nordea Bank AB	550,816	400,234
Nationwide Building Society	289	1,020,367
HSBC Bank Plc	28,022	405,345
Credit Agricole CIB	1,000,891	-
Standard Chartered Bank	1,101,355	1,000,535
Societe Generale	650,919	1,000,983
Cooperative Rabobank	400,490	-
Santander UK	400,108	-
Balance held at Ravenscroft	<u>8,238,275</u>	<u>7,982,017</u>
<u>PoSH - Deposits placed</u>		
Santander UK	1,053,450	1,049,247
	<u>9,291,725</u>	<u>9,031,264</u>
Cash In Hand	12,074	10,860
HSBC Plc - Current Accounts	<u>828,164</u>	<u>370,511</u>
	<u>£10,131,963</u>	<u>£9,412,635</u>
Total cash at bank is further analysed as :	£	£
General Account Funds	4,600,979	3,676,517
Reserve Funds	5,530,984	4,637,253
	<u>£10,131,963</u>	<u>£9,412,635</u>

PARISH OF ST. HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2022

ST EWOLDS - INCOME & EXPENDITURE

FOR REFERENCE ONLY

5. ST EWOLDS

	<u>Actual</u> <u>2021-22</u> £	<u>Budget</u> <u>2021-22</u> £	<u>Actual</u> <u>2020-21</u> £
INCOME			
Maintenance Receipts	3,211,828	3,179,162	2,933,172
Total Income	<u>3,211,828</u>	<u>3,179,162</u>	<u>2,933,172</u>
EXPENDITURE			
Wages, Salaries and Employer Soc Sec	2,601,232	2,518,563	2,461,104
Employer Pensions	303,494	311,370	277,103
Total Wages & Salaries	<u>2,904,726</u>	<u>2,829,933</u>	<u>2,738,207</u>
Light, Heat and Water	87,529	67,236	74,192
Telephone Expenses	15,241	18,625	17,817
Cleaning and Laundry	75,759	74,080	72,001
Repairs and Maintenance	102,845	105,931	76,964
Insurance	12,686	12,687	12,561
Therapy, Medical Expenses	19,780	18,656	20,764
Other Expenses	46,446	17,182	9,081
Stationery, Printing & Advertising	9,747	5,415	6,175
Parish Rates	9,366	9,332	9,240
Groceries	127,729	117,537	118,247
Bad debts	-	-	2,198
Depreciation	50,577	49,488	47,219
	<u>557,705</u>	<u>496,169</u>	<u>466,459</u>
Deficit for the period	<u>(250,603)</u>	<u>(146,940)</u>	<u>(271,494)</u>

In addition to the above result, the Home is required to make a transfer to the building reserve of £104,500 (2020 : £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 2022

WESTMOUNT DAY - INCOME & EXPENDITURE

FOR REFERENCE ONLY

6. WESTMOUNT DAY NURSERY

	<u>Actual</u> <u>2021-22</u> £	<u>Budget</u> <u>2021-22</u> £	<u>Actual</u> <u>2020-21</u> £
INCOME			
Nursery Contracts Receipts	615,320	536,088	447,863
Lunch Receipts	27,256	26,670	21,472
Total Receipts	<u>642,576</u>	<u>562,758</u>	<u>469,335</u>
EXPENDITURE			
Wages, Salaries and Employer Soc Sec	408,148	390,394	344,487
Employer Pensions	55,380	56,252	45,063
Total wages	<u>463,528</u>	<u>446,646</u>	<u>389,550</u>
Repairs and Maintenance	27,551	20,879	12,460
Light, Heat and Water	4,789	2,857	4,053
Telephone Expenses	4,924	7,414	6,584
Insurance	592	593	586
Cleaning and Cleaning Materials	13,465	10,036	10,435
Other expenses	3,426	6,053	5,573
Parish Rates	1,386	1,381	1,368
Groceries	24,589	25,200	22,183
Depreciation	1,261	105	1,219
	<u>81,983</u>	<u>74,518</u>	<u>64,461</u>
Surplus for the period	<u>97,065</u>	<u>41,594</u>	<u>15,324</u>

In addition to the above result, the Nursery is required to make a transfer to the building reserve of £11,300 (2020: £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 2022

7. STAFF COSTS

	<u>Actual</u> <u>2021-22</u> £	<u>Budget</u> <u>2021-22</u> £	<u>Actual</u> <u>2020-21</u> £
Gross Pay	7,902,294	7,987,448	7,729,000
Contributions To Social Security	499,612	516,272	488,517
Contribution To Pension Scheme	1,589,367	1,632,137	1,544,760
Redundancy Costs	35,735	-	-
	<hr/>	<hr/>	<hr/>
Gross Staff Costs	10,027,008	10,135,857	9,762,277
Less: Personal Sickness Benefit	82,256	85,152	79,973
	<hr/>	<hr/>	<hr/>
	£9,944,752	£10,050,705	£9,682,304
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
 <u>Analysis By Department (Including Sickness Benefit)</u>			
	£	£	£
Community Services	86,933	85,788	99,889
Roads, Street Cleaners and Community Support workers	1,408,447	1,445,887	1,173,741
Public Conveniences	68,271	54,356	54,313
Public Services	2,606,637	2,750,825	2,885,773
Technical And Manual Services	354,031	431,001	385,091
Administration And Customer Services	1,876,057	1,819,587	1,764,155
Registrar	63,392	108,090	89,765
Caretaker, Messenger and Cleaners	112,730	78,592	101,820
	<hr/>	<hr/>	<hr/>
	6,576,498	6,774,126	6,554,547
Parish Homes	2,904,726	2,829,933	2,738,207
Parish Day Nurseries	463,528	446,646	389,550
	<hr/>	<hr/>	<hr/>
	£9,944,752	£10,050,705	£9,682,304
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

PARISH OF ST. HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

8. OPERATIONAL EXPENDITURE

	<u>Actual</u> <u>2021-22</u> £	<u>Budget</u> <u>2021-22</u> £	<u>Actual</u> <u>2020-21</u> £
Groceries	155,309	142,737	140,430
Therapy, Medical Expenses	24,657	21,282	25,233
Total Direct Expenses	<u>179,966</u>	<u>164,019</u>	<u>165,663</u>
Utilities and Fuel	390,018	336,355	347,656
Equipment and Maintenance	459,560	613,382	528,227
Parish Rates	24,517	21,780	21,456
Insurance	277,872	277,785	248,940
Cleaning and Laundry	132,863	129,357	125,743
Recycling	8,672	2,948	7,736
Parks and Gardens	74,783	70,284	81,600
Total Occupancy Costs	<u>1,368,285</u>	<u>1,451,891</u>	<u>1,361,358</u>
Information Technology	<u>321,503</u>	<u>276,949</u>	<u>269,364</u>
West Park Marine Lake Trust	-	20,000	20,000
Twining Committees	-	10,000	-
St Helier Battle of Flowers	-	7,000	-
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	143,173	112,484	97,542
Honorary Police and Roads Inspectors	69,862	71,500	49,511
Total Charity & Community Costs	<u>379,035</u>	<u>386,984</u>	<u>333,053</u>
Legal and Professional	387,369	133,746	141,882
External Audit and Accountancy	27,525	27,717	27,880
Notices and Advertising	14,309	7,731	9,180
Stationery, Printing and Consumables	72,006	70,337	75,763
Postages, Mail Box and Business Reply	52,812	71,734	59,597
Travelling Expenses	4,027	1,611	1,146
Staff Training	71,761	-	58,833
Books, Publications and Photography	-	408	587
Contribution To The Comite des Connetables	11,314	9,946	9,750
Election Expenses	1,771	-	-
Bank and Transaction Charges	91,952	93,763	76,024
Miscellaneous expenses	5,281	1,536	3,410
Bad debt provision	-	-	2,276
Total Administrative Expenses	<u>740,127</u>	<u>418,529</u>	<u>466,328</u>
Total Operational Expenditure	<u>£2,988,916</u>	<u>£2,698,372</u>	<u>£2,595,766</u>

Included above are £288 (2021: £288) and £267 (2021: £267) of costs in relation to the Deanery and Town Church respectively.

PARISH OF ST. HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2022

9. RESERVES

	Rates	Vehicle	General	Building	Revaluation	Total £
Balance brought forward	2,196,942	547,179	10,471,789	4,637,253	34,778,055	52,631,218
Revaluation in the year	-	-	-	-	(636,229)	(636,229)
Surplus for the year	790,743	-	-	-	-	790,743
Transfer between reserves	(103,198)	197,604	(243,354)	148,948	-	-
Balance carried forward	2,884,487	744,783	10,228,435	4,786,201	34,141,826	52,785,732

Building Reserve

The Building reserve represents 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 and possible future property purchases.

PARISH OF ST. HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2022

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 PECRS, 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 2016 all new employees have been admitted into PEPS. Existing employees in the PECRS will transfer into PEPS on 1 January 2019 with the exception of members who are within 7 years of their normal retirement age on 31 December 2018 who will have the option to remain in PECRS. Contributions to the Scheme are at the rate of:

- 16% of salary in respect of each employee who is a member of the PECRS.
- 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 £1,097,047 (2021: £1,072,244).

The Parish also has a liability to meet its share of the pre-1987 debt of the PECRS, as do all participating employers. This arose from the restructuring of the PECRS arrangements with effect from 1 January 1988. The PECRS 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 PECRS 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 PECRS 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 £43,117 (2021- £39,869). The PECRS 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 2022. 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 2022

<u>PROPERTIES</u>	Notes	b/f £	Additions	Disposals	Re-val	VALUATIONS £
<u>Heritable Property</u>						
AlmoraH Cemetery Chapel	1	-	-	-	-	-
Town Church and boiler room	1	-	-	-	-	-
Town Hall, including Offices, Seale Street		3,900,000	143,306	-	(143,306)	3,900,000
		3,900,000	143,306	-	(143,306)	3,900,000
<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		115,000	-	-	-	115,000
La Collette : public convenience		175,000	-	-	-	175,000
Mont-a-l'Abbe Cemetery Tool Store and Office		20,000	-	-	-	20,000
Old Fire Station, Nelson Street Car Park		1,315,000	6,480	-	(6,480)	1,315,000
Depot, La Grande Route de St Jean		5,150,000	176,053	-	(176,053)	5,150,000
Snow Hill Bus Shelter		15,000	-	-	-	15,000
South Hill Bunkers & Barracks		165,000	-	-	-	165,000
South Hill Playground		50,000	-	-	-	50,000
St Aubins Road Bus Shelter		80,000	-	-	-	80,000
Surville Cemetery (Tool Shed, Robing Room, Toilets)		20,000	-	-	-	20,000
Victoria Park : public convenience		-	4,148	-	(4,148)	-
First Tower Park : public convenience		10,000	-	-	-	10,000
Les Pignons		-	-	-	-	-
Mont Neron land		-	-	-	-	-
Queens Road land		-	-	-	-	-
Field 115		113,734	-	-	-	113,734
		7,268,734	186,681	-	(186,681)	7,268,734
<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		10,750,000	287,271	86,337	(200,934)	10,750,000
Westmount Nursery		800,000	-	-	-	800,000
		13,650,000	287,271	86,337	(200,934)	13,650,000

PARISH OF ST. HELIER

DIRECTORS VALUATIONS OF PROPERTIES and CAR PARKS AT 30 APRIL 2022

Commercial Investment Property

Bowling Green, Westmount	650,000	-	-	650,000
Broad Street Café	250,000	-	-	250,000
Conway Street : café, offices and public convenience	700,000	-	-	700,000
Parade Gardens : public convenience and café	175,000	-	-	175,000
Town Church House	600,000	-	-	600,000
Belmont Road Car Park	875,000	-	-	875,000
Old Fire Station Car Park	1,435,000	-	-	1,435,000
Former West Park Pavillion Car Park	1,280,000	-	-	1,280,000
Deanery Car Park	1,470,000	-	-	1,470,000
Lempriere Street car park and garage	1,565,000	-	-	1,565,000
People's Park Car Park	1,910,000	-	-	1,910,000
	<u>10,910,000</u>	<u>-</u>	<u>-</u>	<u>10,910,000</u>

Residential Investment Property

Almorah Cemetery Lodges (Two)	765,000			765,000
Contour Flat (One Flat)	275,000			275,000
Fisherman's Cottage, La Collette Gardens	375,000			375,000
7 Lempriere Street	910,000			910,000
5 Lempriere Street (Two Flats)	335,000	5,136	(5,136)	335,000
Mont-a-l'Abbe Lodge (Including Mess/Staff Rm)	450,000			450,000
Park Villas, No's 1 and 2, La Grande Route de St Jean	1,400,000			1,400,000
South Hill Cottages	1,000,000			1,000,000
The Deanery, David Place	2,350,000	100,172	(100,172)	2,350,000
	<u>7,860,000</u>	<u>105,308</u>	<u>(105,308)</u>	<u>7,860,000</u>
Total Land and Buildings	43,588,734	722,566	86,337	43,588,734
		<u>(636,229)</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	2
	<hr/>
	97
	<hr/> <hr/>

MOTOR VEHICLES

The Parish currently operates a fleet comprising 83 vehicles (2021: 79) together with assorted equipment e.g. trailers, compressors etc.

The vehicles were valued as follows:

	<u>30-Apr-22</u>	<u>30-Apr-21</u>
Vehicles At Estimated Replacement Cost:	<hr/> <u>4,586,000</u>	<hr/> <u>4,522,546</u>

PARISH OF ST. HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

<u>ADMINISTERED PROTECTED CHARITABLE TRUST AND PARISH FUNDS</u>		<u>Actual</u>	<u>Actual</u>
		<u>April 2022</u>	<u>April 2021</u>
		£	£
Administered Charitable Trust Funds			
Name of Trust	Purpose of Trust		
T.F. Gardner Trust	To be spent on elderly men in Homes	374,826	374,192
Total Trust Funds		374,826	374,192
Other funds held by the Parish			
Constable's Fund	Charitable expenditure at sole discretion of Constable	28,864	31,336
Upkeep of Graves	Small sums left in perpetuity to upkeep graves	14,501	16,722
Other funds	Funds such as Homes Residents Fund & Nurseries Deposits	14,328	16,271
Total Administered Funds		432,519	438,521

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.