

**PARISH**  
**OF**  
**ST. HELIER**

**Estimates**  
**for the year ending**  
**30th April 2024**

## Chief Executive Officer's report

Whilst the Parish remains in a strong financial position and has weathered the Covid pandemic, this budget estimate now addresses the new challenges of high inflation and Island-wide staff shortages.

Parish income benefitted from a number of windfall gains last year and the full year effect of these have been factored in to this year's budget estimates, resulting in a projected £700k (8.8%) increase in income (excluding rates).

Equally the full year effect of inflation has also been factored in, and sharply rising staff costs and operating expenses have also been included. The result is that expenditure is expected to increase by £1.69m (10.8%).

In addition to generally tightening our belts, it is planned to plug the resulting gap between income and expenditure through the following key initiatives:

- Requiring Parish managers to deliver a 3% staff saving for their areas of responsibility.
- Using approximately £300k of the Rates Reserve to cushion the impact of inflation to ratepayers, whilst also leaving some surplus Rates Reserve for future years.
- Increasing the Parish Rate by a proposed 8.7% (from 1.15p to 1.25p per quarter). This will raise an additional £680k income.

Over the last six months, and in anticipation of the impact of rising inflation, the Parish has undertaken a series of reviews to identify where services can be delivered more efficiently and effectively. To date, this has delivered over £200k annual savings which have already been included in this year's budget estimates. It is planned to undertake further reviews during 2023-24 into the Parish's Vehicle Fleet, the Residential Parking Zone Scheme and Recycling Operations.

The attached budget estimates include:

- A year-on-year increase in expenditure on the Parish roads.
- Continuing to implement the Parish's agreed strategy, including its journey towards becoming carbon neutral by 2030.
- Continuing the investment in our people and developing their capabilities and skills, as well as identifying and using modern technology more effectively.
- No dedicated funding for St Patrick's Day. This event will now need to rely on external sponsorship if it is to go ahead in 2024. However, a small budget has been included to support events specifically for young people.

In comparison to previous years, this estimate proposes a relatively modest capital investment programme of £1.25m. This recognises the need to pause further development, pending resolution of the ongoing legal dispute, as well as taking a slightly more cautious approach to managing cash flow.

**PARISH OF ST. HELIER**

**GROSS INCOME AND EXPENDITURE ACCOUNT SUMMARY  
FOR THE YEAR ENDED 30 APRIL 2024**

	Note	Estimates 2023-24	Actual 2022-23	Estimates 2022-23
		£	£	£
<b>INCOME</b>				
Rates				
Rate Arrears Received		42,528	32,942	65,000
Fee Income : Homes	1	4,089,243	3,667,892	3,393,322
Fee Income : Nurseries	2	795,984	737,992	665,044
Roads Income		2,441,216	2,303,140	2,071,725
Dog Licences		16,867	14,383	16,876
Bank Interest		311,096	259,050	65,448
Rental Income		496,596	478,591	476,729
Technical and Manual Services Fees		435,273	379,659	388,348
Recycling Income		8,000	32,454	107,700
Fees, Commissions and Court Costs		52,213	95,035	68,917
		8,689,016	8,001,138	7,319,109
<b>EXPENDITURE</b>				
Staff Costs	3	11,459,184	10,514,261	10,487,911
Roads Expenditure		1,531,846	1,262,344	1,415,808
Operational Expenditure	4	3,767,756	3,450,401	3,269,250
(Gain) on sale of assets		(29,333)	(30,731)	(20,000)
Dep'n : Plant and Equipment		127,272	120,132	128,064
Dep'n : Computer and Office Equipment		50,803	39,183	72,005
Dep'n : Motor Vehicles		355,749	228,803	215,076
		17,263,277	15,584,393	15,568,114
(Deficit) for the year		(8,574,261)	(7,583,255)	(8,249,005)

## PARISH OF ST. HELIER

RECONCILIATION TO RATES RESERVE  
FOR THE YEAR ENDED 30 APRIL 2024

Note	Estimates 2023-24	Actual 2022-23	Estimates 2022-23
£	£	£	£
<b>DEFICIT FROM INCOME AND EXPENDITURE ACCOUNT</b>	<b>(8,574,261)</b>	<b>(7,583,255)</b>	<b>(8,249,005)</b>
Adjustments:			
Provision for non payment of rates	-	-	(100,000)
Tfrs to reserves : Gen. Bldg	(356,800)	(356,800)	(356,800)
Transfer to vehicle reserve	(450,000)	(450,000)	(450,000)
Dep'n chges : vehicles	356,388	349,960	357,084
Capitalised : Plant and Equip.	(79,500)	(120,501)	(21,000)
Dep'n chges : Plant and Equip	129,056	121,723	129,948
Capitalised : computer equip.	(42,000)	(38,880)	(30,000)
Dep'n chges : computers	50,803	39,183	72,005
Hire purchase interest	24,783	25,104	24,783
Professional fees	150,000	342,886	-
	<u>(217,270)</u>	<u>(87,325)</u>	<u>(373,980)</u>
(Deficit) for the year before Parish Rates	<u>6</u>	<u>(7,670,580)</u>	<u>(8,622,985)</u>

PARISH OF ST. HELIER  
ROADS ACCOUNT  
FOR THE YEAR ENDED 30 APRIL 2024

	<u>Estimates</u> <u>2023-24</u>		<u>Actual</u> <u>2022-23</u>		<u>Estimates</u> <u>2022-23</u>	
	£	£	£	£	£	£
<b>RECEIPTS</b>						
Licence Receipts						
Driving Licences	260,935		254,269		230,019	
Firearm Certificates	<u>2,073</u>		<u>2,220</u>		<u>1,767</u>	
	263,008		256,489		231,786	
Fines	517,496		518,180		447,525	
Residents Parking Zone Receipts (RPZ)	222,810		178,995		188,668	
States Paycards	631,272		625,643		461,814	
Works Charged	183,158		140,352		197,155	
Choses Publiques	229,188		213,559		176,882	
Contract Income	392,076		367,822		366,110	
Towing	2,208		2,100		1,785	
<b>TOTAL RECEIPTS</b>		<u>2,441,216</u>		<u>2,303,140</u>		<u>2,071,725</u>
<b>EXPENDITURE</b>						
Fines	250,618		264,736		239,220	
Street Lighting	112,371		102,417		109,449	
Contractors, Maintenance and Materials	961,474		712,697		861,413	
Fuel for Vehicles	60,661		52,989		60,224	
Depreciation - Motor Vehicles	144,299		121,157		142,008	
Depreciation - Plant and Equipment	1,784		1,591		1,884	
Administrative Expenses	639		6,757		1,610	
	<u>1,531,846</u>		<u>1,262,344</u>		<u>1,415,808</u>	
Staff Costs - Roads, Street Cleaners and Community Support workers	1,555,794		1,657,969		1,606,397	
<b>TOTAL EXPENDITURE</b>		<u>3,087,640</u>		<u>2,920,313</u>		<u>3,022,205</u>
<b>NET (EXPENDITURE)</b>		<u>(£646,424)</u>		<u>(£617,173)</u>		<u>(£950,480)</u>

PARISH CARE HOME - INCOME & EXPENDITURE - REFERENCE ONLY1. PARISH CARE HOME

	<u>Estimates</u> <u>2023-24</u> £	<u>Actual</u> <u>2022-23</u> £	<u>Estimates</u> <u>2022-23</u>
INCOME			
Maintenance Receipts	4,089,243	3,667,892	3,393,322
Total Income	<u>4,089,243</u>	<u>3,667,892</u>	<u>3,393,322</u>
EXPENDITURE			
Wages, Salaries and Employer Soc Sec	3,029,829	2,821,500	2,577,698
Employer Pensions	428,682	331,874	386,779
Total Wages & Salaries	<u>3,458,511</u>	<u>3,153,374</u>	<u>2,964,477</u>
Light, Heat, Water and Fuel	129,726	120,584	97,353
Telephone Expenses	17,614	16,562	17,059
Cleaning and Laundry	93,146	88,256	76,090
Repairs and Maintenance	80,358	79,070	104,619
Insurance	13,452	12,331	13,448
Therapy, Medical Expenses	36,335	34,130	21,914
Other Expenses	70,394	75,674	32,519
Advertising, Stationery and Printing	12,811	11,939	10,674
Parish Rates	10,385	9,660	9,929
Groceries	149,358	152,073	125,736
Depreciation	52,344	51,716	51,828
	<u>665,923</u>	<u>651,995</u>	<u>561,169</u>
(Deficit) for the year	<u>(35,191)</u>	<u>(137,477)</u>	<u>(132,324)</u>

A transfer to the building reserve of £105,200 (2022-23: £105,200) is to be made out of the above result.

PARISH OF ST. HELIER

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2024

PARISH NURSERY - INCOME & EXPENDITURE - REFERENCE ONLY

2. PARISH NURSERY

	Estimates 2023-24	Actual 2022-23	Estimates 2022-23
	£	£	£
<b>INCOME</b>			
Nursery Contracts Receipts	765,302	709,949	633,052
Lunch Receipts	30,682	28,043	31,992
<b>Total Receipts</b>	<b>795,984</b>	<b>737,992</b>	<b>665,044</b>
<b>EXPENDITURE</b>			
Wages, Salaries and Employer Soc Sec	502,476	456,671	467,497
Employer Pensions	74,481	58,167	62,805
<b>Total wages</b>	<b>576,957</b>	<b>514,838</b>	<b>530,302</b>
Repairs and Maintenance	31,973	27,574	29,622
Light, Heat and Water	5,189	4,567	3,694
Telephone Expenses	1,976	1,636	6,792
Insurance	725	577	628
Cleaning and Cleaning Materials	12,766	11,630	13,479
Other expenses	17,565	17,673	2,546
Parish Rates	1,572	1,430	1,470
Groceries	27,831	26,308	25,711
Depreciation	1,260	1,260	1,260
	<b>100,857</b>	<b>92,655</b>	<b>85,202</b>
<b>Surplus for the year</b>	<b>118,170</b>	<b>130,499</b>	<b>49,540</b>

A transfer to the building reserve of £11,300 (2022-23: £11,300) is to be made out of the above result.

PARISH OF ST. HELIERNOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 20243. STAFF COSTS

	<u>Estimates</u> <u>2023-24</u> £	<u>Actual</u> <u>2022-23</u> £	<u>Estimates</u> <u>2022-23</u> £
Gross Pay	9,045,547	8,319,232	8,325,915
Contributions To Social Security	581,507	527,451	536,410
Normal Contribution To Pension Scheme	1,892,185	1,688,787	1,707,675
Redundancy Provision	-	60,690	-
	<hr/>	<hr/>	<hr/>
Gross Staff Costs	11,519,239	10,596,160	10,570,000
Less: Personal Sickness Benefit	<hr/> 60,055	<hr/> 81,899	<hr/> 82,089
	<hr/> £11,459,184	<hr/> £10,514,261	<hr/> £10,487,911
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Analysis By Department (including Sickness Benefit and redundancy provision)

	£	£	£
Community Care Visitors	79,759	74,376	76,520
Roads, Street Cleaners and Community Support Wardens	1,555,794	1,657,969	1,606,397
Public Services	3,014,422	2,679,786	2,763,758
Technical and Manual Services	405,397	341,114	429,377
Administration and Customer Services*	2,245,024	1,970,008	2,002,205
Caretaker, Messenger and Cleaners	123,320	122,796	114,875
	<hr/> 7,423,716	<hr/> 6,846,049	<hr/> 6,993,132
Parish Homes	3,458,511	3,153,374	2,964,477
Parish Day Nurseries	<hr/> 576,957	<hr/> 514,838	<hr/> 530,302
	<hr/> £11,459,184	<hr/> £10,514,261	<hr/> £10,487,911
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

\* includes a special contribution of £537,064 towards the PECS pension deficit.



PARISH OF ST. HELIERNOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 20244. OPERATIONAL EXPENDITURE

	<u>Estimates</u> <u>2023-24</u> £	<u>Actual</u> <u>2022-23</u> £	<u>Estimates</u> <u>2022-23</u> £
Groceries	186,017	186,482	154,386
Therapy, Medical Expenses	45,616	42,560	28,559
<b>Total Direct Expenses</b>	<u>231,633</u>	<u>229,042</u>	<u>182,945</u>
Light, Heat, Water and Fuel	535,982	482,290	429,653
Equipment and Maintenance	748,325	667,612	672,962
Parish Rates	22,383	20,786	21,271
Insurance	354,304	308,210	314,076
Cleaning and Laundry	217,437	201,535	167,291
Recycling	12,961	9,258	12,256
Parks and Gardens	97,000	88,962	72,396
<b>Total Occupancy Costs</b>	<u>1,988,392</u>	<u>1,778,653</u>	<u>1,689,905</u>
<b>Information Technology</b>	<u>389,111</u>	<u>322,376</u>	<u>382,252</u>
West Park Marine Lake Trust	-	(59,147)	-
Twining Committees	10,000	(926)	9,900
St Helier Battle of Flowers	7,000	653	7,000
St Helier Youth and Community Trust	126,000	126,000	126,000
Charitable and Community Donations	40,000	(44,988)	42,400
Parish Events and Hospitality	224,304	144,818	202,448
Honorary Police and Roads Inspectors	68,096	67,865	87,888
<b>Total Charity &amp; Community Costs</b>	<u>475,400</u>	<u>234,275</u>	<u>475,636</u>
Legal and Professional	229,096	442,973	167,600
External Audit and Accountancy	33,153	32,000	30,153
Notices and Advertising	8,630	11,522	15,893
Stationery, Printing and Consumables	66,544	79,631	53,433
Postages, Mail Box and Business Reply	47,012	45,344	49,194
Travelling Expenses	12,042	7,203	4,874
Staff Training and subscriptions	140,746	144,239	95,918
Books, Publications and Photography	-	772	-
Contribution To The Comite des Connetables	11,505	10,700	12,142
Election Expenses	-	(1,896)	12,500
Bank and Transaction Charges	116,353	85,445	90,072
Miscellaneous expenses	18,139	28,122	6,733
<b>Total Administrative Expenses</b>	<u>683,220</u>	<u>886,055</u>	<u>538,512</u>
<b>Total Operational Expenditure</b>	<u>£3,767,756</u>	<u>£3,450,401</u>	<u>£3,269,250</u>

**PARISH OF ST. HELIER**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

5. **BUILDING RESERVES**

	Building reserve £
Balance 01 May 2023	2,570,227
Transfers from General Reserve	356,800
Expenditure funded by Building Reserves	(1,304,450)
	1,622,577

**Breakdown of Estimate Expenditure**

Town Hall - property and safety improvements	125,500
Deanery - property and maintenance improvements	52,500
Nelson Street - maintenance, safety and property improvements	21,500
Depot and Lempriere Street - property and safety improvements	38,500
Westmount Day Nursery - property and safety improvements	8,000
Investment property - property improvements	3,200
Public conveniences - property improvements	25,000
Town Centre - safety improvements - property improvements	110,000
Rolling programme to replace street lights	150,000
St Ewolds - property and safety improvements	20,250
St Ewolds - redevelopment (total project cost £8,300,000)	750,000
	1,304,450

PARISH OF ST. HELIERFOR THE YEAR ENDED 30 APRIL 20246. RATES INCOME REQUIRED TO MEET ESTIMATED EXPENDITURE

The Parish rate is required to cover the Parish expenditure estimate of £8,791,531

In addition to the Parish Rate there is the Island-Wide Rate which is payable to the Government of Jersey as the Parishes' contribution to the Income Support cost of Jersey.

The annual increase in the Island-wide rate is limited to a maximum of the increase in the cost of living, and is set by the States on the recommendation of the Comité des Connetables.

	<u>Estimates</u> <u>2023-24</u>	<u>Actual</u> <u>2022-23</u>	<u>Estimates</u> <u>2022-23</u>
<b><u>Pence-Per-Quarter-Rate To Meet Estimated Expenditure</u></b>			
<b><u>Parish Rate Required</u></b>			
Estimated expenditure requirement of	£8,791,531	£7,670,580	£8,622,985
Quarters available 2023-24      681,038,250		(2022-23 680,315,288)	
The Connétable recommends a Parish rate of                      1.25      pence per quarter which would generate income from the Parish rate of	£8,512,978	£7,865,176	£7,823,625
and result in an estimated overall (deficit) / surplus for the year of	(£278,553)	£194,596	(£799,360)
add: Balance brought forward	£3,079,083	£2,884,487	£2,884,487
	<u>£2,800,530</u>	<u>£3,079,083</u>	<u>£2,085,127</u>

The available 2022-23 rate income of                      £7,865,176 above is shown net of adjustments, arrears and surcharges.

**Summary      2023-24**

<u>Total Rate Per Quarter</u>	Parish rate	Island wide rate	Total rate	Parish rate increase	Island wide rate increase
Domestic	1.25p	0.89p	<b>2.14p</b>	8.7%	11.3%
Non-Domestic	1.25p	1.31p	<b>2.56p</b>	8.7%	13.9%

**Summary      2022-23**

<u>Total Rate Per Quarter</u>	Parish rate	Island wide rate	Total rate	Parish rate increase	Island wide rate increase
Domestic	1.15p	0.80p	<b>1.95p</b>	0.0%	0.0%
Non-Domestic	1.15p	1.15p	<b>2.30p</b>	0.0%	0.0%