

ANNUAL REPORT AND ACCOUNTS 2023-24



PARISH OF
ST HELIER

Introduction to the Rates Assembly by the Connétable

It gives me great pleasure to provide this short introduction to our Rates Assembly held on Wednesday 10th July and to welcome James Donald who was appointed as the Parish's Finance Director in November 2023.

I would like to start by focusing on the new partnerships we have developed with Government over the last year:

- The leasing to the New Healthcare Facilities Programme of the new 20-bed unit at St Ewold's provides both a great replacement for Samarès Ward as well as providing new income for the Parish. I am pleased to report that the arrangement is working well.
- In a joint funding arrangement with the Infrastructure Department, we also completed the refurbishment of Halkett Street. Having now proven the speed and quality of our work, I am hoping it will lead to further joint funding opportunities as we look to regenerate the centre of Town.
- Over the last year I have also been involved in helping the Government develop its plans for the regeneration of the Town Centre. I am pleased that at long last my efforts to persuade Ministers to provide financial assistance to the capital are finally bearing fruit.

Looking forward to 2024-25, the cost estimates for next year include an ambitious plan of road and Parish infrastructure improvements, including investment in children's play areas in Parade Gardens.

In the coming year I would like to begin an ambitious programme of investing in our residential areas (Neighbourhood Improvement Areas), and I am hoping the refurbishment of Poonah and Pomona Roads will be the first in a long-term programme of regeneration across the Parish. I will continue to press for States financial assistance for these NIAs, as several promises have been made in the past which have yet to be honoured. However, in order to start the NIA programme this year, I am recommending a small increase in the Parish Rate.

I would like to offer my thanks to all those who give up their time to serve the Parish either in honorary or volunteer positions. These people are truly the heartbeat of the Parish and, without their dedication, we would not be able to provide the services we do. This is also what makes the Island's parish system so special.



Simon Crowcroft
Connétable of St Helier



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CHIEF EXECUTIVE'S REPORT

As the Island's capital, St Helier accommodates the seat of Government, an international financial centre, the main retail and visitor experience as well as the centre for hospitality and nightlife. We are also home to over one-third of the island's population. We pack a lot into our 4.1 square miles.

1. Storm Ciaràn

I want to start by acknowledging the tremendous community response to Storm Ciaràn last November. Parish and Honorary Police Officers worked seamlessly with the other emergency services and key partners such as Andium Homes with our priorities to keep people safe and reopen the roads as quickly and safely as possible. Whilst everyone pulled together, and Parish officers rose to the challenge, it is the Parish's farmers - traditionally the custodians of the countryside - who are the unsung heroes and who bore the brunt of the clean-up (and expense) and to whom I also extend my thanks.

2. Town Centre

Whilst we saw footfall decrease sharply in the Town Centre during the Covid pandemic, it has now recovered to its new level. During 2023-24 we have also seen significant investment by the Government in the local economy, with the appointment of two new government officers with responsibility for the Hospitality and Retail sectors of the Island's economy. Collectively they have been able to increase the number of cameras measuring footfall which will help them to better understand the flow of pedestrian movement through Town.

3. Events and Functions

At the request of many parishioners, last year we took back control of the Havre des Pas Seaside Festival with a clear focus to make it more accessible, affordable and community centric. Whilst the event was well organised, attendance was lower than we would have liked principally because it coincided with a heat wave and temperatures well over 30 degrees.

We also delivered the Fête dé St Hélier last year, as well as the Fête dé Noué which, combined with the Havre des Pas Seaside Festival we hope will become the three flagship events that the Parish organises over the coming years.

In addition to these large events, the Parish continues with its ever-popular Christmas lunches, municipal dinners, vin d'honneurs and smaller dinners and gatherings.

These events and functions are an important way to bring our communities together, as well as supporting local businesses and promoting St Helier's facilities and beauty to visitors.

4. Road Improvements

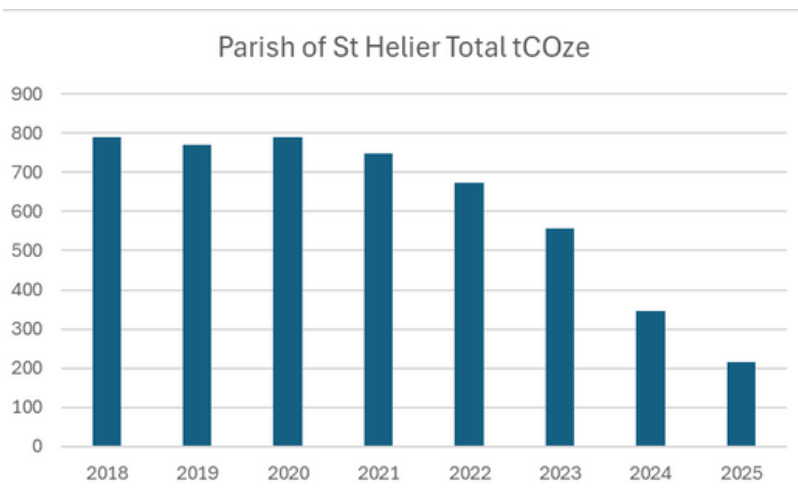
During the financial year 2023-24, and under the direction of the Parish's Roads Committee, the following improvements to Parish highways were completed:

- Halkett Street refurbishment
- Cleveland Road resurfacing - phase #2
- Peter Street resurfacing
- Charles Street (tarmac patching)
- Seale Street resurfacing
- Vallee des Vaux traffic calming measures
- Fern Valley storm drain repairs
- 20mph signage - phase #2
- D'Auvergne school crossing point



5. Environmental Strategy

The Parish has an agreed ambition to become net carbon zero by 2030 and I am pleased to report that, having now put the pandemic behind us, we have made good progress towards this aim over the last year.



Our vehicle fleet is now either entirely electric or is running on HVO (biodiesel). Equally, Parish buildings are now being heated either by electric or HVO, as is the glass house at the Municipal depot.

Whilst electric and HVO are more expensive than more traditional carbon heavy fuels, we have reinvested some of the savings we made during the year to pay for it. The impact will result in a significant reduction in the Parish's carbon footprint over the next 18 months.

Active travel plans have also been introduced for staff working at the Town Hall, Municipal Depot, Old Fire Station (Nelson Street), Lempière Street, St Ewold's Care Home and Westmount Day Nursery.

6. St Ewold's Care Home and Westmount Day Nursery

This has been a strong year for both St Ewold's and Westmount Nursery.

We completed the business case for the new 20-bed-unit and concluded that, given changes in recent years to the age profile of residents coming to the home, as well as the difficulty in recruiting the required specialist staff, that the Parish would be better served by renting out the unit. This had always been one of the options available to the Parish when the plans were first developed, and the funds approved by the Parish Assembly. Consequently, we have now rented out the 20-bed-unit and it has become the temporary home for Samarès Ward.

Westmount Nursery continues to go from strength to strength and is something of which all parishioners can be proud. At its recent inspection, it was commended in a number of areas as it continues to implement its curiosity model.

7. St Helier House

Following a series of meetings with Andium it has been established that work on the Old St John's Court site would not start until 2027-28 at the earliest.

In light of this, the Constable and Procureurs du Bien Public determined that we should look to dispose of St Helier House independently of Andium and I expect this to take place during 2024-25.

8. Efficiencies and modernisation

At the beginning of the financial year, the Parish launched its new website and throughout the year it has also introduced new software applications as we continue to modernise the Parish's operations. We also continued with our investment in the skills and capabilities of our managers, and this has now cascaded to our supervisors who will continue their development training into the next financial year.

We introduced a more robust approach to the management of sickness absence, and I am pleased to report this has delivered early benefits.

We also put in place tighter controls on expenditure, reorganised the delivery of some services and generally looked to remove some wasteful practices. These efficiencies have translated into savings.

In addition, we have also been able to generate new non-rates income for the benefit of parishioners.

9. Performance during 2023-24

The success of any organisation is largely down to its people and the Parish of St Helier is no different. In addition to the officers who are directly employed by the Parish we work alongside a broad range of elected officials as well as volunteers who give their time freely for the benefit of our communities. Whilst Storm Ciaràn demonstrated the power and value of our community coming together, I see examples of kindness and support every day and I am immensely proud of the people who work for, or otherwise support, the Parish. Thank you.

FACTS AND FIGURES

The Parish provides various different services to parishioners and the wider island. Here's a breakdown of 2023-24 facts and figures.

THE PARISH REFUSE TEAMS COLLECTED:

13,937 TONNES
of general waste



850 TONNES
of recycling



1,100 TONNES
of glass



WESTMOUNT DAY NURSERY LOOKED AFTER:

34 CHILDREN
aged 2-3

39 CHILDREN
aged 3-5



ST EWOLD'S LOOKED AFTER:

61 PEOPLE
receiving residential care



5 PEOPLE
receiving nursing care



THE TOWN CENTRE AND EVENTS TEAM:

Put on the following major events:

**Fete de
St Helier**

**Havre des Pas
Seaside Festival**

**Fete de
Noue**

Managed:



400+
bookings for pop-
up stalls in town



800+
bookings for
Town Hall rooms



10
event bookings
in Parish parks



70+
dinners,
receptions and
social events

THE PARISH PARKS AND GARDENS

TEAM MAINTAINED:

11 parks



5 cemeteries



(including Millennium Park and La Collette Gardens on behalf of the Government)

THE GARAGE AND WORKSHOP

TEAM MAINTAINED:

74 Parish vehicles



THE CUSTOMER SERVICES TEAM:

Issued
1,519
dog licences



Issued
1,794
disabled badges



Issued
4,519
driving licences



Issued
1,209
International
driving permits



THE INFRASTRUCTURE TEAM:

Led the refurbishment of Halkett Street

Led the resurfacing of Cleveland Road (South)

maintained:

33 miles
of road surface



68
Parish properties



60
footpaths



6
carparks



(including public toilets, shelters, water features and fountains, concessions and ancillary buildings)

STAFFING PROFILE:

On 1 May 2024:

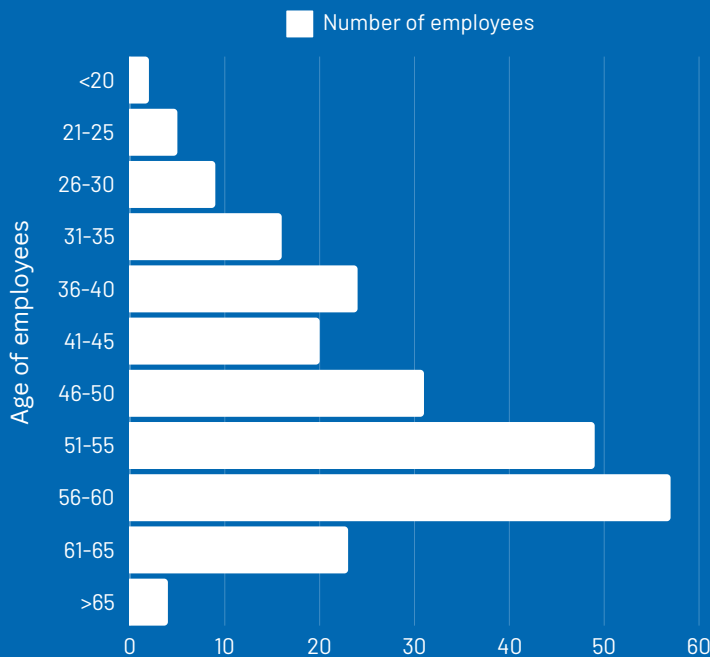
the Parish had lost
1,645 fewer days
to sickness
than the previous year



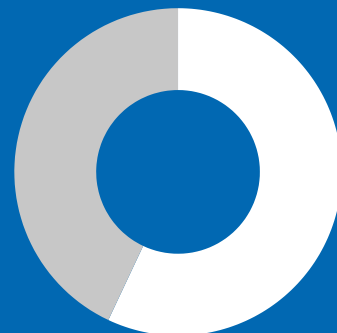
the Parish employed
6 FEWER FTE
(3%)
than at the same time the
previous year



the Parish had
34 leavers
in the year
(including 4
redundancies)



47% MALE
EMPLOYEES



53% FEMALE
EMPLOYEES

FINANCE DIRECTOR'S REPORT

I am delighted to present my report for the year ended 30 April 2024, my first as Finance Director of the Parish.

Results

The year has been a successful one for the Parish's finances. The balance sheet has increased by £530k to £53.62m and the rates reserve has increased by £282k to £3.36m.

Expenditure

Despite inflation remaining high, expenditure has been managed well and overall has remained in line with budget.

Savings have been delivered through internal restructuring of the recycling and roads teams, and through reductions in overtime and sickness. This has enabled salary expenditure to come in below estimate, despite an above budget pay award being made in January.

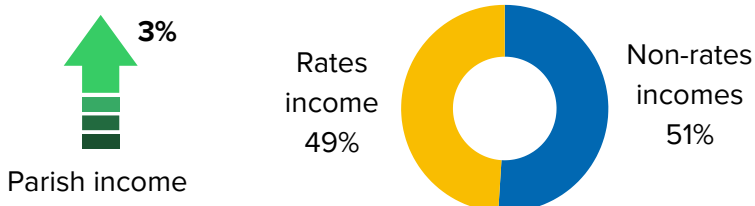
Going forward these restructurings will result in a long-term cost saving to the Parish and have helped to absorb the continued inflationary pressure we face.

We made a conscious decision to reinvest some of these savings this year in an extended roads programme, as agreed by the Procureurs du Bien Public and the Constable. This has included much needed improvements to Seale Street and Fern Valley and it is important that we continue to make these investments in the Parish Realm.

To this end, we also completed the refurbishment of Halkett Street, our largest Parish Realm project in many years, the result of which is a significant lift to this important area of the Town Centre.

Income

This year has been successful in terms of income, with the Parish delivering £540k more than estimated.



We have benefitted from circumstances which were not foreseen at the time of setting the 2023 cost estimates, including continued high interest rates, above budgeted increases to the long-term care allowance and important rental contracts being agreed.

I am pleased that non-rates income now makes up more than 50% of our revenue for the year and shows the success of our strategy to diversify income streams and lessen the burden on rate payers.

The surplus delivered this year has allowed the rates reserve to further increase to £3.36m. Whilst this is technically above the directed policy for our Rates Reserves, it gives the Parish a strong buffer against any future uncertainties and, with Rates Assembly approval, it will also allow us to reinvest and deliver in children's play areas in the coming year.

Transparency

It is my view that the Parish should be as transparent as possible, so we can be held to account over our use of Parish funds. We have therefore made several additional disclosures in the notes to the accounts this year.

For the first time we have published a breakdown of donations made by the Parish and the beneficiaries. This has been extended to cover donations, discounts or other services the Parish provides but does not receive full market value for.

We have also itemised the cost of the Parish events programme, our Twinning arrangements and expenditure on the Rectorat.

Furthermore, we have made changes to the notes for St Ewold's and Westmount Day Nursery, to include an allocation of Parish overhead costs and other income associated with these sites. These notes now show a truer reflection of the cost of these operations to the Parish.

Operational matters

St Ewold's, the Parish Nursing and Care Home, has significantly outperformed its budgeted estimates. This is in part due to increased Long Term Care funding, but also due to very high occupancy rates and good management of staff overtime and sickness.

This year has also seen the signing of a nine-year lease with the Health Department who will occupy the completed 20-bed-unit for the relocated Samarès Ward. This is an important contract for the Parish and will further increase non-rates income going forward.

Westmount Day Nursery has again delivered strong results, although cost pressures and reduced charges to parents last year have limited the surplus in comparison to prior years.

Conclusions

Despite a tough economic environment, it has been a strong year for the Parish's finances. We have made long term savings, invested significant amounts in the Parish and delivered a surplus.

We have also made steps to improve our transparency and accountability, which will continue going forward.

For the next financial year, the structural savings and additional non-rates income will help mitigate ongoing inflationary pressure. With the Ratepayers permission, we will also look to reinvest the 2023/24 surplus on one-off projects to improve the Parish Realm as well as starting the first Neighbourhood Improvement Area on Poonah and Pomona Road in 2024/25.



PARISH OF ST HELIER

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 APRIL 2024

PARISH OF ST HELIER

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

<u>INCOME</u>	<u>Note</u>	<u>Actual</u> <u>2023-24</u> £	<u>Estimate</u> <u>2023-24</u> £	<u>Actual</u> <u>2022-23</u> £
Rates	3	8,551,318	8,512,978	7,865,176
Rates Arrears Received		70,466	42,528	32,942
Fee Income : Homes	5	4,229,710	4,089,243	3,667,892
Fee Income : Nurseries	6	797,251	795,984	737,992
Roads Income		2,432,340	2,441,216	2,303,140
Dog Licences		19,051	16,867	14,383
Bank Interest		518,127	311,096	259,050
Rental Income		555,528	496,596	478,591
Technical and Manual Services Fees		455,168	435,273	379,659
Recycling Income		23,506	8,000	32,454
Fees, Commissions and Court Costs		100,508	52,213	95,035
Gain on disposal of assets		19,003	26,889	30,731
		<u>17,771,976</u>	<u>17,228,883</u>	<u>15,897,045</u>
 <u>EXPENDITURE</u>				
Staff Costs	8	11,289,178	11,459,185	10,514,261
Roads Expenditure		1,875,373	1,531,846	1,262,344
Operational Expenditure	9	3,663,318	3,767,756	3,450,401
Dep'n : Plant and Equipment		119,675	127,272	120,132
Dep'n : Computer and Office Equipment		26,830	50,803	39,183
Dep'n : Motor Vehicles		266,751	355,749	228,803
		<u>17,241,125</u>	<u>17,292,611</u>	<u>15,615,124</u>
 Surplus/ (Defecit) for the year before transfer to Reserves		<u>530,851</u>	<u>(63,728)</u>	<u>281,921</u>

PARISH OF ST HELIER
BALANCE SHEET AS AT 30 APRIL 2024

	Note	<u>April 2024</u> £	<u>April 2023</u> £
<u>FIXED ASSETS</u>			
At valuation			
Land and Buildings		46,678,054	45,818,623
Paintings		421,000	421,000
Gold and Silver		25,000	25,000
	2	<u>47,124,054</u>	<u>46,264,623</u>
At net book/depreciated cost			
Plant and Equipment		567,225	661,596
Motor Vehicles		804,473	972,449
Computers and Office Equipment		29,589	48,255
	2	<u>1,401,287</u>	<u>1,682,300</u>
Total Fixed Assets		<u>48,525,341</u>	<u>47,946,923</u>
<u>CURRENT ASSETS</u>			
Cash	4	9,795,091	7,281,809
Accounts Receivable		1,245,680	1,405,773
Stocks		56,893	63,401
Total Current Assets		<u>11,097,664</u>	<u>8,750,983</u>
<u>LESS: CREDITORS DUE WITHIN ONE YEAR</u>			
Payable Within One Year		<u>5,050,064</u>	<u>2,768,300</u>
Net Assets		<u>6,047,600</u>	<u>5,982,683</u>
<u>LESS: CREDITORS DUE AFTER ONE YEAR</u>			
Payable Within One Year		953,436	840,952
Net Assets		<u>£53,619,505</u>	<u>£53,088,654</u>
<u>RESERVES</u>			
Rates Reserve		3,362,616	3,079,083
Vehicle Reserve		868,090	634,517
General Reserve		13,179,966	12,642,001
Buidling Reserve		2,046,007	2,570,227
		<u>19,456,679</u>	<u>18,925,828</u>
Revaluation Reserve		34,162,826	34,162,826
Total Reserves	10	<u>£53,619,505</u>	<u>£53,088,654</u>

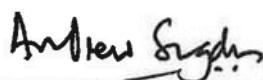
Approved on 21 June 2024



Connétable



Director of Finance



Chief Executive Officer

PARISH OF ST HELIER

ROADS ACCOUNT

RECEIPTS AND EXPENDITURE

FOR THE YEAR ENDED 30 APRIL 2024

	<u>Note</u>	<u>Actual</u> <u>2023-24</u> £	<u>Estimate</u> <u>2023-24</u> £	<u>Actual</u> <u>2022-23</u> £
<u>RECEIPTS</u>				
Licence Receipts				
Driving Licences		245,521	260,935	254,269
Firearm Certificates		1,370	2,073	2,220
		<u>246,891</u>	<u>263,008</u>	<u>256,489</u>
Fines		489,453	517,496	518,180
Residents Parking Zone Receipts (RPZ)		227,589	222,810	178,995
States Paycards		641,965	631,272	625,643
Works Charged		197,634	183,158	140,352
Choses Publiques		236,679	229,188	213,559
Contracting Income		391,129	392,076	367,822
Towing		1,000	2,208	2,100
Total Receipts		<u>2,432,340</u>	<u>2,441,216</u>	<u>2,303,140</u>
<u>EXPENDITURE</u>				
Fines		254,989	250,618	264,736
Street Lighting		136,890	112,371	102,417
Contractors, Maintenance and Materials		1,304,811	961,474	712,697
Fuel for vehicles		60,501	60,661	52,989
Dep'n : Motor Vehicles		116,286	144,299	121,157
Dep'n : Plant and Equipment		1,639	1,784	1,591
Admin Expenses		257	639	6,757
		<u>1,875,373</u>	<u>1,531,846</u>	<u>1,262,344</u>
Staff Costs - Roads, Street Cleaners and Community Support workers		1,419,108	1,555,794	1,657,969
TOTAL EXPENDITURE		<u>3,294,481</u>	<u>3,087,640</u>	<u>2,920,313</u>
NET EXPENDITURE FOR THE PERIOD		<u>(862,141)</u>	<u>(646,424)</u>	<u>(617,173)</u>

Contractors, Maintenance and Materials includes approximately £560k for the refurbishment of Halkett Street, which was included in the 2023/24 estimates for £350k. The project was completed in May 2024. The Government of Jersey has committed to contribute £300k to this project.

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

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.

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.

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

2. FIXED ASSETS

The below 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 ended 31st April 2023, a review was carried out by external Valuers on paintings, which indicated a valuation of £421,000. This valuation has been reflected in the Accounts. The valuations, gold and silver objects d'art are based on informal valuations prepared by professional valuers. The Directors consider that these valuations prepared in 2013 are realistic and current.

FIXED ASSETS AT VALUATION

	Total	Land and Buildings	Paintings	Gold and silver objets d'art
At valuation				
As at 1 May 2023	46,264,623	45,818,623	421,000	25,000
Additions	859,431	859,431	-	-
As at 30th April 2024	<u>47,124,054</u>	<u>46,678,054</u>	<u>421,000</u>	<u>25,000</u>

Additions to Land and Buildings includes £785k in relation to the St Ewolds Residential Home refurbishment project.

FIXED ASSETS AT COST

	Total	Plant and Equipment	Computer and Office Equipment	Motor vehicles
At cost				
As at 1 May 2023	5,783,876	1,430,101	674,740	3,679,035
Additions	261,163	37,938	8,164	215,061
Disposals	(205,334)	(205,334)	-	-
As at 30th April 2024	<u>5,839,705</u>	<u>1,262,705</u>	<u>682,904</u>	<u>3,894,096</u>
Depreciation				
As at 1 May 2023	4,101,575	768,504	626,485	2,706,586
Charge in the year	531,181	121,314	26,830	383,037
Disposals	(194,338)	(194,338)	-	-
As at 30th April 2024	<u>4,438,418</u>	<u>695,480</u>	<u>653,315</u>	<u>3,089,623</u>
Net book value at 30 April 2024	<u>1,401,287</u>	<u>567,225</u>	<u>29,589</u>	<u>804,473</u>
Net book value at 30 April 2023	<u>1,682,301</u>	<u>661,596</u>	<u>48,255</u>	<u>972,449</u>

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

3. PAROCHIAL RATE

	<u>Actual</u> <u>2023-24</u> £	<u>Actual</u> <u>2022-23</u> £
Assessment Per Rate List: 681,058,974 Quarters At 1.25p (2022: 680,315,288 Quarters At 1.15p) Add: Surcharges	8,513,237 120,613 8,633,850	7,818,136 91,183 7,909,319
Net Adjustments	(12,067) 8,621,783	(11,201) 7,898,118
Less: Arrears to 30 April	(70,466) 8,551,317	(32,942) 7,865,176

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 2024</u> £	<u>April 2023</u> £
<u>Royal London Asset Management</u>		
HSBC Plc	67,232	22,718
BNP Paribas	1,124,752	807,442
National Australia Bank	510,206	-
Toronto Dominion Bank	2,025,986	1,436,475
UBS AG	1,017,050	1,273,335
Credit Agricole CIB	1,152,801	-
Lloyds Plc	460,812	403,002
Cooperative Rabobank	716,068	1,322,251
Santander UK	506,038	605,759
Balance held at Ravenscroft	7,580,945	5,870,982
<u>PoS - Deposit and Current Accounts Held</u>		
Santander UK	1,113,897	1,068,724
HSBC Plc - Current Accounts	1,077,472	283,536
Yordex	43,385	48,358
Cash In Hand	6,139	10,209
Total Cash and Bank	9,821,838	7,281,809

Included in the above cash balance is £1,622k in respect of Island Wide Rates collected by the Parish and payable to The Government of Jersey

Total cash at bank is further analysed as:	£	£
General Account Funds	6,907,741	4,077,065
Reserve Funds	2,914,097	3,204,744
	9,821,838	7,281,809

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

FOR REFERENCE ONLY

5. ST EWOLDS - INCOME STATEMENT

	<u>Actual</u> <u>2023-24</u> £	<u>Estimate</u> <u>2023-24</u> £	<u>Actual</u> <u>2022-23</u> £
Turnover	4,229,710	4,089,243	3,667,892
Cost of sales			
Wages and Salaries	(3,475,897)	(3,458,511)	(3,153,375)
Therapy, Medical Expenses	(28,599)	(56,208)	(54,400)
Groceries	(165,100)	(149,358)	(152,073)
Cleaning and Laundry	(82,922)	(93,146)	(88,256)
Gross Surplus	<u>477,192</u>	<u>332,020</u>	<u>219,788</u>
Rental Income	114,134	63,160	63,160
Other Operating Income	-	-	-
Repairs and Maintenance	(148,449)	(80,573)	(79,070)
Administrative expenses	(280,253)	(286,638)	(278,196)
Operating Surplus	<u>162,624</u>	<u>27,969</u>	<u>(74,318)</u>
Profit on Disposal of assets	1119,004	-	-
Overhead Allocation	1 (268,607)	(270,516)	(224,299)
Surplus before interest	<u>(86,979)</u>	<u>(242,546)</u>	<u>(298,617)</u>
Net Interest and Similar Expense	-	-	-
Surplus for the Year before transfer to Reserves	<u>(86,979)</u>	<u>(242,546)</u>	<u>(298,617)</u>
Transfer to Building Reserve	2 (104,500)	(104,500)	(104,500)
Surplus for the Year after transfer to Reserves	<u>(191,479)</u>	<u>(347,046)</u>	<u>(403,117)</u>

¹ An apportionment of central Parish overhead costs including finance, HR, training, management, infrastructure and buildings, has been made.

² Under Parish accounting policy St Ewolds is required to make a transfer to the building reserve of £104,500, this is based on the value of property.

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

FOR REFERENCE ONLY

6. WESTMOUNT DAY NURSERY - INCOME STATEMENT

	<u>Actual</u> <u>2023-24</u> £	<u>Estimate</u> <u>2023-24</u> £	<u>Actual</u> <u>2022-23</u> £
Turnover	797,251	795,984	737,992
Cost of sales			
Wages and Salaries	(581,544)	(576,957)	(514,839)
Groceries	(33,718)	(27,830)	(26,308)
Cleaning and Laundry	(15,161)	(12,766)	(11,630)
Gross Surplus	<u>166,828</u>	<u>178,431</u>	<u>185,215</u>
Rental Income	-	-	-
Other Operating Income	-	-	-
Repairs and Maintenance	(40,908)	(31,973)	(27,574)
Administrative expenses	(22,293)	(28,288)	(27,143)
Operating Surplus	<u>103,627</u>	<u>118,170</u>	<u>130,498</u>
Profit on Disposal of assets	-	-	-
Overhead Allocation	1 (54,352)	(53,921)	(45,400)
Surplus before interest	<u>49,275</u>	<u>64,249</u>	<u>85,098</u>
Net Interest and Similar Expense	-	-	-
Surplus for the Year before transfer to Reserves	<u>49,275</u>	<u>64,249</u>	<u>85,098</u>
Transfer to Building Reserve	2 (11,300)	(11,300)	(11,300)
Surplus for the Year after transfer to Reserves	<u>37,975</u>	<u>52,949</u>	<u>73,798</u>

1 An apportionment of central Parish overhead costs including finance, HR, training, management, infrastructure and buildings, has been made.

2 Under Parish accounting policy, Westmont Day Nursery is required to make a transfer to the building reserve of £11,300, this is based on the value of property.

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

FOR REFERENCE ONLY

7. RECTORAT ACCOUNT

Included in Other Debtors on the balance sheet is an historic balance related to the Rectorat. The Parish financed the Restoration of the Parish Church of St. Helier which was completed in 2013, and it was agreed that a sixty per cent share of the cost would be borne by the Rectorat. The outstanding balance is recognised as a debtor in the Parish of St Helier accounts. Each year the amount due is reduced by income received from Byron Road Car Park, which is land that forms part of the Rectorat. The income is offset by the annual costs associated with the Rectorat.

The movement in the debtor balance is as follows:

	<u>2024</u>	<u>2023</u>
	£	£
Balance brought forward as at 01 May	278,914	306,738
Income from Byron Road Car park	(70,312)	(61,807)
Byron Road Car Park Expenditure		
Electricity	183	45
Parish Rates	1,638	1,472
Repairs	906	404
	<u>2,727</u>	<u>1,922</u>
Parish Church Expenditure		
Oil	7,581	7,495
Repairs	4,880	1,352
Contribution to Salaries	7,943	7,500
	<u>20,403</u>	<u>16,347</u>
Deanery Expenditure		
Window Cleaning	499	351
Electricity	1,348	1,263
Oil	1,861	4,008
Parish Rates	876	798
Repairs	6,580	703
Telephone	3,660	3,335
Water	328	442
	<u>15,152</u>	<u>10,900</u>
Church House Expenditure		
Professional Fees	-	3,287
Repairs	-	1,528
	<u>-</u>	<u>4,815</u>
Historic adjustment	1 24,619	-
Balance carried forward as at 30 April	<u>271,504</u>	<u>278,914</u>

¹ This accounting adjustment pertains to the movement on the Rectorat balance from 2017, which was not correctly adjusted at this time.

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

8. STAFF COSTS

	<u>Actual</u> <u>2023-24</u>	<u>Estimate</u> <u>2023-24</u>	<u>Actual</u> <u>2022-23</u>
	£	£	£
Gross Pay	8,972,127	9,045,548	8,319,232
Contributions To Social Security	565,968	581,507	527,451
Contribution To Pension Scheme	1,807,765	1,892,185	1,688,787
Redundancy Costs	34,943	-	60,690
	<hr/>	<hr/>	<hr/>
Gross Staff Costs	11,380,803	11,519,240	10,596,160
Less: Personal Sickness Benefit	(91,625)	(60,055)	(81,899)
	<hr/>	<hr/>	<hr/>
	£11,289,178	£11,459,185	£10,514,261
	<hr/>	<hr/>	<hr/>

**Analysis By Department
(Including Sickness Benefit)**

	£	£	£
Community Care Visitors	77,690	79,759	74,376
Roads, Street Cleaners and Community Support Wardens	1,419,108	1,555,794	1,657,969
Municipal Services	2,077,938	2,093,527	1,831,714
Parks, Open Spaces And Cemeteries	907,436	920,895	848,072
Technical And Manual Services	455,059	405,397	341,114
Administration And Customer Services	2,168,089	2,245,024	1,970,008
Caretaker, Messenger and Cleaners	126,417	123,320	122,795
	<hr/>	<hr/>	<hr/>
	7,231,737	7,423,716	6,846,048
Parish Care Home	3,475,897	3,458,511	3,153,375
Parish Day Nursery	581,544	576,957	514,839
	<hr/>	<hr/>	<hr/>
	£11,289,178	£11,459,184	£10,514,262
	<hr/>	<hr/>	<hr/>

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

9. OPERATIONAL EXPENDITURE

	<u>Actual</u> <u>2023-24</u> £	<u>Estimate</u> <u>2023-24</u> £	<u>Actual</u> <u>2022-23</u> £
Groceries	200,329	186,017	186,482
Therapy and Medical Expenses	32,617	45,616	42,560
Total Direct Expenses	<u>232,946</u>	<u>231,633</u>	<u>229,042</u>
Light, Heat, Water and Fuel	454,028	535,983	482,290
Equipment and Maintenance	736,154	748,325	667,611
Parish Rates	27,886	22,383	20,786
Insurance	373,683	354,304	308,210
Cleaning and Laundry	205,706	217,437	201,535
Recycling	21,082	12,961	9,258
Parks and Gardens	71,948	97,000	88,962
Total Occupancy Costs	<u>1,890,487</u>	<u>1,988,393</u>	<u>1,778,652</u>
Information Technology	<u>418,214</u>	<u>389,111</u>	<u>322,376</u>
West Park Marine Lake Trust	-	-	(59,147)
Twinning Committees	8,862	10,000	(926)
St Helier Battle of Flowers	7,324	7,000	646
St Helier Youth and Community Trust	126,000	126,000	126,008
Community and Charity Donations	40,316	40,000	(44,988)
Parish Events and Hospitality	229,971	224,304	144,818
Honorary Police	70,134	68,095	67,865
Total Charity & Community Costs	<u>482,607</u>	<u>475,399</u>	<u>234,276</u>
Legal and Professional	201,805	229,096	442,973
External Audit and Accountancy	34,000	33,153	32,000
Notices and Advertising	12,611	8,630	11,522
Stationery, Printing and Consumables	68,145	66,544	79,631
Postages, Mail Box and Business Reply	72,030	47,012	45,344
Travelling Expenses	4,620	12,042	7,203
Staff Training and other Costs	132,602	140,746	144,239
Books, Publications and Photography	98	-	772
Contribution To The Comite des Connetables	11,670	11,505	10,700
Election Expenses	211	-	(1,896)
Bank and Transaction Charges	121,707	116,353	85,445
Miscellaneous expenses	(20,435)	18,139	28,122
Total Administrative Expenses	<u>639,064</u>	<u>683,220</u>	<u>886,055</u>
Total Operational Expenditure	<u>£3,663,318</u>	<u>£3,767,756</u>	<u>£3,450,401</u>

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

10. RESERVES

	Rates Reserve £	Vehicle Reserve £	General Reserve £	Building Reserve £	Revaluation Reserve £	Total Reserves
As at 1 May 2023	3,079,083	634,517	12,642,001	2,570,227	34,162,826	53,088,654
Surplus for the year	530,851	-	-	-	-	530,851
Transfer between reserves	<u>(247,318)</u>	<u>233,573</u>	<u>537,965</u>	<u>(524,220)</u>	-	-
As at 30th April 2024	<u>3,362,616</u>	<u>868,090</u>	<u>13,179,966</u>	<u>2,046,007</u>	<u>34,162,826</u>	<u>53,619,505</u>

Rates Reserve

This is the reserve built up over time and represents the accumulation of rateable surpluses. This surplus allows the Parish to operate until the rate has been set and also to absorb any unbudgeted expenditure.

Vehicle Reserve

This reserve was created to allow the Parish to replenish its fleet over a period of time whilst maintaining a consistent level of annual funding request (currently £450k) to reduce the 'peaks and troughs' effect of replacing the fleet. The outflow from this reserve is the cash requirement to pay either the lending provider or the supplier depending on the vehicle financing arrangement.

General Reserve

This is an accounting reserve created when the Parish moved from cash accounting on to 'GAAP' with the recognition of the Parish assets on the Balance Sheet. All land and non-rateable transactions are processed via this reserve.

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.

Revaluation Reserve

This reserve is the reserve created when the Parish's land and Buildings were brought on Balance Sheet and represented the difference between the cost of the asset and its valuation at the date of recognition. 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.

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

11. 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 were transferred into PEPS on 1 January 2019 with the exception of members who were within 7 years of their normal retirement age on 31 December 2018 who had 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 £1,270,701 (2023: £1,167,615).

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 £46,148 (2023- £44,059). 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 2024. 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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2024

PROPERTIES

		<u>As of 1 May</u> <u>2023</u> £	<u>Additions</u> £	<u>Disposals</u> £	<u>As of 30 April</u> <u>2024</u> £
<u>Heritable Property</u>					
Almorah Cemetery Chapel	1	-	-	-	-
Town Church and boiler room	1	-	-	-	-
Town Hall, Including Offices, Seale Street		4,292,970	6,126	-	4,299,096
		<u>4,292,970</u>	<u>6,126</u>	<u>-</u>	<u>4,299,096</u>

Non Commercial Property used by the Parish

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		1,430,381	1,568	-	1,431,949
Municipal Services Depot, La Grande Route de St Jean		5,182,478	1,817	-	5,184,295
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		64,435	-	-	64,435
First Tower Park : public convenience		10,000	-	-	10,000
Field H1115		113,734	-	-	113,734
		<u>7,481,028</u>	<u>3,385</u>	<u>-</u>	<u>7,484,413</u>

Commercial Property used by the Parish

St Helier House		2,100,000	-	-	2,100,000
St Ewolds Residential Home		12,230,153	800,508	-	13,030,661
Westmount Nursery		835,440	3,568	-	839,008
		<u>15,165,593</u>	<u>804,075</u>	<u>-</u>	<u>15,969,668</u>

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	3,246	-	703,246
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, Nelson Street 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
Lemprière Street car park and garage		1,565,000	14,816	-	1,579,816
People's Park Car Park		1,910,000	-	-	1,910,000
		<u>10,910,000</u>	<u>18,062</u>	<u>-</u>	<u>10,928,062</u>

PARISH OF ST HELIER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2024

	<u>As of 1 May</u>	<u>Additions</u>	<u>Disposals</u>	<u>As of 30 April</u>
	<u>2023</u>			<u>2024</u>
	£	£	£	£
<u>Residential Investment Property</u>				
Almorah Cemetery Lodges (Two)	765,000	-	-	765,000
Contour Flat (One Flat)	275,000	-	-	275,000
Fisherman's Cottage, La Collette Gardens	375,000	1,590	-	376,590
7 Lemprière Street	910,000	-	-	910,000
5 Lemprière Street (Two Flats)	444,032	-	-	444,032
Mont-à-l'Abbé 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	26,194	-	2,376,194
	<u>7,969,032</u>	<u>27,784</u>	<u>-</u>	<u>7,996,816</u>
<u>Total Land and Buildings</u>	<u>45,818,623</u>	<u>859,432</u>	<u>-</u>	<u>46,678,055</u>

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

CEMETERIES OWNED BY THE PARISH

	<u>VERGEES</u>
Town Church	1
Mont-à-l'Abbé (Two)	21
Surville	6
Almorah	12
Green Street	6
Total	<u>46</u>

CAR PARKS OWNED BY THE PARISH

	<u>SPACES</u>
Belmont Road Car Park	25
Old Fire Station, Nelson Street Car Park	51
Former West Park Pavillion Car Park	42
Lempriere Street Car Park	43
Parking on edge of People's Park	69
Byron Lane (Deanery) Car Park	43
Total	<u>273</u>

PARKS OWNED and ADMINISTERED BY THE PARISH

	<u>VERGEES</u>
Mount Bingham, Southhill and La Collette	12
People's Park	9
Victoria Park	3
Lower Park	10
First Tower Park	20
Westmount	17
Municipal Services Depot, La Grande Route de St Jean	10
Parade Gardens	10
Vallée Des Vaux Gardens and Roadside Verges	3
Land At Surville	2
Total	<u>96</u>

MOTOR VEHICLES

The Parish currently operates a fleet comprising 74 vehicles together with assorted equipment e.g. trailers, compressors etc. The vehicles were valued as follows:

	<u>30-Apr-24</u>	<u>30-Apr-23</u>
Vehicles At Estimated Replacement Cost:	4,954,000	4,583,000

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

ADMINISTERED PROTECTED CHARITABLE TRUST AND PARISH FUNDS

Administered Charitable Trust Funds

<u>Name of Trust</u>	<u>Purpose of Trust</u>	<u>Actual April 2024 £</u>	<u>Actual April 2023 £</u>
Don Perrier Trust	For the long-term benefit of the St Ewold's residents	730,050	-
T.F. Gardner Trust	To be spent on elderly men in Homes	398,600	383,260
Total Trust Funds		<u>1,128,650</u>	<u>383,260</u>

Other funds held by the Parish

<u>Name of Trust</u>	<u>Purpose of Trust</u>	<u>Actual April 2024 £</u>	<u>Actual April 2023 £</u>
Constable's Fund	Charitable expenditure at sole discretion of Constable	27,567	27,617
Upkeep of Graves	Small sums left in perpetuity to upkeep graves	10,920	11,893
Other funds	Funds such as Homes Residents Fund & Nurseries Deposits	12,474	12,267
Total Administered Funds		<u>1,179,611</u>	<u>435,037</u>

The Administered Charitable Trust Funds are protected monies and administered under the conditions of the Trusts by the Connétable and Procureurs. As the funds, the liabilities and related cash balances are not in the ownership of the Parish, the Administered Trust Funds are not recognised on the Balance Sheet.

The Upkeep of Graves and Other Funds are classified as liabilities on the Balance Sheet.

PARISH OF ST HELIER
SCHEDULE FOR THE YEAR ENDED 30 APRIL 2024
FOR REFERENCE ONLY (UNAUDITED)

Charitable Donations & Grants

Cash Charitable Donations and Grants made by the Parish are included within operating expenditure. These are disclosed below, with amounts of less than £2,500 amalgamated into a single collective amount. In addition to this the Parish provides certain donations in kind. These represent services provided by the Parish at below market value. These are not included in the accounts, but are disclosed below for transparency.

Cash Donations & Grants

<u>Entity</u>	<u>Donation Value</u> £
St Helier Youth and Community Trust	126,000
St Helier Battle of Flowers	7,324
Brighter Futures	10,000
Age Concern Jersey	10,000
Jersey Cheshire Home	10,000
Family Nursing & Home Care	5,000
Other donations & grants (individually less than £2,500)	5,706
	<u>174,030</u>

In Kind Donations

<u>Entity</u>	<u>Service</u>	<u>Amount Received</u> £	<u>Estimated Market Value</u> £	<u>Grant Value</u> £
Various Charitable & Community Organisations	Parish Hall Room Hire	-	21,653	21,653
Mind Jersey*	Provision of office space	-	15,100	15,100
Jersey Bowling Club	Land Rental	3,960	39,900	35,940
The Government of Jersey	Upkeep of La Collette Gardens	-	28,000	28,000
St Helier Battle of the Flowers	Provision of Shed at the MSD	-	22,000	22,000
Centrepoint**	Provision of mini-bus parking	-	4,032	4,032
Richard Rondel Art Centre	Provision of art gallery facility	-	3,767	3,767
				<u>130,492</u>

* Mind Jersey provide Parish staff with mental health training, awareness sessions and advice in lieu of rent.

** Centrepoint provide ad hoc use of their mini-buses free of charge for Parish events.

Parish Events and Hospitality

Included within Parish Events and Hospitality is expenditure associated with staging Parish events. A number of events also generate income which is recorded separately within Manual Service Fee income. These amounts are disclosed separately below:

<u>Event</u>	<u>Expenditure</u> £	<u>Income</u> £	<u>Net Cost</u> £
Havre Des Pas Festival	64,400	21,455	42,945
Fête dé Noué & Christmas Light Switch on	38,734	13,696	25,038
Fête dé St Helier	36,070	6,053	30,018
One Day Events	29,187	-	29,187
Senior Citizen Christmas lunches	6,494	-	6,494
Coronation Party	5,897	-	5,897
Funk Friday's event	4,459	-	4,459
Posh Walks	3,230	-	3,230
Liberation Day Celebrations	2,762	-	2,762
	<u>191,233</u>	<u>41,204</u>	<u>150,029</u>

PARISH OF ST HELIER
SCHEDULE FOR THE YEAR ENDED 30 APRIL 2024
FOR REFERENCE ONLY (UNAUDITED)

Parish Twinning Committes

The Parish maintains five Twinning relationships, for the purpose of cultural, educational and social exchanges. An estimate of £10,000 was allocated for twinning actives (2023: £10,000). Below is a breakdown of the expenditure against this budget. Expenditure consists of direct grants to Twinning Committes and expenses incurred directly by the Parish maintaining the Twinning relationship.

<u>Twinning</u>	<u>Expenditure</u>
Avranches, France	2,071
Bad Wurzcach, Germany	2,169
Funchal, Maderia, Portugal	2,313
Trenton, New Jersey, USA	307
Mykolaiv, Ukraine	2,002
	<u>8,862</u>

Funchal Twinning costs represent park hire not charged for the Portugese food feastival.

PARISH OF ST HELIER

AUDITOR'S REPORT
FOR THE YEAR ENDED
30 APRIL 2024



Alex Picot

chartered accountants

1st Floor, The Le Gallais Building
6 Minden Place, St Helier
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 2024 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 2024 have been prepared in accordance with the accounting policies as set out in Note 1 to the accounts.

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.

27 June 2024

Chartered Accountants