

BUSINESS PLAN AND ESTIMATES 2024-25



PARISH OF
ST HELIER

Business Plan

This business plan has been developed in support of the 2024-25 budget estimates and provides a summary of key areas of planned expenditure for the year. It builds on the improved foundations put in place last year with reduced operating costs and increased non-rates income.

There is a clear focus in this year's plan to improve the Parish's roads and neighbourhoods, as well as investing in the play areas for Parish children.

There is also a clear commitment to continue to review the Parish's property portfolio and develop strategies and plans for consideration next year. In addition, the Parish will also continue to look for opportunities to increase its non-rates income.

In developing the budget estimates the following key principles have been adopted:

- 1) Recurring costs are covered by recurring income. This is important for the Parish to have a balanced structural budget.
- 2) Non recurring income is used to fund one-off Parish Realm improvements. In this case, the Government's contributions to Halkett Street and last year's surplus provides a unique opportunity to fund improvements to Parade Gardens play areas.

Delivering for the Parish

Core services

The Parish spends the significant majority of its revenue providing core services to parishioners. These include:

- Collecting refuse, recycling and glass for over 18,500 households and 3,600 businesses.
- Maintaining the Parish's roads, properties and general infrastructure.
- Maintaining 10 Parish parks and gardens and a further 5 cemeteries for the benefit of parishioners and others who visit the Parish.
- Supporting the honorary police and enforcing parking in St Helier.
- Ensuring the pavement and streets are clean, litter bins emptied, and drains and gullies are cleared.
- Issuing a variety of permits and licenses, maintaining the electoral and rates registers, and organising a range of elections, functions and community events.
- Implementing the decisions made by the Roads Committee as well as the corporate policies and strategies set by the Constable and Procureurs du Bien Public.
- Providing a range of support to our community - particularly those who are vulnerable - as well as responding to island and parish-wide crises.

Non-core services

In addition, the Parish also manages:

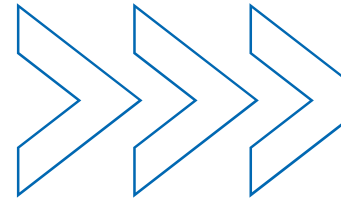
- St Ewold's Nursing and Residential Care Home
- Westmount Day Nursery for children aged 2-5.
- Key contracts to clean Government owned roads in St Helier, as well as maintaining Millennium Park gardens.

Supporting our communities

The Parish also supports the community through a variety of other means. For example:

- We make a financial contribution to the St Helier Youth and Community Trust who in turn provide grants to parishioners.
- The Parish makes its own donations direct to charities and not-for-profit organisations.
- We also subsidise the Richard Rondel Art Studio, the Jersey Bowling Club, the Mind (mental health) offices, Clos du Hugh allotments, Grow community project, as well as maintaining La Collette Gardens for the benefit of all.

Key deliverables for 2024-25



Road Maintenance

- Winchester Street (carriageway and footpaths)
- Duhamel Street (carriageway and footpaths)
- Ann Street (carriageway and footpaths)
- Charles Street (footpaths: phase 1)
- Brick areas and Roxem (Aquila, Clearview, Dorset, Clarendon, etc.)
- Road markings, road signs and general materials.

Road Improvements

- La Pouquelaye (footpaths and chicane)
- Hope Street
- Bike shelters
- Street light replacement plan

Major building improvements

- St Ewold's refurbishment (Phase 4)
- Review the Town Hall and identify ways it can better serve parishioners.

Vehicle replacement plan

- Street cleansing: Karcher, Bradsure & Medium
- Sweeper
- Refuse: small refuse truck & Dennis Eagle refuse truck
- St Ewold's: minibus

Future plans and strategies

- Develop plans for 'last 10%' to achieve net carbon zero by 2030
- Continue review of Parish property portfolio
- Complete review of Parish administrative services
- Review Parish Governance Structures

Major projects

- Poonah Road and Pomona Road Neighbourhood Improvement Area Scheme
- Upgrade Parade Gardens play areas

PARISH OF ST HELIER

ESTIMATES

FOR THE YEAR ENDED

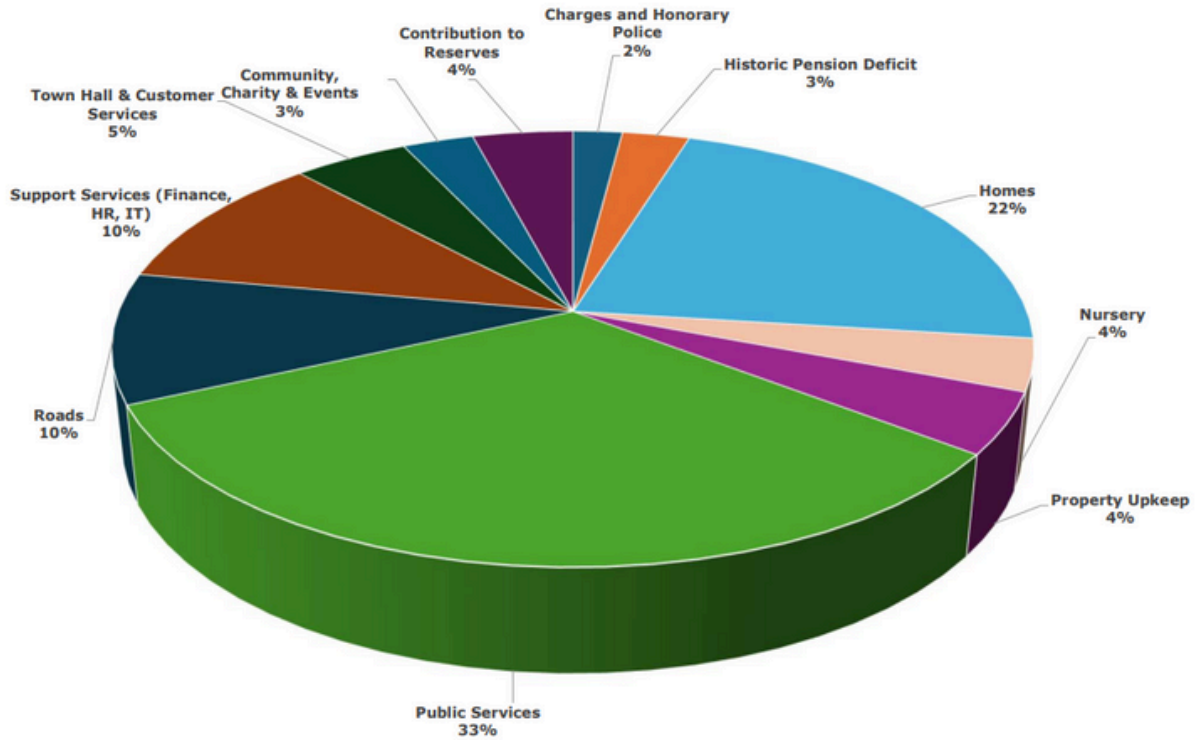
30 APRIL 2025

PARISH OF ST HELIER

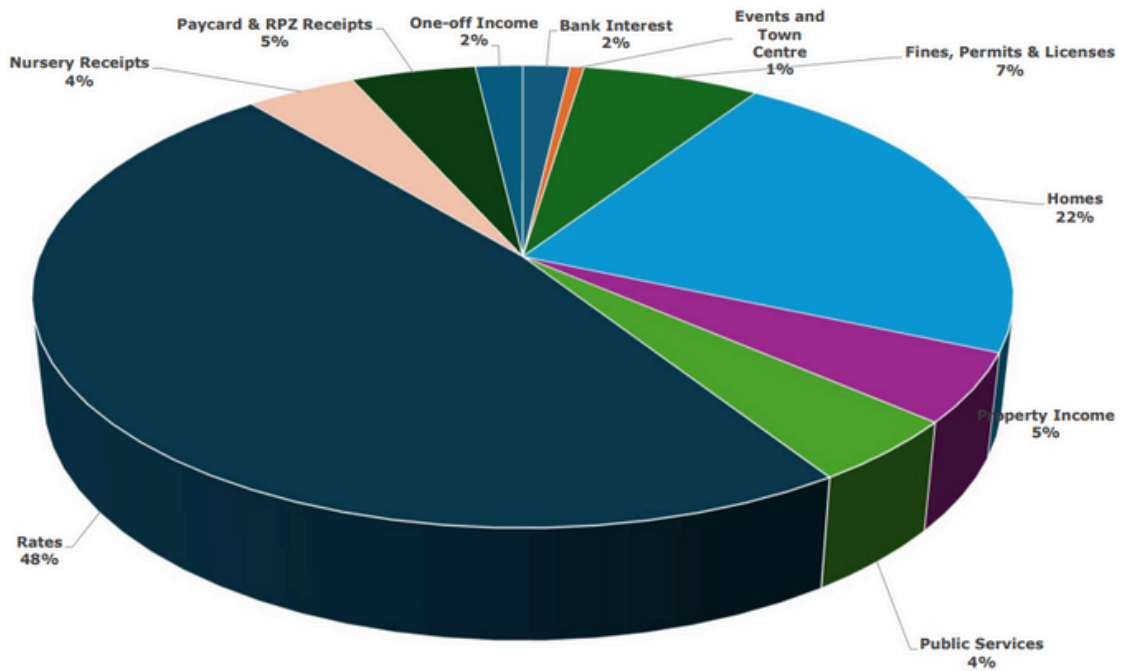
GROSS INCOME AND EXPENDITURE ACCOUNT SUMMARY FOR THE YEAR ENDED 30 APRIL 2025

	Note	<u>Estimates</u> <u>2024-25</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimates</u> <u>2023-24</u>
<u>INCOME</u>		£	£	£
Rates		-	-	-
Rate Arrears Received		45,000	70,466	42,528
Fee Income : Homes	1	4,249,886	4,229,710	4,089,243
Fee Income : Nurseries	2	850,869	797,251	795,984
Roads Income		2,868,742	2,432,340	2,441,216
Dog Licences		19,051	19,051	16,867
Bank Interest		350,000	518,127	311,096
Rental Income		979,164	555,528	496,596
Technical and Manual Services Fees		477,934	455,168	435,273
Recycling Income		-	23,506	8,000
Fees, Commissions and Court Costs		111,206	100,508	52,213
		<u>9,951,852</u>	<u>9,201,655</u>	<u>8,689,016</u>
 <u>EXPENDITURE</u>				
Staff Costs	4	11,893,327	11,289,178	11,459,185
Roads Expenditure		2,200,744	1,875,373	1,531,846
Operational Expenditure	5	4,649,437	3,663,318	3,767,756
(Gain) on sale of assets		-	(19,004)	(26,889)
Dep'n : Plant and Equipment		115,380	119,675	127,272
Dep'n : Computer and Office Equipment		27,933	26,830	50,803
Dep'n : Motor Vehicles		314,961	266,751	355,749
		<u>19,201,782</u>	<u>17,222,122</u>	<u>17,265,722</u>
		<u>(9,249,930)</u>	<u>(8,020,467)</u>	<u>(8,576,706)</u>
(Defecit) for the year before transfer to Reserves				

2024/25 Estimates - Expenditure Profile



2024/25 Estimates - Income Profile



PARISH OF ST HELIER

RECONCILIATION TO RATES RESERVE FOR THE YEAR ENDED 30 APRIL 2025

	Note	<u>Estimates</u> <u>2024-25</u> £	<u>Actual</u> <u>2023-24</u> £	<u>Estimates</u> <u>2023-24</u> £
<u>DEFICIT FROM INCOME AND EXPENDITURE ACCOUNT</u>		(9,249,930)	(8,020,467)	(8,576,706)
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		435,648	383,037	356,388
Capitalised : Plant and Equip.		(49,000)	(37,938)	(79,500)
Dep'n chges : Plant and Equip		117,012	121,314	129,056
Capitalised : Computer Equip.		(91,000)	(8,164)	(42,000)
Dep'n chges : Computers		27,933	26,830	50,803
Hire Purchase Interest		50,656	52,815	24,783
Professional fees		-	21,588	150,000
		<u>(415,551)</u>	<u>(247,317)</u>	<u>(217,270)</u>
(Deficit) for the year before Parish Rates	7	<u>(9,665,481)</u>	<u>(8,267,784)</u>	<u>(8,793,976)</u>

PARISH OF ST HELIER

ROADS ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

	<u>Note</u>	<u>Estimates</u> <u>2024-25</u> £	<u>Actual</u> <u>2023-24</u> £	<u>Estimates</u> <u>2023-24</u> £
<u>RECEIPTS</u>				
Licence Receipts				
Driving Licences		252,716	245,521	260,935
Firearm Certificates		1,439	1,370	2,073
		<u>254,155</u>	<u>246,891</u>	<u>263,008</u>
Fines		512,306	489,453	517,496
Residents Parking Zone Receipts (RPZ)		250,348	227,589	222,810
States Paycards		686,460	641,965	631,272
Works Charged		506,617	197,634	183,158
Choses Publiques		249,806	237,910	229,188
Contract Income		408,000	391,129	392,076
Towing		1,050	1,000	2,208
		<u>2,868,742</u>	<u>2,433,571</u>	<u>2,441,216</u>
<u>TOTAL RECEIPTS</u>				
<u>EXPENDITURE</u>				
Fines		267,738	254,989	250,618
Street Lighting		150,579	136,890	112,371
Contractors, Maintenance and Materials		1,573,000	1,304,811	961,474
Fuel for Vehicles		87,108	60,501	60,661
Depreciation - Motor Vehicles		120,687	116,286	144,299
Depreciation - Plant and Equipment		1,632	1,639	1,784
Administrative Expenses		-	257	639
		<u>2,200,744</u>	<u>1,875,373</u>	<u>1,531,846</u>
Staff Costs - Roads, Street Cleaners and Community Support workers		1,410,899	1,419,108	1,555,794
		<u>3,611,643</u>	<u>3,294,481</u>	<u>3,087,640</u>
<u>TOTAL EXPENDITURE</u>				
<u>NET (EXPENDITURE)</u>				
		<u>(£742,901)</u>	<u>(£860,910)</u>	<u>(£646,424)</u>

PARISH OF ST HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

FOR REFERENCE ONLY

1. ST EWOLDS - INCOME STATEMENT

	<u>Estimates</u> <u>2024-25</u> £	<u>Actual</u> <u>2023-24</u> £	<u>Estimates</u> <u>2023-24</u> £
Turnover	4,249,886	4,229,710	4,089,243
Cost of sales			
Wages and Salaries	(3,662,230)	(3,475,897)	(3,458,511)
Therapy, Medical Expenses	(30,424)	(28,599)	(56,208)
Groceries	(177,940)	(165,100)	(149,358)
Cleaning and Laundry	(86,966)	(82,922)	(93,146)
Gross surplus	<u>292,326</u>	<u>477,192</u>	<u>332,020</u>
Rental Income	464,134	114,134	63,160
Other Operating Income	17,685	-	-
Repairs and Maintenance	(132,245)	(148,449)	(80,573)
Administrative expenses	(298,186)	(280,253)	(286,638)
Operating Surplus	<u>343,714</u>	<u>162,624</u>	<u>27,969</u>
Profit on Disposal of assets	-	19,004	-
Overhead Allocation	1 (300,267)	(268,607)	(270,516)
Surplus before interest	<u>43,447</u>	<u>(86,979)</u>	<u>(242,546)</u>
Net Interest and Similar Expense	-	-	-
Surplus for the Year before transfer to Reserves	<u>43,447</u>	<u>(86,979)</u>	<u>(242,546)</u>
Transfer to Building Reserve	2 (104,500)	(104,500)	(104,500)
Surplus for the Year after transfer to Reserves	<u>(61,053)</u>	<u>(191,479)</u>	<u>(347,046)</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 2025

FOR REFERENCE ONLY

2. WESTMOUNT DAY NURSERY - INCOME STATEMENT

	<u>Estimates</u> <u>2024-25</u> £	<u>Actual</u> <u>2023-24</u> £	<u>Estimates</u> <u>2023-24</u> £
Turnover	850,869	797,251	795,984
Cost of sales			
Wages and Salaries	(639,021)	(581,544)	(576,957)
Groceries	(35,643)	(33,718)	(27,830)
Cleaning and Laundry	(16,037)	(15,161)	(12,766)
Gross surplus	<u>160,168</u>	<u>166,828</u>	<u>178,431</u>
Rental Income	-	-	-
Other Operating Income	-	-	-
Repairs and Maintenance	(31,350)	(40,908)	(31,973)
Administrative expenses	(25,318)	(22,293)	(28,288)
Operating Surplus	<u>103,500</u>	<u>103,627</u>	<u>118,170</u>
Profit on Disposal of assets	-	-	-
Overhead Allocation	1 (61,538)	(54,352)	(53,921)
Surplus before interest	<u>41,962</u>	<u>49,275</u>	<u>64,249</u>
Net Interest and Similar Expense	-	-	-
Surplus for the Year before transfer to Reserves	<u>41,962</u>	<u>49,275</u>	<u>64,249</u>
Transfer to Building Reserve	2 (11,300)	(11,300)	(11,300)
Surplus for the Year after transfer to Reserves	<u>30,662</u>	<u>37,975</u>	<u>52,949</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 2025
FOR REFERENCE ONLY

3. 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>2025</u>	<u>2024</u>
	<u>Estimate</u>	<u>Estimate</u>
	£	£
Balance brought forward as at 01 May	271,504	278,914
Income from Byron Road Car park	(73,827)	(70,312)
Byron Road Car Park Expenditure		
Electricity	193	183
Parish Rates	1,720	1,638
Repairs	-	906
	<u>1,913</u>	<u>2,727</u>
Parish Church Expenditure		
Oil	7,960	7,581
Repairs	30,335	4,880
Contribution to Salaries	8,292	7,943
	<u>46,587</u>	<u>20,403</u>
Deanery Expenditure		
Window Cleaning	525	499
Electricity	1,415	1,348
Oil	4,515	1,861
Parish Rates	920	876
Repairs	16,100	6,580
Telephone	3,843	3,660
Water	540	328
	<u>27,858</u>	<u>15,152</u>
Church House Expenditure		
Professional Fees	-	-
Repairs	-	-
	<u>-</u>	<u>-</u>
Historic Adjustment	1 -	24,619
Balance carried forward as at 30 April	<u>274,035</u>	<u>271,504</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 2025

4. STAFF COSTS

	<u>Estimates</u> <u>2024-25</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimates</u> <u>2023-24</u>
	£	£	£
Gross Pay	9,414,753	8,972,127	9,045,548
Contributions To Social Security	571,471	565,968	581,507
Normal Contribution To Pension Scheme	1,968,009	1,807,765	1,892,185
Redundancy Provision	-	34,943	-
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Gross Staff Costs	11,954,233	11,380,803	11,519,240
	<hr/>	<hr/>	<hr/>
Less: Personal Sickness Benefit	60,906	91,625	60,055
	<hr/>	<hr/>	<hr/>
	£11,893,327	£11,289,178	£11,459,185
	<hr/>	<hr/>	<hr/>

Analysis By Department (including Sickness Benefit and redundancy provision)

	£	£	£
Roads, Street Cleaners and Community Support Wardens	1,410,899	1,419,108	1,555,794
Municipal Services	3,020,898	2,985,374	3,014,422
Technical and Manual Services	693,018	455,059	405,397
Administration and Customer Services and community care*	2,335,730	2,245,779	2,324,783
Caretaker, Messenger and Cleaners	131,531	126,417	123,320
	<hr/>	<hr/>	<hr/>
	7,592,076	7,231,737	7,423,716
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Parish Care Home	3,662,230	3,475,897	3,458,511
Parish Day Nursery	639,021	581,544	576,958
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	£11,893,327	£11,289,178	£11,459,185
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* includes a special contribution of £537,064 towards the PECRS pension deficit.

PARISH OF ST HELIER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025

5. OPERATIONAL EXPENDITURE

	<u>Estimates</u> <u>2024-25</u> £	<u>Actual</u> <u>2023-24</u> £	<u>Estimates</u> <u>2023-24</u> £
Groceries	215,383	200,329	186,017
Therapy, Medical Expenses	33,494	32,617	45,616
Total Direct Expenses	<u>248,877</u>	<u>232,946</u>	<u>231,633</u>
Light, Heat, Water and Fuel	514,395	454,028	535,982
Equipment and Maintenance	1,522,439	696,391	748,325
Parish Rates	27,539	27,886	22,383
Insurance	446,565	373,683	354,304
Cleaning and Laundry	236,157	205,706	217,437
Recycling	49,000	21,082	12,961
Parks and Gardens	90,000	111,711	97,000
Total Occupancy Costs	<u>2,886,095</u>	<u>1,890,487</u>	<u>1,988,392</u>
Information Technology	<u>377,272</u>	<u>418,214</u>	<u>389,111</u>
Twinning Committees	10,000	8,862	10,000
St Helier Battle of Flowers	7,000	7,324	7,000
St Helier Youth and Community Trust	100,000	126,000	126,000
Charitable and Community Donations	30,000	40,316	40,000
Parish Events and Hospitality	220,552	229,971	224,304
Honorary Police and Rates Assessors	69,117	70,134	68,096
Total Charity & Community Costs	<u>436,669</u>	<u>482,607</u>	<u>475,400</u>
Legal and Professional	230,438	201,805	229,096
External Audit and Accountancy	31,000	34,000	33,153
Notices and Advertising	13,242	12,611	8,630
Stationery, Printing and Consumables	70,024	68,145	66,544
Postages, Mail Box and Business Reply	65,000	72,030	47,012
Travelling Expenses	5,074	4,620	12,042
Staff Training and subscriptions	139,643	132,602	140,746
Books, Publications and Photography	-	98	-
Contribution To The Comite des Connetables	12,000	11,670	11,505
Election Expenses	-	211	-
Bank and Transaction Charges	125,656	121,707	116,353
Miscellaneous expenses	8,447	(20,435)	18,139
Total Administrative Expenses	<u>700,524</u>	<u>639,064</u>	<u>683,220</u>
Total Operational Expenditure	<u>£4,649,437</u>	<u>£3,663,318</u>	<u>£3,767,756</u>

PARISH OF ST HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

6. BUILDING RESERVES

	<u>Building Reserve</u> £
Balance 01 May 2024	2,046,007
Transfers from General Reserve	356,800
Expenditure funded by Building Reserves	(1,203,050)
	1,199,757
	1,199,757

Breakdown of Estimate Expenditure

Town Hall - property and safety improvements	75,000	
Deanery - property and maintenance improvements	24,700	
Nelson Street - maintenance, safety and property improvements	10,000	
Depot and Lempriere Street - property and safety improvements	40,000	
Westmount Day Nursery - property and safety improvements	10,850	
Investment property - property improvements	42,500	
Rolling programme to replace street lights	200,000	
St Ewolds - redevelopment (total project cost £8,300,000)	800,000	
		1,203,050

PARISH OF ST HELIER

FOR THE YEAR ENDED 30 APRIL 2025

7. RATES INCOME REQUIRED TO MEET ESTIMATED EXPENDITURE

The Parish rate is required to cover the Parish expenditure estimate of £9,665,482

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>2024-25</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimates</u> <u>2023-24</u>
<u>Pence-Per-Quarter-Rate To Meet</u> <u>Estimated Expenditure</u>	£9,665,482	£8,267,784	£8,793,976
Parish Rate Required			
Estimated expenditure requirement of			
Quarters available 2024-25 693,079,938 (2023-24 681,038,250)			
The Connétable recommends a Parish rate of 1.32 pence per quarter which would generate income from the Parish rate of	£9,148,655	£8,551,318	£8,512,978
and result in an estimated overall (deficit) / surplus for the year of	<u>(£516,827)</u>	<u>£283,534</u>	<u>(£280,998)</u>
add: Balance brought forward	£3,362,616	£3,079,082	£3,079,082
	<u>£2,845,789</u>	<u>£3,362,616</u>	<u>£2,798,084</u>

The available 2023-24 rate income of £8,551,318 above is shown net of adjustments, arrears and surcharges.

Summary 2024-25

	<u>Parish</u> <u>rate</u>	<u>Island wide</u> <u>rate</u>	<u>Total</u> <u>rate</u>	<u>Parish rate</u> <u>increase</u>	<u>Island wide rate</u> <u>increase</u>
<u>Total Rate Per Quarter</u>					
Domestic	1.32p	0.92p	2.24p	5.6%	3.4%
Non-Domestic	1.32p	1.37p	2.69p	5.6%	4.6%

Summary 2023-24

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