

# ANNUAL REPORT AND ACCOUNTS 2024-25



PARISH OF  
**ST HELIER**

# Introduction to the Rates Assembly by the Connétable

For almost the entire period of my serving as your Connétable I have been a 'back bencher' in the States Assembly which has given me the freedom to ask questions of the Council of Ministers and bring forward private members bills or 'Propositions' for debate in order to seek a fair deal for St Helier. For the most part these efforts have been unsuccessful – getting the States to pay rates on its properties being a positive exception – which is one of the reasons why I accepted the invitation to take on some roles in the current Government, namely the positions of Assistant Minister for Infrastructure as well as being an Assistant Chief Minister. I felt it was incumbent on me to not only share my experience, but also to try to make headway with Parish improvements 'from inside the tent' and I am pleased that this is proving successful:

- The Government funded half of the improvement works in Halkett Street which have transformed the area, leading to empty shops being filled and new businesses established;
- The Government has made the improvement of the public realm in town one of its top priorities, with work nearing completion on the repaving of New Cut;
- I have been working with the Minister for Infrastructure on improvements to the creation of additional disabled parking spaces in town, new taxi ranks, promoting the Town Hoppa Bus and developing better routes for cycling and walking;
- I have been given delegated responsibility for the central markets with a range of improvements in the pipeline to enhance the role of this jewel in St Helier's crown, and am also working with Government on securing the long-term future of Havre de Pas with an ambitious shoreline protection scheme, as well as supporting efforts to secure the future of the Lido;
- I am hopeful that both La Collette Gardens and Allix's Shipyard may also be transferred to the Parish during the forthcoming financial year, increasing (and protecting) the Parish's amenity space.

However, being in the Council of Ministers has not prevented me from continuing to bring forward Propositions to the States Assembly in order to fulfil my manifesto pledges: I have lodged Propositions for debate in September to seek an extension of the Millennium Town Park (P.45/2025) and to change the planning rules to increase the amount of parking provided in St Helier (P.54/2025). I intend to lodge further propositions after the summer recess to debate the creation of a St Helier Conseil Municipal and the St Helier Country Park.

This year the Parish has completed its first Neighbourhood Improvement Area (NIA) in Pomona Road, much to the delight of local residents, while we have been consulting the residents of Belmont Road on their NIA. We also completed the two new children's play areas in Parade Gardens which have proved hugely popular.

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I am delighted to note that St Ewolds Residential Home is not only being extensively refurbished but that it is also breaking even financially, while Westmount Day Nursery is also getting excellent results.

In conclusion, I am pleased to commend these Accounts and Estimates to St Helier ratepayers, with my sincere thanks to all of the Parish's staff and volunteers who support the Parish with such professionalism, commitment and hard work.

*Simon Crowcroft*

Simon Crowcroft  
**Connétable of St Helier**



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# YEAR IN REVIEW

The past 12 months have seen the Parish host HRH King Charles III, successfully deliver several major infrastructure projects and organise a variety of major public events. Let's take a look back at some of the highlights from the past year:

## May to July 2024

In May, the Parish celebrated the 79th Anniversary of the Island's Liberation. A breakfast for occupation survivors was held in the Town Hall followed by an Afternoon Tea for St Helier's senior citizens. At the Rates Assembly on 10<sup>th</sup> July, a cost of living increase was agreed to the Parish Rates, resulting in an increase of 5.6%.



In July, the Parish was pushed to its limits as it hosted HRH King Charles III and Queen Camilla, alongside the Havre des Pas Seaside Festival, Fete de St Helier, the St Helier Pilgrimage and the Visite Royale.

Teams from across the Parish rallied together to ensure the smooth and safe running of the events, as well as keeping St Helier looking its best.

## August to October 2024

In August, the St Helier Battle of Flowers Committee celebrated success as they took home the Prix d'Excellence de Papier and Best 2 Dimensional Paper awards for their Beauty and the Beast themed float. The Parish was also delighted to host the Spalding Flower Queens for the Parade.



Also in August, the Infrastructure team undertook work to widen the footpaths on La Pouquelaye, to make the area safer for those walking to and from school.

In October, the Parish won the Coastal category in the Britain in Bloom Competition representing the Parish's commitment to horticulture, the environment, and community engagement. St Ewolds celebrated their 30<sup>th</sup> Birthday with cake and karaoke.

## November 2024 to January 2025

In November, Westmount Day Nursery were awarded the Pirate and Princess Award at Government House for the third year running and the Infrastructure team completed resurfacing works on both Ann Street and Duhammel Street. The Christmas period was extremely busy for the events team.



The Christmas Light Switch On was held at a new venue on Parade Gardens, which saw thousands of smiling faces attend to see Santa. The Parish also hosted senior St Helier residents for Christmas lunches in the Town Hall during December and awarded new winners of the Christmas Window Competition. In January, the commemoration of the Battle of Jersey was held in the Royal Square and the Parish launched its TikTok account.

## February to April 2025

In February, £25,000 was issued to 3 charities to benefit and enhance the lives of St Helier parishioners. In April, the free guided Town Walks returned to St Helier, offering free tours of St Helier to Islanders and visitors, featuring a different topic and Blue Badge Tourist Guide each week.



Infrastructure was extremely busy during this period as works on the first Neighbourhood Improvement Area on Pomona Road were completed, an extension to the cobbled road surface on Hilgrove Street was undertaken, and two new play parks in Parade Garden opened their gates to hoards of smiling children excited to try out the new facilities.



# CHEF DE POLICE'S REPORT

Danny Scaife, the Chef De Police for the Parish's Honorary Police force provides a round-up of the past 12 months.

2024/2025 has been an exceptionally busy time for the St Helier Honorary Police. In addition to meeting the daily demands of policing, we have played a key role in supporting numerous events - most notably the visit of Their Majesties the King and Queen in July 2024.

September 2024 also marked the first time the Weekender music festival was held at St Helier's Peoples Park. This new location required significant planning, and a strong community policing presence to ensure the event ran smoothly and safely.



May proved especially demanding, with several major events taking place over the bank holiday weekends, including the Boat Show, Spring Festival, Lib in the Square, and the commemoration of the 80th anniversary of the Liberation.

Throughout the year the Honorary Police were present at 45 event days, conducted 167 parish hall enquiries, over 50 mornings presenting in the Magistrates Court, as well as charging many offenders at Police Headquarters and Customs and Immigration. We have up to June 2025 visited 200 licensed premises, and have been deployed on 712 occasions.

<b>45</b> event days attended	<b>3,764</b> hours worked	<b>712</b> officers deployed	<b>167</b> Parish Hall Enquiries conducted
<b>304</b> licensed premises visited	<b>7</b> Vingteniers	<b>17</b> Constable's Officers	<b>10</b> Centeniers

2025 saw the participation of the St Helier Honorary Police in the Building a Safer Community Project in secondary schools, which has proved to be successful.

The St Helier Honorary Police has 34 Officers of all ranks who together gave over 3,750 hours of voluntary service during the year.

We perform an essential role in the community, and work in partnership with the Parish and other agencies, to build a safer, more supportive community for everyone.

I would like to take this opportunity to thank our Officers for their time, dedication, and public spirit, and also their families, whose support is very important to be able to perform the amount of duties we do throughout the year. The partnership between the Parish and the Honorary Police is vital, and it is through this close collaboration that we continue to serve and support the parishioners of St Helier.

# CHIEF EXECUTIVE'S REPORT

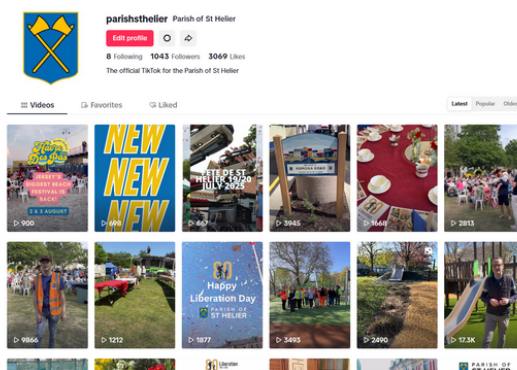
I would like to start by taking this opportunity to thank the Parish's unique blend of elected officials, volunteers and employees for their unwavering support. Together we have delivered another strong year for the Parish.

Over the last three years (since the end of the pandemic) whilst we have seen inflation increase by 23%, the Parish has been able to secure new external contracts and also deliver a range of in-house efficiencies. The combined impact has been to further reduce our reliance on rates income and over half (53%) of our revenue now comes from non-rates sources. This has enabled us to accelerate investment to improve the Parish's infrastructure; last year we delivered a full programme of roads improvements, our first Neighbourhood Improvement Area and two new play parks in Parade Gardens.

I am proud of the services we provide to Parishioners. Our streets are clean, refuse and recycling collection is reliable and our Parish gardens are both practical and well kept; last year the Parish won the Coastal Category and achieved Gold Standard in the Britain in Bloom competition. We also work to high standards at St Ewolds Care Home and Westmount Day Nursery, as well as providing a broad range of administration services to the public.

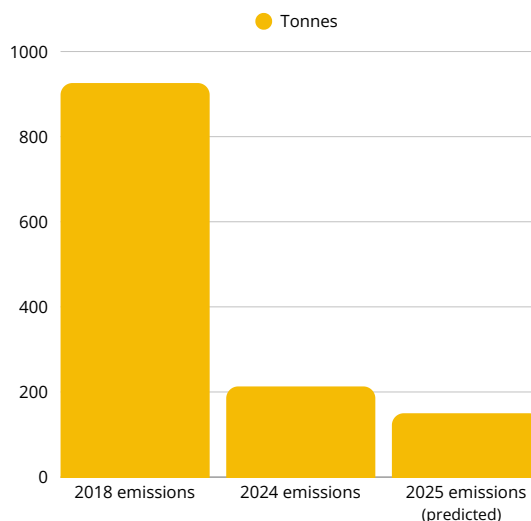
During 2024/25 we continued to invest in our workforce - strengthening leadership, providing a clear path for development and ensuring we move towards a 'safety first' culture across all areas of operations; one that prioritises wellbeing, accountability and promotes risk awareness at every level.

We have also strengthened our communication capabilities, improving the content and accessibility of our quarterly Parish magazine, The Town Crier – as well as expanding our digital reach by launching Instagram and TikTok accounts to better connect with younger members of the Parish's community.



We completed a review of the Parish’s administration services and will work through the findings and recommendations in the coming year. Equally, the Procureurs du Bien Public have been heavily involved with the first phase of a review of Parish Property; again this work will continue next year. The Constable and Procureurs also reviewed the Parish’s overall Strategic Plan (2020-2025) and concluded that we were making good progress, despite a slow start due to the pandemic; they further agreed that the formal review of this strategy should take place following next year’s elections and that the new strategy should be aligned to the four year political cycle of the Constable.

We have made significant progress in reducing our carbon footprint. Our annual CO<sub>2</sub> emissions have fallen from 926 tonnes (in 2018) to 213 tonnes (in 2024) – a 77% reduction, and we are on track for this to reduce to 150 tonnes (84%) by the end of 2025. Last year we also researched the next stage (Scope 3) and will collect the required data over the next 12 months to better understand the full requirements (and costs) of reducing to net carbon zero.

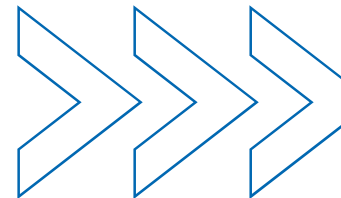


However (and not for the first time), our attempt to sell St Helier House was not successful, reflecting the challenges in the current property development market.

Next year will bring a new set of challenges, including the island-wide election and a Scrutiny Panel review into the functions and services of the Parish and the Government. I am delighted we will look to complete phase 2 of our Neighbourhood Improvement Scheme (Poonah Road) and we will look to develop plans and ideas to regenerate St Andrew’s Park, placing a focus on 11-18 year olds.

As we look to the future, I remain confident in our ability to adapt and grow. I encourage all parishioners to get involved in Parish life and contribute to the shared success of our community. Thank you once again for your support and commitment.

# What we delivered in 2024/25



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## Major projects

- ✓ Pomona Road Neighbourhood Improvement Area Scheme
- ✓ 2 x Parade Gardens play areas

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## Road Maintenance

- ✓ Duhamel Street (carriageway and footpaths)
- ✓ Ann Street (carriageway and footpaths)
- ✓ Charles Street (footpaths: phase 1)
- ✓ Assisted with repairs to College Hill sink hole
- ✓ New surface to footpath (tree issues) Parade Gardens
- ✓ 11 bollards outside First Tower School
- ✓ Drainage issues resolved with channels to La Grande Route Du Mont-a-L'Abbe

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## Road Improvements

- ✓ La Pouquelaye (footpaths and chicane)
- ✓ Hilgrove Street (phase 2)
- ✓ Street light replacement plan

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## Building Improvements

- ✓ St Ewolds refurbishment

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## Vehicle Replacement Plan

- ✓ Street cleansing: Karcher & Medium Sweeper
- ✓ Refuse: small and large refuse truck
- ✓ St Ewolds: new minibus for residents

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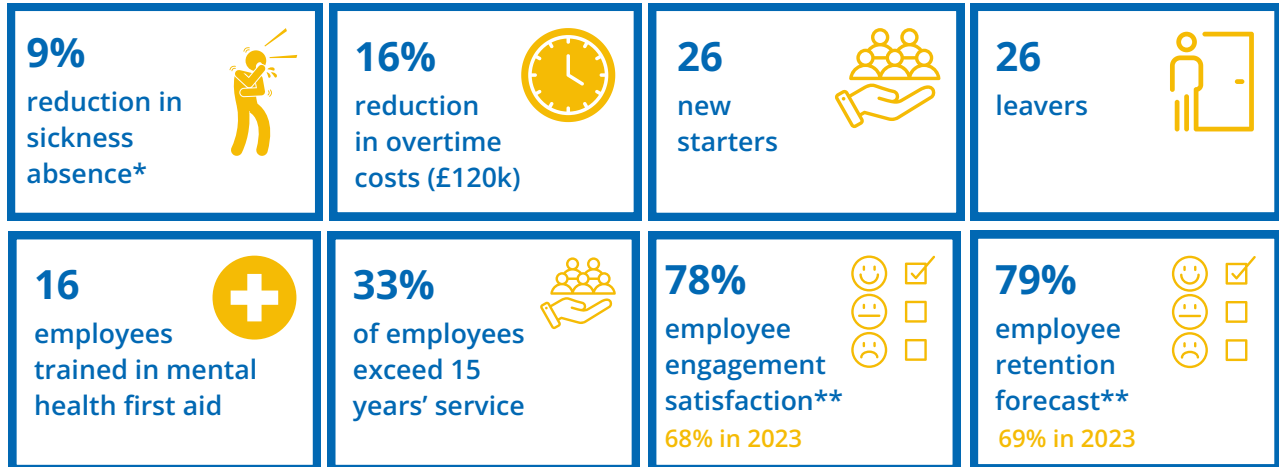
## Future Plans and Strategies

- ✓ Researched approach for 'last 15%' to achieve net carbon zero
  - ✓ Reviewed Parish property portfolio (phase 1)
  - ✓ Completed review of Parish administration services
  - ✓ Generated further non-rates income
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# OUR PEOPLE

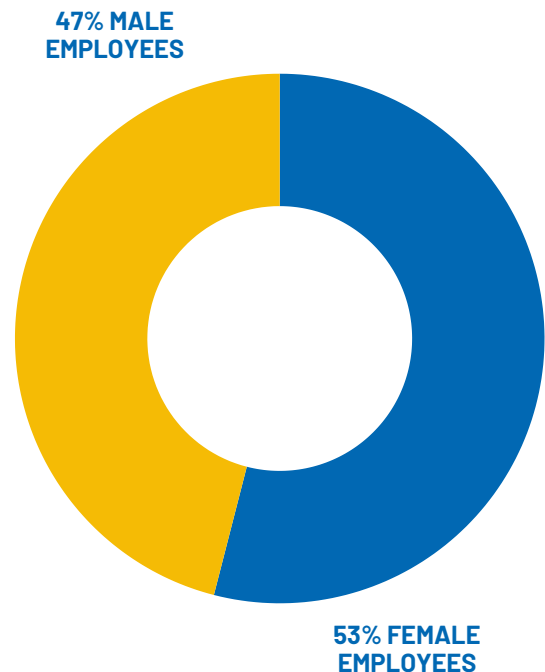
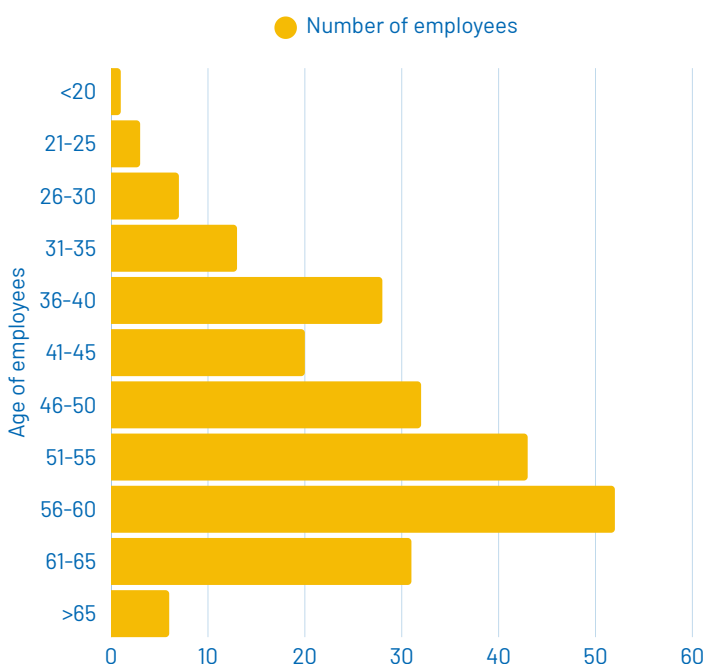
The below figures show the Parish's staffing profile for 2024/25.

At 30 April 2025 FTE was 199 (YoY change of -1 FTE)



\*compared to 2023





























\*\*Staff satisfaction survey completed in March 2025





# DELIVERING FOR PARISHIONERS

The Parish provides a variety of services to parishioners and the wider island. The below figures show the range and volume of services.

<b>14,310</b> tonnes of general waste collected 	<b>11,000</b> tonnes of glass collected 	<b>11</b> parks maintained* 	<b>5</b> cemeteries maintained 
<b>6</b> play parks maintained 	<b>34</b> 2-3 year olds looked after by Westmount Day Nursery 	<b>22</b> 3-5 year olds looked after by Westmount Day Nursery 	<b>73</b> Parish vehicles maintained 
<b>55</b> people received residential care at St Ewolds 	<b>5</b> people received nursing care at St Ewolds 	<b>1,950</b> dog licences issued 	<b>1,939</b> disabled badges issued 
<b>4,491</b> driving licences issued 	<b>1,602</b> international driving permits issued 	<b>450+</b> bookings for pop-up stalls in Town 	<b>800+</b> bookings for rooms in the Town Hall 
<b>10</b> event bookings in Parish parks 	<b>70+</b> dinners, receptions and social events** 	<b>33</b> miles of road surface maintained 	<b>68</b> Parish properties managed*** 
<b>60</b> footpaths maintained 	<b>6</b> carparks managed 	<b>6</b> major road improvement projects completed 	<b>117</b> entertainment permits issued 
<b>367</b> separate licensed premises categories issued 	<b>13</b> Parish Assemblies held 	<b>12</b> Roads Committee meetings held 	<b>4</b> Accounts Committee meetings held 

\*including Millenium Park and La Collette Gardens on behalf of the Government of Jersey

\*\*including the Royal Visit, Fete de St Helier, Havre des Pas Seaside Festival and Christmas Light Switch On.

\*\*\*including public toilets, shelters, water features and fountains, concessions and ancillary buildings

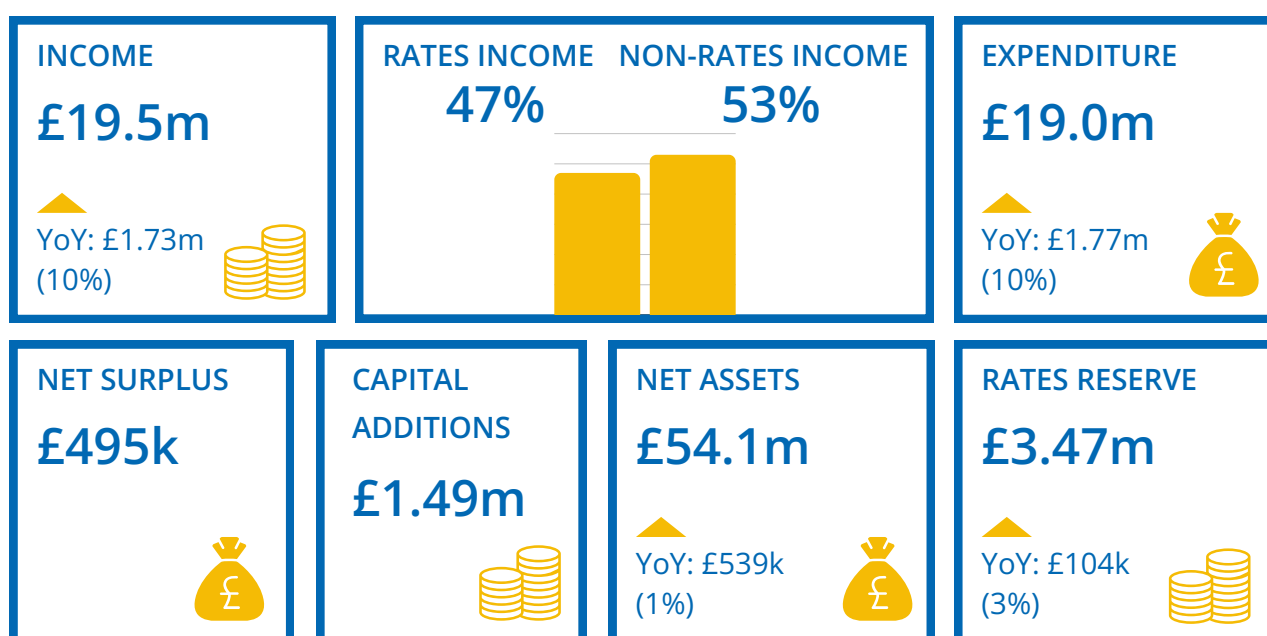


# FINANCE DIRECTOR'S REPORT

## Summary

2024–25 has been a good year for the Parish. Our staff have continued to deliver a wide range of core services to Parishioners, while we significantly increased our investment in Parish infrastructure.

The Parish's financial statements for the year ending 30 April 2025 show a substantial increase in income, alongside prudent and disciplined expenditure management. As a result, we achieved a surplus of £495k, compared to a forecasted deficit of £101k. The overall balance sheet improved by £539k, and the rates reserve rose to £3.47 million.



## Income and Expenditure

Parish income outperformed expectations, driven by strong economic conditions and an increasingly entrepreneurial approach across our operations.

Rental income saw a notable increase, reflecting the first full year of the lease agreement with the Health Department at St Ewolds. Additionally, we received a one-off contribution related to the Halkett Street project.

Favourable interest rates continued to benefit the Parish, while further non-rates income was generated from expanded sales of bedding plants to third parties and temporary catering services provided to Samarès Ward.

Expenditure remained below budget, primarily due to staff cost savings. While overall staffing levels were consistent with the previous year, several posts were held vacant during a review of operational needs.

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Several key infrastructure and road projects were delivered within approved budgets. A small underspend on the first Neighbourhood Improvement Area has been transferred to the NIA Reserve to support future projects.

## Operational Highlights

St Ewolds continued to perform well, reporting a surplus, despite operating with reduced capacity due to the ongoing refurbishment of its bedrooms. This achievement reflects the dedication and effectiveness of the team.

Westmount Day Nursery had another successful year, expanding its capacity following the closure of a nearby facility. As a result, income exceeded projections, and efficient cost management led to a slightly greater surplus than expected.

Progress continued on the Parish's fleet modernisation programme. Three new refuse trucks were delivered in August, with another due shortly. In addition, a new minibus was acquired for St Ewolds residents, along with a forklift for the Municipal Depot.

We remain committed to transparency and accountability. This year's report continues to disclose Parish spending on events, donations, and services provided below market value. We also worked closely with our auditors, Alex Picot, to enhance the financial information shared with parishioners. This includes detailed disclosures of assets, liabilities, and related party transactions.

## Conclusion

The Parish delivered a robust financial performance in 2024–25, with non-rates income now accounting for 53% of total revenue—a major milestone in building a more sustainable financial model.

Significant investments were made in infrastructure and community projects, directly enhancing the quality of life in St Helier. The new play areas at Parade Gardens are a particular highlight and a welcome addition for local families.

Looking ahead, we plan to reinvest the 2024–25 surplus in further projects that continue to improve our Parish and support its future growth.

**PARISH OF ST HELIER**  
**FINANCIAL STATEMENTS**  
**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>Actual</u> <u>2024-25</u> £	<u>Estimate</u> <u>2024-25</u> £	<u>Actual</u> <u>2023-24</u> £
<b><u>INCOME</u></b>				
Rates	3	9,152,568	9,148,655	8,551,318
Rate Arrears Received		43,998	45,000	70,466
Fee Income : Homes	9	4,296,495	4,249,886	4,229,710
Fee Income : Nurseries	10	888,903	850,869	797,251
Roads Income		2,868,315	2,868,742	2,432,340
Dog Licences		22,385	19,051	19,051
Bank Interest		545,154	350,000	518,127
Rental Income		985,144	979,164	555,528
Technical and Manual Services Fees		539,354	477,934	455,168
Recycling Income		-	-	23,506
Fees, Commissions and Court Costs		143,469	111,206	100,508
Gain on disposal of assets		20,716	-	19,003
		<u>19,506,501</u>	<u>19,100,507</u>	<u>17,771,976</u>
<b><u>EXPENDITURE</u></b>				
Staff Costs	7	11,697,683	11,893,327	11,289,178
Roads Expenditure		2,036,833	2,200,744	1,875,373
Operational Expenditure	8	4,866,435	4,649,437	3,663,318
Dep'n : Plant and Equipment		117,954	115,380	119,675
Dep'n : Computer and Office Equipment		25,977	27,933	26,830
Dep'n : Motor Vehicles		266,299	314,961	266,751
		<u>19,011,181</u>	<u>19,201,782</u>	<u>17,241,125</u>
<b>Surplus/ (Deficit) for the year before transfer to Reserves</b>		<u>495,320</u>	<u>(101,275)</u>	<u>530,851</u>

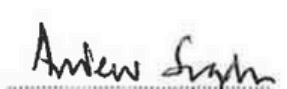
# PARISH OF ST HELIER

## BALANCE SHEET AT 30 APRIL 2025

	<u>Note</u>	<u>April 2025</u> £	<u>April 2024</u> £
<b>FIXED ASSETS</b>			
At valuation			
Land and Buildings		47,285,599	46,678,054
Paintings		461,750	421,000
Gold and Silver		67,699	25,000
		<hr/>	<hr/>
	<b>2</b>	47,815,048	47,124,054
At net book/depreciated cost			
Plant and Equipment		459,958	567,225
Motor Vehicles		1,086,468	804,473
Computers and Office Equipment		69,378	29,589
		<hr/>	<hr/>
	<b>2</b>	1,615,804	1,401,287
		<hr/>	<hr/>
		49,430,852	48,525,341
<b>CURRENT ASSETS</b>			
Cash		9,212,660	9,795,091
Accounts Receivable	<b>5</b>	1,180,923	1,245,680
Stocks		54,832	56,893
		<hr/>	<hr/>
		10,448,415	11,097,664
<b>LESS: CREDITORS DUE WITHIN ONE YEAR</b>			
Payable Within One Year	<b>6</b>	4,693,514	5,099,146
		<hr/>	<hr/>
		4,693,514	5,099,146
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		5,754,901	5,998,518
<b>LESS: CREDITORS DUE AFTER ONE YEAR</b>			
Payable greater than one year	<b>6</b>	1,027,229	904,354
		<hr/>	<hr/>
		<b>54,158,524</b>	<b>53,619,505</b>
		<hr/>	<hr/>
<b>RESERVES</b>			
Rates Reserve		3,466,528	3,362,616
Vehicle Reserve		679,296	868,090
General Reserve		14,002,080	13,179,966
Building Reserve		1,768,280	2,046,007
Neighbourhood Improvement Area Reserve		36,815	-
		<hr/>	<hr/>
		19,952,999	19,456,679
Revaluation Reserve		34,205,525	34,162,826
		<hr/>	<hr/>
		<b>54,158,524</b>	<b>53,619,505</b>
		<hr/>	<hr/>

Approved on 24 June 2025

  
Connetable

  
Chief Executive Officer

  
Director of Finance

**PARISH OF ST HELIER**

**ROADS ACCOUNT**

**RECEIPTS AND EXPENDITURE**

**FOR THE YEAR ENDED 30 APRIL 2025**

	<u>Actual</u> <u>2024-25</u> £	<u>Estimate</u> <u>2024-25</u> £	<u>Actual</u> <u>2023-24</u> £
<b><u>RECEIPTS</u></b>			
Licence Receipts			
Driving Licences	279,284	252,716	245,521
Firearm Certificates	1,020	1,439	1,370
	<b>280,304</b>	<b>254,155</b>	<b>246,891</b>
Fines	484,823	512,306	489,453
Residents Parking Zone Receipts (RPZ)	221,778	250,348	227,589
States Paycards	683,487	686,460	641,965
Works Charged	525,074	506,617	197,634
Choses Publiques	251,288	249,806	236,679
Contracting Income	420,561	408,000	391,129
Towing	1,000	1,050	1,000
	<b>2,868,315</b>	<b>2,868,742</b>	<b>2,432,340</b>
<b><u>EXPENDITURE</u></b>			
Fines	218,898	267,738	254,989
Street Lighting	123,106	150,579	136,890
Contractors, Maintenance and Materials	1,511,410	1,573,000	1,304,811
Fuel for Vehicles	85,931	87,108	60,501
Dep'n : Motor Vehicles	93,335	120,687	116,286
Dep'n : Plant and Equipment	1,634	1,632	1,639
Admin Expenses	2,519	-	257
	<b>2,036,833</b>	<b>2,200,744</b>	<b>1,875,373</b>
Staff Costs - Roads, Street Cleaners and Community Support workers	1,468,879	1,410,899	1,419,108
	<b>3,505,712</b>	<b>3,611,643</b>	<b>3,294,481</b>
<b><u>NET EXPENDITURE FOR THE PERIOD</u></b>			
	<b>(637,397)</b>	<b>(742,901)</b>	<b>(862,141)</b>

# **PARISH OF ST HELIER**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 30 APRIL 2025**

#### **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 fair value. These assets are stated at fair value on the date of the latest revaluation, plus any subsequent capital expenditure, less any subsequent impairment losses, where applicable. Where a policy of revaluation is adopted, generally accepted accounting principles require formal external valuations at least every 5 years. 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.

##### **Reserve Accounts**

The Parish has a number of reserve accounts as disclosed in Note 12. The Parish maintains a Vehicle Reserve, a Building Reserve, and a Neighbourhood Improvement Area Reserve, to ring-fence funds for these specific purposes. Transfers into these reserves are as agreed at the Rates Assembly, as set out in Note 12.

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

**2. FIXED ASSETS**

**FIXED ASSETS AT VALUATION**

	<b>Total</b>	<b>Land and Buildings</b>	<b>Paintings</b>	<b>Gold and silver objets d'art</b>
At valuation on 1 May 2024	47,124,054	46,678,054	421,000	25,000
Additions at cost	648,295	607,545	40,750	-
Revaluation	42,699	-	-	42,699
At valuation on 30 April 2025	<u>47,815,048</u>	<u>47,285,599</u>	<u>461,750</u>	<u>67,699</u>

On 30 April 2021 Land and Buildings were revalued. The valuation was determined by independent professionally qualified valuers, Queree Property Consultants Ltd as at 30 April 2021. Subsequent capital expenditure on Land and Buildings is capitalised where it enhances the value of the asset.

During the year ended 31st April 2023, a review was carried out by external Valuers on paintings, which indicated a valuation of £421,000. Subsequent expenditure on Paintings is capitalised where it enhances the value of the asset.

The valuations, gold and silver objets d'art are based on informal valuations prepared by the Senior Procureur du Bien Public, who has appropriate experience as a professional jeweller, the latest valuation was performed as at 30 April 2025. The Constable considers that these valuations are realistic and current.

	<b>Total</b>	<b>Plant and Equipment</b>	<b>Computer and Office Equipment</b>	<b>Motor vehicles</b>
As valued on 1 May 2024	5,839,705	1,262,705	682,904	3,894,096
Additions at cost	840,710	12,321	65,766	762,623
Disposals	(362,556)	-	-	(362,556)
Value at 30 April 2025	<u>6,317,859</u>	<u>1,275,026</u>	<u>748,670</u>	<u>4,294,163</u>
Accumulated Depreciation b/f	4,438,418	695,480	653,315	3,089,623
Charge in the year	508,086	119,588	25,977	362,521
Disposals	(244,449)	-	-	(244,449)
Accumulated Depreciation c/f	<u>4,702,055</u>	<u>815,068</u>	<u>679,292</u>	<u>3,207,695</u>
Net book value at 30 April 2025	<u><b>1,615,804</b></u>	<u><b>459,958</b></u>	<u><b>69,378</b></u>	<u><b>1,086,468</b></u>
Net book value at 30 April 2024	<u><b>1,401,287</b></u>	<u><b>567,225</b></u>	<u><b>29,589</b></u>	<u><b>804,473</b></u>



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

**3. PAROCHIAL RATE**

	<b><u>Actual</u></b> <b><u>2024-25</u></b> <b>£</b>	<b><u>Actual</u></b> <b><u>2023-24</u></b> <b>£</b>
Assessment Per Rate List:		
693,079,938 Quarters At 1.32p (2024: 681,058,974 Quarters At 1.25p)	9,148,655	8,513,237
Add: Surcharges	124,379	120,613
	<b><u>9,273,034</u></b>	<b><u>8,633,850</u></b>
Net Adjustments	(23,330)	(12,067)
	<b><u>9,249,704</u></b>	<b><u>8,621,783</u></b>
Less: Arrears to 30 April	(97,136)	(70,466)
	<b><u>9,152,568</u></b>	<b><u>8,551,317</u></b>

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**

	<b><u>April 2025</u></b> <b>£</b>	<b><u>April 2024</u></b> <b>£</b>
<b><u>Royal London Asset Management</u></b>		
HSBC Plc	63,252	67,232
BNP Paribas	1,274,428	1,124,752
National Australia Bank	-	510,206
Toronto Dominion Bank	415,136	2,025,986
UBS AG	2,322,676	1,017,050
Credit Agricole CIB	403,744	1,152,801
Lloyds Plc	1,532,502	460,812
Cooperative Rabobank	-	716,068
Santander UK	445,469	506,038
Nationwide Building Society	704,315	-
Nordea Bank AB	402,867	-
Skandinaviska Enskilda Banken	200,557	-
<b>Balance held at Ravenscroft</b>	<b><u>7,764,946</u></b>	<b><u>7,580,945</u></b>
<b><u>PoSH - Deposit and Current Accounts Held</u></b>		
Santander UK	1,160,847	1,113,897
HSBC Plc - Current Accounts	276,282	1,077,472
Yordex	25,716	43,385
Cash In Hand	9,776	6,139
Constables Fund	(24,907)	(27,567)
<b>Total Cash and Bank</b>	<b><u>9,212,660</u></b>	<b><u>9,794,271</u></b>

Included in the above cash balance is £1,027k (2024: £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:**

	<b>£</b>	<b>£</b>
General Account Funds	6,728,268	6,907,741
Reserve Funds	2,484,391	2,914,097
	<b><u>9,212,660</u></b>	<b><u>9,821,838</u></b>

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

**5. DEBTORS AND PREPAYMENTS**

	<u>April 2025</u> £	<u>April 2024</u> £
Trade Debtors	326,152	386,843
Prepayments	488,600	487,969
GST	87,140	90,652
Rectorat Balance due	262,080	271,504
Other Debtors	16,951	8,712
	<u>1,180,923</u>	<u>1,245,680</u>

The amounts due from the Rectorat are disclosed in further detail in note 11.

**6. CREDITORS**

Amounts falling due within one year:

	<u>April 2025</u> £	<u>April 2024</u> £
Trade Creditors	1,307,711	1,401,900
Deferred NEF Funding	87,616	76,257
Accruals	2,429,880	2,905,066
Rates paid in advance	462,246	390,974
Deferred Driving License Income	128,872	121,395
Hire Purchase Liability	199,511	158,473
St Helier Youth and Community Trust	33,333	-
Other liabilities	44,345	45,080
	<u>4,693,514</u>	<u>5,099,146</u>

Amounts falling due after more than one year:

	<u>April 2025</u> £	<u>April 2024</u> £
Deferred Driving License Income	467,944	489,819
Hire Purchase Liability	559,285	414,535
	<u>1,027,229</u>	<u>904,354</u>

**Hire purchase creditor**

The Parish uses Hire Purchase financing for vehicle acquisitions in excess of £50,000. Hire Purchase financing is provided by Black Horse Jersey, each financing agreement is for a term of 5-years. The outstanding balance at 30 April, is as follows:

	<u>April 2025</u> £	<u>April 2024</u> £
Within one year	199,511	158,473
Between one to two years	190,539	147,222
Between two to five years	368,746	267,313
More than five years	-	-
	<u>758,796</u>	<u>573,008</u>

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

**7. STAFF COSTS**

	<b><u>Actual</u></b> <b><u>2024-25</u></b> <b>£</b>	<b><u>Estimate</u></b> <b><u>2024-25</u></b> <b>£</b>	<b><u>Actual</u></b> <b><u>2023-24</u></b> <b>£</b>
Gross Pay	8,662,233	8,737,049	8,258,097
Overtime	633,127	677,704	748,973
Contributions To Social Security	584,991	571,471	565,968
Contribution To Pension Scheme	1,909,319	1,968,009	1,807,765
<b>Gross Staff Costs</b>	<b>11,789,670</b>	<b>11,954,233</b>	<b>11,380,803</b>
Less: Personal Sickness Benefit	(91,987)	(60,906)	(91,625)
<b>Net Staff Costs</b>	<b>11,697,683</b>	<b>11,893,327</b>	<b>11,289,178</b>

**Analysis By Department**

	<b>£</b>	<b>£</b>	<b>£</b>
Roads, Street Cleaners & Community Support Wardens	1,468,879	1,410,899	1,419,108
Municipal Services	1,943,339	2,059,624	2,077,938
Parks, Open Spaces & Cemeteries	925,715	961,274	907,436
Technical And Manual Services	576,427	693,016	455,059
Administration, Customer Services & Community Care	2,294,135	2,335,732	2,245,779
Caretaker, Messenger & Cleaners	135,521	131,531	126,417
	<b>7,344,016</b>	<b>7,592,076</b>	<b>7,231,737</b>
Parish Homes	3,712,845	3,662,230	3,475,897
Parish Day Nurseries	640,822	639,021	581,544
	<b>11,697,683</b>	<b>11,893,327</b>	<b>11,289,178</b>

**Headcount**

At the end of April 2025 the FTE headcount was 199 (April 2024: 200).

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

**8. OPERATIONAL EXPENDITURE**

	<u>Actual</u> <u>2024-25</u> £	<u>Estimate</u> <u>2024-25</u> £	<u>Actual</u> <u>2023-24</u> £
Groceries	212,490	215,383	200,329
Therapy and Medical Expenses	39,838	33,494	32,617
<b>Total Direct Expenses</b>	<b>252,328</b>	<b>248,877</b>	<b>232,946</b>
Light, Heat, Water and Fuel	541,049	514,395	454,028
Equipment and Maintenance	1,548,397	1,522,439	696,391
Parish Rates	33,602	27,539	27,886
Insurance	428,088	446,565	373,683
Cleaning and Laundry	297,832	236,157	205,706
Recycling	45,272	49,000	21,082
Parks and Gardens	155,275	90,000	111,711
<b>Total Occupancy Costs</b>	<b>3,049,515</b>	<b>2,886,095</b>	<b>1,890,487</b>
<b>Information Technology</b>	<b>378,419</b>	<b>377,272</b>	<b>418,214</b>
Twinning Committees	6,932	10,000	8,862
St Helier Battle of Flowers	7,000	7,000	7,324
St Helier Youth and Community Trust	100,000	100,000	126,000
Community and Charity Donations	29,132	30,000	40,316
Parish Events and Hospitality	222,479	220,552	229,971
Honorary Police	65,441	69,117	70,134
<b>Total Charity &amp; Community Costs</b>	<b>430,984</b>	<b>436,669</b>	<b>482,607</b>
Legal and Professional	244,958	230,438	201,805
External Audit and Accountancy	31,000	31,000	34,000
Notices and Advertising	15,873	13,242	12,611
Stationery, Printing and Consumables	84,359	70,024	68,145
Postages, Mail Box and Freight	70,554	67,074	72,030
Travel & Entertainment	18,485	7,550	7,825
Staff Training and other Costs	140,662	139,643	132,602
Books, Publications and Photography	189	-	98
Contribution To The Comite des Connetables	12,950	12,000	11,670
Election Expenses	65	-	211
Bank and Transaction Charges	131,135	125,656	121,707
Miscellaneous expenses	4,959	3,897	(23,690)
<b>Total Administrative Expenses</b>	<b>755,189</b>	<b>700,524</b>	<b>639,064</b>
<b>Total Operational Expenditure</b>	<b>4,866,435</b>	<b>4,649,437</b>	<b>3,663,318</b>

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

**OPERATIONAL EXPENDITURE (CONT.)**

**Charitable Donations & Grants**

Cash Charitable Donations and Grants made by the Parish are included within operating expenditure, these amounts are disclosed separately 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 amounts are not included within the accounts, but are disclosed below for transparency.

**Cash Donations & Grants**

<b><u>Entity</u></b>	<b><u>Donation Value</u></b> <b><u>£</u></b>
St Helier Youth and Community Trust	100,000
Les Amis	10,000
Friends of First Tower School	10,000
Jersey Brian Tumour Charity	5,000
St Helier Battle of the Flowers Association	7,000
Other donations & grants (individually less than £2,500)	4,132
	<b><u>136,132</u></b>

**In Kind Donations**

<b><u>Entity</u></b>	<b><u>Service</u></b>	<b><u>Amount</u></b> <b><u>Received</u></b> <b><u>£</u></b>	<b><u>Estimated</u></b> <b><u>Market Value</u></b> <b><u>£</u></b>	<b><u>Grant</u></b> <b><u>Value</u></b> <b><u>£</u></b>
Various Charitable & Community Organisations	Parish Hall Room Hire	-	36,145	36,145
Mind Jersey*	Provision of office space	-	15,100	15,100
St Helier Battle of the Flowers Assoc.	Provision of shed	-	22,436	22,436
Jersey Bowling Club	Below Market Value Rent	4,300	39,900	35,600
The Government of Jersey	Upkeep of La Collette Gardens	-	31,000	31,000
Centrepont**	Provision of mini-bus parking	-	4,032	4,032
GROW Jersey	Provison of field H115	-	2,500	2,500
				<b><u>146,813</u></b>

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

\*\* Centrepont 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:

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

**OPERATIONAL EXPENDITURE (CONT.)**

<b><u>Event</u></b>	<b><u>Expenditure</u></b> <b><u>£</u></b>	<b><u>Income</u></b> <b><u>£</u></b>	<b><u>Net Cost</u></b> <b><u>£</u></b>	<b><u>Net Budget</u></b> <b><u>£</u></b>
Havre Des Pas Festival	77,752	32,632	45,120	45,000
Fête dé St Helier	36,558	10,073	26,485	35,000
Fête dé Noué & Christmas Light Switch on	46,701	11,941	34,760	25,000
Events for the Municipallity	4,384	-	4,384	
One Day Events	15,538	-	15,538	
Christmas lunches	3,603	-	3,603	
St Ewolds 30th Birthday Celebrations	2,278	-	2,278	35,000
Posh Walks	2,635	-	2,635	
Liberation Day Celebrations	1,823	-	1,823	
Parish Poppy Appeal	1,682	-	1,682	
Monthly Tea Dances	1,826	-	1,826	
	<b><u>194,780</u></b>	<b><u>54,646</u></b>	<b><u>140,134</u></b>	<b><u>140,000</u></b>

**Parish Twinning Committees**

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 (2024: £10,000). Below is a breakdown of the expenditure against this budget. Expenditure consists of direct grants to Twinning Committees and expenses incurred directly by the Parish maintaining the Twinning relationship.

<b><u>Event</u></b>	<b><u>Expenditure</u></b> <b><u>£</u></b>
Avranches, France	2,429
Bad Wurzcach, Germany	2,000
Funchal, Maderia, Portugal	2,134
Trenton, New Jersey, USA	-
Mykolaiv, Ukraine	-
	<b><u>6,563</u></b>

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

**9. ST EWOLDS - INCOME STATEMENT**

		<b><u>Actual</u></b> <b><u>2024-25</u></b> <b>£</b>	<b><u>Estimate</u></b> <b><u>2024-25</u></b> <b>£</b>	<b><u>Actual</u></b> <b><u>2023-24</u></b> <b>£</b>
<b>Turnover</b>		4,296,495	4,249,886	4,229,710
<b>Cost of Sales</b>				
Wages and Salaries		(3,712,845)	(3,662,230)	(3,475,897)
Therapy, Medical Expenses		(32,587)	(30,424)	(28,891)
Groceries		(173,485)	(177,940)	(165,100)
Cleaning and Laundry		(90,601)	(86,966)	(83,076)
<b>Gross Surplus</b>		<b><u>286,977</u></b>	<b><u>292,326</u></b>	<b><u>476,746</u></b>
Rental Income		462,188	464,134	114,134
Other Operating Income		58,698	17,685	-
Repairs and Maintenance		(123,814)	(132,245)	(148,449)
Light, Heat, Water and Fuel		(128,591)	(129,935)	(113,648)
Administrative expenses		(131,772)	(150,566)	(166,157)
<b>Operating Surplus</b>		<b><u>423,686</u></b>	<b><u>361,399</u></b>	<b><u>162,626</u></b>
Profit on Disposal of assets		-	-	19,004
Overhead Allocation	1	(296,229)	(300,267)	(268,607)
<b>Surplus before interest</b>		<b><u>127,457</u></b>	<b><u>61,132</u></b>	<b><u>(86,977)</u></b>
Net Interest and Similar Expense		-	-	-
<b>Surplus / (Deficit) for the Year before transfer to Reserves</b>		<b><u>127,457</u></b>	<b><u>61,132</u></b>	<b><u>(86,977)</u></b>
Transfer to Building Reserve	2	(104,500)	(104,500)	(104,500)
<b>Surplus / (Deficit) for the Year after transfer to Reserves</b>		<b><u>22,957</u></b>	<b><u>(43,368)</u></b>	<b><u>(191,477)</u></b>

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

<sup>2</sup> Under Parish accounting policy St Ewolds is required to make a transfer to the building reserve, 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**

**10. WESTMOUNT DAY NURSERY - INCOME STATEMENT**

	<b><u>Actual</u></b> <b><u>2024-25</u></b> <b>£</b>	<b><u>Estimate</u></b> <b><u>2024-25</u></b> <b>£</b>	<b><u>Actual</u></b> <b><u>2023-24</u></b> <b>£</b>
<b>Turnover</b>	888,903	850,869	797,251
<b>Cost of Sales</b>			
Wages and Salaries	(640,822)	(639,021)	(581,544)
Groceries	(35,150)	(35,643)	(33,946)
Cleaning and Laundry	(16,130)	(16,037)	(15,161)
<b>Gross Surplus</b>	<b><u>196,801</u></b>	<b><u>160,168</u></b>	<b><u>166,600</u></b>
Repairs and Maintenance	(35,667)	(31,350)	(42,919)
Light, Heat, Water and Fuel	(4,687)	(3,978)	(5,422)
Administrative expenses	(22,329)	(21,340)	(14,633)
<b>Operating surplus</b>	<b><u>134,118</u></b>	<b><u>103,500</u></b>	<b><u>103,626</u></b>
Overhead Allocation	(61,656)	(61,538)	(54,352)
<b>Surplus before interest</b>	<b><u>72,462</u></b>	<b><u>41,962</u></b>	<b><u>49,274</u></b>
Net Interest and Similar Expense	-	-	-
<b>Surplus for the Year before transfer to Reserves</b>	<b><u>72,462</u></b>	<b><u>41,962</u></b>	<b><u>49,274</u></b>
Transfer to Building Reserve	(11,300)	(11,300)	(11,300)
<b>Surplus for the Year after transfer to Reserves</b>	<b><u>61,162</u></b>	<b><u>30,662</u></b>	<b><u>37,974</u></b>

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

<sup>2</sup> Under Parish accounting policy, Westmont Day Nursery is required to make a transfer to the building reserve, 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**

**11. RECTORAT ACCOUNT**

Included in 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 for the internal restoration 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:

	<b><u>Actual</u></b> <b><u>2024-25</u></b> <b>£</b>	<b><u>Estimate</u></b> <b><u>2024-25</u></b> <b>£</b>	<b><u>Actual</u></b> <b><u>2023-24</u></b> <b>£</b>
<b>Balance brought forward as at 01 May</b>	271,503	271,503	278,914
Income from Byron Road Car park	<b>(80,784)</b>	<b>(73,827)</b>	<b>(70,312)</b>
<b>Byron Road Car Park Expenditure</b>			
Heat, Light and Water	77	193	183
Utilities	1,722	1,720	1,638
Repairs	-	-	906
	<b><u>1,799</u></b>	<b><u>1,913</u></b>	<b><u>2,727</u></b>
<b>Parish Church Expenditure</b>			
Heat, Light and Water	2,291	7,960	7,581
Repairs	31,427	30,335	4,880
Contribution to Salaries	8,181	8,292	7,943
	<b><u>41,899</u></b>	<b><u>46,587</u></b>	<b><u>20,403</u></b>
<b>Deanery Expenditure</b>			
Heat, Light and Water	7,538	6,470	3,537
Utilities	4,325	5,286	5,035
Repairs	15,799	16,100	6,580
	<b><u>27,662</u></b>	<b><u>27,856</u></b>	<b><u>15,152</u></b>
Historic adjustment	-	-	24,619
<b>Balance carried forward as at 30 April</b>	<b><u>262,080</u></b>	<b><u>274,033</u></b>	<b><u>271,503</u></b>

In addition, £14,310 (2024: 19,325) of capital expenditure was committed to the Deanery.

# PARISH OF ST HELIER

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 30 APRIL 2025

#### 12. RESERVES

	<b>Rates Reserve</b>	<b>Vehicle Reserve</b>	<b>General Reserve</b>	<b>Building Reserve</b>	<b>Revaluation Reserve</b>	<b>Neighbourhood Improvement Area Reserve</b>	<b>Total Reserve</b>
<b>As at 1 May 2024</b>	3,362,616	868,090	13,179,966	2,046,007	34,162,826	-	53,619,505
Revaluation in the year	-	-	-	-	42,699	-	42,699
Surplus for the year	495,320	-	-	-	-	-	495,320
Transfer between reserves	(391,408)	(188,794)	822,114	(277,727)		36,815	-
<b>As at 30th April 2025</b>	<b>3,466,528</b>	<b>679,296</b>	<b>14,002,080</b>	<b>1,768,280</b>	<b>34,205,525</b>	<b>36,815</b>	<b>54,157,524</b>

#### **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 is used to fund major building works, it represents funds transferred from the general accounts from time to time, as agreed by the parishioners at the Rates Assembly. Further to this an annual amount, based on a percentage of the last external property valuation (currently £360k), is transferred into the reserve to allow for the continuous maintenance of properties.

#### **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.

#### **Neighbourhood Improvement Area Reserve**

This reserve was created to allow the funds allocated to the Neighbourhood Improvement Area by the Parish Assembly to be ring fenced. This enables funds to be spent across accounting periods.

# **PARISH OF ST HELIER**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 30 APRIL 2025**

#### **13. PENSION COSTS**

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

Since 1 January 2016 all new employees have been admitted into PEPS. Existing employees in the PECS 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 PECS. Contributions to the Scheme are at the rate of:

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

Salaries and wages include pension contributions for staff amounting to £1,346,959 (2024: £1,270,701).

The Parish also has a liability to meet its share of the pre-1987 debt of the PECS, as do all participating employers. This arose from the restructuring of the PECS arrangements with effect from 1 January 1988. The PECS Council of Management formally determined the pre-1987 liability in September 2005 and in January 2006 the Parish was advised of the repayment schedule to meet the liability, which was deemed to have taken effect from January 2002. The PECS actuary advised that the Parish's share of the liability was to be serviced by the payment of a monthly sum, starting in February 2006 and continuing until December 2083. Initially the monthly sum, which includes repayment of interest, was set at £10,762 and will increase each January to an amount calculated by the actuary, but approximating to rises equal to the increase in pay of the PECS membership. With effect from 1 January 2018, the Parish has agreed to reduce the repayment date to 29 September 2053, resulting in an increase to the monthly sum £48,294 (2024: £46,148). The PECS committee has announced that some time in the near future the pre-1987 debt will be paid off, but there is no information available at this time to assess the effect on the Parish and the Parish long term liability is not recorded in these accounts.

It is the Parish's accounting policy not to account for fixed assets or long-term liabilities. Therefore the above mentioned gross pension liability for the pre-1987 debt and the related charge have not been recorded in the accounts at 30 April 2025. 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 2025**

**14. PROPERTIES**

		<u>As at 30 April</u> <u>2024</u> £	<u>Additions</u> £	<u>Disposals</u> £	<u>As at 30 April</u> <u>2025</u> £
<b><u>Heritable Property</u></b>					
Almorah Cemetery Chapel	1	-	-	-	-
Town Church and boiler room	1	-	-	-	-
Town Hall, Including Offices, Seale Street		4,299,096	-	-	4,299,096
		<u>4,299,096</u>	<u>-</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	1,431,949	-	-	1,431,949
Municipal Services Depot, La Grande Route de St Jean	5,184,295	-	-	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 115	113,734	-	-	113,734
	<u>7,484,413</u>	<u>-</u>	<u>-</u>	<u>7,484,413</u>

**Heritable Property**

St Helier House	2,100,000	-	-	2,100,000
St Ewolds Residential Home	13,030,660	585,567	-	13,616,227
Westmount Day Nursery	839,008	2,543	-	841,551
	<u>15,969,668</u>	<u>588,110</u>	<u>-</u>	<u>16,557,778</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	703,246	-	-	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
Lempriere Street car park and garage	1,579,815	5,125	-	1,584,940
People's Park Car Park	1,910,000	-	-	1,910,000
	<u>10,928,061</u>	<u>5,125</u>	<u>-</u>	<u>10,933,186</u>

# PARISH OF ST HELIER

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 30 APRIL 2025

#### 14. PROPERTIES (CONT.)

##### Commercial Investment Property

Almorah Cemetery Lodges (Two)	765,000	-	-	765,000
Contour Flat (One Flat)	275,000	-	-	275,000
Fisherman's Cottage, La Collette Gardens	376,590	-	-	376,590
7 Lempriere Street	910,000	-	-	910,000
5 Lempriere Street (Two Flats)	444,032	-	-	444,032
Mont-a-l'Abbe Lodge (Including Mess/Staff Rm)	450,000	-	-	450,000
Park Villas, No's 1 and 2, La Grande Route de St Jean	1,400,000	-	-	1,400,000
South Hill Cottages	1,000,000	-	-	1,000,000
The Deanery, David Place	2,376,194	14,310	-	2,390,504
	<u>7,996,816</u>	<u>14,310</u>	<u>-</u>	<u>8,011,126</u>
<b>Total Land and Buildings</b>	<b><u>46,678,054</u></b>	<b><u>607,545</u></b>	<b><u>-</u></b>	<b><u>47,285,599</u></b>

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-a-'Abbe (Two)	21
Survillie	6
Almorah	12
Green Street	6
<b>Total</b>	<b><u>46</u></b>

##### 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
<b>Total</b>	<b><u>273</u></b>

##### 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
Vallee Des Vaux Gardens and Roadside Verges	3
Land At Survillie	2
<b>Total</b>	<b><u>96</u></b>

##### Motor vehicles

The Parish currently operates a fleet comprising 73 vehicles (2024: 74) together with assorted equipment e.g. trailers, compressors etc.

# PARISH OF ST HELIER

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 30 APRIL 2025

#### 15. ADMINISTERED PROTECTED CHARITABLE TRUST AND PARISH FUNDS

##### Administered Charitable Trust Funds

Name of Trust	Purpose of Trust	<u>April 2025</u> £	<u>April 2024</u> £
Don Perrier Trust	For the long-term benefit of the St Ewold's residents	746,586	730,050
T.F. Gardner Trust	To be spent on elderly men in Homes	422,204	398,600
<b>Total Trust Funds</b>		<b>1,168,790</b>	<b>1,128,650</b>

##### Other funds held by the Parish

Name of Trust	Purpose of Trust	<u>April 2025</u> £	<u>April 2024</u> £
Constable's Fund	Charitable expenditure at sole discretion of Constable	24,908	27,567
Upkeep of Graves	Small sums left in perpetuity to upkeep graves	7,362	10,920
Other funds	Funds such as Homes Residents Fund & Nurseries Deposits	14,074	12,474
<b>Total Administered Funds</b>		<b>1,215,134</b>	<b>1,179,611</b>

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.

#### 16. RELATED PARTY TRANSACTIONS

A related party is a person or entity that is related to the Parish of St Helier.

##### **Controlled or influenced by Key Management Personnel or members of their close family.**

	<u>Income</u> £	<u>Expenditure</u> £	<u>Amount</u> <u>Receivable</u> £	<u>Amount</u> <u>Payable</u> £	<u>Notes</u>
St Helier Battle of Flowers Association	-	7,000	-	7,000	The spouse of the Constable of St Helier is a member of the St. Helier BoF committee.

The above transaction has been subject to due diligence review in accordance with the Parish's policy on donations.

**PARISH OF ST HELIER**

**AUDITORS REPORT**





**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.





**Alex Picot**

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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.



**Alex Picot**

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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](http://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.

2 July

2024

*Alex Picot*

**Chartered Accountants**