

BUSINESS PLAN AND ESTIMATES 2025-26



PARISH OF
ST HELIER

Business Plan

This business plan has been developed in support of the 2025-26 budget estimates to provide a summary of key areas of planned expenditure for the year, building on the improved foundations that have been put in place over the last 3 years, with reduced operating costs and increased non-rates income.

Similar to last year, there is a clear focus in this year's plan to improve the Parish's roads and neighbourhoods, as well as investing in St Andrew's Park, in particular for those aged 11-18 years. In parallel, we will continue to review the Parish's property portfolio, implement the findings of the administration review as well as plan for the next stage of our journey to net carbon zero.

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.
- Supporting the honorary police and enforcing parking in St Helier.
- Ensuring the streets are clean, litter bins emptied, and drains and gullies 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:

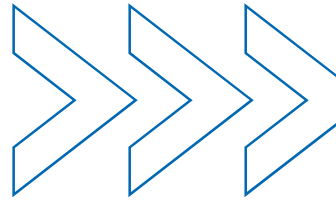
- St Ewolds Nursing and Residential Care Home
- Westmount Day Nursery for children aged 2-5.
- Key contracts to clean Government-owned roads in St Helier, as well as maintaining Millennium Park gardens.

Supporting our communities

The Parish also supports the community through a variety of other means, including:

- A financial contribution to the St Helier Youth and Community Trust, who in turn provide grants to parishioners.
- Donations made directly to charities and not-for-profit organisations.
- Subsidies for the Jersey Bowling Club, the Mind (mental health) offices, Clos du Hugh allotments, Grow community project, as well as maintaining La Collette Gardens.

Key deliverables for 2025-26



Road Maintenance

- Aquila Road (phase 1)
- Winchester Street
- Tower Road (high friction area)
- Broad Street Fountain refurbishment
- Disabled Parking, new markings

Road Improvements

- Poonah Road NIA
- Vallée des Vaux flooding (develop scheme)
- Old Street (mural & covered bike shelter)
- Old St John's Road permanent speed humps

Major building improvements

- St Ewolds refurbishment: continuation of phase 4
- Refurbishment of No.2 South Hill Cottages

Vehicle Replacement Plan

- Street cleansing: 2 new Karcher street cleaning vehicles
- Refuse: Refurbishment of existing refuse truck (to increase life by further 5+ years)
- Honorary Police: Additional police vehicle to support our honorary officers
- Replace other ageing vehicles; tipper truck, vintaine vehicle, power washing trailer
- Delivery of new refuse truck & sweeper, ordered as part of 2024-25 estimates

Investing for the future

- St Andrew's Park regeneration, feasibility, review, and options
 - Continue with Parish property review (Phase 2)
-

PARISH OF ST HELIER

ESTIMATES

FOR THE YEAR ENDED

30 APRIL 2026

PARISH OF ST HELIER

GROSS INCOME AND EXPENDITURE ACCOUNT SUMMARY FOR THE YEAR ENDED 30 APRIL 2026

	<u>Note</u>	<u>Estimates</u> <u>2025-26</u> £	<u>Actual</u> <u>2024-25</u> £	<u>Estimates</u> <u>2024-25</u> £
INCOME				
Rates	7		-	-
Rate Arrears Received		45,000	43,998	45,000
Fee Income : Homes	1	4,518,948	4,296,495	4,249,886
Fee Income : Nurseries	2	899,770	888,903	850,869
Roads Income		2,628,727	2,868,315	2,868,742
Dog Licences		23,000	22,385	19,051
Bank Interest		400,000	545,154	350,000
Rental Income		1,003,314	985,144	979,164
Technical and Manual Services Fees		559,382	539,354	477,934
Fees, Commissions and Court Costs		84,534	143,469	111,206
Gain on sale of assets		17,000	20,716	-
		10,179,675	10,353,933	9,951,852
EXPENDITURE				
Staff Costs	4	12,137,648	11,697,683	11,893,327
Roads Expenditure		2,199,270	2,036,833	2,200,744
Operational Expenditure	5	4,505,007	4,866,435	4,649,437
Dep'n : Plant and Equipment		117,730	117,954	115,380
Dep'n : Computer and Office Equipment		34,356	25,977	27,933
Dep'n : Motor Vehicles		349,975	266,299	314,961
		19,343,986	19,011,181	19,201,782
 (Defecit) for the year before transfer to Reserves				
		(9,164,311)	(8,657,248)	(9,249,930)

PARISH OF ST HELIER

RECONCILIATION TO RATES RESERVE FOR THE YEAR ENDED 30 APRIL 2026

	Note	<u>Estimates</u> <u>2025-26</u> £	<u>Actual</u> <u>2024-25</u> £	<u>Estimates</u> <u>2024-25</u> £
DEFICIT FROM INCOME AND EXPENDITURE ACCOUNT		(9,164,311)	(8,657,248)	(9,249,930)
Adjustments:				
Provision for non-payment of rates		(100,000)	-	(100,000)
Provision for rates surcharge		75,000	-	-
Transfer to building reserve		(356,800)	(356,800)	(356,800)
Transfer to vehicle reserve		(450,000)	(450,000)	(450,000)
Transfer to NIA reserve		-	(35,815)	-
Dep'n chges : vehicles		448,561	362,521	435,648
Capitalised : Plant and Equip.		(128,500)	(12,321)	(49,000)
Dep'n chges : Plant and Equip		119,374	119,588	117,012
Capitalised : computer equip.		(30,000)	(65,766)	(91,000)
Capitalised : paintings		-	(40,750)	-
Dep'n chges : computers		34,356	25,977	27,933
Hire purchase interest		65,303	61,959	50,656
		<u>(322,706)</u>	<u>(391,408)</u>	<u>(415,551)</u>
 (Deficit) for the year before Parish Rates	7	<u>(9,487,017)</u>	<u>(8,267,784)</u>	<u>(8,793,976)</u>

PARISH OF ST HELIER

ROADS ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

	Note	<u>Estimates</u> <u>2025-26</u> £	<u>Actual</u> <u>2024-25</u> £	<u>Estimates</u> <u>2024-25</u> £
RECEIPTS				
Licence Receipts				
Driving Licences		280,134	279,284	252,716
Firearm Certificates		1,044	1,020	1,439
		<u>281,178</u>	<u>280,304</u>	<u>254,155</u>
Fines		495,324	484,823	512,306
Residents Parking Zone Receipts (RPZ)		247,338	221,778	250,348
States Paycards		699,207	683,487	686,460
Works Charged		230,250	525,074	506,617
Choses Publiques		259,407	251,288	249,806
Contract Income		415,000	420,561	408,000
Towing		1,023	1,000	1,050
		<u>2,628,727</u>	<u>2,868,315</u>	<u>2,868,742</u>
TOTAL RECEIPTS				
EXPENDITURE				
Fines		218,898	218,898	267,738
Street Lighting		132,339	123,106	150,579
Contractors, Maintenance and Materials		1,660,771	1,511,410	1,573,000
Fuel for Vehicles		87,032	85,931	87,108
Depreciation - Motor Vehicles		98,586	93,335	120,687
Depreciation - Plant and Equipment		1,644	1,634	1,632
Administrative Expenses		-	2,519	-
		<u>2,199,270</u>	<u>2,036,833</u>	<u>2,200,744</u>
Staff Costs - Roads, Street Cleaners and Community Support workers		<u>1,495,569</u>	<u>1,468,879</u>	<u>1,410,899</u>
		<u>3,694,839</u>	<u>3,505,712</u>	<u>3,611,643</u>
TOTAL EXPENDITURE				
		<u> </u>	<u> </u>	<u> </u>
NET (EXPENDITURE)		(£1,066,112)	(£637,397)	(£742,901)
		<u> </u>	<u> </u>	<u> </u>

PARISH OF ST HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2026

FOR REFERENCE ONLY

1. ST EWOLDS - INCOME STATEMENT

		<u>Estimates</u> <u>2025-26</u> £	<u>Actual</u> <u>2024-25</u> £	<u>Estimates</u> <u>2024-25</u> £
Turnover		4,518,948	4,296,495	4,249,886
Cost of sales				
Wages and Salaries		(3,741,345)	(3,712,845)	(3,662,230)
Therapy, Medical Expenses		(33,337)	(32,587)	(30,424)
Groceries		(177,475)	(173,485)	(177,940)
Cleaning and Laundry		(92,685)	(90,601)	(86,966)
Gross surplus		<u>474,106</u>	<u>286,977</u>	<u>292,326</u>
Rental Income		472,818	462,188	464,134
Other Operating Income		-	58,698	17,685
Repairs and Maintenance		(122,679)	(123,814)	(132,245)
Light, Heat, Water and Fuel		(137,116)	(128,591)	(129,935)
Administrative expenses		(135,344)	(131,772)	(150,566)
Operating Surplus		<u>551,785</u>	<u>423,686</u>	<u>361,399</u>
Overhead Allocation	1	(307,173)	(296,229)	(300,267)
Surplus before interest		<u>244,612</u>	<u>127,457</u>	<u>61,132</u>
Net Interest and Similar Expense		-	-	-
Surplus for the Year before transfer to Reserves		<u>244,612</u>	<u>127,457</u>	<u>61,132</u>
Transfer to Building Reserve	2	(104,500)	(104,500)	(104,500)
Surplus for the Year after transfer to Reserves		<u>140,112</u>	<u>22,957</u>	<u>(43,368)</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 2026

FOR REFERENCE ONLY

2. WESTMOUNT DAY NURSERY -
INCOME STATEMENT

		<u>Estimates</u> <u>2025-26</u> £	<u>Actual</u> <u>2024-25</u> £	<u>Estimates</u> <u>2024-25</u> £
Turnover		899,770	888,903	850,869
Cost of sales				
Wages and Salaries		(681,682)	(640,822)	(639,021)
Groceries		(35,958)	(35,150)	(35,643)
Cleaning and Laundry		(16,502)	(16,130)	(16,037)
Gross surplus		165,628	196,801	160,168
Rental Income		-	-	-
Other Operating Income		-	-	-
Repairs and Maintenance		(37,220)	(35,667)	(31,350)
Light, Heat, Water and Fuel		(4,971)	(4,687)	(3,978)
Administrative expenses		(22,843)	(22,329)	(21,340)
Operating Surplus		100,594	134,118	103,500
Profit on Disposal of assets		-	-	-
Overhead Allocation	1	(63,506)	(61,656)	(61,538)
Surplus before interest		37,088	72,462	41,962
Net Interest and Similar Expense		-	-	-
Surplus for the Year before transfer to Reserves		37,088	72,462	41,962
Transfer to Building Reserve	2	(11,300)	(11,300)	(11,300)
Surplus for the Year after transfer to Reserves		25,788	61,162	30,662

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 2026

FOR REFERENCE ONLY

3. RECTORAT ACCOUNT

Included in Other Debtors on the balance sheet is a 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 restorations 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 the 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>Estimates</u> <u>2025-26</u> £	<u>Actual</u> <u>2024-25</u> £	<u>Estimates</u> <u>2024-25</u> £
Balance brought forward as at 01 May	262,080	271,503	271,503
Income from Byron Road Car park	(82,642)	(80,784)	(73,827)
Byron Road Car Park Expenditure			
Heat, Light and Water	78	77	193
Utilities	1,762	1,722	1,720
Repairs	-	-	-
	<u>1,840</u>	<u>1,799</u>	<u>1,913</u>
Parish Church Expenditure			
Heat, Light and Water	2,344	2,291	7,960
Repairs	44,155	31,427	30,335
Contribution to Salaries	8,426	8,181	8,292
	<u>54,925</u>	<u>41,899</u>	<u>46,587</u>
Deanery Expenditure			
Heat, Light and Water	7,712	7,538	6,470
Utilities	4,424	4,325	5,286
Repairs	13,320	15,799	16,100
	<u>25,456</u>	<u>27,662</u>	<u>27,857</u>
Balance carried forward as at 30 April	<u>261,659</u>	<u>262,080</u>	<u>274,033</u>

PARISH OF ST HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2026

4. STAFF COSTS

	<u>Estimates</u> <u>2025-26</u> £	<u>Actual</u> <u>2024-25</u> £	<u>Estimates</u> <u>2024-25</u> £
Gross Pay	9,046,734	8,662,233	8,737,049
Overtime	610,365	633,127	677,704
Contributions To Social Security	577,474	584,991	571,471
Contribution To Pension Scheme	1,983,075	1,909,319	1,968,009
	<u>12,217,648</u>	<u>11,789,670</u>	<u>11,954,233</u>
Gross Staff Costs			
	80,000	91,987	60,906
Less: Personal Sickness Benefit	<u>80,000</u>	<u>91,987</u>	<u>60,906</u>
	<u>£12,137,648</u>	<u>£11,697,683</u>	<u>£11,893,327</u>
	<u><u>£12,137,648</u></u>	<u><u>£11,697,683</u></u>	<u><u>£11,893,327</u></u>

Analysis By Department (including Sickness Benefit and redundancy provision)

	£	£	£
Roads, Street Cleaners & Community Support Wardens	1,495,569	1,468,879	1,410,899
Municipal Services	2,033,492	1,943,339	2,059,624
Parks, Open Spaces & Cemeteries	967,798	925,715	961,274
Technical And Manual Services	740,485	576,427	693,016
Administration, Customer Services & Community Care	2,343,711	2,294,135	2,335,732
Caretaker, Messenger & Cleaners	133,665	135,521	131,531
	<u>7,714,720</u>	<u>7,344,016</u>	<u>7,592,076</u>
Parish Homes	3,741,345	3,712,845	3,662,230
Parish Day Nurseries	681,583	640,822	639,021
	<u>£12,137,648</u>	<u>£11,697,683</u>	<u>£11,893,327</u>
	<u><u>£12,137,648</u></u>	<u><u>£11,697,683</u></u>	<u><u>£11,893,327</u></u>

PARISH OF ST HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2026

5. OPERATIONAL EXPENDITURE

	<u>Estimates</u> <u>2025-26</u> £	<u>Actual</u> <u>2024-25</u> £	<u>Estimates</u> <u>2024-25</u> £
Groceries	217,147	212,490	215,383
Therapy, Medical Expenses	40,446	39,838	33,494
Total Direct Expenses	257,593	252,328	248,877
Light, Heat, Water and Fuel	569,756	541,049	514,395
Equipment and Maintenance	1,116,355	1,548,397	1,522,439
Parish Rates	34,375	33,602	27,539
Insurance	437,934	428,088	446,565
Cleaning and Laundry	284,870	297,832	236,157
Recycling	48,000	45,272	49,000
Parks and Gardens	100,000	155,275	90,000
Total Occupancy Costs	2,591,290	3,049,515	2,886,095
Information Technology	405,000	378,419	377,272
Twining Committees	10,000	6,932	10,000
St Helier Battle of Flowers	7,000	7,000	7,000
St Helier Youth and Community Trust	75,000	100,000	100,000
Community and Charity Donations	63,000	29,132	30,000
Parish Events and Hospitality	258,089	222,479	220,552
Honorary Police	65,303	65,441	69,117
Total Charity & Community Costs	478,392	430,984	436,669
Legal and Professional	253,668	244,958	230,438
External Audit and Accountancy	31,713	31,000	31,000
Notices and Advertising	15,918	15,873	13,242
Stationery, Printing and Consumables	80,423	84,359	70,024
Postages, Mail Box and Freight	80,000	70,554	67,074
Travel & Entertainment	12,800	18,485	7,550
Staff Training and other Costs	135,045	140,662	139,643
Books, Publications and Photography	-	189	-
Contribution To The Comite des Connetables	13,248	12,950	12,000
Election Expenses	7,500	65	-
Bank and Transaction Charges	135,910	131,135	125,656
Miscellaneous expenses	6,507	4,959	3,897
Total Administrative Expenses	772,732	755,189	700,524
Total Operational Expenditure	£4,505,007	£4,866,435	£4,649,437

PARISH OF ST HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2026

6. BUILDING RESERVES

	<u>Building Reserve</u>
	£
Balance 01 May 2025	2,046,007
Exceptional transfer for St Andrews Park	500,000
Transfers from General Reserve	356,800
Expenditure funded by Building Reserves	(1,073,000)
	<hr/>
Balance 30 April 2026*	1,829,807
	<hr/> <hr/>

* Of which £500k is ringfenced for investment in Parish Parks.

Breakdown of Estimate Expenditure

South Hill Cottages - property improvements	100,000
Investment property - property improvements	123,000
St Ewolds - redevelopment (total project cost £8,300,000)	850,000
	<hr/>
	1,073,000
	<hr/>

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 £9,487,017

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>Pence-Per-Quarter-Rate To Meet Estimated Expenditure</u>	<u>Estimates 2025-26</u>	<u>Actual 2024-25</u>	<u>Estimates 2024-25</u>
Parish Rate Required			
Estimated expenditure requirement of	£9,487,017	£9,048,656	£9,665,482
Quarters available 2025-26 701,103,464 (2024-25 693,079,938)			
The Connétable recommends a Parish rate of 1.35 pence per quarter which would generate income from the Parish rate of	£9,464,897	£9,152,568	£9,148,655
and result in an estimated overall (deficit) / surplus for the year of	<u>(£22,120)</u>	<u>£103,912</u>	<u>(£516,827)</u>
add: Balance brought forward	£3,466,528	£3,362,616	£3,362,616
less: Exceptional Transfer to building reserve	(£500,000)	£ -	£ -
	<u>£2,944,408</u>	<u>£3,466,528</u>	<u>£2,845,789</u>

The available 2024-25 rate income of £9,152,568 above is shown net of adjustments, arrears, and surcharges.

Summary 2025-26

<u>Total Rate Per Quarter</u>	<u>Parish rate</u>	<u>Island wide rate</u>	<u>Total rate</u>	<u>Parish rate increase</u>	<u>Island wide rate increase</u>
Domestic	1.35p	0.94p	2.29p	2.3%	2.2%
Non-Domestic	1.35p	1.38p	2.73p	2.3%	0.7%

Summary 2024-25

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