

ANNUAL REPORT AND ACCOUNTS 2025-26



PARISH OF
ST HELIER

Foreword from retiring Connétable, Simon Crowcroft

Stepping into the role of Constable of St Helier nearly 25 years ago I was shocked at the state of the Parish's finances, and took steps to bring spending under control and to increase non-rates income. In doing so I was helped, in particular, by the late Procureur du Bien Public, Clive Barton, MBE, as well as the ratepayers who attended each annual Rates Assembly with their suggestions as to how the running of the Parish could be made more efficient. After nearly 20 years the States Assembly finally agreed to pay rates on its properties which further reduced the unfair financial burden on St Helier. For some nine years we were able to freeze the Parish rate while since 2023 annual increases have been restricted to cost of living.

Throughout my time as Constable, the Parish has evolved into a forward-thinking organisation, working hard to create a vibrant and sustainable Parish that can continue to support the needs of its parishioners for decades to come.

In the past year, I am delighted that our first Neighbourhood Improvement Area has reached completion on Poonah and Pomona Road, improving the quality of life for residents and breathing life back into St Helier's residential streets. Meanwhile, consultation has been undertaken with residents of Clearview Street for the next NIA.

Protecting and improving green spaces has remained at the forefront of my manifestos over the years, having led efforts to protect People's Park and to champion the extension of the Millennium Town Park. In January, the Parish took ownership of Allix Shipyard, carrying out vital repairs to the area, refurbishing the memorial benches, and introducing new planting so that the area continues to thrive for the community.

Throughout my time in office, I have always believed in St Helier parishioners' right to vehicle ownership and have been an advocate for increased parking for residents, shoppers and visitors. In 2002, the Parish introduced the first Resident Parking Zone, of which there are now five, following the successful introduction of a new zone on Old Trinity Hill this May.

I also look forward to seeing more alternative transport options being developed in St Helier, having supported the development of better routes for walking and cycling.

As I pass the baton on to the new Constable, Inna Gardiner, I would like to thank all the staff and volunteers who have helped to shape the Parish over the past few decades, bringing professionalism, hard work, expertise and a huge amount of passion to everything they do.

In conclusion, I commend these Accounts and Estimates to St Helier ratepayers as a transparent and thorough representation of the good work of the Parish over the past year and wish Inna every success in delivering the 2026/27 Business Plan.

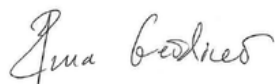


Simon Crowcroft
Connétable of St Helier, 2001-2026



A note from the Connétable

These accounts represent the final year of Simon Crowcroft's twenty-five years of service as Connétable of St Helier. The strong financial position they record, and the projects they describe, are part of his considerable legacy to the Parish. On behalf of the Parish Assembly, I thank him warmly and wish him well.



Inna Gardiner
Connétable of St Helier, elected June 2026



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YEAR IN REVIEW

Over the past 12 months, there's been bigger and better events, a floral takeover in the Town Centre, several road improvements and the completion of major community projects. Let's take a look back at some of the highlights from the past year.

May to July 2025

In May, the Parish supported the Liberation 80 celebrations with the usual Town Hall events and a 2 day festival on Parade Gardens, as well as hosting visitors from all five Twin Towns.

In July, a new Parish Rate of 1.35p was agreed, representing an increase of 2.3%, in line with the cost of living.



July also saw the best Havre des Pas Seaside Festival in years, with perfect weather and over 15,000 festival goers passing through over the 2-days.

The Fete de St Helier was also a hit, featuring a very early morning pilgrimage due to tide times.

August to October 2025

August marked a first for Town as the annual Battle of Flowers parades made their way through the heart of St Helier, drawing huge crowds to see the floats free of charge.

Permanent speed humps were installed in Old St John's Road.



The Town Takeover was launched, offering businesses grant funding to transform their shopfronts into Battle of Flowers-inspired installations. The scheme provided funding to 16 businesses across different industry sectors, with participants reporting increased footfall, conversions and social media engagement.

November 2025 to January 2026

In November, the annual Christmas Light Switch On was extended to create a three day event on Parade Gardens, providing opportunities for younger children and young people with sensory needs to see Santa, as well as supporting the organisation of a free Battle of Flowers Christmas Parade through the Town Centre.



On Old Street a mural celebrating the Parish's twinning with Avranches in France was created with new covered bike shelters. The Parish took ownership of Allix Shipyard, with the aim of repairing and restoring the area back to its former glory for the community. And, a new entrance/ exit to Belmont Gardens was created following feedback from the local residents.

February to April 2026

Phase 2 of the Parish's first Neighbourhood Improvement Area Scheme was completed on Pomona Road, following on from Phase 1 on Poonah Road. The NIAs aim to brighten up St Helier's back streets, improving the quality of life for residents. Public consultation has been undertaken with residents of Clearview Street for the next NIA.



The Parish took ownership of two historic cannons, which have been refurbished and relocated to La Collette Gardens. Resurfacing works were completed on Aquila Road, Charles Street, Tower Road and Saville Street, with two new pedestrian crossings being installed on Saville Street. In addition, the refurbishment of No 2. South Hill Cottages was completed.

CHEF DE POLICE'S REPORT

Chef de Police, Danny Scaife provides a round up of the past twelve months.

2025/2026 has once again been a very busy time for the St Helier Honorary Police with multiple demands across a number of areas, such as events, traffic enforcement, licensed premises checks, night time economy, parish hall enquiries, and the general callouts that we have to attend to throughout the year, notably Storm Goretti in January, which put a significant demand on the whole parish.

In August, after a great deal of preparation, the Battle of Flowers parades were held on the roads of the southern part of St Helier for the first time. This proved to be a challenge for all involved but ended up with a fantastic parade.



In September, we saw the return of the Super League Triathlon at the Waterfront after an absence of several years, and, in November, Her Royal Highness the Princess Royal visited the Royal Court and the Opera House.

Over the past twelve-months, the Honorary Police spent 57 days involved in events, conducted Parish Hall Enquiries on 152 evenings, carried out approximately 200 licensed premises checks, and Centeniers presented cases in the Magistrates Court on 114 days.

57 event days attended	118 speed detection locations	33 Officers	152 Parish Hall Enquiries conducted
200 licensed premises visited	114 days presenting cases in the Magistrates Court	170+ reported for Parish Hall enquiries	

Over the last year, St Helier Honorary Police have been heavily involved in the Building a Safer Community programme across several secondary schools and have also been involved in three primary school visits.

Our traffic enforcement team were very busy with speed detection conducted at 118 different locations, and over 170 reported for Parish Hall Enquiries. Multiple Drink-Drive road checks were conducted in December across the Parish.

We are a team of thirty-three and the workload in both the judicial and the policing sphere is immense, as we are the Capital parish with the largest population, with many people also commuting to work in St Helier.

I would like to thank our Officers for all the time, dedication, and expertise that they give to the Honorary Police in St Helier, and to their families for supporting them to do this. We have a very close relationship working with many departments in the Parish which makes us an effective team to serve parishioners, on many different levels.

CHIEF EXECUTIVE'S REPORT

This year marks my first year-end as Chief Executive Officer of the Parish of St Helier, and it is both an honour and a privilege to serve the Island's capital in this role.

It has been a year of significant change. For the first time in a quarter of a century, the Parish has welcomed a new Constable. I would like to place on record my sincere thanks to the outgoing Constable, Simon Crowcroft, for his many years of dedicated service to St Helier, and to warmly welcome our new Constable, Inna Gardiner, as we begin an important new chapter for the Parish. I would also like to thank the outgoing Chief Executive Officer, Andrew Sugden, for his support and for leaving the Parish in such a strong position.

The Parish's strength lies in its unique blend of elected officials, volunteers and employees. I am grateful for their support and dedication. The recent election was a clear example of this collective effort and simply would not have been possible without their commitment.

I am proud of the services we provide to parishioners and of the continued investment we are making in the Parish realm. During the year, we completed the Poonah and Pomona Road Neighbourhood Improvement Area scheme, and we have welcomed a government commitment of £500,000 over three years to support further investment in the NIA scheme. Following the appointment of the new Constable, consultation will also begin on the proposed project at St Andrew's Park, with a view to delivering much-needed investment in this area.

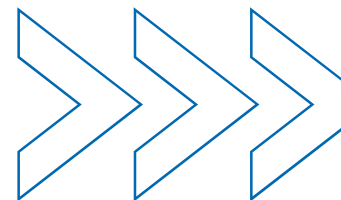
The Parish has also taken over Allix Shipyard and undertaken a programme of renovation. The area now looks greatly improved and secures this space for parishioners to enjoy.

We have continued to strengthen our partnership with Government, including securing a long-term agreement for the Parish to clean Government roads in St Helier. This is a positive example of the Parish and Government working well together for the benefit of the town. In addition, we have started providing refuse services to another Parish, making better use of our experience and investment in refuse vehicles while improving efficiency.

We are also undertaking a review of our property portfolio, recognising that important decisions and investment will be required in the coming years to ensure our assets continue to support the needs of the Parish and its community.

As we look ahead, we will continue to focus on delivering high-quality services, improving public spaces and working with partners to support St Helier and its community.

What we delivered in 2025/26



Community projects

- ✓ Refurbishment of cannons
- ✓ Restoration of Allix Shipyard
- ✓ Secured development of a new playground at South Hill through the JDC
- ✓ Supported Liberation 80 celebrations
- ✓ Extended the Christmas Light Switch On

Non-rates income

- ✓ Long-term street cleaning contract for Government roads
- ✓ Supply of refuse & recycling services to another Parish
- ✓ Supply of gardening services to another Parish

Road Improvements

- ✓ Poonah Road NIA
- ✓ Progressed plans for Clearview Street NIA
- ✓ Old Street mural and covered bicycle stands
- ✓ Old Trinity Hill RPZ

Road Maintenance

- ✓ 2 pedestrian crossings installed and resurfacing of Savile Street
- ✓ Phase 1 of Aquila Road resurfacing
- ✓ Charles Street resurfacing
- ✓ Tower Road resurfacing

Building Improvements

- ✓ Continuation of St Ewolds refurbishment
- ✓ Refurbishment of No.2 South Hill Cottages

Vehicle replacement

- ✓ Street cleaning: 2 new Karcher street cleaning vehicles
- ✓ Refuse: refurbishment of existing refuse truck
- ✓ Honorary Police: additional police vehicle
- ✓ Replacement of other ageing vehicles: tipper truck, vintaine vehicle, power washing trailer

OUR PEOPLE

241 total employees	27 new joiners	10.6 years average length of service	78% employee engagement score
8 courses were completed per employee	380 employees participated in recognition initiatives	56% female representation	62% Female 38% Male Upper Pay quartile

We recognise that a positive workplace culture, strong leadership and continuous development are essential to delivering effective public services. During the year, we have continued to focus on strengthening capability, supporting wellbeing and fostering a culture built on respect, collaboration and accountability.

Developing our people

We continue to invest in the development of our workforce to ensure employees have the skills, knowledge and confidence required to deliver for the Parish both now and in the future.

During the year:

- All employees completed some training and had access to development activities
- Leadership or management development programmes were delivered, to improve the Parish's capacity.

We have also continued to strengthen management capability through targeted development initiatives, supporting line managers to lead effectively and consistently across the organisation.

Wellbeing

We continue to promote a balanced and supportive working environment where individuals feel able to raise concerns and access support when needed.

During the year we delivered:

- Mental wellbeing support, including access to Mental Health First Aiders and Mental Health Awareness training.
- Physical health initiatives such as free flu jabs and employee assistance programme.
- Financial wellbeing support through sessions with the pension scheme administrators to make sure colleagues can make informed decisions about their future and retirement.
- Social and team engagement activities, including wreath-making, day trip to France and mini golf.

Diversity and Inclusion

We are committed to promoting fairness, equality and inclusion across the Parish. A diverse workforce brings different perspectives and experiences, strengthening decision making and service delivery.

Our workforce profile includes:

- 56% female representation across the organisation
- 37% female representation at senior management level
- 17 different nationalities represented within the workforce

We continue to review our policies, practices and recruitment approaches to ensure equal opportunities for all and to promote an inclusive working environment.

Reward and Recognition

We recognise the importance of acknowledging employee contribution and performance.

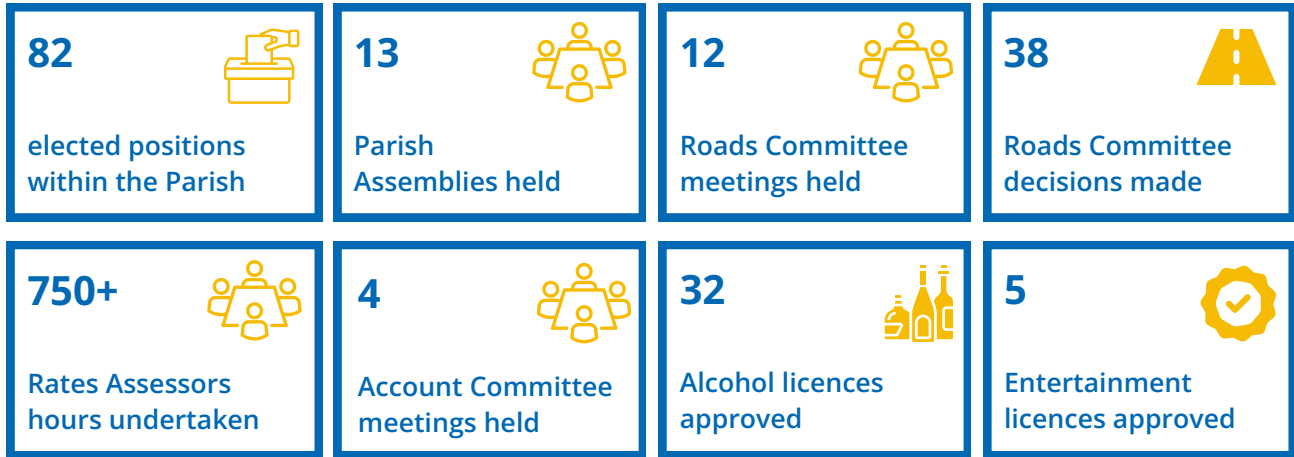
During the year:

- A new recognition awards scheme has been delivered to recognise employees for exceptional contributions.
- 3 long service milestones were achieved.

We continue to review our reward and recognition arrangements to ensure they remain fair, consistent and aligned to organisational values.

ELECTED OFFICIALS

The Parish relies on volunteers and elected members to deliver its services.



Parish Assemblies

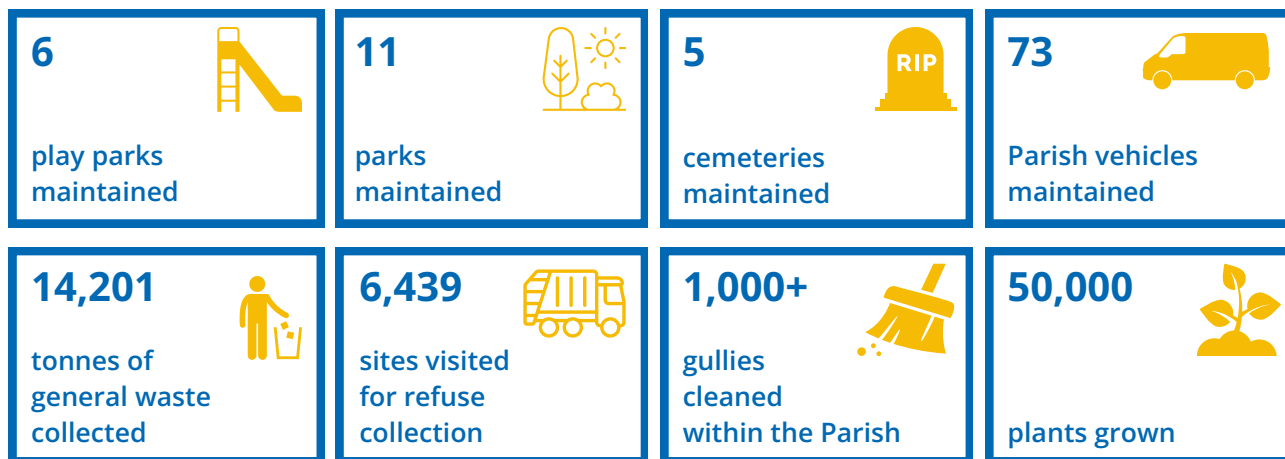
The Parish Assembly is the decision-making body of the Parish, comprising of ratepayers and electors of the Parish. These meetings are held to set the annual Parish Rate, elect municipal members, recommend liquor licences, adopt road names, authorise the Procureurs du Bien Public to enter into contracts in the name of the Parish, and to discuss other matters as proposed by the Constable or at the written request of a number of members of the Assembly. Over the past year, the following items have been agreed by the Assembly:

- In principle to enter a 50-year lease for La Collette Gardens.
- To enter a contract to define a boundary between the Parish's Municipal Depot and Astel Villa.
- To accept a gift of additional land areas at Ann Street.
- To purchase Allix Shipyard for a nominal sum, and undertake immediate repairs.
- To enter a Contract of Arrangement with Westward Developments Limited in relation to residential development Westward, South Hill.

Roads Committee

The Roads Committee is the highway authority for Parish roads and comprises; the Constable of St Helier, the Dean of Jersey, Bernie Manning, Heather-Anne Hubbell, Jason Lagadu, Kevin Proctor, and Mario Pirozzolo.

MUNICIPAL SERVICES



Parks, gardens and cemeteries:

- Taken over the contract for the maintenance of parks and gardens in another Parish, providing more non-rates income.
- Employed two new apprentices, marking the second tranche of the scheme.
- 450 hanging baskets have been grown in the greenhouses, of which 100 are for external contractors.
- 25,000 plants have been grown for the Parish, nurtured from plugs or cuttings, with an additional 25,000 grown for other Parishes.

Refuse and recycling:

- Taken over the contract for refuse and kerbside recycling in another Parish.
- Supported 9 local charities by offering advertising on the side of refuse vehicles.

Street cleaning:

- New road sweeper and two new pavement sweepers purchased to help keep St Helier sparkling.
- Stronger power washer purchased for washing the pavements.
- Supported major public events across the Parish by ensuring areas are clean prior to events, and conducting clean up after events.

Vehicle maintenance:

- Alongside the business as usual and compliance works, the workshop team are almost complete with the refurbishment and corporate rebranding project, brightening up existing vehicles and machinery with the Parish logos and signage.

INFRASTRUCTURE

130  footpaths maintained	301  parking spaces managed	61  Parish properties managed	191  roads maintained and administered
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Resurfacing works completed:

- Aquila Road (Cannon Street junction to Great Union Road)
- Savile Street (Clare Street to Rouge Bouillon)
- Charles Street (large patch)
- Tower Road (high large patch)

Repairs and maintenance completed:

- Minden Street footway panels
- Museum Street footway panels
- Journeaux Street footway panels
- Don Street footway panels
- Rousell Street void
- Chevalier Road void
- Palmyra Road void
- Phillips Street brick footway work
- Fern Valley patching
- Hilgrove Street footway panel
- Old Trinity Hill patching and RPZ

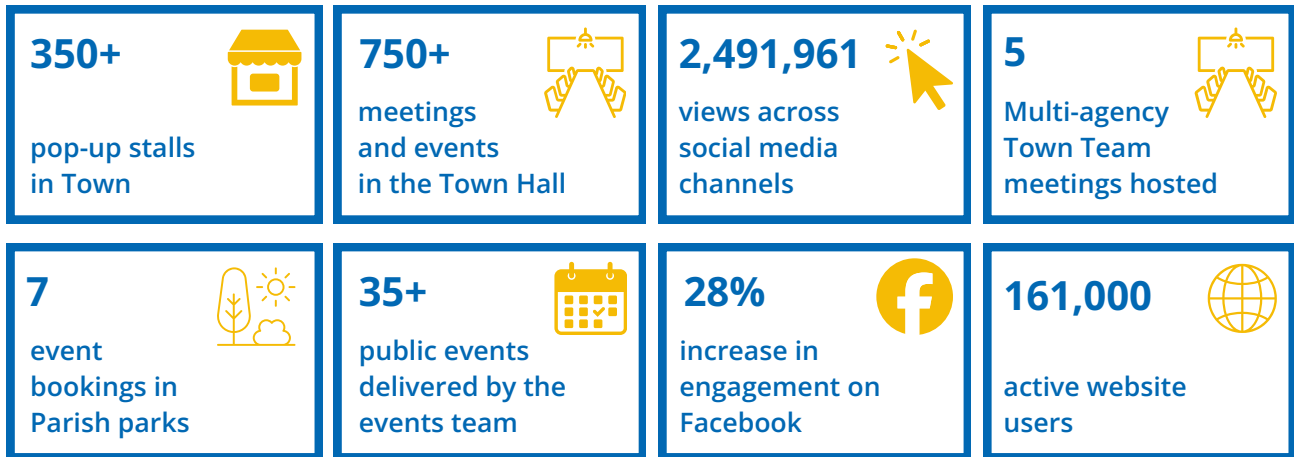
Road improvements:

- Poonah Road Neighbourhood Improvement Area
- Progressed designs for Clearview Street Neighbourhood Improvement Area
- Belmont Gardens new exit
- Old St John's Road permanent speed humps
- Old Street mural and installation of bike shelters

Other projects:

- Repairs and restoration of Allix Shipyard
- Refurbishment of two historic cannons on display at La Collette Gardens
- Refurbishment of all benches down King Street, Queen Street and Halkett Place and installation of 30 new benches at Parade Gardens
- Refurbishment of No 2. South Hill Cottages
- Refurbishment of residents' rooms at St Ewolds and installation of fire doors

TOWN CENTRE, EVENTS AND ENGAGEMENT



Improved and increased the scale of public events:

- Supported the delivery of the Liberation 80 celebrations, including a two-day festival on Parade Gardens.
- Over 15,000 attendees at the Havre des Pas Seaside Festival in 2025.
- Expansion of the Christmas Light Festival to create a 3-day event providing inclusive opportunities for younger children, and children with sensory needs.
- Delivery of a variety of free community events throughout the year including the Fete de St Helier, Tea Dances, guided Town walks, senior citizen afternoon teas and more.

Increased vibrancy within the Town Centre:

- Hosted five Town Team meetings and supported the creation of a 'WhatsApp' community for Town Centre businesses.
- Organised shop window competitions & trails through the Town Centre for Halloween, Christmas and Liberation 80.
- Supported the delivery of both the Summer and Christmas Battle of Flowers parades through the Town Centre.
- Delivered the Town Takeover window display scheme in partnership with the Government of Jersey and Battle of Flowers.

Improved engagement:

- Introduced branding standards to ensure consistent communications across the Parish.
- Increased social media and website engagement, seeking to improve the way the Parish communicates with its Parishioners and the wider island.

WESTMOUNT DAY NURSERY

Westmount Day Nursery is a Parish-owned 52-place nursery for 2-5 year olds promoting flexible, high-quality childcare in a calm and natural environment. The Nursery has a growing waiting list, currently securing places for 2027-2028.



53 years
operating as a
nursery



90,480
hours of care
provided in 2025



245 years
of combined
experience



72 children
looked after in
2025



3 open days
in 2025

ST EWOLDS RESIDENTIAL HOME

St Ewolds is a Parish-owned Residential and Nursing Care Home with on-site nurses and advanced medical care services, including Respite Care and Sheltered Housing.



31 years
operating as a
Care Home



73
team members



12
island trips
per month



61
residential
rooms



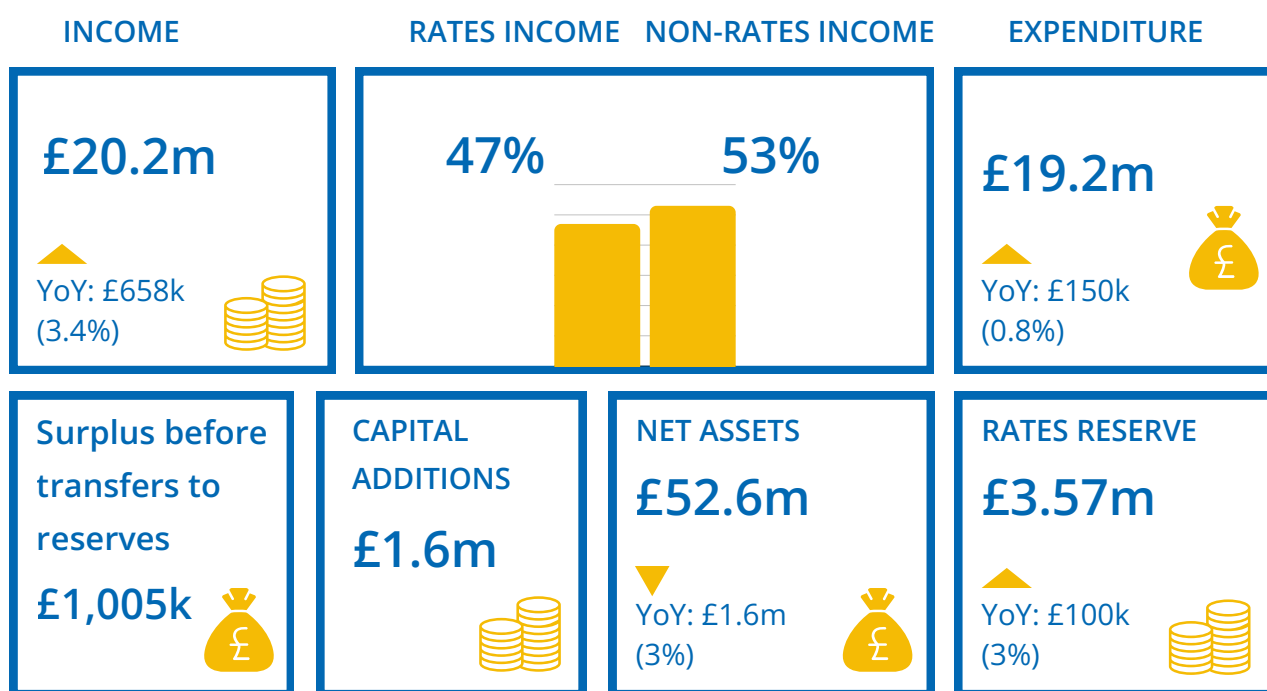
5
nursing
care rooms

FINANCE DIRECTOR'S REPORT

Summary

2025–26 has been a strong year financially for the Parish. Year-on-year income increased by 3.4% and now exceeds £20m, an important milestone for the Parish, while costs have remained well managed and increased below inflation.

Parish income exceeded expectations, supported by strong economic conditions and Government contributions towards Parish Realm projects. Income at the Parish Care Home also exceeded expectations, reflecting the increased level of care required by residents. This has, however, also led to higher staff costs due to the additional staffing levels required.



Staff costs exceeded estimates, partly due to the increased staffing requirements at the Parish Care Home, but also because the Parish had fewer vacancies during the year compared with previous years. This is a positive reflection of a more settled workforce.

Overall expenditure was slightly below estimates. A number of projects, particularly within the roads programme, were not completed during the year for operational reasons. The Parish will look to deliver an extended programme in the coming year to catch up on these works.

The Parish Care Home and Nursery both delivered operating surpluses ahead of the previous year, while also receiving strong feedback from their respective regulators. These are services the Parish is rightly proud of, and both are now in a strong financial position from which to continue developing and improving.

We have also continued to invest in key capital areas, including the Parish Care Home and vehicle fleet. Looking ahead, the Parish has secured a long-term agreement to clean Government roads within St Helier. This provides certainty and will support continued investment in the service as we look for a new operating base in town for the Street Cleansing department.

The Parish has also entered into an agreement to provide refuse, recycling and gardening services to another Parish. Following a period of significant investment in vehicles, these contracts will help generate additional income and improve the return on that investment. Going forward, we will continue to look for opportunities to grow non-rates income through similar arrangements.

In line with established practice, we plan to reinvest the 2025–26 surplus in future projects that continue to improve the Parish. We are also reviewing our property portfolio, which will help focus efforts and resources on the greatest priorities, while recognising that further investment will undoubtedly be required in the years ahead.

PARISH OF ST HELIER
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 APRIL 2026

PARISH OF ST HELIER

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2026

	Note	<u>Actual</u> <u>2025-26</u>	<u>Estimate</u> <u>2025-26</u>	<u>Actual</u> <u>2024-25</u>
<u>INCOME</u>		£	£	£
Rates	3	9,444,367	9,464,897	9,152,568
Rate Arrears Received		43,863	45,000	43,998
Fee Income : Care Home	9	4,715,795	4,518,948	4,296,495
Fee Income : Nursery	10	933,116	899,770	888,903
Roads Income		2,768,831	2,628,727	2,868,315
Dog Licences		23,385	23,000	22,385
Bank Interest		519,033	400,000	545,154
Rental Income		1,044,826	1,003,314	985,144
Technical and Manual Services Fees		576,059	559,382	539,354
Fees, Commissions and Court Costs		61,439	84,534	143,469
Gain on disposal of assets		34,517	17,000	20,716
		<u>20,165,231</u>	<u>19,644,572</u>	<u>19,506,501</u>
<u>EXPENDITURE</u>				
Staff Costs	7	12,429,764	12,137,648	11,697,683
Roads Expenditure		1,916,232	2,199,270	2,036,833
Operational Expenditure	8	4,341,892	4,505,007	4,866,435
Dep'n : Plant and Equipment		111,065	117,730	117,954
Dep'n : Computer and Office Equipment		31,959	34,356	25,977
Dep'n : Motor Vehicles		329,750	349,975	266,299
		<u>19,160,662</u>	<u>19,343,986</u>	<u>19,011,181</u>
Surplus for the year before transfer to Reserves		<u>1,004,569</u>	<u>300,586</u>	<u>495,320</u>

PARISH OF ST HELIER
BALANCE SHEET AT 30 APRIL 2026

	<u>Note</u>	<u>April 2026</u> £	<u>April 2025</u> £
FIXED ASSETS			
At valuation			
Land and Buildings		45,615,000	47,285,599
Paintings		461,750	461,750
Gold and Silver		67,699	67,699
	2	46,144,448	47,815,048
At net book/depreciated cost			
Plant and Equipment		395,448	459,958
Motor Vehicles		1,314,840	1,086,468
Computers and Office		37,230	69,378
	2	1,747,518	1,615,804
		47,891,966	49,430,852
CURRENT ASSETS			
Cash		7,611,865	9,212,660
Accounts Receivable	5	1,276,489	1,180,923
Stocks		67,908	54,832
		8,956,262	10,448,415
LESS: CREDITORS DUE WITHIN ONE YEAR			
Payable Within One Year	6	3,253,636	4,693,514
		3,253,636	4,693,514
NET CURRENT ASSETS			
		5,702,626	5,754,901
LESS: CREDITORS DUE AFTER ONE YEAR			
Payable greater than one year	6	1,023,523	1,027,229
		52,571,069	54,158,524
RESERVES			
Rates Reserve		3,570,408	3,466,528
Vehicle Reserve		484,464	679,296
General Reserve		14,992,024	14,002,080
Building Reserve		1,706,857	1,768,280
Neighbourhood Improvement Area Reserve		203,815	36,815
		20,957,568	19,952,999
Revaluation Reserve		31,613,501	34,205,525
		52,571,069	54,158,524

Approved on 08 July 2026



Connétable



Chief Executive Officer

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

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.

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 PECS 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
ROADS ACCOUNT
RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2026

	<u>Actual</u> <u>2025-26</u> £	<u>Estimate</u> <u>2025-26</u> £	<u>Actual</u> <u>2024-25</u> £
<u>RECEIPTS</u>			
Licence Receipts			
Driving Licences	307,446	280,134	279,284
Firearm Certificates	1,280	1,044	1,020
	308,726	281,178	280,304
Fines	453,439	495,324	484,823
Residents Parking Zone Receipts (RPZ)	241,639	247,338	221,778
States Paycards	728,861	699,207	683,487
Works Charged	351,537	230,250	525,074
Choses Publiques	270,715	259,407	251,288
Contracting Income	412,064	415,000	420,561
Towing	1,850	1,023	1,000
	2,768,831	2,628,727	2,868,315
<u>EXPENDITURE</u>			
Fines	224,886	218,898	218,898
Street Lighting	135,378	132,339	123,106
Contractors, Maintenance and Materials	1,401,359	1,660,771	1,511,410
Fuel for Vehicles	67,994	87,032	85,931
Dep'n : Motor Vehicles	84,789	98,586	93,335
Dep'n : Plant and Equipment	1,261	1,644	1,634
Admin Expenses	565	-	2,519
	1,916,232	2,199,270	2,036,833
Staff Costs - Roads, Street Cleaners and Community Support workers	1,591,344	1,495,569	1,468,879
	3,507,576	3,694,839	3,505,712
NET EXPENDITURE FOR THE PERIOD	(738,745)	(1,066,112)	(637,397)

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

2. FIXED ASSETS

FIXED ASSETS AT VALUATION

	Total	Land and Buildings	Paintings	Gold and silver objets d'art
At valuation on 1 May 2025	47,815,048	47,285,599	461,750	67,699
Additions at cost	921,422	921,422	-	-
Revaluation	(2,592,022)	(2,592,022)	-	-
At valuation on 30 April 2026	<u>46,144,448</u>	<u>45,615,000</u>	<u>461,750</u>	<u>67,699</u>

On 30 April 2026 Land and Buildings were revalued. The valuation was determined by independent professionally qualified valuers, Queree Property Consultants Ltd as at 30 April 2026. Subsequent capital expenditure on Land and Buildings is capitalised where it enhances the value of the asset.

During the year ended 30 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 of gold and silver objects 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.

	Total	Plant and Equipment	Computer and Office Equipment	Motor vehicles
As valued on 1 May 2025	6,317,859	1,275,026	748,670	4,294,163
Additions at cost	694,843	47,816	-	647,027
Disposals	(1,093,201)	-	(597,460)	(495,741)
Value at 30 April 2026	<u>5,919,501</u>	<u>1,322,842</u>	<u>151,210</u>	<u>4,445,449</u>
Accumulated Depreciation b/f	4,702,055	815,068	679,292	3,207,695
Charge in the year	558,824	112,326	31,959	414,539
Disposals	(1,088,896)	-	(597,271)	(491,625)
Accumulated Depreciation c/f	<u>4,171,983</u>	<u>927,394</u>	<u>113,980</u>	<u>3,130,609</u>
Net book value at 30 April 2026	<u>1,747,518</u>	<u>395,448</u>	<u>37,230</u>	<u>1,314,840</u>
Net book value at 30 April 2025	<u>1,615,804</u>	<u>459,958</u>	<u>69,378</u>	<u>1,086,468</u>

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

3. PAROCHIAL RATE

	<u>Actual</u> <u>2025-26</u>	<u>Actual</u> <u>2024-25</u>
	£	£
Assessment Per Rate List:		
701,103,464 Quarters At 1.35p (2025: 693,079,938 Quarters At 1.32p)	9,464,897	9,148,655
Add: Surcharges	119,422	124,379
	9,584,319	9,273,034
Net Adjustments	(40,887)	(23,330)
	9,543,432	9,249,704
Less: Arrears to 30 April	(99,065)	(97,136)
	9,444,367	9,152,568
Less: Reimbursements Of Rate	-	-
	9,444,367	9,152,568

Net adjustments include amounts representing appeals that were heard between the date of last year's Assembly and the final approval of the Rate List.

4. CASH AT BANK

	<u>April 2026</u>	<u>April 2025</u>
	£	£
<u>Titan Asset Management</u>		
HSBC Plc	16,761	63,252
BNP Paribas	250,000	1,274,428
Canadian Imperial Bank of Commerce	750,000	-
Toronto Dominion Bank	750,000	415,136
UBS AG	1,000,000	2,322,676
Credit Agricole CIB	-	403,744
Lloyds Plc	-	1,532,502
National Westminster Bank plc	1,500,000	-
Santander UK	250,000	445,469
Nationwide Building Society	-	704,315
Nordea Bank AB	1,000,000	402,867
Skandinaviska Enskilda Banken	-	200,557
Balance held at Titan	5,516,761	7,764,946
<u>PoSH - Deposit and Current Accounts Held</u>		
Santander UK	1,202,245	1,160,847
HSBC Plc - Current Accounts	868,256	276,282
Yordex	42,204	25,716
Cash In Hand	7,206	9,776
Constables Fund	(24,807)	(24,907)
Total Cash and Bank	7,611,865	9,212,660

Included in the above cash balance is £1,027k (2025: £1,622k) in respect of Island Wide Rates collected by the Parish and payable to The Government of Jersey.

Total cash at bank is further analysed as:

	£	£
General Account Funds	5,216,729	6,728,268
Reserve Funds	2,395,136	2,484,391
	7,611,865	9,212,660

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

5. DEBTORS AND PREPAYMENTS

	<u>April 2026</u>	<u>April 2025</u>
	£	£
Trade Debtors	392,218	326,152
Prepayments	448,604	488,600
GST	85,701	87,140
Rectorat Balance due	266,885	262,080
Other Debtors	83,081	16,951
	<u>1,276,489</u>	<u>1,180,923</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 2026</u>	<u>April 2025</u>
	£	£
Trade Creditors	1,404,462	1,307,711
Deferred NEF Funding	83,943	87,616
Accruals	844,212	2,429,880
Rates paid in advance	495,559	462,246
Deferred Driving License Income	136,257	128,872
Hire Purchase Liability	241,647	199,511
St Helier Youth and Community Trust	-	33,333
Other liabilities	47,556	44,345
	<u>3,253,636</u>	<u>4,693,514</u>

Amounts falling due after more than one year:

	<u>April 2026</u>	<u>April 2025</u>
	£	£
Deferred Driving License Income	438,876	467,944
Hire Purchase Liability	584,647	559,285
	<u>1,023,523</u>	<u>1,027,229</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 2026</u>	<u>April 2025</u>
	£	£
Within one year	241,647	199,511
Between one to two years	231,490	190,539
Between two to five years	353,157	368,746
More than five years	-	-
	<u>826,294</u>	<u>758,796</u>

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

7. STAFF COSTS

	<u>Actual</u> <u>2025-26</u>	<u>Estimate</u> <u>2025-26</u>	<u>Actual</u> <u>2024-25</u>
	£	£	£
Gross Pay	9,170,040	9,046,734	8,662,233
Overtime	692,596	610,365	633,127
Contributions To Social Security	621,625	577,474	584,991
Contribution To Pension Scheme	2,013,225	1,983,075	1,909,319
Gross Staff Costs	12,497,486	12,217,648	11,789,670
Less: Personal Sickness Benefit	(67,722)	(80,000)	(91,987)
Net Staff Costs	12,429,764	12,137,648	11,697,683

Analysis By Department

	£	£	£
Roads, Street Cleaners & Community Support Wardens	1,591,344	1,495,569	1,468,879
Municipal Services	2,144,168	2,033,492	1,943,339
Parks, Open Spaces & Cemeteries	886,345	967,798	925,715
Technical And Manual Services	734,726	740,485	576,427
Administration, Customer Services & Community Care	2,341,554	2,343,711	2,294,135
Caretaker, Messenger & Cleaners	138,955	133,665	135,521
	7,837,092	7,714,720	7,344,016
Parish Care Home	3,922,471	3,741,345	3,712,845
Parish Day Nursery	670,201	681,583	640,822
	12,429,764	12,137,648	11,697,683

Headcount

At the end of April 2026 the FTE headcount was 201 (April 2025: 199)

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

8. OPERATIONAL EXPENDITURE

	<u>Actual</u> <u>2025-26</u>	<u>Estimate</u> <u>2025-26</u>	<u>Actual</u> <u>2024-25</u>
	£	£	£
Groceries	213,298	217,147	212,490
Therapy and Medical Expenses	36,433	40,446	39,838
Total Direct Expenses	249,731	257,593	252,328
Light, Heat, Water and Fuel	577,205	569,756	541,049
Equipment and Maintenance	1,003,978	1,116,355	1,548,397
Parish Rates	32,462	34,375	33,602
Insurance	415,184	437,934	428,088
Cleaning and Laundry	236,587	284,870	297,832
Recycling	46,754	48,000	45,272
Parks and Gardens	118,407	100,000	155,275
Total Occupancy Costs	2,430,577	2,591,290	3,049,515
Information Technology	382,560	405,000	378,419
Twinning Committees	10,228	10,000	6,932
St Helier Battle of Flowers	7,000	7,000	7,000
St Helier Youth and Community Trust	75,000	75,000	100,000
Community and Charity Donations	53,725	63,000	29,132
Parish Events and Hospitality	255,504	258,089	222,479
Honorary Police	73,268	65,303	65,441
Total Charity & Community Costs	474,725	478,392	430,984
Legal and Professional	211,662	253,668	244,958
External Audit and Accountancy	32,000	31,713	31,000
Notices and Advertising	15,596	15,918	15,873
Stationery, Printing and Consumables	90,396	80,423	84,359
Postages, Mail Box and Freight	61,637	80,000	70,554
Travel & Entertainment	25,930	12,800	18,485
Staff Training and other Costs	156,227	135,045	140,662
Books, Publications and Photography	383	-	189
Contribution To The Comité des Connétables	13,270	13,248	12,950
Election Expenses	2,480	7,500	65
Bank and Transaction Charges	158,855	135,910	131,135
Miscellaneous expenses	35,863	6,507	4,959
Total Administrative Expenses	804,299	772,732	755,189
Total Operational Expenditure	4,341,892	4,505,007	4,866,435

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

<u>Entity</u>	<u>Donation Value</u>
	<u>£</u>
St Helier Youth and Community Trust	75,000
Twinning Committee	10,228
Electric cart for Accessibility in Town	32,750
St Helier Battle of the Flowers Association	7,000
Other donations & grants (individually > £2,500)	17,780
Other donations & grants (individually less than £2,500)	3,195
	<u>145,953</u>

In Kind Donations

<u>Entity</u>	<u>Service</u>	<u>Amount Received</u>	<u>Net Budget</u>
		<u>£</u>	<u>£</u>
Various Charitable & Community Organisations	Parish Hall Room Hire	-	30,044
Mind Jersey*	Provision of office space	-	15,100
St Helier Battle of the Flowers Association	Provision of shed	-	22,436
Jersey Bowling Club	Below Market Value Rent	4,300	39,900
The Government of Jersey	Upkeep of La Collette Gardens	-	31,000
Centrepont**	Provision of mini-bus parking	-	4,032
GROW Jersey	Provision of field H115	-	2,500
			<u>145,012</u>

* 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 OF ST HELIER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2026
FOR REFERENCE ONLY

OPERATIONAL EXPENDITURE (CONT.)

Parish Events and Hospitality

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

<u>Event</u>	<u>Expenditure</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Net Cost</u> <u>£</u>
Havre Des Pas Festival	99,228	30,230	68,998
Fête dé Noué & Christmas Light Switch on	79,770	5,120	74,650
Fête dé St Helier	32,855	5,120	27,735
One Day Events	18,620	-	18,620
Liberation Day Celebrations	8,245	4,279	3,966
Christmas lunches	3,434	-	3,434
Fruit/Flowers Hospitality	3,139	-	3,139
Events for the Municipality	2,193	-	2,193
Room Hire/Constable entertainment	2,422	-	2,422
PoSH Walks	2,380	-	2,380
Parish Poppy Appeal	1,330	-	1,330
Monthly Tea Dances	1,887	-	1,887
	<u>255,504</u>	<u>44,749</u>	<u>210,755</u>

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 activities (2025: £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.

<u>Twinning</u>	<u>Expenditure</u> <u>£</u>
Avranches, France	4,290
Bad Wurzach, Germany	2,000
Funchal, Madeira, Portugal	1,663
Mykolaiv, Ukraine	2,275
	<u>10,228</u>

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

9. ST EWOLDS - INCOME STATEMENT

		<u>Actual</u> <u>2025-26</u> £	<u>Estimate</u> <u>2025-26</u> £	<u>Actual</u> <u>2024-25</u> £
Turnover		4,715,795	4,518,948	4,296,495
Cost of Sales				
Wages and Salaries		(3,922,471)	(3,741,345)	(3,712,845)
Therapy, Medical Expenses		(25,985)	(33,337)	(32,587)
Groceries		(174,181)	(177,475)	(173,485)
Cleaning and Laundry		(85,756)	(92,685)	(90,601)
Gross Surplus		<u>507,402</u>	<u>474,106</u>	<u>286,977</u>
Rental Income		489,907	472,818	462,188
Other Operating Income		-	-	58,698
Repairs and Maintenance		(137,112)	(122,679)	(123,814)
Light, Heat, Water and Fuel		(133,439)	(137,116)	(128,591)
Administrative expenses		(135,060)	(135,344)	(131,772)
Operating Surplus		<u>591,698</u>	<u>551,785</u>	<u>423,686</u>
Overhead Allocation	1	(397,938)	(307,173)	(296,229)
Surplus before interest		<u>193,760</u>	<u>244,612</u>	<u>127,457</u>
Transfer to Building Reserve	2	(104,500)	(104,500)	(104,500)
Surplus / (Deficit) for the Year after transfer to Reserves		<u>89,260</u>	<u>140,112</u>	<u>22,957</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, 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

10. WESTMOUNT DAY NURSERY - INCOME STATEMENT

		<u>Actual</u> <u>2025-26</u> £	Estimate 2025-26 £	<u>Actual</u> <u>2024-25</u> £
Turnover		933,116	899,770	888,903
Cost of Sales				
Wages and Salaries		(670,201)	(681,682)	(640,822)
Groceries		(36,518)	(35,958)	(35,150)
Cleaning and Laundry		(16,659)	(16,502)	(16,130)
Gross Surplus		<u>209,738</u>	<u>165,628</u>	<u>196,801</u>
Repairs and Maintenance		(32,425)	(37,220)	(35,667)
Light, Heat, Water and Fuel		(6,276)	(4,971)	(4,687)
Administrative expenses		(23,466)	(22,843)	(22,329)
Operating surplus		<u>147,571</u>	<u>100,594</u>	<u>134,118</u>
Overhead Allocation	1	(82,945)	(63,506)	(61,656)
Surplus before interest		<u>64,626</u>	<u>37,088</u>	<u>72,462</u>
Transfer to Building Reserve	2	(11,300)	(11,300)	(11,300)
Surplus for the Year after transfer to Reserves		<u>53,326</u>	<u>25,788</u>	<u>61,162</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, Westmount 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 2026
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:

	<u>Actual</u> <u>2025-26</u> £	<u>Estimate</u> <u>2025-26</u> £	<u>Actual</u> <u>2024-25</u> £
Balance brought forward as at 01 May	262,080	262,080	271,503
Income from Byron Road Car park	(83,778)	(82,642)	(80,784)
Byron Road Car Park Expenditure			
Heat, Light and Water	86	78	77
Utilities	1,747	1,762	1,722
	<u>1,833</u>	<u>1,840</u>	<u>1,799</u>
Parish Church Expenditure			
Heat, Light and Water	8,892	2,344	2,291
Repairs	38,664	44,155	31,427
Contribution to Salaries	8,410	8,426	8,181
	<u>55,966</u>	<u>54,925</u>	<u>41,899</u>
Deanery Expenditure			
Heat, Light and Water	5,528	7,712	7,538
Utilities	4,019	4,424	4,325
Repairs	21,237	13,320	15,799
	<u>30,784</u>	<u>25,456</u>	<u>27,662</u>
Balance carried forward as at 30 April	<u>266,885</u>	<u>261,659</u>	<u>262,080</u>

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

12. Reserves

	Rates Reserve	Vehicle Reserve	General Reserve	Building Reserve	Revaluation Reserve	Neighbourhood Improvement Area Reserve	Total Reserve
As at 1 May 2025	3,466,528	679,296	14,002,080	1,768,280	34,205,525	36,815	54,158,524
Revaluation in the year	-	-	-	-	(2,592,024)	-	(2,592,024)
Surplus for the year	1,004,569	-	-	-	-	-	1,004,569
Transfer between reserves	(900,689)	(194,832)	989,944	(61,423)	-	167,000	-
As at 30th April 2026	3,570,408	484,464	14,992,024	1,706,857	31,613,501	203,815	52,571,069

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 for funds allocated to the Neighbourhood Improvement Area (NIA) projects. Any funding allocated to the NIAs by parishioners at the Rates Assembly and not spent within that financial year, is transferred to the NIA reserve and ring-fenced for that purpose.

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

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 PECRS, whilst a final salary scheme, is not a conventional defined benefit scheme as the employer is not responsible for meeting any ongoing deficiency in the scheme. The PEPS is a career average revalued earnings scheme but is not a conventional defined benefit scheme as the employer is not responsible for meeting any past service deficiency in the scheme. The pension funds are therefore accounted for as defined contribution schemes.

Since 1 January 2016 all new employees have been admitted into PEPS. Existing employees in the PECRS were transferred into PEPS on 1 January 2019 with the exception of members who were within 7 years of their normal retirement age on 31 December 2018 who had the option to remain in PECRS. Contributions to the Scheme are at the rate of:

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

Employer pension contributions charged within salaries and wages amount to £1,423,749 (2025: £1,346,959).

The Parish also has a liability to meet its share of the pre-1987 debt of the PECRS, as do all participating employers. This arose from the restructuring of the PECRS arrangements with effect from 1 January 1988. The PECRS Council of Management formally determined the pre-1987 liability in September 2005 and in January 2006 the Parish was advised of the repayment schedule to meet the liability, which was deemed to have taken effect from January 2002. The PECRS actuary advised that the Parish's share of the liability was to be serviced by the payment of a monthly sum, starting in February 2006 and continuing until December 2083. The monthly sum, which includes repayment of interest, increases each January to an amount calculated by the actuary, but approximating to rises equal to the increase in pay of the PECRS membership. With effect from 1 January 2018, the Parish agreed to reduce the repayment date to 29 September 2053, resulting in an increase to the monthly sum to £50,781 (2025: £48,294). The PECRS committee has announced that the pre-1987 debt may be settled at an earlier date however but there is no information available at this time to assess the effect on the Parish and the long term liability of the Parish is not recorded in these accounts.

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 2026. 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 2026

14. PROPERTIES

		<u>As at 30 April</u> <u>2025</u> £	<u>Additions</u> £	<u>Disposals</u> £	<u>Revaluation</u> £	<u>As at 30 April</u> <u>2026</u> £
<u>Heritable Property</u>						
Almorah Cemetery Chapel	1	-	-	-	-	-
Town Church and boiler room	1	-	-	-	-	-
Town Hall, Including Offices, Seale Street		4,299,096	3,500	-	(402,596)	3,900,000
		<u>4,299,096</u>	<u>3,500</u>	<u>-</u>	<u>(402,596)</u>	<u>3,900,000</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 Land	115,000	-	-	(65,000)	50,000
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	-	-	(31,949)	1,400,000
Municipal Services Depot, La Grande Route de St Jean	5,184,295	-	-	90,706	5,275,000
Snow Hill Bus Shelter	15,000	-	-	5,000	20,000
South Hill Bunkers & Barracks	165,000	-	-	-	165,000
South Hill Playground	50,000	-	-	25,000	75,000
St Aubins Road Bus Shelter	80,000	-	-	20,000	100,000
Surville Cemetery (Tool Shed, Robing Room, Toilets)	20,000	-	-	-	20,000
Victoria Park : public convenience	64,435	-	-	(29,435)	35,000
First Tower Park : public convenience	10,000	-	-	-	10,000
Field 115	113,734	-	-	(3,734)	110,000
La Chennee. Queens Road	-	-	-	10,000	10,000
Field H1310	-	-	-	60,000	60,000
	<u>7,484,413</u>	<u>-</u>	<u>-</u>	<u>80,587</u>	<u>7,565,000</u>

Commercial Property used by the Parish

St Helier House	2,100,000	-	-	(450,000)	1,650,000
St Ewolds Residential Home	13,616,227	828,317	-	(1,944,544)	12,500,000
Westmount Day Nursery	841,551	-	-	8,449	850,000
	<u>16,557,778</u>	<u>828,317</u>	<u>-</u>	<u>(2,386,095)</u>	<u>15,000,000</u>

Commercial Investment Property

Bowling Green, Westmount	650,000	-	-	50,000	700,000
Broad Street Café	250,000	-	-	100,000	350,000
Conway Street : café, offices and public convenience	703,246	-	-	(3,246)	700,000
Parade Gardens : public convenience and café	175,000	-	-	-	175,000
Town Church House	600,000	-	-	175,000	775,000
Belmont Road Car Park	875,000	-	-	-	875,000
Old Fire Station, Nelson Street Car Park	1,435,000	-	-	-	1,435,000
Former West Park Pavilion Car Park	1,280,000	-	-	-	1,280,000
Deanery Car Park	1,470,000	-	-	-	1,470,000
Lempriere Street car park and garage	1,584,940	-	-	(19,940)	1,565,000
People's Park Car Park	1,910,000	-	-	-	1,910,000
South Hill Car Park	-	-	-	250,000	250,000
Mount Bingham Car Park	-	-	-	270,000	270,000
	<u>10,933,186</u>	<u>-</u>	<u>-</u>	<u>821,814</u>	<u>11,755,000</u>

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

14. PROPERTIES (CONT.)

Residential 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	-	-	48,410	425,000
7 Lempriere Street	910,000	-	-	(225,000)	685,000
5 Lempriere Street (Two Flats)	444,032	-	-	(24,032)	420,000
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	89,606	-	(89,607)	1,000,000
The Deanery, David Place	2,390,504	-	-	(415,504)	1,975,000
	<u>8,011,126</u>	<u>89,606</u>	<u>-</u>	<u>(705,732)</u>	<u>7,395,000</u>
Total Land and Buildings	<u>47,285,599</u>	<u>921,422</u>	<u>-</u>	<u>(2,592,022)</u>	<u>45,615,000</u>

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

Cemeteries owned and administered by the parish

St Helier Town Church
Old Mont a l'Abbe Cemetery
New Mont a l'Abbe Cemetery
Survillie Cemetery
Almorah Cemetery
Green Street Cemetery

Parks owned and administered by the parish

South Hill & Mount Bingham Gardens
People's Park
Victoria Park
Lower Park
First Tower Park
Westmount Gardens
Parade Gardens
Vallee des Vaux Gardens
Allix Shipyard

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

15. ADMINISTERED PROTECTED CHARITABLE TRUST AND PARISH FUNDS

Administered Charitable Trust Funds

Name of Trust	Purpose of Trust	<u>April 2026</u> £	<u>April 2025</u> £
Don Perrier Trust	For the long-term benefit of the St Ewolds residents	710,490	746,586
T.F. Gardner Trust	To be spent on elderly men in Homes	439,239	422,204
Total Trust Funds		<u>1,149,729</u>	<u>1,168,790</u>

Other funds held by the Parish

Name of Trust	Purpose of Trust	<u>April 2026</u> £	<u>April 2025</u> £
Constable's Fund	Charitable expenditure at sole discretion of Constable	24,808	24,908
Upkeep of Graves	Small sums left in perpetuity to upkeep graves	3,816	7,362
Total Administered Funds		<u>1,178,353</u>	<u>1,201,060</u>

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

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

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 previous 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.