BUSINESS PLAN AND ESTIMATES 2026-27

PARISH OF
ST HELIER

Foreword from newly elected Connétable, Inna Gardiner

Having only recently been sworn in as Connétable of St Helier, I am honoured to present my first Business Plan and Estimates.

I am especially conscious of the need to listen carefully, act practically, and be accountable for every pound paid to the Parish by parishioners. In my first weeks in office, I have reviewed these estimates closely with the Parish's professional team, the Procureurs du Bien Public and the Accounts Committee.

I am pleased that we are able to propose only a small increase in the Parish rate, at around half the level of RPI, recognising the continued pressures on household budgets and doing what we can to support parishioners with the cost of living.

This reduction in rates will not impact essential services. These estimates protect the day-to-day work parishioners rightly expect, clean streets, refuse and recycling, parks and cemeteries, road maintenance, community support, the Honorary Police, and the services provided at St Ewolds and Westmount Day Nursery. They also make prudent provision for the annual pay award for the staff who keep the Parish running.

We will continue to grow the income the Parish earns from its services, contracts and assets, so that ratepayers do not have to shoulder rising costs alone. At the same time, I will keep a close eye on reserves and major capital expenditure to ensure that investment is affordable, properly planned and represents value for money.

The year ahead will be an exciting one for St Helier. These estimates also ring-fence investment in Parish parks. I have already begun working with residents, families, young people and community partners on a new vision for St Andrew's Park. Our ambition is a truly inclusive, intergenerational space that every parishioner can enjoy.

In the year ahead, there will be practical improvements across St Helier, including road and pavement works, safer crossings at Janvrin School and Halkett Place, flood-scheme developments at Vallée des Vaux, and planning for the next stages of Halkett Street regeneration.

We will also begin work on a new Strategic Plan for St Helier, shaped with parishioners, local businesses, community organisations, staff and St Helier Deputies. It will set clear priorities, timescales and ways to measure progress.

This is a budget that protects essential services while preparing to deliver a more confident, greener and better-connected St Helier for the future.

I thank the Parish team for their work in preparing these estimates, and I look forward to working with parishioners, elected members and staff to improve our Parish for everyone who lives, works and visits here.

Inna Gardiner
Connétable of St Helier, elected June 2026

Business Plan

This business plan has been developed in support of the 2026-27 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 few years, with reduced operating costs and increased non-rates income.

The key focus is to work alongside the new Constable to develop a new strategic plan for the Parish, as the current plan was extended to 2027 to coincide with the new political term. The Parish will also focus on the regeneration of St Andrew's Park, will continue its property review and seek to secure further sources of non-rates income.

Core services

The Parish spends the vast 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 licences, 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 Home.
- Westmount Day Nursery for children aged 2 to 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 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 Jersey offices, Clos du Hugh allotments, Grow community project, as well as maintaining La Collette Gardens.

Key deliverables for 2026-27

Road Maintenance

- Hilary Street carriageway and kerb repairs
- Saville Street carriageway and footway
- Chapel Lane carriageway and footway
- Clearview Street carriageway and footway (phase 1)
- Clarendon Road remedial path for future NIA (phase 1)
- Fix miscellaneous broken concrete planters

Road Improvements

- Clearview Street NIA (phase 1)
- Development of Vallée des Vaux flooding scheme
- Pedestrian crossings at Janvrin School and Halkett Place
- Develop designs to increase the width of Highview Lane
- Phase 1 of rebuilding Les Chenes roadside wall
- Develop designs for Halkett Street precinct regeneration (South)
- Refurbishment of the Le Sueur Fountain, Broad Street

Major building improvements

- Continuation of refurbishment of St Ewolds resident rooms
- Replacement of windows and boiler at St Ewolds
- Town Hall improvements

Vehicle Replacement Plan

- Continuation of refurbishment of refuse trucks to increase their lifespan.
- More efficient caged recycling truck.
- Trailed power washer.

Investing for the future

- Develop a new Strategic Plan
- St Andrew's Park regeneration, consultation and design
- Complete the Parish property review and agree next steps for key properties
- Secure further sources of non-rates income

PARISH OF ST HELIER

ESTIMATES

FOR THE YEAR ENDED

30 APRIL 2027

PARISH OF ST HELIER

GROSS INCOME AND EXPENDITURE ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2027

	Note	Estimates 2026-27 £	Actual 2025-26 £	Estimates 2025-26 £
INCOME				
Rates	7	-	-	-
Rate Arrears Received		46,125	43,863	45,000
Fee Income : Care Home	1	4,808,937	4,715,795	4,518,948
Fee Income : Nursery	2	938,718	933,116	899,770
Roads Income		2,843,108	2,768,831	2,628,727
Dog Licences		23,000	23,385	23,000
Bank Interest		394,000	519,033	400,000
Rental Income		1,028,397	1,044,826	1,003,314
Technical and Manual Services Fees		803,367	576,059	559,382
Fees, Commissions and Court Costs		86,649	61,439	84,534
Gain on sale of assets		19,743	34,517	17,000
		10,992,044	**10,720,864**	**10,179,675**
EXPENDITURE				
Staff Costs	4	12,746,196	12,429,764	12,137,648
Roads Expenditure		2,349,914	1,916,232	2,199,270
Operational Expenditure	5	4,537,815	4,341,892	4,505,007
Dep'n : Plant and Equipment		120,673	111,065	117,730
Dep'n : Computer and Office Equipment		35,215	31,959	34,356
Dep'n : Motor Vehicles		358,723	329,750	349,975
		20,148,536	**19,160,662**	**19,343,986**
Deficit for the year before transfer to Reserves		(9,156,492)	(8,439,798)	(9,164,311)

PARISH OF ST HELIER

RECONCILIATION TO RATES RESERVE
FOR THE YEAR ENDED 30 APRIL 2027

	Note	Estimates 2026-27 £	Actual 2025-26 £	Estimates 2025-26 £
DEFICIT FROM INCOME AND EXPENDITURE ACCOUNT		(9,156,492)	(8,439,798)	(9,164,311)
Adjustments:				
Provision for non-payment of rates		(100,000)	-	(100,000)
Provision for rates surcharge		75,000	-	75,000
Transfer to building reserve		(500,000)	(360,000)	(356,800)
Transfer to vehicle reserve		(350,000)	(450,000)	(450,000)
Transfer to NIA reserve		(167,000)	(167,000)	-
Dep'n charge : vehicles		459,775	414,539	448,561
Capitalised : Plant and Equip.		(422,500)	(47,819)	(128,500)
Dep'n charge : Plant and Equip		122,358	112,326	119,374
Capitalised : computer equip.		-	-	(30,000)
Dep'n charge : computers		35,215	31,959	34,356
Hire purchase interest		66,936	65,303	65,303
		(780,216)	(400,692)	(322,706)
Deficit for the year before Parish Rates	7	(9,936,708)	(8,840,490)	(9,487,017)

PARISH OF ST HELIER

ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2027

	Note	Estimates 2026-27 £	Actual 2025-26 £	Estimates 2025-26 £
RECEIPTS				
Licence Receipts				
Driving Licences		280,476	307,446	280,134
Firearm Certificates		1,070	1,280	1,044
		281,546	308,726	281,178
Fines		496,030	453,439	495,324
Residents Parking Zone Receipts (RPZ)		253,522	241,639	247,338
States Paycards		716,687	728,861	699,207
Works Charged		403,007	351,537	230,250
Choses Publiques		265,892	270,715	259,407
Contract Income		425,375	412,064	415,000
Towing		1,049	1,850	1,023
TOTAL RECEIPTS		2,843,108	2,768,831	2,628,727
EXPENDITURE				
Fines		224,370	224,886	218,898
Street Lighting		135,648	135,378	132,339
Contractors, Maintenance and Materials		1,767,100	1,401,359	1,660,771
Fuel for Vehicles		106,615	67,994	87,032
Depreciation - Motor Vehicles		101,051	84,789	98,586
Depreciation - Plant and Equipment		1,685	1,261	1,644
Administrative Expenses		13,445	565	-
		2,349,914	1,916,232	2,199,270
Staff Costs - Roads, Street Cleaners and Community Support workers		1,572,871	1,591,344	1,495,569
TOTAL EXPENDITURE		**3,922,785**	**3,507,576**	**3,694,839**
NET EXPENDITURE		**(£1,079,677)**	**(£738,745)**	**(£1,066,112)**

PARISH OF ST HELIER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2027

FOR REFERENCE ONLY

1. ST EWOLDS - INCOME STATEMENT

	Note	Estimates 2026-27 £	Actual 2025-26 £	Estimates 2025-26 £
Turnover		4,808,937	4,715,795	4,518,948
Cost of sales				
Wages and Salaries		(3,913,403)	(3,922,471)	(3,741,345)
Therapy, Medical Expenses		(27,400)	(25,985)	(33,337)
Groceries		(181,912)	(174,181)	(177,475)
Cleaning and Laundry		(92,278)	(85,756)	(92,685)
Gross surplus		**593,944**	**507,402**	**474,106**
Rental Income		502,154	489,907	472,818
Other Operating Income		-	-	-
Repairs and Maintenance		(132,238)	(137,112)	(122,679)
Light, Heat, Water and Fuel		(136,051)	(133,439)	(137,116)
Administrative expenses		(128,373)	(135,060)	(135,344)
Operating Surplus		**699,436**	**591,698**	**551,785**
Profit on Disposal of assets				
Overhead Allocation	1	(384,389)	(397,938)	(307,173)
Surplus before interest		**315,047**	**193,760**	**244,612**
Net Interest and Similar Expense		-	-	-
Surplus for the Year before transfer to Reserves		**315,047**	**193,760**	**244,612**
Transfer to Building Reserve	2	(104,500)	(104,500)	(104,500)
Surplus for the Year after transfer to Reserves		**210,547**	**89,260**	**140,112**

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 2027

FOR REFERENCE ONLY

2. WESTMOUNT DAY NURSERY - INCOME STATEMENT		Estimates 2026-27 £	Actual 2025-26 £	Estimates 2025-26 £
Turnover		938,718	933,116	899,770
Cost of sales				
Wages and Salaries		(674,085)	(670,201)	(681,682)
Groceries		(36,857)	(36,518)	(35,958)
Cleaning and Laundry		(16,914)	(16,659)	(16,502)
Gross surplus		**210,862**	**209,738**	**165,628**
Rental Income		-	-	-
Other Operating Income		-	-	-
Repairs and Maintenance		(43,749)	(32,425)	(37,220)
Light, Heat, Water and Fuel		(5,095)	(6,276)	(4,971)
Administrative expenses		(19,172)	(23,466)	(22,843)
Operating Surplus		**142,846**	**147,571**	**100,594**
Profit on Disposal of assets				-
Overhead Allocation	1	(91,209)	(82,945)	(63,506)
Surplus before interest		**51,637**	**64,626**	**37,088**
Net Interest and Similar Expense		-	-	-
Surplus for the Year before transfer to Reserves		**51,637**	**64,626**	**37,088**
Transfer to Building Reserve	2	(11,300)	(11,300)	(11,300)
Surplus for the Year after transfer to Reserves		**40,337**	**53,326**	**25,788**

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 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 2027

FOR REFERENCE ONLY

3. RECTORAT ACCOUNT

Included in Other Debtors on the balance sheet is an historic balance related to the Rectorat. The Parish financed the Restoration of the Parish Church of St. Helier which was completed in 2013, and it was agreed that a sixty per cent share of the cost 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:

		Estimates 2026-27 £	Actual 2025-26 £	Estimates 2025-26 £
Balance brought forward as at 01 May		266,885	262,080	262,080
Income from Byron Road Car park		**(86,040)**	**(83,778)**	**(82,642)**
Byron Road Car Park Expenditure				
Heat, Light and Water		88	86	78
Utilities		1,794	1,747	1,762
Repairs		-	-	-
		1,882	**1,833**	**1,840**
Parish Church Expenditure				
Heat, Light and Water		9,132	8,892	2,344
Repairs		56,470	38,664	44,155
Contribution to Salaries		8,637	8,410	8,426
		74,239	**55,966**	**54,925**
Deanery Expenditure				
Heat, Light and Water		5,677	5,528	7,712
Utilities		4,128	4,019	4,424
Repairs		10,205	21,237	13,320
		20,010	**30,784**	**25,456**
Balance carried forward as at 30 April	1	**276,976**	**266,885**	**261,659**

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2027

4. STAFF COSTS

	Estimates 2026-27 £	Actual 2025-26 £	Estimates 2025-26 £
Gross Pay	9,649,910	9,170,040	9,046,734
Overtime	625,624	692,596	610,365
Contributions To Social Security	618,246	621,625	577,474
Contribution To Pension Scheme	1,932,416	2,013,225	1,983,075
Gross Staff Costs	12,826,196	12,497,486	12,217,648
Less: Personal Sickness Benefit	(80,000)	(67,722)	(80,000)
	£12,746,196	**£12,429,764**	**£12,137,648**

Analysis By Department (including Sickness Benefit and redundancy provision)

	£	£	£
Roads, Street Cleaners & Community Support	1,572,871	1,591,344	1,495,569
Municipal Services	2,217,191	2,144,168	2,033,492
Parks, Open Spaces & Cemeteries	1,005,970	886,345	967,798
Technical And Manual Services	765,708	734,726	740,485
Administration, Customer Services & Community Care	2,457,079	2,341,554	2,343,711
Caretaker, Messenger & Cleaners	139,889	138,955	133,665
	8,158,708	7,837,092	7,714,720
Parish Care Home	3,913,403	3,922,471	3,741,345
Parish Day Nursery	674,085	670,201	681,583
	£12,746,196	**£12,429,764**	**£12,137,648**

PARISH OF ST HELIER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2027

5. OPERATIONAL EXPENDITURE

	Estimates 2026-27 £	Actual 2025-26 £	Estimates 2025-26 £
Operational Expenditure			
Groceries	222,576	213,298	217,147
Therapy, Medical Expenses	41,457	36,433	40,446
Total Direct Expenses	264,033	249,731	257,593
Light, Heat, Water and Fuel	585,672	577,205	569,756
Equipment and Maintenance	1,077,070	1,003,978	1,116,355
Parish Rates	35,234	32,462	34,375
Insurance	448,882	415,184	437,934
Cleaning and Laundry	297,175	236,587	284,870
Recycling	49,200	46,754	48,000
Parks and Gardens	103,500	118,407	100,000
Total Occupancy Costs	2,596,733	2,430,577	2,591,290
Information Technology	419,817	382,560	405,000
Twinning Committees	10,250	10,228	10,000
St Helier Battle of Flowers	7,175	7,000	7,000
St Helier Community Trust	78,875	75,000	75,000
Community and Charity Donations	64,575	53,725	63,000
Parish Events and Hospitality	264,541	255,504	258,089
Honorary Police	66,936	73,268	65,303
Total Charity & Community Costs	492,352	474,725	478,392
Legal and Professional	239,509	211,662	253,668
External Audit and Accountancy	32,506	32,000	31,713
Notices and Advertising	16,315	15,596	15,918
Stationery, Printing and Consumables	82,434	90,396	80,423
Postages, Mail Box and Freight	82,000	61,637	80,000
Travel & Entertainment	13,120	25,930	12,800
Staff Training and other Costs	138,421	156,227	135,045
Books, Publications and Photography	-	383	-
Contribution to the Comité des Connétables	13,579	13,270	13,248
Election Expenses	7,689	2,480	7,500
Bank and Transaction Charges	139,307	158,855	135,910
Miscellaneous expenses	-	35,863	6,507
Total Administrative Expenses	764,880	804,299	772,732
Total Operational Expenditure	**£4,537,815**	**£4,341,892**	**£4,505,007**

6. BUILDING RESERVES

	Building Reserve £
Balance 01 May 2026	1,706,857
Exceptional transfer for investment in Parish Parks	250,000
Transfers from General Reserve	500,000
Expenditure funded by Building Reserves	(1,520,000)
Balance 30 April 2027*	936,857

* Of which £750k is ringfenced for investment in Parish Parks.

Breakdown of Estimate Expenditure

St Ewolds refurbishment (total project cost £8,300,000)	600,000	
St Ewolds replacement windows	870,000	
Town Hall capital works	50,000	
		1,520,000

PARISH OF ST HELIER

FOR THE YEAR ENDED 30 APRIL 2027

7. RATES INCOME REQUIRED TO MEET ESTIMATED EXPENDITURE

The Parish rate is required to cover the Parish expenditure estimate of	£9,936,708

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 Connétables.

Pence-Per-Quarter-Rate To Meet Estimated Expenditure	Estimates 2026-27	Actual 2025-26	Estimates 2025-26
Parish Rate Required Estimated expenditure requirement of	£9,936,708	£8,840,490	£9,487,017
Quarters available 2026-27 707,186,374 (2025-26 701,103,464)			
The Connétable recommends a Parish rate of 1.37 pence per quarter which would generate income from the Parish rate of	£9,688,453	£9,444,367	£9,464,897
Net adjustment to the Rates Reserve for the year	(£248,255)	£603,877	(£22,120)
add: Balance brought forward	£3,570,405	£3,466,528	£3,466,528
less: Transfer to building reserve for investment in Parish Parks	(£250,000)	(£500,000)	(£500,000)
Rates Reserve Carried forward	£3,072,150	£3,570,405	£2,944,408

The available 2025-26 rate income of £9,444,367 above is shown net of adjustments, arrears, and surcharges.

Summary 2026-27

Total Rate Per Quarter	Parish rate	Island wide rate	Total rate	Parish rate increase	Island wide rate increase
Domestic	1.37p	0.96p	**2.33p**	1.48%	2.13%
Non-Domestic	1.37p	1.41p	**2.78p**	1.48%	2.17%

Summary 2025-26

Total Rate Per Quarter	Parish rate	Island wide rate	Total rate	Parish rate increase	Island wide rate increase
Domestic	1.35p	0.94p	**2.29p**	2.30%	2.17%
Non-Domestic	1.35p	1.38p	**2.73p**	2.30%	0.73%