



Deputy Helen Miles
Chair of Parishes and Government Review Panel

25th July 2025

Please find below a joint submission from Procureurs Peter Pearce and John Baker, Parish of St Helier, in answer to questions posed in a letter dated 2nd July 2025.

1. Can you provide a summary of the process for allocating funds within the parish, and who is involved in the decision-making process?

The Parish of St Helier has an annual Business Plan and Estimates process in place:

1.1 Draft Business Plan and Estimates are put together by the Finance Director and Officers, with input from various parties, including:

- Policy and Strategy Board - comprising the Connetable, Procureurs du Bien Public and Parish CEO (**See terms of reference**)
- Roads Committee – who are responsible for the roads budget.
- Honorary Police - The Chef de Police is responsible for the Honorary Police budget.
- The Rectorat – given the Parish's legal and financial responsibilities towards the Church.
- Parish Deputies
- Members of the Municipality
- St Helier Community Trust
- Various agreed Parish strategies and Plans – for example, the Parish Strategy 2020-2025 and the Parish's Environmental Strategy

1.2 Business Plan and Estimates are approved (in draft) by the Policy and Strategy Board before being discussed with, and reviewed by:

- Parish Deputies
- Parish Accounts Committee

1.3 Business Plan and Estimates are then finalised and agreed by the Connetable and Procureurs and formally submitted for consideration to the annual Rates Assembly.

1.4 The Rates Assembly approves the Business Plan and Estimates. (for an example, please see 2025/26 Business Plan and Estimates document). This is also the same meeting that the new Rate is agreed.

1.5 In-year variations to expenditure (not approved by the Rates Assembly):

- Minor variations to the estimates are approved by the Connetable, ensuring oversight from the Procureurs du Bien Public. These decisions are documented in PSB minutes.
- Major variations to the Estimates are put before a Parish Assembly who will decide. Again, these decisions are documented.

1.6 Review of expenditure against agreed Estimates:

- Monthly by the Policy and Strategy board (Connetable, Procureurs and CEO)
- Quarterly by the Accounts Committee.
- Annually by the Rates Assembly (via a formal set of audited financial statements). (for an example, please see 2024/25 Annual Report and Financial Statements).

2. How are different spending needs prioritised within the parish when allocating funds?

2.2 Ultimately the Rates Assembly approves spending needs and can make changes to the proposed priorities that are set out in the Business Plan and Estimates at the Rates Assembly meeting. Any new initiatives (for example a new play area for children or neighbourhood improvement area for Town residents) are put out to consultation before being discussed, debated, and approved at the Rates Assembly.

2.3 Proposals and priorities put before the Rates Assembly are developed by the Policy and Strategy Board (comprising the Connetable, Procureurs and CEO) and include input/feedback from:

- Parish Accounts Committee
- Parish Deputies
- Parish Officers, members of the municipality and parishioners.
- The Connetable's manifesto
- Various agreed Parish strategies and Plans – for example, the Parish Strategy 2020-2025, the Parish's Environmental Strategy, Fleet Strategy etc.
- The requirement to comply with legal and regulatory responsibilities and standards.

2.4 The Parish also provides financial support to a number of not-for-profit / charitable / arm's length organisations. For example (and on production of previous year's accounts), the Parish awards an annual grant to:

- The St Helier Youth and Community Trust, who are encouraged to raise funds by other means.
- Its Twinning Committees
- The St Helier Battle of Flowers Association

2.5 The Parish also awards non-financial grants to others. For example:

- Subsidised rent to Mind Jersey and the Jersey Bowling Club
- Discounted / free room hire fees.
- Reduction in other fees or provision of subsidised services.

- The Constable's fund also allows the Connetable to make immediate payments to individuals in difficulty or distress.

2.6 The Connetable and Procureurs also authorise the grant of charitable donations direct to charitable organisations.

3. Are there specific criteria or guidelines used to assess which projects or initiatives receive funding?

3.1 Major capital projects are supported by business cases and tend to have a 12-14 month lead in time. These are agreed between the Connetable, Procureurs and CEO and a Project is taken to a Parish Assembly (or Rates Assembly) for consideration.

3.2 The Parish Rates Assembly approves the annual Estimates.

3.3 St Helier Community Trust allocate grants to the Community on behalf of the Parish in accordance with set guidelines.

3.4 The Constable and Procureurs award charitable grants direct to organisations, subject to the agreed policy and process ([see charitable grants policy](#))

3.5 The Parish has internal financial procurement controls, along with operational procedures to support good practice and delivery.

4. How does the parish ensure that funds are allocated in a way that benefits parishioners?

4.1 The process for allocating funds etc. is made by the Parish Assembly when setting the budget and agreeing the parish rate.

4.2 The Policy and Strategy Board (Comprising the Connetable, Procureurs and CEO) review the progress against the Business Plan and the expenditure monthly. The Accounts Committee undertake a similar review quarterly. Key points include:

- Expenditure should be in line with the Parish's Corporate Strategy 2020 – 2025 as well as the annual Business Plan ([see strategy attached](#)).
- The Roads Committee are regularly kept updated in relation to roads expenditure. In the event of emergencies or urgent compliance/safety issues, the Roads Committee can reprioritise the delivery of projects and divert funding in these instances.
- Constables Fund, the Constable can decide to make discretionary payments.

5. What role does the Parish Assembly play in the decision-making process for fund allocation?

- The Parish Rates Assembly has overall and ultimate control and decides an allocation of funding and setting of The Parish Rate, as set out in the Estimates.(see agenda of Rate Assembly).
- Parish Accounts are audited by an external auditor approved by the Parish Assembly and are compliant with GAAP (lite) standards.
- Rates Assembly can refine the estimates and propose variations to the Parish Rate.
- Parishioner can bring a Requete to Assembly on any Parish-related subject matter.
- Exceptional expenditure requests and requirements can be taken to a Parish Assembly
- All property and land transactions require approval by the Parish Assembly, as well as leases over 9 years in length.

6. Do the Procureurs consider government strategies when making decisions about fund allocation? If so, which strategies are taken into account?

- Whilst the Parish often considers Government strategies, the Parish is guided by its own Strategic Plan.
- Government strategies are considered if they align to agreed Parish Strategic Plan and strategy. For example, the Parish has its own environmental strategy and action plan which is broadly aligned to the Government's ambitions.
- Alignment with Government strategies is considered when the Parish considers joint Gov/Parish funding initiatives.
- Fund allocation is in line with the Estimates approved by the Parish Assembly. The Procureurs "Carry out the lawful instructions/decisions of the Parish Assembly or officers in relation to the use and application of funds and resources, even if disagreeing with their wisdom ..." as above (see re Grouville (Procureurs du Bien Public) (1970) JJ 1451).

7. How do the Procureurs ensure that parish funding is aligned with the broader objectives or goals of the government (e.g. putting children first, health prevention, carbon neutral roadmap, community safety)?

7.1 Parish funding is aligned to Government objectives:

- When Government funding is provided,
- When the Parish and Government share a common strategic objectives and outcomes.
- When there is a legal or regulatory requirement to do so.

7.2 The Roads Committee is a Highway authority and, as such:

- Considers community Safety/ Safer School initiatives.
- Ensures Road Safety Audits are conducted on Road design schemes.
- Complies with laws, regulations, and good practice.
- Corporate parent, (Convention Rights) (Jersey) Law 2022

7.3 St Helier has retained a Community Service role:

- Provides direct support to vulnerable parishioners.

- Ensures a proper burial for parishioners who die without funds.
- Provides an advocacy service to parishioners to help them navigate Government/Charity support opportunities.

7.4 General

- Parish's ethos and principles informally support many of the Government's Social Security and Social Care policies but is not part of the formal delivery programme.
- Where the Parish has a duty under specific legislation then this should be provided within the budget (e.g. as duty bearer under Children (Convention Rights) (Jersey) Law 2022, scheduled public authority under Freedom of Information and Data Protection etc); however, this is different from 'government priorities or policies' which are States of Jersey strategies

7.5 On occasion the Parish of St Helier may also lead the way.

- We were the first to embrace recycling and open a recycling unit.
- We led the way with Carbon Neutrality

8. Have there been any instances when government priorities or policies have directly influenced how parish funds are allocated?

- Carbon neutrality
- Children first initiative
- Eco Active
- Nighttime economy and event policing
- Xmas lights (Government funding withdrawn)
- Royal Visits
- Increased density of housing has placed additional pressure on Parish resources, in particular municipal services.
- Landlords' legislation
- Jersey Care Commission and CEYS regulations

9. How do the Procureurs coordinate with the government when their priorities or policies overlap with parish spending?

9.1 Initially co-ordination is through Officers. For example:

- La Collette Gardens
- Markets
- New Hospital
- Jersey Bowling Club

9.2 Whilst Procureurs are involved in the initial decision making/ approval, they tend not to get directly involved in matters until a later stage. For example: reviewing and signing leases and representing the Parish in the Royal Court. Occasionally they will get involved in lease negotiations.

9.3 Procureurs approve initiatives e.g. release funding for urban renewal schemes, including joint projects e.g. Halkett Street

9.4 They also have their own contacts and community networks e.g. Havre des Pas Improvement Group, Waterfront Residents Association.

10. Is there a formal or informal process for consulting with the government before making significant financial decisions or allocating funds for projects that could overlap with government policy?

10.1 There is no formal process:

- The Parish defines its own strategy and delivers this through in-year business plans; the Parish/Rates Assembly approves both. The Parish also collects its own income (rates and non-rates income) which is again approved by the Parish / Rates Assembly.
- Officers can liaise with Government where there is a known/expected overlap in policy.
- The Parish will align to Government policy for joint/shared funding initiatives and/or IT projects.

10.2 Informally:

- Partnerships, relationships, and consultation tend to form at officer level, especially in areas where there is high mutual/shared activity. For example, roads programme, Traffic Worx and other shared IT systems.
- Parish Deputies and the Constable tend to advise if there is an overlap between Parish plans and Government policy.
- Procureurs tend to identify partners and opportunities outside of Government (e.g. private sponsorship).

11. Do the Procureurs assess the potential impact of funded projects on the local community?

11.1 Yes:

- We try to support Government projects (provided we know it is taking place, and it broadly aligns with our plans).
- For a Parish project there will generally be a business case.
- For major projects, the Parish undertakes full consultation and engagement by specific area.
- The allocation of funds (e.g. charitable grants) is controlled by the Parish Assembly decision/budget.

12. Do the Procureurs allocate funds based on the needs or demands of specific groups within the parish, such as youth services, the elderly, or businesses?

12.1 Yes:

- Bus shelters
- Playgrounds
- Roads and public spaces
- Changing places specialist toilets
- Room hire for Charities.
- English for Ukrainians
- Twinned towns and funding
- Youth and Community Trust – (including a donation to Youth Service)
- Charitable donations
- St Ewold's Residential Home and Westmount Day Nursery
- Town Centre Management and graffiti cleaning
- Support events in St Helier: Battle of Flowers, Honorary Police, Fete de St Helier, Havre des Pas Beach Festival and Xmas Lights Switch on, Senior Citizens Christmas parties and summer outing/afternoon tea and tea dances, Pensioners Xmas lunches.
- Allocation of funds e.g. charitable grants is as per the Parish Assembly decision/budget.

13. How do the Procureurs monitor and track the spending of allocated funds to ensure accountability and prevent overspending or misallocation?

- Monthly accounts produced.
- Monthly meeting with CEO and Finance Director
- Quarterly Accounts Committee Meetings
- Specific ad hoc requests

14. Are there any external audits or reviews of the parish's finances to ensure transparency and responsible management of public funds?

Yes

- GAAP Light (Generally Accepted Accounting Principles) auditing standards
- Mid-year and end of year audit
- Accounts reviewed by : PSB (monthly), Accounts Committee (quarterly), Parish Deputies (annually) and Rate Assembly (annually)
- all Parishes have their accounts independently/professionally audited to ensure transparency, audited accounts must be presented to the Parish Assembly by Law (Rates Law Article 21) before setting the parish rate for the year.

15. How do the Procureurs/parishes manage any surplus or deficit funds?

- Declare to Parish Rates Assembly; any surplus/deficit is factored into the following year budget, see Article 21(3) of the Rates Law

- Outside Rate Assembly – Procureurs and Constable can take one off propositions to Parish Assembly for consideration.
- Underspend can either be placed in the Rates Reserve, used to reduce the Rate or to fund one off projects.

16. What types of projects or initiatives typically receive the most funding?

16.1 Infrastructure

- Roads, pavements, street lighting and safety improvements
- Parish Properties e.g. refurbishment of St Ewold's Residential Home
- Neighbourhood Improvement Areas
- Parks and playgrounds
- Church / Rectory

16.2 Other

- Carbon Neutrality
- Major events
- Fleet and machinery maintenance and replacement.
- New technology/systems

17. How does the parish handle requests for funding from local organisations or groups, and what criteria are used to assess these requests?

- St Helier Community Trust (who have their own grants policy and practices)
- Charitable donations by PSB (policy and procedures exist)
- Ad hoc requests – PSB
- Constables Fund
- Non-monetary grants Room hire etc.

18. How do the parishes ensure transparency in the fund allocation process? Is there a public-facing report or summary of how funds have been allocated and spent?

- Included in Annual Report and Rates Assembly paperwork (page 21) and presentation given at the Rate Assembly
- Financial Grants are listed in the annual accounts which are published on the parish website; may also be communicated through parish magazine articles etc.
- Non-financial support is also published.

19. How are decisions communicated to parishioners of how their contributions are being used?

- Annual Report and Financial Statements are published and approved at Rates Assembly.

- Business Plan and Estimates published and approved at Rates Assembly
- Rate Assembly Presentation given.
- Social media, Website, Facebook Instagram, TikTok
- Town Crier (Parish magazine)

20. Is there a mechanism for parishioners to raise concerns or questions about fund allocation decisions?

- Rate Assembly/ Parish Assembly
- Write to Constable or Townhall
- In person complaint
- Roads Committee Meeting (open to the public)
- Through Roads Committee members other members of the municipality
- Through Accounts Committee members
- Online Feedback
- Write to JEP
- Deputies Meetings (monthly meeting with Constable)

21. How does the parish ensure that allocated funds are spent as intended, and are there any measures in place to prevent misuse?

- Parishioner feedback
- PSB Meeting
- Quarterly update against business plan to Accounts Committee
- Intensive Mid-year external audit review (external auditors)
- Roads Committee are flexible with the roads budget for emergencies and health & safety matters.
- Procureurs attend Roads Committee Meeting for budgetary purposes.
- It is the Procureurs duty on use/application of funds, the Parish Assembly approves the budget, accounts are audited and published etc.

22. Is there any joint funding or shared investment in projects between the parish and the government?

22.1 Government

- Halkett Street refurbishment and regeneration
- Neighbourhood Improvement Areas – Government grant of £500K over 4 years
- La Collette Gardens (jointly managed)
- Street Cleansing of St Helier (Contract with Government)
- Millennium Park (Contract with Government)
- Broad Street (Events and meanwhile uses)
- Joint parking enforcement and provision (pay cards)
- Parking Discs/ Disabled badges
- Disabled Parking provision
- Public Elections

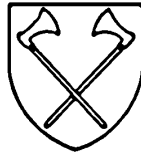
- Honorary Police, police confiscation fund

22.2 Other Parishes

- Printing driving licences
- Online Firearms certificate applications.
- Support other parishes with Honorary Police Service, including policing and producing charge sheets.
- During Covid, St Helier Centeniers took on charging for the whole Island.

Yours sincerely

Procureurs Peter Parce and John Baker
Parish of St Helier



PAROISSE DE ST HELIER

PARISH ASSEMBLY

An Assembly of the Principals and Electors of the Parish of St Helier will be held at 7pm on Wednesday 16 July 2025, at the Town Hall for the following business:

- 1. The Connétable to present the Accounts (Financial Statements) of the Parish of St Helier for the Financial Year 2024/25, in accordance with the terms of Article 21 of the Rates (Jersey) Law 2005, the Accounts having been audited and examined and approved by the Committee appointed for that purpose;**
- 2. The Connétable to present, and the Assembly to approve, the Estimates of the Parish of St Helier for the Financial Year 2025/26, in accordance with the terms of Article 21 of the Rates (Jersey) Law 2005;**
- 3. To approve a Parish Rate for the Financial Year 2025/26, in accordance with the terms of Article 21 of the Rates (Jersey) Law 2005;**
- 4. The election of an Accounts Committee to examine the Connétable's Accounts for the Financial Year 2025/26; and**
- 5. To approve the appointment of the Parish Auditors Alex Picot for 2025/26.**

**Town Hall
8 July 2025**

**A S Crowcroft
Connétable**

Parishioners wishing to attend the Assembly are requested to register in advance where possible, by emailing the Parish Secretary, Alison Roberts alison.roberts@sthelier.je by 5pm on Monday 14 July 2025.

Parishioners are asked to arrive in good time to check their entitlement to vote, i.e. electors of the Parish, ratepayers and nominated mandataires.

Copies of the Accounts (Financial Statements) and Estimates are available from the Town Hall and the Parish website www.sthelier.je

ANNUAL REPORT AND ACCOUNTS 2024-25



PARISH OF
ST HELIER

Introduction to the Rates Assembly by the Connétable

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

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

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

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

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

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

Simon Crowcroft

Simon Crowcroft
Connétable of St Helier



Table of Contents

Page 1	Year in Review
Page 3	Chef de Police's report
Page 4	Chief Executive's report
Page 9	Finance Director's report
Page 11	Financial Statements 2024-25
Page 31	Auditor's report

YEAR IN REVIEW

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

May to July 2024

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



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

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

August to October 2024

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



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

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

November 2024 to January 2025

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



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

February to April 2025

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



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

CHEF DE POLICE'S REPORT

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

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

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



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

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

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

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

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

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

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

CHIEF EXECUTIVE'S REPORT

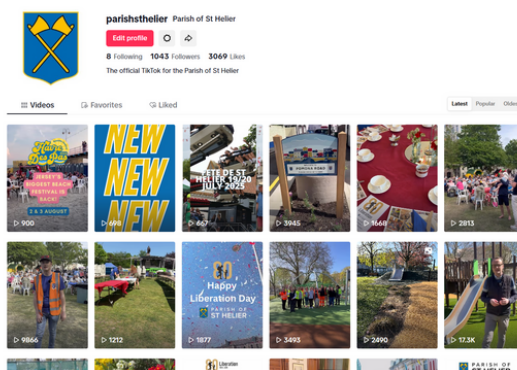
I would like to start by taking this opportunity to thank the Parish's unique blend of elected officials, volunteers and employees for their unwavering support. Together we have delivered another strong year for the Parish.

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

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

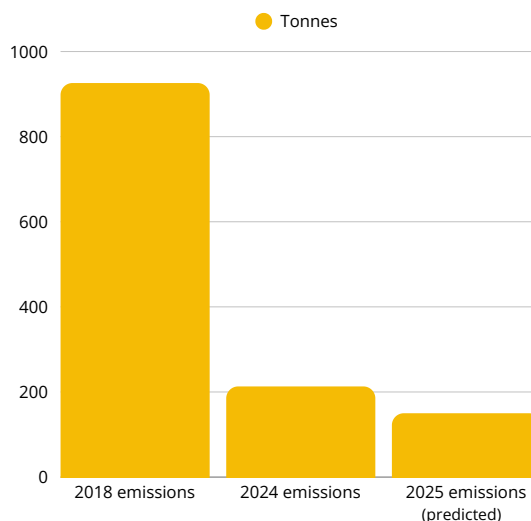
During 2024/25 we continued to invest in our workforce - strengthening leadership, providing a clear path for development and ensuring we move towards a 'safety first' culture across all areas of operations; one that prioritises wellbeing, accountability and promotes risk awareness at every level.

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



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

We have made significant progress in reducing our carbon footprint. Our annual CO₂ emissions have fallen from 926 tonnes (in 2018) to 213 tonnes (in 2024) – a 77% reduction, and we are on track for this to reduce to 150 tonnes (84%) by the end of 2025. Last year we also researched the next stage (Scope 3) and will collect the required data over the next 12 months to better understand the full requirements (and costs) of reducing to net carbon zero.

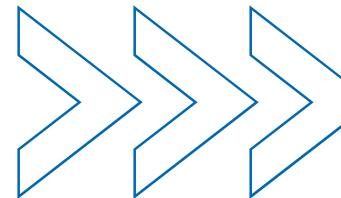


However (and not for the first time), our attempt to sell St Helier House was not successful, reflecting the challenges in the current property development market.

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

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

What we delivered in 2024/25



Major projects

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

Road Maintenance

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

Road Improvements

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

Building Improvements

- ✓ St Ewolds refurbishment

Vehicle Replacement Plan

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

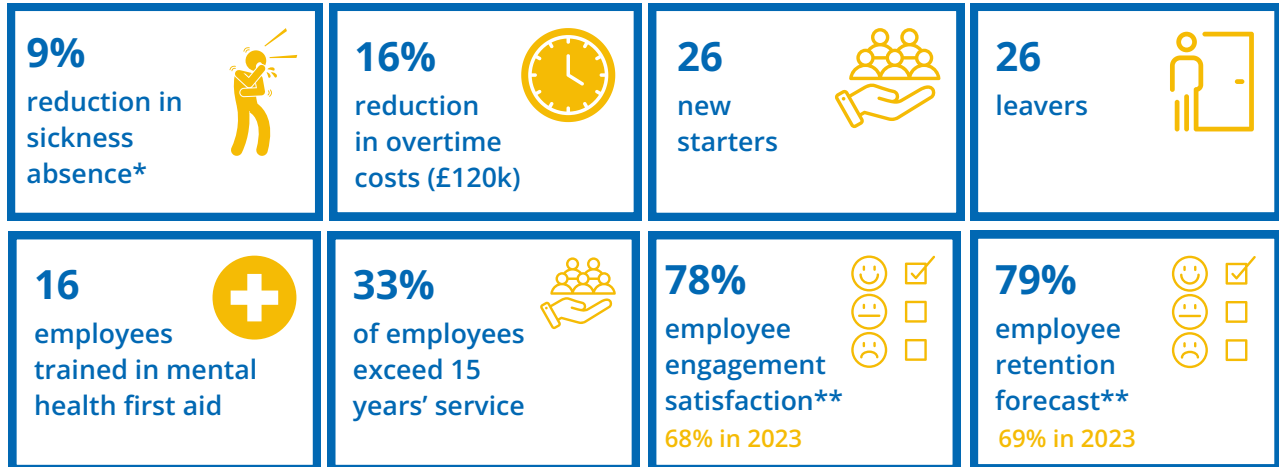
Future Plans and Strategies

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

OUR PEOPLE

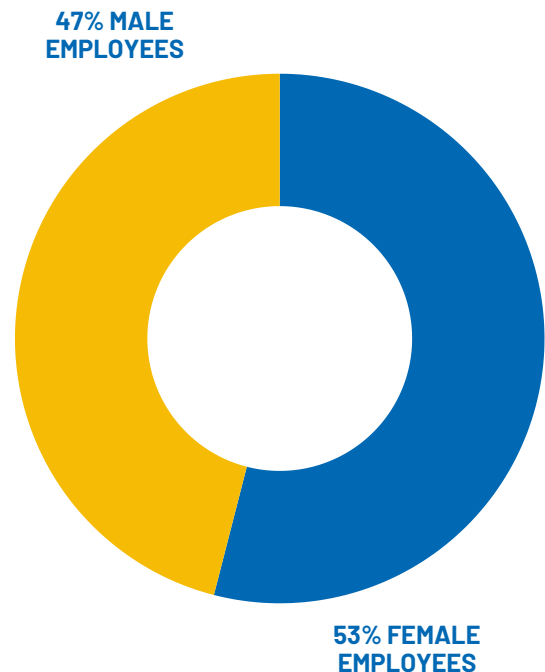
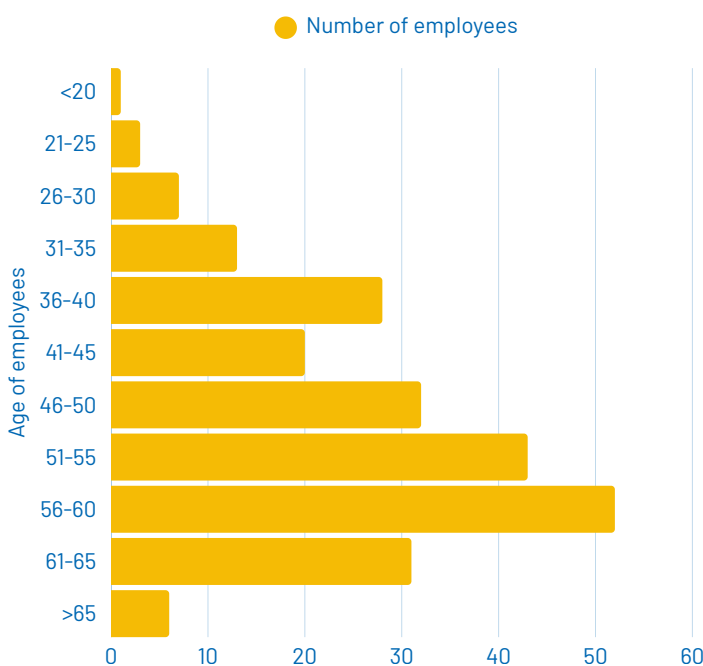
The below figures show the Parish's staffing profile for 2024/25.

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



*compared to 2023

**Staff satisfaction survey completed in March 2025



DELIVERING FOR PARISHIONERS

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

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

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

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

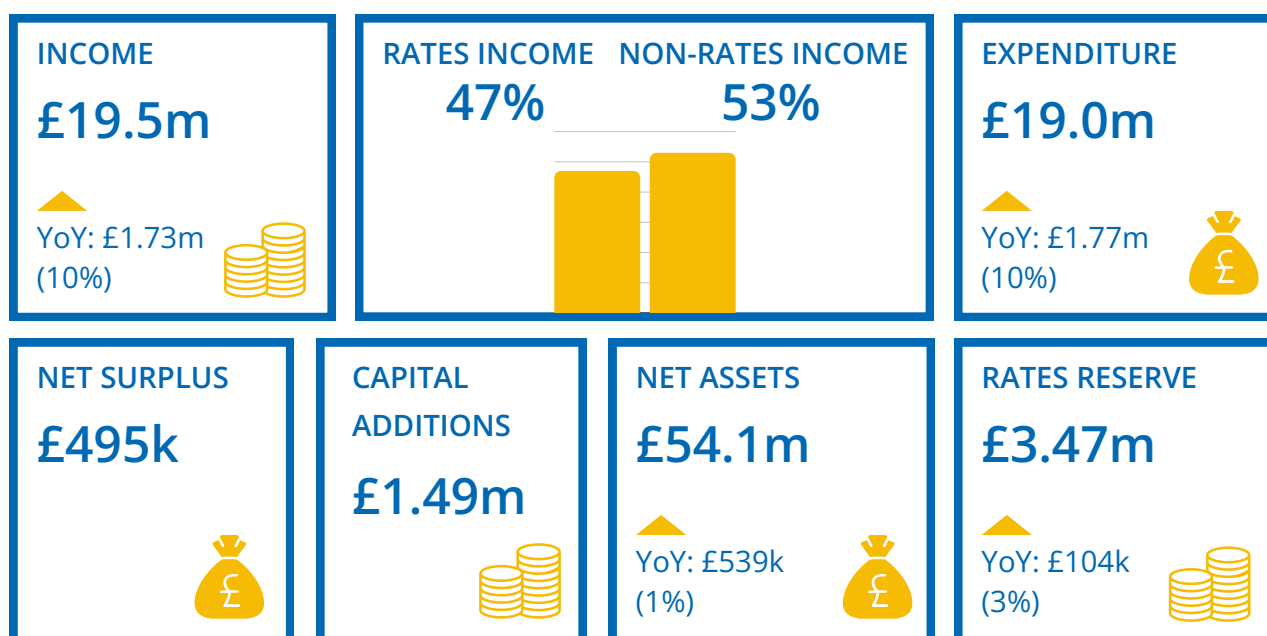
***including public toilets, shelters, water features and fountains, concessions and ancillary buildings

FINANCE DIRECTOR'S REPORT

Summary

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

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



Income and Expenditure

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

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

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

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

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

Operational Highlights

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

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

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

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

Conclusion

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

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

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

PARISH OF ST HELIER
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 APRIL 2025

PARISH OF ST HELIER

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

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

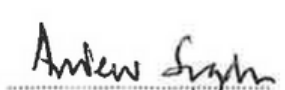
PARISH OF ST HELIER

BALANCE SHEET AT 30 APRIL 2025

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

Approved on 24 June 2025


Connetable


Chief Executive Officer


Director of Finance

PARISH OF ST HELIER

ROADS ACCOUNT

RECEIPTS AND EXPENDITURE

FOR THE YEAR ENDED 30 APRIL 2025

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

PARISH OF ST HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

1 ACCOUNTING POLICIES

Basis of accounting

The accounts are prepared under the historical cost convention as modified by the revaluation of freehold land and buildings and chattels in accordance with the accounting policies selected by the parish. A summary of the more important accounting policies, which have been applied consistently, is set out below.

Fixed Assets : Land and buildings, paintings and gold and silver objets d'art

Land and Buildings, Paintings and Gold and Silver objets d'art are included in the accounts at their fair value. These assets are stated at fair value on the date of the latest revaluation, plus any subsequent capital expenditure, less any subsequent impairment losses, where applicable. Where a policy of revaluation is adopted, generally accepted accounting principles require formal external valuations at least every 5 years. The Constable considers the cost of formal valuation to outweigh the benefit to the parishioners and so valuations are to be conducted periodically on an informal basis.

Revaluation gains are recorded in the revaluation reserve. Downward revaluations are recorded in the revaluation reserve to the extent that they reverse previous upward valuations.

The Town Church and Almorah Chapel are "Heritage Buildings" and together with cemeteries, parks and gardens, bus shelters and some toilets are not recognised in the financial statements because it is standard policy for local authorities not to value these assets. On the assumption that these assets can never be sold for property or other development then a realistic valuation can not be ascertained.

Fixed Assets : Other

Other fixed assets are recognised at cost and depreciated on a straight line basis calculated to write each asset down to its estimated residual value over its expected useful life.

Plant and equipment	10 years
Vehicles	5 years
Computer and office equipment	3 years

Stock

Stock is included in the accounts at the lower of cost and net realisable value.

Pension Scheme

The Parish has not recognised its long term liability relating to its share of the PECRS scheme deficit, as it is unable to identify its share of the assets and liabilities contained in the scheme.

Rates Income

The Parish rates are brought into account on a cash received basis up to the year end, for assessments issued up to the calendar year ending in the period. Rates received relating to prior periods are shown as Rates Arrears Received. Accordingly, debtors are not recorded in respect of rates.

Driving Licence Income

Driving licence income is recognised over the period for which the licence is valid, being 10 years for a full licence.

Other Income

Rent, deposit interest and all other income is accounted for on an accruals basis.

Expenditure

Expenditure is accounted for on an accruals basis.

Fixed Assets : Assets in Course of Construction

Assets in course of construction are carried at initial deemed cost (cost plus valuation brought forward) plus subsequent cost. No depreciation is charged in respect of assets in course of construction.

Administered Protected Charitable Trust and Parish Funds

The above Funds are excluded from the Accounts because they are not in the ownership of the Parish. However, the Constable has responsibility for their administration. They are shown as additional information as an Appendix to these Accounts.

Reserve Accounts

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

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

2. FIXED ASSETS

FIXED ASSETS AT VALUATION

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

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

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

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

OTHER FIXED ASSETS

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

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

3. PAROCHIAL RATE

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

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

4. CASH AT BANK

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

Included in the above cash balance is £1,027k (2024: £1,622k) in respect of Island Wide Rates collected by the Parish and payable to The Government of Jersey.

Total cash at bank is further analysed as:

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

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

5. DEBTORS AND REPAYMENTS

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

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

6. CREDITORS

Amounts falling due within one year:

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

Amounts falling due after more than one year:

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

Hire purchase creditor

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

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

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

7. STAFF COSTS

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

Analysis By Department

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

Headcount

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

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

8. OPERATIONAL EXPENDITURE

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

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

OPERATIONAL EXPENDITURE (CONT.)

Charitable Donations & Grants

Cash Charitable Donations and Grants made by the Parish are included within operating expenditure, these amounts are disclosed separately below, with amounts of less than £2,500 amalgamated into a single collective amount. In addition to this the Parish provides certain donations in kind, these represent services provided by the Parish at below market value. These amounts are not included within the accounts, but are disclosed below for transparency.

Cash Donations & Grants

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

In Kind Donations

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

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

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

OPERATIONAL EXPENDITURE (CONT.)

<u>Event</u>	<u>Expenditure</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Net Cost</u> <u>£</u>	<u>Net Budget</u> <u>£</u>
Havre Des Pas Festival	77,752	32,632	45,120	45,000
Fête dé St Helier	36,558	10,073	26,485	35,000
Fête dé Noué & Christmas Light Switch on	46,701	11,941	34,760	25,000
Events for the Municipallity	4,384	-	4,384	
One Day Events	15,538	-	15,538	
Christmas lunches	3,603	-	3,603	
St Ewolds 30th Birthday Celebrations	2,278	-	2,278	35,000
Posh Walks	2,635	-	2,635	
Liberation Day Celebrations	1,823	-	1,823	
Parish Poppy Appeal	1,682	-	1,682	
Monthly Tea Dances	1,826	-	1,826	
	<u>194,780</u>	<u>54,646</u>	<u>140,134</u>	<u>140,000</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 actives (2024: £10,000). Below is a breakdown of the expenditure against this budget. Expenditure consists of direct grants to Twinning Committees and expenses incurred directly by the Parish maintaining the Twinning relationship.

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

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

9. ST EWOLDS - INCOME STATEMENT

		<u>Actual</u> <u>2024-25</u> £	<u>Estimate</u> <u>2024-25</u> £	<u>Actual</u> <u>2023-24</u> £
Turnover		4,296,495	4,249,886	4,229,710
Cost of Sales				
Wages and Salaries		(3,712,845)	(3,662,230)	(3,475,897)
Therapy, Medical Expenses		(32,587)	(30,424)	(28,891)
Groceries		(173,485)	(177,940)	(165,100)
Cleaning and Laundry		(90,601)	(86,966)	(83,076)
Gross Surplus		<u>286,977</u>	<u>292,326</u>	<u>476,746</u>
Rental Income		462,188	464,134	114,134
Other Operating Income		58,698	17,685	-
Repairs and Maintenance		(123,814)	(132,245)	(148,449)
Light, Heat, Water and Fuel		(128,591)	(129,935)	(113,648)
Administrative expenses		(131,772)	(150,566)	(166,157)
Operating Surplus		<u>423,686</u>	<u>361,399</u>	<u>162,626</u>
Profit on Disposal of assets		-	-	19,004
Overhead Allocation	1	(296,229)	(300,267)	(268,607)
Surplus before interest		<u>127,457</u>	<u>61,132</u>	<u>(86,977)</u>
Net Interest and Similar Expense		-	-	-
Surplus / (Deficit) for the Year before transfer to Reserves		<u>127,457</u>	<u>61,132</u>	<u>(86,977)</u>
Transfer to Building Reserve	2	(104,500)	(104,500)	(104,500)
Surplus / (Deficit) for the Year after transfer to Reserves		<u>22,957</u>	<u>(43,368)</u>	<u>(191,477)</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 2025
FOR REFERENCE ONLY

10. WESTMOUNT DAY NURSERY - INCOME STATEMENT

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

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

² Under Parish accounting policy, Westmont Day Nursery is required to make a transfer to the building reserve, this is based on the value of property.

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

11. RECTORAT ACCOUNT

Included in Debtors on the balance sheet is an historic balance related to the Rectorat. The Parish financed the Restoration of the Parish Church of St. Helier which was completed in 2013, and it was agreed that a sixty per cent share of the cost for the internal restoration would be borne by the Rectorat. The outstanding balance is recognised as a debtor in the Parish of St Helier accounts. Each year the amount due is reduced by income received from Byron Road Car Park, which is land that forms part of the Rectorat. The income is offset by the annual costs associated with the Rectorat.

The movement in the debtor balance is as follows:

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

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

PARISH OF ST HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

12. RESERVES

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

Rates Reserve

This is the reserve built up over time and represents the accumulation of rateable surpluses. This surplus allows the Parish to operate until the rate has been set and also to absorb any unbudgeted expenditure.

Vehicle Reserve

This reserve was created to allow the Parish to replenish its fleet over a period of time whilst maintaining a consistent level of annual funding request (currently £450k) to reduce the 'peaks and troughs' effect of replacing the fleet. The outflow from this reserve is the cash requirement to pay either the lending provider or the supplier depending on the vehicle financing arrangement.

General Reserve

This is an accounting reserve created when the Parish moved from cash accounting on to 'GAAP' with the recognition of the Parish assets on the Balance Sheet. All land and non-rateable transactions are processed via this reserve.

Building Reserve

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

Revaluation Reserve

This reserve is the reserve created when the Parish's land and Buildings were brought on Balance Sheet and represented the difference between the cost of the asset and its valuation at the date of recognition. Revaluation gains are recorded in the revaluation reserve. Downward revaluations are recorded in the revaluation reserve to the extent that they reverse previous upward valuations.

Neighbourhood Improvement Area Reserve

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

PARISH OF ST HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

13. PENSION COSTS

Certain employees of the Parish are members of the Public Employees Pension Fund ('PEPF'), which includes the Public Employees Contributory Retirement Scheme ('PECRS') and a career average revalued earnings (CARE) section known as the Public Employees' Pension Scheme (PEPS). The 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.

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

The Parish also has a liability to meet its share of the pre-1987 debt of the 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. Initially the monthly sum, which includes repayment of interest, was set at £10,762 and will increase each January to an amount calculated by the actuary, but approximating to rises equal to the increase in pay of the PECRS membership. With effect from 1 January 2018, the Parish has agreed to reduce the repayment date to 29 September 2053, resulting in an increase to the monthly sum £48,294 (2024: £46,148). The PECRS committee has announced that some time in the near future the pre-1987 debt will be paid off, but there is no information available at this time to assess the effect on the Parish and the Parish long term liability is not recorded in these accounts.

It is the Parish's accounting policy not to account for fixed assets or long-term liabilities. Therefore the above mentioned gross pension liability for the pre-1987 debt and the related charge have not been recorded in the accounts at 30 April 2025. The Parish has agreed to meet this liability through an established repayment schedule, which would be in place even if the Parish has no participating members at the time. Under this schedule, payments made including interest incurred will be charged to the General Account in the year they are paid. In view of the agreed schedule the Constable and Procureurs believe that the Parish is able to continue to meet all of its obligations as they fall due. Under the agreed scheme the Parish has the option to repay the full liability at any time.

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

14. PROPERTIES

		<u>As at 30 April</u> <u>2024</u> £	<u>Additions</u> £	<u>Disposals</u> £	<u>As at 30 April</u> <u>2025</u> £
<u>Heritable Property</u>					
Almorah Cemetery Chapel	1	-	-	-	-
Town Church and boiler room	1	-	-	-	-
Town Hall, Including Offices, Seale Street		4,299,096	-	-	4,299,096
		<u>4,299,096</u>	<u>-</u>	<u>-</u>	<u>4,299,096</u>

Non Commercial Property used by the Parish

Belmont Road Walkway		20,000	-	-	20,000
Green Street : public convenience		20,000	-	-	20,000
Havre des Pas Seafront garden		115,000	-	-	115,000
La Collette:public convenience		175,000	-	-	175,000
Mont-a-l'Abbe Cemetery Tool Store and Office		20,000	-	-	20,000
Old Fire Station, Nelson Street		1,431,949	-	-	1,431,949
Municipal Services Depot, La Grande Route de St Jean		5,184,295	-	-	5,184,295
Snow Hill Bus Shelter		15,000	-	-	15,000
South Hill Bunkers & Barracks		165,000	-	-	165,000
South Hill Playground		50,000	-	-	50,000
St Aubins Road Bus Shelter		80,000	-	-	80,000
Surville Cemetery (Tool Shed, Robing Room, Toilets)		20,000	-	-	20,000
Victoria Park : public convenience		64,435	-	-	64,435
First Tower Park : public convenience		10,000	-	-	10,000
Field 115		113,734	-	-	113,734
		<u>7,484,413</u>	<u>-</u>	<u>-</u>	<u>7,484,413</u>

Heritable Property

St Helier House		2,100,000	-	-	2,100,000
St Ewolds Residential Home		13,030,660	585,567	-	13,616,227
Westmount Day Nursery		839,008	2,543	-	841,551
		<u>15,969,668</u>	<u>588,110</u>	<u>-</u>	<u>16,557,778</u>

Commercial Investment Property

Bowling Green, Westmount		650,000	-	-	650,000
Broad Street Café		250,000	-	-	250,000
Conway Street : café, offices and public convenience		703,246	-	-	703,246
Parade Gardens : public convenience and café		175,000	-	-	175,000
Town Church House		600,000	-	-	600,000
Belmont Road Car Park		875,000	-	-	875,000
Old Fire Station, Nelson Street Car Park		1,435,000	-	-	1,435,000
Former West Park Pavillion Car Park		1,280,000	-	-	1,280,000
Deanery Car Park		1,470,000	-	-	1,470,000
Lempriere Street car park and garage		1,579,815	5,125	-	1,584,940
People's Park Car Park		1,910,000	-	-	1,910,000
		<u>10,928,061</u>	<u>5,125</u>	<u>-</u>	<u>10,933,186</u>

PARISH OF ST HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

14. PROPERTIES (CONT.)

Commercial Investment Property

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

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

Cemeteries owned by the Parish

	<u>VERGEES</u>
Town Church	1
Mont-a-'Abbe (Two)	21
Survile	6
Almorah	12
Green Street	6
Total	<u>46</u>

Car parks owned by the Parish

	<u>SPACES</u>
Belmont Road Car Park	25
Old Fire Station, Nelson Street Car Park	51
Former West Park Pavillion Car Park	42
Lempriere Street Car Park	43
Parking on edge of People's Park	69
Byron Lane (Deanery) Car Park	43
Total	<u>273</u>

Parks owned and administered by the Parish

	<u>VERGEES</u>
Mount Bingham, Southhill and La Collette	12
People's Park	9
Victoria Park	3
Lower Park	10
First Tower Park	20
Westmount	17
Municipal Services Depot, La Grande Route de St Jean	10
Parade Gardens	10
Vallee Des Vaux Gardens and Roadside Verges	3
Land At Survile	2
Total	<u>96</u>

Motor vehicles

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

PARISH OF ST HELIER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

15. ADMINISTERED PROTECTED CHARITABLE TRUST AND PARISH FUNDS

Administered Charitable Trust Funds

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

Other funds held by the Parish

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

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.

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

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

PARISH OF ST HELIER

AUDITORS REPORT



Alex Picot

chartered accountants

1st Floor, The Le Gallais Building
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Jersey JE2 4WQ

INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF St HELIER

Opinion

We have audited the accounts of the Parish of St Helier (the "parish") for the year ended 30 April 2024 which comprise the Gross Income and Expenditure Account Summary, the Balance Sheet, the Roads Account and Notes to the accounts, including a summary of significant accounting policies. The accounts have been prepared in accordance with the accounting policies set out therein.

In our opinion, the accounts for the year ended 30 April 2024 have been prepared in accordance with the accounting policies as set out in Note 1 to the accounts.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the parish in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – basis of accounting

Without modifying our opinion, we draw attention to note 1 to the accounts, which describes the basis of accounting. The accounts are prepared for the purposes of presentation to the Parish Assembly, together with estimates of the funds required by the Parish, in accordance with Rates (Jersey) Law 2005. As a result, the accounts may not be suitable for another purpose.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the Connétable's use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Parish's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the Connétable with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information presented other than the accounts and our auditor's report thereon. The Connétable is responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the accounts themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



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INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST HELIER (CONTINUED)

Responsibilities of the Connétable

The Connétable is responsible for the preparation of the accounts in accordance with applicable law and the Parish's own accounting policies. In preparing these accounts the Connétable is required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the accounts on the going concern basis unless it is inappropriate to assume that the Parish will continue in operation.

The Connétable is responsible for keeping proper accounting records which show with reasonable accuracy at any time the financial position of the Parish. The Connétable, together with the Procureurs du Bien Public, is also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the accounts, the Connétable is responsible for assessing the parish's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

During our audit we assessed the risk of material misstatement of the accounts as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the parish and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the accounts as well as those which may have an effect on amounts in the accounts, for instance through the imposition of fines or litigation. These included, but were not limited to Rates (Jersey) Law 2005 as well as general legislation applicable to a Parish's activity, such as Employment Law, Health and Safety Regulation and Data Protection requirements. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud.



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**INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS
OF THE PARISH OF ST HELIER (CONTINUED)**

Auditor's responsibilities for the audit of the accounts (continued)

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs(UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting estimates;
- Review for any changes to activities which the parish undertakes.

There are inherent limitations in the audit procedures above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of it. In addition, the risk of not detecting material misstatement due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the principals and electors of the Parish, as a body. Our audit work has been undertaken so that we might state to the Parish's principals and electors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Parish and the principals and electors of that Parish as a body, for our audit work, for this report, or for the opinions we have formed.

2 July

2024

Alex Picot

Chartered Accountants

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:

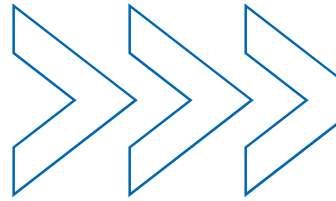
- St Ewolds Nursing and Residential Care Home
- Westmount Day Nursery for children aged 2-5.
- Key contracts to clean Government-owned roads in St Helier, as well as maintaining Millennium Park gardens.

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	<u>1,983,075</u>	<u>1,909,319</u>	<u>1,968,009</u>
Gross Staff Costs	12,217,648	11,789,670	11,954,233
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>

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	<u>133,665</u>	<u>135,521</u>	<u>131,531</u>
	7,714,720	7,344,016	7,592,076
Parish Homes	3,741,345	3,712,845	3,662,230
Parish Day Nurseries	<u>681,583</u>	<u>640,822</u>	<u>639,021</u>
	<u>£12,137,648</u>	<u>£11,697,683</u>	<u>£11,893,327</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
Twinning 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)
Balance 30 April 2026*	1,829,807

* 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
	1,073,000

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%



Charitable Donations/ Grants Application - Terms and Conditions

Please read the terms and conditions below before applying for a charitable donation/grant from the Parish of St Helier

These Terms and Conditions (the “**Terms**”) (together with the documents referred to on it) informs applicants about the contractual terms on which you may request a charitable donation/grant from the Parish of St Helier. The parish reserves the right to change these terms and conditions at any time and without prior notice. Such changes will supersede and cancel our previous agreements in relation to the charitable grants. If applicants do not agree to be bound by these Terms, the Parish will be unable to consider their application request.

Grants - General

- Charitable donations/grants are made available from the total value of charitable donations agreed by parishioners at the annual Parish Rates Assembly each year, and therefore the amount donated may change year on year. The figure agreed by the Assembly will determine the number and value of charitable awards to be made.
- The Parish reserves the right to withdraw, amend or substitute its charitable donations/grants process at any time without prior notice.
- The fund is open for applications following the annual Rates Assembly, which usually takes place in the month of July each year. Applications should be made between the date the grants are advertised and the 30th of October each year, there will only be one release of the grants each year.
- Applicants who were unsuccessful in the previous year’s funding are welcome to submit a new application in subsequent or future years funding.
- In the interests of fairness, those charities and organisations who were successful in the previous year’s applications can still apply but may not be guaranteed success in the following years funding.
- The Parish’s decision is final, and no correspondence will be entered into.

Who is eligible?

Any St Helier charity, school, community group or any organisation situated in the Parish, who can demonstrate that the grant will benefit and enhance the lives of St Helier parishioners is eligible to apply for donations from the Parish.

The Parish support causes which demonstrate good governance and sustainable activities measured against identifiable outcomes.

The Parish would prefer to fund specific projects and will not generally fund salaries and core operating costs, including rent and other general running costs.

Charities will need to provide proof of registration with the Jersey Charities Commissioner.

Applications will need to be accompanied with a recent set of accounts.

For applications whereby the recipient of the fund is not a recognised organisation or charity, or whereby it has been requested that the cheque is made payable to an individual, a reference will be required.

The referee must be an organisation or professional individual who can verify the creditability of the project and may be contacted by the Parish to verify the validity of the project.

Any funding received is to be restricted to the purpose stated in the application, unless otherwise agreed by the parish.

The Parish has the right to refuse or withdraw an application and funding if found not to be for the benefit of a Parish cause or charity, or if led to believe that funding will not be used in an honest or charitable manner.

In the interests of fairness, those charities and organisations who were successful in a previous round of applications can apply but may not be guaranteed success in future rounds of funding.

The Constable and Procureur du Bien Public will decide those organisations whose applications have been successful.

How to apply

Applications for the Fund are open from the date of advertisement until 30th October.

Applications can be submitted by completing an application form. Paper forms are available on request at the Town Hall or can be obtained from the Parish of St Helier website www.sthelier.je. Completed forms should be returned to the Parish Secretary, Town Hall, P.O. Box 50, York Street, St Helier, JE4 8PA or by email to Alison.Roberts@sthelier.je.

Any applications received between the date of advertisement and 30 October will be considered. The Parish is not liable for applications which are not received, or which are incomplete, illegible, indecipherable, corrupt, or delayed for any reason.

The Parish will acknowledge receipt of the application and without a letter of acknowledgement, the application should not be regarded as having been submitted.

The Parish cannot accept liability for any system failures, website unavailability, hacks on the system, personal computer issues, delivery of mail or any other issue out of our reasonable control.

Data Protection

During the application process, we will collect, store and process data in accordance with our Privacy Policy.

Personal data that you provide to us, for example your name and contact details are processed to communicate with you during the application process and with funding recipients for follow up purposes after funding has been awarded.

For successful applicants, the Parish may share the name of the community group/charity/school, how much was donated by the Parish and for what the donation was intended.

If the grant awarded, is of more than £5k the details of the application are to feature separately in the Parish accounts. Grants of less than £5k will be amalgamated into a single collective amount and therefore details will remain undisclosed unless the charity agrees to be featured in publicity/marketing (see below).

Publicity

Successful applicants receiving a grant of 5K or more may be asked to take part in publicity/marketing activities in relation to their local charity or community project. This publicity would be conducted through our website and social media channels such as Facebook, Twitter, Instagram, and local media channels such as television, newspapers, and radio.

The applicant may be required to present the details of how the grant has benefited the charity to the Accounts Committee or to the annual Rates Parish Assembly.



Procureur du Bien Public

(Guidance for Procureurs – issued by the Comité des Connétables 14 Feb. 2022)

The Overarching Principles:

Responsibility for the Property of the Parish

Oath of office:

Code of 1771

SERMENT DES PROCUREURS DE PAROISSE

VOUS jurez et promettez par la foi et serment que vous devez à Dieu, que vous exercerez la charge de Procureur du bien public de la Paroisse de.....; que vous le conserverez et augmenterez comme le votre, et mieux s'il vous est possible; que vous vous réglerez par le bon conseil et avis des Principaux et Officiers, et des Chefs de Famille de ladite Paroisse; et ferez généralement tous autres devoirs qui dépendent de ladite charge.

Code of 1771 (translated laws)

OATH OF THE PARISH PROCUREURS¹⁰

You swear and promise by the faith and oath that you owe to God that you will discharge the office of Procureur du Bien Public of the Parish of; that you will conserve and augment the property of the Parish as you would your own, and more so if you are able; that you will in the execution of your duties take heed of the advice and counsel of the Principals and Officers and Chefs de Famille¹¹ of the said Parish; and that you will generally discharge all other duties appertaining to the said office.

¹⁰ Procureur du Bien Public translates into English, technically, as 'Trustee of public property'.

¹¹ Paterfamilias, or head of a family or household: the term is no longer of any practical significance in this context.

Independence of Judgment

The Connétable and the Procureurs du Bien Public should work closely together on behalf of the parish. They need to work harmoniously in its interest. But working harmoniously does not involve a lack of challenge to what has been done. The relationship will work harmoniously and thus to the benefit of the Parish when each respect the obligations of the other without either surrendering their own performance. It is vital that the Procureurs du Bien Public act independently from the Connétables. They should not approve payments or any other transaction merely because the Connétables ask them to do so. This is a difficult area given any personal loyalties and/or fear of giving offence; but it is nevertheless very important. It is also important that the Connétables respect the independence of his or her Procureurs. (Commissioner Sir William Bailhache, In the Matter of the Connétable and Procureurs du Bien Public of the Parish of St John [2021]JRC091)

Description of the role:

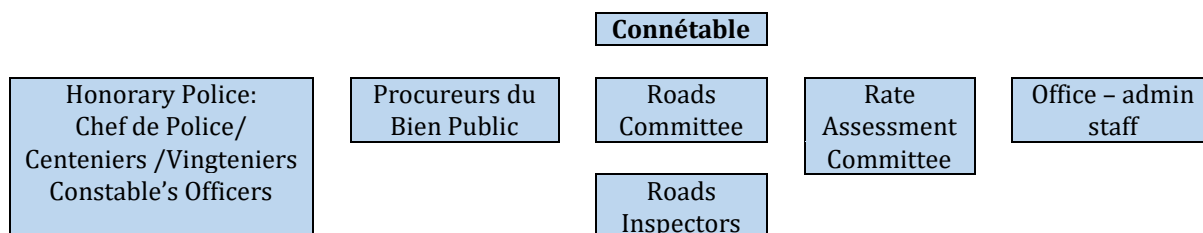
There are two Procureurs du Bien Public in each Parish. They are public officials who have a fiduciary duty in respect of parish property. The role is –

To represent the Parish in looking after the property of the Parish.ⁱ

In essence, a person elected to the office of Procureur du Bien Public must, as a bare minimum, look after the property of the Parish with the same high standard of care with which they would look after their own property.

Parish structure and position of Procureur:

A Parish is to be treated as a corporation having legal entity with perpetual succession, separate from its Parishionersⁱⁱ.



Responsibility in respect of property:

1. Movable property - responsibility in relation to Parish finances:
 - a. ensure that the generality of the funds voted by the Parish Assembly are correctly spent/allocated;
 - b. report to the Principals¹ and Officers of the Parish in relation to any matter concerning the application of the income of the Parish in respect of which the principals and officers should be made aware; and
 - c. as well as the Connétable, represent the Parish in respect of any other contracts or agreements approved by the Parish Assembly.
2. Immovable property - maintain an oversight of Parish assets including land, buildings and any other property:
 - a. report to the Principals and Officers of the Parish in respect of any matter concerning the public property of the Parish which they should be made aware of;
 - b. as well as the Connétable, represent the Parish in respect of property transactions (sales and leases) of the Parish; and
 - c. as well as the Connétable, represent the Parish in respect of any other contracts or agreements approved by the Parish Assembly.
3. Parish-specific bodies/trustsⁱⁱⁱ may specify:

¹ The word “principals” for this purpose now effectively means persons who are entitled to vote at a Parish Assembly – see Rates (Jersey) Law 2005, Article 23. See also *Loi (1804) au sujet des Assemblées Paroissiales*: Article 1.
February 2022

- a. that the “Procureur du Bien Public” is a standing member of the body/trust; and
- b. the specific duties and responsibilities relating to the body/trust.

Duties of the Procureur:

1. Meet regularly with the Connétable. The Procureurs will work closely with the Connétable on behalf of and for the betterment of the Parish. However, the Procureurs must always act independently from the Connétable. The Connétable must respect the independence of his or her Procureurs.
2. To attend Parish Assemblies, including Ecclesiastical Assemblies, to learn of the Assembly’s wishes and to report on any matter about which its members should be aware.
3. A fiduciary duty to ensure that the Parish Assembly is presented with audited accounts and estimates of funds required by the parish for the financial year (see Article 21(1) of the Rates (Jersey) Law 2005):
 - a. Through the course of each financial year, the Procureurs have an obligation to ensure that the Parish assets are applied in accordance with the wishes of the Parish Assembly. In certain cases there may be some variances, however these must be considered against the legitimate expectations of ratepayers when the Parish budget was settled.
 - b. The Procureurs have an obligation to challenge the Connétable when it is appropriate to do so, in the same way that a finance director might expect to challenge the managing director, or an audit committee of directors might expect to challenge the finance director.
 - c. In order to do their job of safeguarding Parish assets, the Procureurs are responsible for ensuring that proper accounting records are kept, including a record of the decision-making process for significant decisions and a record of transactions with related parties in order to manage conflicts of interest which may arise in the application of Parish funds. Each Parish will determine and adopt an appropriate process having regard to its requirements.
 - d. The Connétable is responsible for assessing the Parish’s ability to continue as a going concern. The auditors are entitled to have this established to their satisfaction before concluding their audit. That audit is important for ratepayers in the Parish, and they will look to the Procureurs du Bien Public to ensure that the Connétable’s judgment and assessment is scrutinised and challenged where necessary so that, if there is a problem, it can be brought to the attention of the Parish Assembly.
 - e. The Procureur has to answer questions from ratepayers when called upon to do so.
4. Carry out the lawful instructions/decisions of the Parish Assembly or officers in relation to the use and application of funds and resources, even if disagreeing with their wisdom^{iv} and, having taken advice if necessary from the Parish’s own lawyers or, in appropriate cases from the Attorney General, seek the guidance of the Royal Court on the meaning or legality of any such instructions.

5. To attend:

- a. The Visite Royale (held every 6 years) and
- b. Rectorat meetings (the committee with a delegated responsibility consisting of the Rector and Churchwardens, the Connétable and Procureurs du Bien Public, chaired by the Rector)

And may, by invitation, attend the Visites du Branchage (held twice a year).

6. Discharge certain functions of the Connétable in accordance with the Connétables (Miscellaneous Provisions) (Jersey) Law 2012, while the Connétable is unable to do so or there is an absence or gap in office^v. In addition to statutory duties such as Parish Assemblies and monthly Honorary Police meetings, this may include representing the Connétable at various civil and municipal occasions or presentations.
7. To be strictly impartial and objective and to avoid any conflict that might arise where parochial matters clash with personal, business or any other associated interests.
8. Have a knowledge and understanding of the Public Records (Jersey) Law 2002, the Freedom of Information (Jersey) Law 2011 and the Data Protection (Jersey) Law 2018 and how they apply to the information held by the Parish. Opportunities for refresher training in relation to these laws may be available upon enquiry.

Skills and experience desired:

Those elected as Procureurs du Bien Public, occupying as they do an important position of public trust, will need to demonstrate that they understand their duty to maintain, augment where appropriate, and properly manage public property. This includes:

- have a high level of integrity (candidates will be expected to consent to a criminal record check) and good standing in the Parish;
- have a good understanding of accounting and budgeting processes;
- have management and interpersonal skills;
- have the ability to use good judgment and reason; and
- enjoy the utmost confidence of the electors of the Parish.

Election of Procureurs du Bien Public:

1. The election is governed by the Elections (Jersey) Law 2002 and the Procureurs du Bien Public (Terms of Office) (Jersey) Law 2013;
 - a. candidates must be proposed and seconded by 10 electors;
 - b. if there are more candidates than vacancies a ballot is held on the date set by the Royal Court and polling stations are open from 8 a.m. to 8 p.m.;
 - c. all other arrangements relating to the election are covered by the section on the Elections (Jersey) Law 2002.
2. The Procureurs are elected for a period of three years^{vi}. One Procureur is elected every 18 months (in March and September of the relevant years) thus ensuring a Parish should never be without a Procureur du Bien Public of some experience at any one time.

3. A person must be resident in the parish or, for St Helier, qualify in accordance with the Parish of St Helier (Qualifications for Office) (Jersey) Law 1976. See Procureur du Bien Public of St Peter [2008] JRC073^{vii}.
4. The offices of Procureur du Bien Public and member of the Roads Committee are incompatible^{viii}. The Procureur du Bien Public should be independent and therefore it would not be appropriate for him/her to serve on other bodies which receive funds from the Parish.

Standards in PARISH service:

The Parish seeks to provide the highest standard of service to all its parishioners.

We ask all our elected officers to be guided by this Standards in PARISH Service as you undertake your duties.

POLITE – we will be polite and courteous to all.

ACCOUNTABLE – we will make choices and decisions on merit recognising that we are accountable to the parishioners/those who have elected us.

RESPONSIBLE – we will act responsibly and not behave in a way which is likely to bring discredit upon the Parish. We will treat information with respect as we are aware of the consequences of breaching confidentiality and we will take care of Parish property.

IMPARTIAL – we will be impartial in decision-making treating everyone fairly and with respect and avoiding all forms of unlawful discrimination.

SERVE – we will always serve in the public interest and declare any private interests relating to our public duties so we avoid potential conflicts.

HONEST – we will act with integrity and be open and honest in all our dealings.

FOOTNOTES

ⁱ In *Re Grouville (Procureur du Bien Public) (1970) JJ 1451*. The Royal Court said -

"We conceive that the Procureur du Bien Public is not strictly a trustee, but is the procurator or proxy of the Parish, and that his principal duty is to represent the Parish in looking after the property of the Parish.

The Procureur has a duty to report to the Principals and Officers of the Parish any matter concerning the public property of the Parish, or the application of the income of the Parish, about which the principals and officers should be made aware."

ⁱⁱ *Parish of St. Helier-v- Manning (1982) JJ 183*

The legal status of a Parish. A Parish is to be treated as a corporation having legal entity with perpetual succession, separate from its Parishioners. The Parish owns all public by-roads within its boundaries. The bye-roads are administered by the Roads Committee as agent of the Parish. Individual electors of the Parish have no legal or equitable interest or possession.

A Parish may show ownership of a road by possession quadragenaire if it has laid and maintained tar macadam and taken legal action against encroachment by others. Possession is not lost merely by giving permission for temporary parking of vehicles.

iii In re Don Benest (1989) JLR 330

Gift of land by will to the Connétable and Procureurs du Bien Public “for and on behalf of the ‘pauvres honteux’” of the Parish of St. Clement. A valid trust was created and, although the Connétable and Procureurs owed fiduciary duties to the Parish and the ratepayers and one of these duties was to provide for the relief of the poor, the testatrix was not thereby prevented from imposing upon the Connétable and the Procureurs a more specific duty towards the pauvres honteux.

iv In re Grouville (Procureurs du Bien Public) (1970) JJ 1451

They have a duty to represent the Parish in the care of Parish property and must carry out duly considered instructions of the Parish Assembly or officers even if they disagree with their wisdom. They may seek guidance of the Royal Court on the meaning or legality of any such instructions.

v The senior^v Procureur du Bien Public deputises for the Connétable in accordance with Article 5 of the Connétables (Miscellaneous Provisions) (Jersey) Law 2012 and will therefore be expected to acquire the necessary knowledge and abilities to properly perform the duties required. This occurs in the event of the Connétable –

- (a) being unable to discharge the functions of office for any reason including illness or injury;
- (b) being absent from Jersey except where the absence is for 7 days or less and the Connétable informs either or both of the Procureurs du Bien Public of the parish that the Connétable will discharge the functions of office during that period of absence; or
- (c) no longer holding office for any reason pending that office being filled.

Note that there are certain limitations to this deputising set out in the 2012 law. The Procureur du Bien Public may not undertake the following “functions of the Connétable” or “function of office” -

- (a) attending the States Assembly as a member of the States of Jersey;
- (b) acting as a member of the Supervisory Committee within the meaning of the Rates (Jersey) Law 2005
- (c) acting as a member of the Comité des Connétables; and
- (d) anything incidental to any of the above functions.

And in relation to the Chef de Police of the Parish the Procureur du Bien Public –

- may only appoint a person to the office of Chef de Police after consultation with the Attorney General; and
- may only remove a person from the office of the Chef de Police with the consent of the Attorney General.

vi *Loi (1804) au sujet des Assemblées Paroissiales*: Article 6.

vii Procureur du Bien Public of St Peter [2008] JRC073

One of the Procureurs du Bien Public, with an outstanding record of honorary service to the parish of St Peter, had ceased to reside in St Peter, having moved to live in another parish some months ago. Nevertheless, his period of office as Procureur having just expired, he was re-elected unopposed to the office of Procureur at an Assembly of the electors of the parish. The Court ruled that “*the customary law of this island continues to require that, in order to be eligible for election to the office of Procureur in a parish, a person must be resident in that parish at the time of his or her election and swearing in.*”

viii Royal Court ruling (1970 in re: Baudains)



PARISH OF ST HELIER

POLICY AND STRATEGY BOARD

TERMS OF REFERENCE

Document title	Policy and Strategy Board
Document type	Terms of Reference
Document status	Non-contractual. This policy does not form part of your contract of employment and the Parish may amend it any time.
Document owner	Chief Executive Officer
Author	Chief Executive Officer
Issue date	29 April 2025
Version	1.1
Review Date	April 2027



1. Set up and authority

The authority of the Policy and Strategy Board comes from the Constable who has directed the Chief Executive to establish such a group in line with good governance practices.

2. Purpose

The purpose of the Policy and Strategy Board is:

- a. To enable the Constable and Procureurs du Bien Public to work together harmoniously, whilst also respecting their independence when fulfilling their respective roles on behalf of the Parish.
- b. To advise and, where appropriate, challenge the Constable on:
 - Parish financial and property matters
 - The annual report and accounts, and budget estimates and business plan

Nothing in these Terms of Reference will prevent the Procureurs du Bien Public from discharging their oath of office or duties, as set out in the Comité des Connétables document dated 14 February 2022.

3. Membership

The Policy and Strategy Board membership will comprise the Constable, two Procureurs du Bien Public and the Parish Chief Executive Officer.

The Board will be chaired by the Constable or another member of the Board, as nominated by the Constable.

The Board will be quorate with a minimum of three members comprising:

- At least two members from the Constable and two Procureurs du Bien Public, and
- The Chief Executive Officer or his nominated Deputy

The Board will be serviced and administered by the Parish Secretary in line with Parish policies on the conduct of official meetings.

Membership of the Board will be reviewed in line with the outcome of the Municipal Reform Project.

4. Terms of Reference

The Board is responsible for considering and approving any policy or strategy to be adopted by the Parish, including the Parish's integrated business plan and cost estimates.

4.1 Policies

The Chief Executive Officer and/or the Senior Leadership Team will recommend individual policies and strategies for consideration by the Policy and Strategy Board. These will include financial, operational, and governance matters, as required.



All policies or strategies will be considered as under development until formally adopted by the Policy and Strategy Board.

The Board may request the Chief Executive Officer and/or the Senior Leadership Team to review, revise, or develop policies or strategies for particular Parish issues/objectives.

4.2 Planning

The following plans will be subject to Policy and Strategy Board review and will remain draft, under development, until they are approved by the Policy and Strategy Board:

- Strategic Plan
- Annual Business Plan
- Annual Cost Estimates

4.3 Financial oversight

The Policy and Strategy Board will receive regular reports and updates on the financial position of the Parish, including information on the most significant financial risks facing the Parish and how they are being mitigated.

5. Decision making

Whilst the Chair will seek the input from Board members and seek consensus, final decision making will rest with the Constable or his/her nominated representative.

6. Record keeping

Policy and Strategy Board meetings will be minuted. The Parish Secretary will arrange for minutes to be taken and subsequently approved by PSB.

7. Review

These Terms of Reference will be reviewed biennially.



Document Control Sheet

Amendments

Version	Date issued	Written by	Record of change
1.0	April 22	Chief Executive Officer (JT)	First draft
1.1	April 25	Chief Executive Officer (AS)	Final draft

Approval

Version	Presented to	Approved by	Date



Parish of St Helier Strategic Plan 2020-2025

Parish of St Helier

Table of Contents

1.	The Big Picture	3
2.	Strategic Objectives	5
3.	Cross-cutting Initiatives	9
4.	Operational Principles	12
5.	Planning and Performance Framework	16
6.	Key Performance Indicators	18

1. The Big Picture

In setting out the Strategic Plan for the Parish it is important to revisit the context within which we operate, what we are seeking to achieve, and what success looks like.

The Parish of St Helier is the largest of twelve parishes in Jersey, providing a range of municipal and other services across the capital of Jersey and the Parish. The Parish works with the Island's government¹, other parishes, and the voluntary and community sector, as well as private sector organisations. The Parish delivers services through two main operating divisions, employing over 200 staff and a wide range of honorary and volunteer roles.

Within this context, our aim is:

'to improve and enhance the lives of those living and working in St Helier'.

So that

'St Helier is a vibrant, safe, engaging and attractive Parish where people choose to live, work and visit.'

This Strategic Plan recognises our achievements to date, government's priorities², and the challenges that lie ahead. It sets out our strategic objectives, where we intend to focus our efforts, how we intend to progress toward our vision for St Helier over the coming years, and what we aim to achieve in this 2020-2025 period.

The approach to developing this Strategic Plan can be best described diagrammatically (figure one below). This illustrates our six key objectives that contribute to the delivery of our aim and purpose, three cross-cutting initiatives that span all our objectives and our operational principles, which underpin how we deliver our objectives.

¹ Government of Jersey

² Government of Jersey, Common Strategic Policy

<https://www.gov.je/SiteCollectionDocuments/Government%20and%20administration/181003%20Proposed%20Common%20Strategic%20Policy%202018.pdf>

St Helier Strategic Plan

The Big Picture					
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Figure 1- St Helier Aims and Objectives

Aim	Our aim is: 'to improve and enhance the lives of those living and working in St Helier' So that: 'St Helier is a vibrant, safe, engaging and attractive Parish where people choose to live, work and visit.'					
Strategic Objectives	Delivering a safe, clean, attractive, environmentally-friendly, natural and built environment	Facilitating and promoting a vibrant, inclusive, engaging, accessible capital	Enabling and facilitating social inclusion, well-being & community engagement for all parishioners	Providing modern, pro-active services whilst retaining & promoting local traditions, culture, arts and history	Facilitating & promoting a town where businesses can flourish and parishioners are able to participate in economic activity	Delivering value for money to ratepayers & keeping the Parish Rate low
Cross Cutting	Municipal Reform					
	Climate Change Emergency Planning					
	Digital Transformation					
	Working with Government					
Operational Principles	Parishioners and customers are the focus for everything we do	We will seek continual improvement in our processes and procedures	We will engage and involve our workforce	Integrity will not be compromised	Everyone is accountable for delivering to his or her potential	Information will provide the basis for decisions
						We will demonstrate value for money and performance

The following paragraphs set out the component parts of our Strategic Plan in more detail.

2. Strategic Objectives

Through a series of workshops and discussions, the Municipality³ and Executive Management Team⁴ have identified the following key strategic objectives. These objectives begin to articulate what we intend to do **'to improve and enhance the lives of those living and working in St Helier'** and ensure that **'St Helier is a vibrant, safe, engaging and attractive Parish where people choose to live, work and visit.'**

Our six strategic objectives are:

1. Delivering a safe, clean, attractive, environmentally-friendly, natural and built environment

The environment in which we live and work is essential to our well-being, both physical and mental. It is important to reflect both the short- and long-term nature of this objective; the cross-cutting initiative on climate change also has the potential to have a significant impact on this objective.

What will we do

- We will seek to build on and make continual incremental improvements in the areas where we already have strong performance, such as cleanliness of our streets and the quality of our parks, gardens and open spaces.
- Through the work of the cross-cutting project on climate change we will work on reducing our Parish carbon footprint and seek to have a positive impact on carbon emissions generally.
- We will look to have a positive impact on new development within St Helier, using our influence to promote improvements in the local environment and facilities.
- We will seek opportunities to create more open green space within the Parish.
- We will work with the government and others to make our roads safer for pedestrians, cyclists and drivers.
- We will seek to ensure that our town centre and parks remain safe places where adults, children and families can enjoy time together.

³ Constable, Procureurs du bien Public, Roads Committee members

⁴ Chief Executive and Parish Directors

2. *Facilitating and promoting a vibrant, inclusive, engaging and accessible capital*

The vibrancy and accessibility of St Helier as our capital is a crucial element of Island life. Whilst the town environment is a coming together of residents, businesses, retailers, hospitality and visitors, and not something that can, or should, be controlled, we do seek to promote our capital as a vibrant, interesting place within which to live, work, visit, to shop, to eat and drink, and to do business.

What will we do

- We will seek to work with other bodies including cultural and heritage organisations, the Retail Association, government, and Visit Jersey to promote St Helier as a destination.
- We will promote and deliver events in and around town that enhance the experience of living in, working in, and visiting it.
- We will work with individuals and organisations to look at ways of making town more accessible for everyone.
- We will provide parishioners with multiple ways of accessing our services, utilising the whole range of digital and other communication opportunities.
- We will create an environment and opportunity for others to deliver events and activities in town that supports our objective.
- We will seek to continually increase footfall in the town centre.

3. *Enabling and facilitating social inclusion, well-being and community engagement for all parishioners*

Part of the role of the Parish is to support the well-being of individual parishioners and the community. We want those living in our Parish to be able to access services they need; to feel supported, part of the community, and not isolated. We want everyone to be able to participate in community life as much or little as they wish.

What will we do

- We will support diversity and inclusion and help all parishioners access services they need.
- We will influence, support, promote and enable charities, voluntary groups, community groups and others to deliver a variety of services for our parishioners.
- We will provide support to parishioners, supporting and enabling access to community and care services.
- We will deliver and support a range of care services, providing the opportunity for parishioners to continue living in their parish community regardless of care need.
- We will deliver and promote community events, providing opportunities to create and perpetuate a sense of a multi-cultural community.
- We will deliver and promote activities and opportunities to address social isolation.

4. *Providing modern, pro-active services whilst retaining and promoting local traditions, culture, arts and history*

It is important that we provide services that meet the needs of our parishioners and take advantage of modern techniques and technologies to maximise the benefits we can deliver. At the same time, retaining local traditions and culture is important to our sense of community and heritage. The Parish also seeks to promote local arts, culture and history wherever possible.

What will we do

- We will provide the opportunity to access our services in as wide a variety of ways as possible, including on-line, telephone, face to face and by post.
- We will keep parishioners and stakeholders informed of Parish events and activities utilising digital and traditional methods of communication.
- We will promote and support local culture and traditions and provide opportunities to learn more about the history of the Parish.
- We will promote knowledge and use of Jèrriais, developing and implementing a Jèrriais Language Plan for the Parish.
- We will use our influence to support and promote cultural events, activities and opportunities to expand the cultural offering within St Helier.

5. *Facilitating and promoting a town where businesses can flourish and parishioners are able to participate in economic activity*

It is important that town is vibrant and accessible (Objective 2); it is also important that the Parish enables and facilitates town to be a place where businesses of all types can flourish, where processes and procedures encourage and enable new business ideas to be delivered, and where customers and workers can easily access businesses and their services. A key resource for businesses is their workforce; we want to enable and facilitate our parishioners to contribute to, and participate in, the success of businesses.

What will we do

- We will listen to the needs of businesses operating in St Helier, responding and providing support as appropriate.
- We will support and promote sustainable transport options for commuters.
- We will promote and support local services that enable parishioners to participate in work, such as child care services.
- We will provide opportunities for businesses and their staff to participate in the community and deliver their corporate social responsibility objectives.

St Helier Strategic Plan

Strategic
Objectives

6. *Delivering value for money to ratepayers, keeping the Parish Rate low*

Value for money for the ratepayer must be a key consideration in all Parish decisions. We must understand the cost and value of our services and engender a culture of continuous improvement, challenging ourselves to improve efficiency year on year.

What will we do

- We will operate balanced budgets, only raising sufficient funds through rates that are needed to deliver our services and maintain our assets.
- We will maintain an appropriate rates reserve to manage unforeseen circumstances.
- We will benchmark ourselves against others, seeking improvements in efficiency where appropriate.
- We will seek to constantly improve our efficiency using digital and other opportunities to minimise costs and improve efficiency and effectiveness.

3. Cross-cutting Initiatives

Cross-cutting initiatives are major activities that will have a significant impact across the delivery of a number of our strategic objectives.

Three cross-cutting initiatives have commenced and will conclude during this strategic planning period; these are set out below.

1. Municipal Reform

A working group was established in 2019 to consider this issue. The purpose of the group was to consider how a revised or new municipal structure could best address the issues identified that either hamper or prevent the Parish from appropriately meeting the needs of parishioners whilst retaining the current processes that work well; it is also directed to oversee the implementation of any agreed changes resulting from this review.

Parish Assemblies in November and December 2019 accepted the recommendation of the group to establish a Shadow Conseil Municipal, and then elected members to form the Shadow Conseil.

What will we do

- Operate a Shadow Conseil Municipal during 2020 to test the concept;
- Identify and consider where changes in responsibilities and powers will better serve parishioners;
- Develop and implement proposals for any appropriate changes; and
- Develop Parish views / policies on key areas of interest.

2. Climate Change Emergency Planning

A working group was established in 2019 to consider this issue. The purpose of the working group was to:

- Guide and oversee the development, preparation and presentation of a plan that sets out how the Parish can aim to become carbon neutral by 2025-2030;
- Oversee work to establish the Parish's current carbon footprint; and
- Support the presentation of this information to Parish Assembly during 2019.

The Working Group presented its report to the December 2019 Parish Assembly. The next stage will be to deliver key changes to reduce the Parish's carbon footprint.

What will we do

- Develop costed proposals for each year over the strategic planning period to deliver the key aspects of the Climate Change Emergency Plan received by the December 2019 Parish Assembly.
- Present affordable proposals to Parish Assemblies to deliver key aspects of the Plan.
- Implement approved and funded elements of the Plan.
- Monitor and report on the Parish's carbon footprint.

3. Digital transformation

The Parish already offers the ability to access some services on-line and provides some limited on-line communication, taking advantage of social media etc. Equally, some processes are automated but many are still manual, leading to inefficiencies and limited opportunities for our customers.

Over this strategic planning period, the Parish will begin to expand its on-line offering and seek to automate processes where appropriate, maximizing value for money and efficiency.

What will we do

- Develop and begin implementation of a digital strategy.
- Commence the digitization and automation of 'back office' processes.
- Introduce on-line functionality (as a choice) for services wherever possible.
- Introduce on-line 'self-service' communications.

4. Working with Government

The Parish will work with the States of Jersey and the Government to progress its strategic objectives and support the government to deliver its objectives for the benefit of parishioners and islanders as a whole.

What will we do

- Meet with Ministers and officials to progress municipal reform
- Work with the Ministers for Infrastructure and Planning and Environment, and their officers to improve the physical environment, public realm and infrastructure across the Parish
- Work with the Minister for Economic Development to promote town as a vibrant, sustainable centre for retail and hospitality
- Work with the Minister for Planning and Environment and his officers to promote and increase green, open spaces within the Parish

4. Operational Principles

Delivering the strategic objectives, which are rightly outward-looking, targeting change that will improve parishioners' lives requires strong, robust governance and internal processes. To that end, we have identified seven operational principles, set out below. These principles, by their nature, are sometimes inward-looking but nonetheless essential to support and enable the delivery of our strategic objectives.

The principles are, to some extent, aspirational in nature and, in some areas, will require actions to be taken.

1. *Parishioners and customers are the focus for everything we do*

We will deliver on the commitments we make to our parishioners and customers.

What will we do

- We will seek and report feedback (positive and negative) from our parishioners/customers, aiming to create a learning culture.
- We will design our systems, processes and working practices around our parishioners'/customers' needs.
- We will report on, and demonstrate, what we have delivered for our parishioners/customers.
- We will provide multiple channels for our parishioners/customers to engage, communicate and do business with us.
- We will keep our parishioners/customers informed about our services, events and activities.
- We will ask our parishioners/customers for suggestions on how services can be improved.

2. *We will seek continual improvement in our processes and procedures*

We will continuously strive to improve everything we do - our policies, processes and procedures, to improve customer experience and efficiency.

What will we do

- We will benchmark ourselves against others and take action to improve our process and procedures where necessary.
- We will seek to reduce the unit cost (in real terms) of our transactional services.
- We will measure customer/parishioner satisfaction with our services over time and seek suggestions for improvements.
- We will engage and empower our staff to improve services for our customers.
- We will demonstrate year on year improvement in quality and/or efficiency of service delivery.

3. We will engage and involve our workforce

We will foster an environment of honesty, trust and respect to ensure the greatest contributions from everyone - staff, volunteers, and those in elected and honorary positions. We will provide opportunities for our workforce, volunteers and honorary roles to engage with policy development, planning, decision-making and service delivery.

What will we do

- We will communicate, and share our aims and objectives.
- We will pro-actively manage our performance and celebrate our successes.
- We will empower staff to make appropriate decisions, our managers to manage, and our staff to deliver the best services possible.
- We will ensure all are appropriately trained for their roles, and provide opportunities for personal and professional development.
- We will provide opportunities for all to identify and implement service improvements.
- We will provide opportunities for our staff to support community initiatives.
- We will identify and develop our shared beliefs and expected behaviours, and seek to hold ourselves to account to work to these beliefs and behaviours.

4. Integrity will not be compromised

We will represent the Parish in a manner that is socially responsible and commands respect for its integrity. Our relationships with parishioners, government, other parishes, our customers, suppliers, and especially ourselves, will be based on honesty and mutual respect.

What will we do

- We will comply with the law and seek to adopt best practice procedures, exceeding legal requirements where appropriate to do so.
- We will develop, implement and publish policies covering our activities.
- We will be a fair, equal opportunities employer, with appointments and promotions based on merit.
- We will be a responsible customer, paying our bills on time.
- We will be open and honest in our dealings with government and other parishes.
- We will treat our customers, colleagues and stakeholders with respect and courtesy.
- We will be environmentally aware, and seek to minimise the impact of our activities on the environment.

5. Everyone is accountable for delivering to his or her potential

To be successful everyone must be focused on his or her responsibilities each day. We will support each other to ensure we are appropriately skilled and trained to deliver our roles and objectives.

What will we do

- We will promote a learning culture, where staff are encouraged and enabled to gain all the skills and experience they need to fulfil their current roles and prepare for future roles.
- We will expect all our staff and voluntary colleagues to take responsibility for their training and development.
- We will ensure sufficient resources are provided to meet training and development requirements.
- We will develop and implement a framework for personal and professional development, enabling staff to identify training and development needs .

6. Information will be the basis of decisions

We want an innovative culture. We invite and receive many opinions on many issues, and we will listen to and respect different ideas and opinions. However, the way we will choose which direction or solution we select will be driven by objective evidence and analysis.

What will we do

- We will develop and monitor Key Performance Indicators ('KPIs'), linked to our objectives.
- We will collect and report data on activities and performance.
- We will identify, consider and assess alternative options for key decisions, using data .
- We will set measurable objectives and KPIs for investment decisions and report on the outcome of the investment in terms of these measures.

7. We will demonstrate value for money and performance

We will understand the cost of our services, be able to demonstrate value for money and our performance to our ratepayers. This financial and performance information will be used to support decision-making.

What will we do

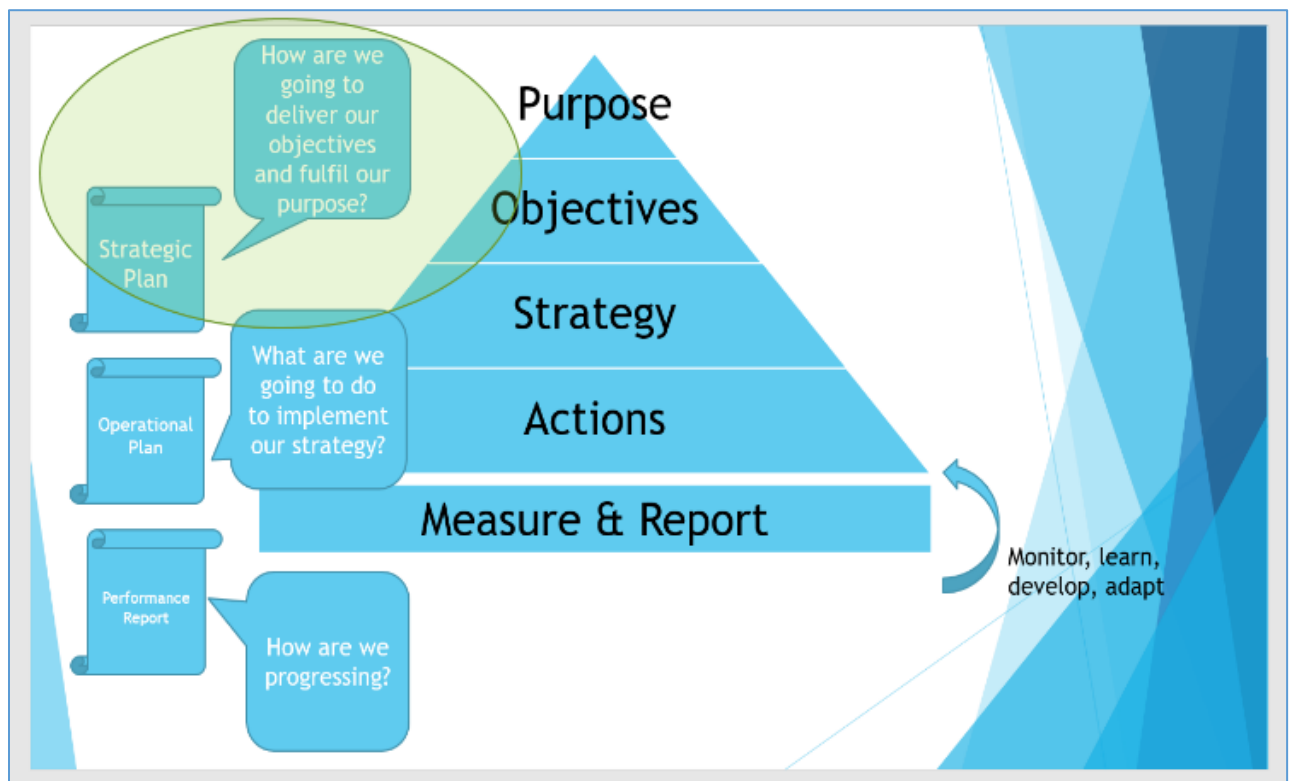
- We will benchmark ourselves against others.
- We will seek to continuously improve our efficiency and customer experience.
- We will seek to reduce the unit cost (in real terms) of our services.
- We will develop and report against an Annual Operation Plan.
- We will develop a performance management framework with KPIs and report against them regularly throughout the year.
- We will develop our services, processes and systems to be resilient, and develop and implement business continuity arrangements for critical activities.

5. Planning and Performance Framework

The planning and performance framework is based on having a clear agreed purpose, specific objectives, strategies to deliver those objectives and actions to deliver the strategies. Measurement of the impact of actions taken is essential to ensure a feedback loop, providing evidence that the actions are effective or, if not, providing an opportunity to revise action plans.

Figure 2 illustrates this with the highlighted section indicating the stage articulated in this Strategic Plan.

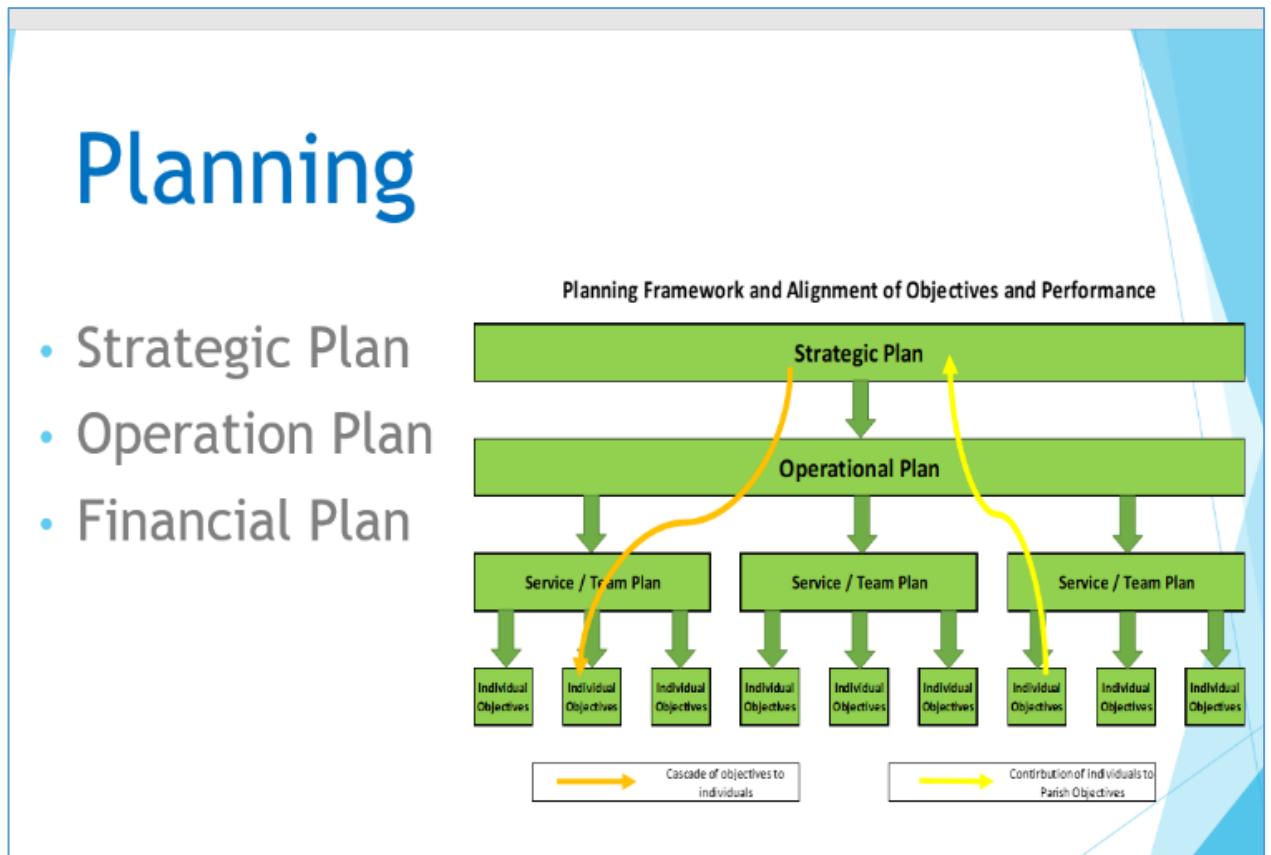
Figure 2 - planning and performance framework



Once agreed, it is important that the planning process cascades throughout the organisation, bringing a sense of common purpose and enabling everyone to see and understand their contribution to the Parish objectives. Figure 3 illustrates this.

Once the Strategic Plan is established, an Annual Operational Plan needs to be developed setting specific objectives for each year.

Figure 3 - cascading and escalation of objectives



It is important that plans are costed and financial consequences and funding are considered over the longer term rather than simply year by year. Hence, the need to develop a longer-term Financial Plan to support and reflect the Strategic Plan and Annual Operational Plan.

What will we do

- Finalise and agree a Strategic Plan.
- Develop and approve policies covering key financial objectives, eg reserve levels.
- Develop and agree Annual Operational Plans.
- Develop, agree and maintain a rolling Five Year Financial Plan.
- Develop and implement policies to cascade objectives and facilitate staff contribution to development of Annual Operational Plans.

6. Key Performance Indicators

Monitoring progress against Plans and assessing the impact of actions on objectives is important to assess the success or otherwise of actions taken. This also provides a learning opportunity, identifying what works well.

The development of performance indicators to assess progress, in a measurable way, is a tried and tested way of monitoring and driving improvement in performance. Measurable indicators that can be cascaded to teams and individuals also provides a good way of promoting goal congruence and demonstrating achievement and value for money.

Indicators can be considered across three categories:

- Input: measures of inputs, eg performance against budget, vacancies, sickness rates, etc;
- Output: measures of what is delivered, eg tons of waste recycled, miles of road maintained, etc; and
- Outcome: measures of quality and meeting expectations, eg customer satisfaction, complaints resolved on time.

Key performance indicators (KPIs) will be developed to monitor progress against the Strategic and Operational Plans.

What will we do

- A suite of KPIs will be developed, which will:
 - reflect all Parish objectives;
 - encompass input, output and outcome measures and appropriate;
 - identify a lead Director for each KPI;
 - be capable of being cascaded to teams and individuals; and
- Routine reporting of KPIs will be developed and implemented.