

**PARISH**  
**OF**  
**ST. HELIER**

**Budget**  
**for the year ending**  
**30th April 2017**

**PARISH OF ST. HELIER**  
**FOR THE YEAR ENDED 30 APRIL 2017**

**FINANCE DIRECTOR'S REPORT**

**Executive Summary**

The Parish achieved an excellent result during 2015/16 and therefore, there is scope to reinvest £248,811 of the surplus into services in the coming year, whilst also achieving the strategic objective of improving the long term financial stability of the Parish.

**Presentation**

The Budget has been prepared under GAAP format to be consistent with our financial statements. In addition, the classification of various expense categories have changed but these are presentational in nature and do not affect the bottom line.

**Income**

On a like for like basis, income is expected to reduce with the main reason being an anticipated reduction in Roads income, predominantly States paycards, where it is expected that this income stream will revert to normal levels attained in previous years.

**Expenditure**

Expenditure has increased across various areas which reflects the Parish's commitment to increase its level and quality of services. Staff costs include an anticipated pay rise for staff and the recruitment of an additional Community Support Worker and a Street cleaner to further enhance our service to the parishioners.

Other expenditure has increase mainly due to presentational changes with corresponding reductions in the Roads Account. However, the increase in legal fees budget is mainly as a direct result of the Parish defending the 'Bellozanne Covenant'

**Building Reserve**

The budget proposes a transfer to the Building Reserves of £423,500 which is to ensure that we have sufficient reserves to maintain our property portfolio.

**Proposed Parish Rate**

The above net expenditure results in a 'deficit for the year before Parish Rate income' of £6,870,914. This will be met by maintaining the Parish Rate at 1.15p, as proposed and recommended by the Constable, Procureurs and Accounts Committee, and utilising £248,811 of the surplus brought forward.



Neil Macdonald CA  
Director of Finance

07 July 2016

**PARISH OF ST. HELIER**

**GROSS INCOME AND EXPENDITURE ACCOUNT SUMMARY**  
**FOR THE YEAR ENDED 30 APRIL 2017**

	Note	<u>Budget</u>		<u>Actual</u>		<u>Budget</u>	
		2016-17		2015-16		2015-6	
		£	£	£	£	£	£
<b>INCOME</b>							
Rates							
Rate Arrears Received		25,000		46,599		50,000	
Fee Income : Homes	1	4,661,988		4,649,533		4,565,714	
Fee Income : Nurseries	2	1,245,274		1,244,292		1,320,500	
Roads Income		1,574,580		1,609,954		1,467,900	
Dog Licences		9,000		9,380		8,300	
Bank Interest		49,332		75,564		55,000	
Rental Income		397,762		387,994		416,400	
Technical and Manual Services Fees		150,749		141,710		134,550	
Recycling Income		15,000		16,935		8,000	
Fees, Commissions and Court Costs		143,726		142,223		140,000	
Westmount Gardens net income		-		22,000		-	
			8,272,411		8,346,184		8,166,364
<b>EXPENDITURE</b>							
Staff Costs	3	10,423,677		10,044,112		10,302,274	
Roads Expenditure		808,939		1,143,222		1,135,250	
Operational Expenditure	4	2,945,785		2,218,313		2,597,919	
Westmount Quarry professional fees		-		33,801		-	
WWI Memorial costs		-		11,378		-	
Gain on disposal of assets		-		(14,098)		-	
Loss on disposal of Land & Buildings*		-		110,688		-	
Dep'n : Plant and Equipment		35,473		32,888		-	
Dep'n : Computer and Office Equipment		113,224		58,970		-	
Dep'n : Motor Vehicles		270,256		300,251		-	
			14,597,354		13,939,525		14,035,443
(Deficit) for the year			(6,324,943)		(5,593,341)		(5,869,079)

## PARISH OF ST. HELIER

**RECONCILIATION TO RATES RESERVE  
FOR THE YEAR ENDED 30 APRIL 2017**

	Note	<u>Budget</u>		<u>Actual</u>		<u>Budget</u>	
		2016-17		2015-16		2015-6	
		£	£	£	£	£	£
<b>DEFICIT FROM INCOME AND EXPENDITURE ACCOUNT</b>			<b>(6,324,943)</b>		<b>(5,593,341)</b>		<b>(5,869,079)</b>
Adjustments:							
Provision for non payment of rates			(100,000)		-		(100,000)
Tfrs to reserves : Gen. Bldg			(213,500)		(200,000)		(200,000)
Tfrs to reserves : Homes			(172,400)		(210,000)		(210,000)
Tfrs to reserves : Nurseries			(37,600)		(26,000)		(26,000)
Motor purchases			(317,500)		(335,460)		(377,095)
Dep'n chges : vehicles			353,372		300,251		-
Motor sale proceeds			-		(14,098)		-
Capitalised : Plant and Equip.			(59,500)		(89,946)		-
Dep'n chges : Plant and Equip			36,933		32,888		-
Capitalised : computer equip.			(150,000)		(127,690)		-
Dep'n chges : computers			113,224		58,970		-
Westmount Quarry professional fees			-		33,801		-
WWI Memorial costs			-		11,378		-
Loss on disposal of Land & Buildings			-		110,688		-
Westmount Gardens net income			-		(22,000)		-
South Hill Bunker & Barracks costs			-		2,040		-
			<u>(546,971)</u>		<u>(475,178)</u>		<u>(913,095)</u>
Deficit for the year before Parish Rates	6		<u>(6,871,914)</u>		<u>(6,068,519)</u>		<u>(6,782,174)</u>

**PARISH OF ST. HELIER**

**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2017**

	<u>Budget</u> <u>2016-17</u>		<u>Actual</u> <u>2015-16</u>		<u>Budget</u> <u>2015-6</u>	
	£	£	£	£	£	£
<b>RECEIPTS</b>						
Licence Receipts						
Driving Licences	165,277		172,072		163,000	
Firearm Certificates	1,158		1,145		1,000	
	<u>166,435</u>		<u>173,217</u>		<u>164,000</u>	
Fines	478,973		472,262		418,000	
Residents Parking Zone Receipts (RPZ)	184,170		183,898		210,000	
States Paycards	498,939		522,435		460,000	
Works Charged	86,685		101,555		75,000	
Choses Publiques	156,378		155,255		140,000	
Towing	3,000		1,332		900	
<b>TOTAL RECEIPTS</b>		<u>1,574,580</u>		<u>1,609,954</u>		<u>1,467,900</u>
<b>EXPENDITURE</b>						
Fines	217,360		220,565		195,000	
Street Lighting	125,461		127,199		140,000	
Contractors, Maintenance and Materials*	340,014		735,221		740,250	
Fuel for Vehicles	35,252		59,960		60,000	
Depreciation - Motor Vehicles	83,116		-		-	
Depreciation - Plant and Equipment	1,460		-		-	
Administrative Expenses	6,276		277		-	
	<u>808,939</u>		<u>1,143,222</u>		<u>1,135,250</u>	
Staff Costs - Roads, Street Cleaners and Community Support workers	1,195,643		1,407,059		1,487,873	
<b>TOTAL EXPENDITURE</b>		<u>2,004,582</u>		<u>2,550,281</u>		<u>2,623,123</u>
<b>NET EXPENDITURE</b>		<u><b>(£430,002)</b></u>		<u><b>(£940,327)</b></u>		<u><b>(£1,155,223)</b></u>

PARISH OF ST. HELIERNOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2017PARISH CARE HOMES - INCOME & EXPENDITURE - REFERENCE ONLY1. PARISH CARE HOMES

	<u>Budget</u> <u>2016-17</u> £	<u>Actual</u> <u>2015-16</u> £	<u>Budget</u> <u>2015-6</u>
<b>INCOME</b>			
Maintenance Receipts	4,661,988	4,649,533	4,565,714
Total Income	<u>4,661,988</u>	<u>4,649,533</u>	<u>4,565,714</u>
<b>EXPENDITURE</b>			
Wages, Salaries and Employer Soc Sec	3,373,578	3,294,008	3,294,101
Employer Pensions	355,556	403,480	415,992
Total Wages & Salaries	<u>3,729,134</u>	<u>3,697,488</u>	<u>3,710,093</u>
Light, Heat and Water	145,256	132,643	151,800
Telephone Expenses	22,188	21,176	20,500
Cleaning and Laundry	126,384	126,014	124,711
Repairs and Maintenance	123,271	114,467	145,031
Insurance	17,956	16,000	16,000
Therapy, Medical Expenses	20,071	18,057	15,400
Other Expenses	10,464	6,125	9,579
Advertising, Stationery and Printing	11,189	8,821	4,800
Parish Rates	21,889	19,326	19,500
Groceries	213,772	217,620	233,000
Depreciation	22,147	-	-
	<u>734,587</u>	<u>680,249</u>	<u>740,320</u>
Surplus for the year	<u><b>198,267</b></u>	<u><b>271,796</b></u>	<u><b>115,301</b></u>

A transfer to building reserve of £172,400 is to be made out of the above surplus.

**PARISH OF ST. HELIER****NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2017****PARISH NURSERIES - INCOME & EXPENDITURE - REFERENCE ONLY****2. PARISH NURSERIES**

	<u>Budget</u> <u>2016-17</u> £	<u>Actual</u> <u>2015-16</u> £	<u>Budget</u> <u>2015-6</u> £
<b>INCOME</b>			
Nursery Contracts Receipts	1,208,153	1,208,077	1,283,000
Lunch Receipts	37,121	36,215	37,500
<b>Total Receipts</b>	<u>1,245,274</u>	<u>1,244,292</u>	<u>1,320,500</u>
<b>EXPENDITURE</b>			
Wages, Salaries and Employer Soc Sec	953,828	935,423	967,517
Employer Pensions	108,438	123,632	130,945
<b>Total wages</b>	<u>1,062,266</u>	<u>1,059,055</u>	<u>1,098,462</u>
Repairs and Maintenance	39,812	24,810	40,175
Light, Heat and Water	14,413	14,304	14,160
Telephone Expenses	1,904	1,808	2,000
Insurance	2,637	2,350	2,350
Cleaning and Cleaning Materials	35,861	31,257	31,400
Other expenses	2,409	908	2,650
Parish Rates	5,117	4,547	4,560
Groceries	61,161	58,357	57,500
	<u>163,314</u>	<u>138,341</u>	<u>154,795</u>
<b>Surplus for the year</b>	<u>19,694</u>	<u>46,896</u>	<u>67,243</u>

A transfer to building reserve of £37,600 is to be made out of the above surplus.

**PARISH OF ST. HELIER**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2017**

**3. STAFF COSTS**

	<u>Budget</u> <u>2016-17</u> £	<u>Actual</u> <u>2015-16</u> £	<u>Budget</u> <u>2015-6</u> £
Gross Pay	8,678,122	8,414,740	8,600,058
Contributions To Social Security	555,941	527,119	550,969
Normal Contribution To Pension Scheme	<u>1,249,614</u>	<u>1,173,593</u>	<u>1,215,247</u>
Gross Staff Costs	10,483,677	10,115,452	10,366,274
Less: Personal Sickness Benefit	<u>60,000</u>	<u>71,340</u>	<u>64,000</u>
	<u>£10,423,677</u>	<u>£10,044,112</u>	<u>£10,302,274</u>
 <b><u>Analysis By Department (Excluding Sickness Benefit)</u></b>			
	£	£	£
Community Services	75,886	133,915	135,696
Roads, Street Cleaners and Community Support workers	1,195,643	1,407,059	1,487,873
Public Conveniences	53,853	53,852	54,784
Municipal Services	1,529,195	1,250,173	1,292,824
Parks, Open Spaces and Cemeteries	864,406	852,538	864,453
Technical and Manual Services	477,360	481,186	483,889
Administration and Customer Services*	1,284,780	986,214	1,026,693
Registrar	101,802	100,105	100,341
Caretaker, Messenger and Cleaners	<u>109,352</u>	<u>93,867</u>	<u>111,166</u>
	5,692,277	5,358,909	5,557,719
Parish Homes	3,729,134	3,697,488	3,710,093
Parish Day Nurseries	<u>1,062,266</u>	<u>1,059,055</u>	<u>1,098,462</u>
	<u>£10,483,677</u>	<u>£10,115,452</u>	<u>£10,366,274</u>

\* includes a special contribution of £190,788 towards the PECRS pension deficit.



## PARISH OF ST. HELIER

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2017**

**4. OPERATIONAL EXPENDITURE**

	<u>Budget</u> <u>2016-17</u> £	<u>Actual</u> <u>2015-16</u> £	<u>Budget</u> <u>2015-6</u> £
Groceries	274,933	275,977	290,500
Therapy, Medical Expenses	25,368	18,057	15,400
<b>Total Direct Expenses</b>	<u>300,301</u>	<u>294,034</u>	<u>305,900</u>
Utilities and Fuel	426,412	360,923	401,925
Equipment and Maintenance*	739,729	389,767	548,599
Parish Rates	28,026	23,873	24,060
Insurance	239,756	211,731	213,350
Cleaning and Laundry	193,945	157,271	156,111
Recycling	34,693	28,795	33,525
Parks and Gardens	53,000	19,366	47,600
<b>Total Occupancy Costs</b>	<u>1,715,561</u>	<u>1,191,726</u>	<u>1,425,169</u>
<b>Information Technology</b>	<u>150,756</u>	<u>149,273</u>	<u>225,000</u>
West Park Marine Lake Trust	20,000	20,000	20,000
Twinning Committees	13,200	13,200	13,200
St Helier Battle of Flowers	6,000	5,058	5,000
St Helier Youth Committee	-	126,000	126,000
St Helier Youth and Community Trust	126,000	-	-
Charitable Donations	40,000	40,000	40,000
Parish Events and Hospitality*	106,147	28,737	42,070
Honorary Police and Roads Inspectors	92,200	95,208	102,866
<b>Total Charity &amp; Community Costs</b>	<u>403,547</u>	<u>328,203</u>	<u>349,136</u>
Legal and Professional	122,035	49,327	26,000
External Audit and Accountancy	27,544	29,350	29,000
Notices and Advertising	25,464	20,388	24,000
Stationery, Printing and Consumables	42,727	48,092	35,800
Postages, Mail Box and Business Reply	59,703	53,950	48,000
Travelling Expenses	9,008	4,731	19,700
Staff Training	38,530	27,666	37,300
Books, Publications and Photography	631	461	1,250
Contribution To The Comite des Connetables	10,085	8,621	8,000
Public Conveniences	-	5,486	20,000
Election Expenses	2,062	1,531	4,000
Bank and Transaction Charges	30,886	27,051	26,000
Miscellaneous expenses	6,945	3,270	13,664
Bad debt provision	-	(24,847)	-
<b>Total Administrative Expenses</b>	<u>375,620</u>	<u>255,077</u>	<u>292,714</u>
<b>Total Operational Expenditure</b>	<u>£2,945,785</u>	<u>£2,218,313</u>	<u>£2,597,919</u>

**PARISH OF ST. HELIER**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2017**

**5. BUILDING RESERVES**

	General £	Homes £	Nurseries £	£
Balance 01 May 2016	2,326,204	3,307,475	222,648	5,856,327
Transfers from General Reserve	213,500	172,400	37,600	423,500
Expenditure funded by Building Reserves	(283,000)	(108,500)	-	(391,500)
Balance 30 April 2017	2,256,704	3,371,375	260,248	5,888,327

**Breakdown of Estimate Expenditure**

Town Hall - implementing security recommendations and property improvements	208,500
Public conveniences - refurbishment	29,500
Depot - Recycling	30,000
Depot - Tarmac	15,000
Homes - Refurbishment and redecoration	108,500
	<u>391,500</u>

PARISH OF ST. HELIER

FOR THE YEAR ENDED 30 APRIL 2017

**6. RATES INCOME REQUIRED TO MEET ESTIMATED EXPENDITURE**

The Parish rate is required to cover the Parish expenditure estimate of £6,871,914

In addition to the Parish Rate there is the Island-Wide Rate which is payable to the States 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>Estimate</u> <u>2016-17</u>	<u>Actual</u> <u>2015-16</u>	<u>Estimate</u> <u>2015-16</u>
<b><u>Pence-Per-Quarter-Rate To Meet Estimated Expenditure</u></b>			
<u>Parish Rate Required</u>			
Estimated expenditure requirement of	£6,871,914	£6,068,519	£6,782,174
Quarters available 2016-17    575,922,006			(2015-16 574,459,394)
The Connétable recommends a Parish rate of	1.15	pence per quarter	
which would generate income from the Parish rate of	£6,623,103	£6,562,422	£6,606,283
and result in an estimated overall (deficit) / surplus for the year of	(£248,811)	£493,903	(£175,891)
add: Balance brought forward	£715,618	£221,715	£221,715
	£466,807	£715,618	£45,824

The available 2015-16 rate income of £6,562,422 above is shown net of adjustments, arrears and surcharges.

**Summary    2016/17**

<u>Total Rate Per Quarter</u>	Parish rate	Island wide rate	Total rate	Total rate increase
Domestic	1.15p	0.70p	<b>1.85p</b>	<b>0.0%</b>
Non-Domestic	1.15p	1.25p	<b>2.40p</b>	<b>0.8%</b>

**Summary    2015/16**

<u>Total Rate Per Quarter</u>	Parish rate	Island wide rate	Total rate	Total rate increase
Domestic	1.15p	0.70p	<b>1.85p</b>	<b>0.0%</b>
Non-Domestic	1.15p	1.23p	<b>2.38p</b>	<b>0.0%</b>

