

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

**Budget**  
**for the year ending**  
**30th April 2018**

**PARISH OF ST. HELIER**

**FOR THE YEAR ENDED 30 APRIL 2018**

**FINANCE DIRECTOR'S REPORT**

**Executive Summary**

The Parish has strategic objectives to improve both the long term financial stability of the Parish and improve the level of services. This budget seeks to balance these aims with additional funding for services whilst utilising a minimal amount of reserves brought forward.

**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 the loss of income as a result of the closure of Avranches day nursery. Roads income is anticipated to increase, predominantly due to the contracting work taken on during 2016 being annualised.

**Expenditure**

Total Expenditure is anticipated to decrease on prior year mainly due to the prior year including a redundancy provision and costs in relation to the Bellozanne Covenant court case. In addition, the closure of Avranches day nursery during 2017 will reduce personnel costs during the budget year.

After taking the above into effect, costs will show a slight increase mainly reflecting a budgeted pay award of 1.5%, and continued investment into core services and our property portfolio.

**Building Reserve**

The budget proposes a transfer to the Building Reserves of approx £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 £6,794,997. This will be met by maintaining the Parish Rate at 1.15p, as proposed and recommended by the Constable, Procureurs and Accounts Committee, with the minimal deficit being met from reserves brought forward.

04 July 2017

Neil Macdonald CA  
Director of Finance

**PARISH OF ST. HELIER**

**GROSS INCOME AND EXPENDITURE ACCOUNT SUMMARY**  
**FOR THE YEAR ENDED 30 APRIL 2018**

	<b>Note</b>	<b><u>Budget</u></b> <b><u>2017-18</u></b>		<b><u>Actual</u></b> <b><u>2016-17</u></b>		<b><u>Budget</u></b> <b><u>2016-17</u></b>	
		£	£	£	£	£	£
<b>INCOME</b>							
Rates							
Rate Arrears Received		25,000		49,584		25,000	
Fee Income : Homes	1	4,615,969		4,527,491		4,661,988	
Fee Income : Nurseries	2	640,700		1,048,738		1,245,274	
Roads Income		2,284,388		1,988,863		1,574,580	
Dog Licences		10,760		9,555		9,000	
Bank Interest		61,001		76,245		49,332	
Rental Income		406,328		429,240		397,762	
Technical and Manual Services Fees		307,021		231,752		150,749	
Recycling Income		38,712		36,765		15,000	
Fees, Commissions and Court Costs		139,773		162,012		143,726	
Westmount Gardens net income		-		20,000		-	
			8,529,652		8,580,245		8,272,411
<b>EXPENDITURE</b>							
Staff Costs	3	10,378,896		10,849,066		10,423,677	
Roads Expenditure		910,547		818,717		808,939	
Operational Expenditure	4	3,112,607		2,965,603		2,945,785	
(Gain) on disposal of Land & Buildings		-		(21,853)		-	
Dep'n : Plant and Equipment		61,422		54,847		35,473	
Dep'n : Computer and Office Equipment		121,434		76,458		113,224	
Dep'n : Motor Vehicles		237,233		180,259		270,256	
			14,822,139		14,923,097		14,597,354
(Deficit) for the year			(6,292,487)		(6,342,852)		(6,324,943)

**PARISH OF ST. HELIER****RECONCILIATION TO RATES RESERVE**  
**FOR THE YEAR ENDED 30 APRIL 2018**

	Note	<u>Budget</u>		<u>Actual</u>		<u>Budget</u>	
		<u>2017-18</u>		<u>2016-17</u>		<u>2016-17</u>	
		£	£	£	£	£	£
<b>DEFICIT FROM INCOME AND EXPENDITURE ACCOUNT</b>			(6,292,487)		(6,342,852)		(6,324,943)
Adjustments:							
Provision for non payment of rates			(100,000)		-		(100,000)
Tfrs to reserves : Gen. Bldg			(423,454)		(423,500)		(423,500)
Motor purchases			(312,000)		(94,944)		(317,500)
Dep'n chges : vehicles			312,628		227,299		353,372
Motor sale proceeds			-		-		-
Capitalised : Plant and Equip.			(25,000)		(354,002)		(59,500)
Dep'n chges : Plant and Equip			62,882		56,307		36,933
Capitalised : computer equip.			(137,000)		(164,785)		(150,000)
Dep'n chges : computers			121,434		76,458		113,224
Westmount Quarry professional fees			-		(83,017)		-
WWI Memorial costs			-		16,685		-
Loss on disposal of Land & Buildings			-		(21,853)		-
Westmount Gardens net income			-		(20,000)		-
Plant & Equipment funded from Building Reserve			-		277,818		-
Bellozanne Covenant Professional fees			-		229,379		-
			<u>(500,510)</u>		<u>(278,155)</u>		<u>(546,971)</u>
Deficit for the year before Parish Rates	6		<u>(6,792,997)</u>		<u>(6,621,007)</u>		<u>(6,871,914)</u>

**PARISH OF ST. HELIER**

**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2018**

	<u>Budget</u> <u>2017-18</u>		<u>Actual</u> <u>2016-17</u>		<u>Budget</u> <u>2016-17</u>	
	£	£	£	£	£	£
<b>RECEIPTS</b>						
Licence Receipts						
Driving Licences	201,333		177,629		165,277	
Firearm Certificates	<u>1,778</u>		<u>1,680</u>		<u>1,158</u>	
	203,111		179,309		166,435	
Fines	590,270		598,415		478,973	
Residents Parking Zone Receipts (RPZ)	196,637		193,950		184,170	
States Paycards	538,940		526,681		498,939	
Works Charged	108,867		105,146		86,685	
Choses Publiques	158,234		157,984		156,378	
Contract Income	486,275		225,453		-	
Towing	<u>2,054</u>		<u>1,925</u>		<u>3,000</u>	
<b>TOTAL RECEIPTS</b>		<u>2,284,388</u>		<u>1,988,863</u>		<u>1,574,580</u>
<b>EXPENDITURE</b>						
Fines	259,329		266,709		217,360	
Street Lighting	125,000		106,394		125,461	
Contractors, Maintenance and Materials	399,363		355,461		340,014	
Fuel for Vehicles	45,000		39,113		35,252	
Depreciation - Motor Vehicles	75,395		47,040		83,116	
Depreciation - Plant and Equipment	1,460		1,460		1,460	
Administrative Expenses	<u>5,000</u>		<u>2,540</u>		<u>6,276</u>	
	910,547		818,717		808,939	
Staff Costs - Roads, Street Cleaners and Community Support workers	<u>1,527,800</u>		<u>1,292,033</u>		<u>1,195,643</u>	
<b>TOTAL EXPENDITURE</b>		<u>2,438,347</u>		<u>2,110,750</u>		<u>2,004,582</u>
<b>NET EXPENDITURE</b>		<u><b>(£153,959)</b></u>		<u><b>(£121,887)</b></u>		<u><b>(£430,002)</b></u>

PARISH OF ST. HELIERNOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2018PARISH CARE HOMES - INCOME & EXPENDITURE - REFERENCE ONLY1. PARISH CARE HOMES

	<u>Budget</u> <u>2017-18</u> £	<u>Actual</u> <u>2016-17</u> £	<u>Budget</u> <u>2016-17</u>
<b>INCOME</b>			
Maintenance Receipts	4,615,969	4,527,491	4,661,988
Total Income	<u>4,615,969</u>	<u>4,527,491</u>	<u>4,661,988</u>
<b>EXPENDITURE</b>			
Wages, Salaries and Employer Soc Sec	3,404,889	3,399,843	3,373,578
Employer Pensions	356,327	348,612	355,556
Total Wages & Salaries	<u>3,761,216</u>	<u>3,748,455</u>	<u>3,729,134</u>
Light, Heat and Water	125,409	134,135	145,256
Telephone Expenses	28,739	26,323	22,188
Cleaning and Laundry	126,987	127,682	126,384
Repairs and Maintenance	174,759	130,758	123,271
Insurance	18,135	17,956	17,956
Therapy, Medical Expenses	15,012	15,433	20,071
Other Expenses	11,656	12,134	10,464
Advertising, Stationery and Printing	9,254	8,866	11,189
Parish Rates	19,683	19,488	21,889
Groceries	208,087	216,704	213,772
Depreciation	33,996	35,254	22,147
	<u>771,717</u>	<u>744,733</u>	<u>734,587</u>
Surplus for the year	<u><b>83,036</b></u>	<u><b>34,303</b></u>	<u><b>198,267</b></u>

A transfer to the 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 2018

## PARISH NURSERIES - INCOME &amp; EXPENDITURE - REFERENCE ONLY

## 2. PARISH NURSERIES

	Budget 2017-18			Actual	Budget
	Continuing Operations £	Discontinued Operations £	Total £	2016-17 £	2016-17 £
<b>INCOME</b>					
Nursery Contracts Receipts	425,733	188,040	613,773	1,014,989	1,208,153
Lunch Receipts	23,491	3,436	26,927	33,749	37,121
<b>Total Receipts</b>	<b>449,224</b>	<b>191,476</b>	<b>640,700</b>	<b>1,048,738</b>	<b>1,245,274</b>
<b>EXPENDITURE</b>					
Wages, Salaries and Employer Soc Sec	336,234	178,528	514,762	916,988	953,828
Employer Pensions	42,262	20,169	62,431	104,465	108,438
Redundancy Provision	-	-	-	356,707	-
<b>Total wages</b>	<b>378,496</b>	<b>198,697</b>	<b>577,193</b>	<b>1,378,160</b>	<b>1,062,266</b>
Repairs and Maintenance	25,952	2,696	28,648	11,449	39,812
Light, Heat and Water	13,129	3,055	16,184	24,703	14,413
Telephone Expenses	612	542	1,154	1,741	1,904
Insurance	793	624	1,417	2,638	2,637
Cleaning and Cleaning Materials	1,960	8,024	9,984	33,513	35,861
Other expenses	663	218	881	1,435	2,409
Parish Rates	1,507	1,041	2,548	4,585	5,117
Groceries	26,025	10,800	36,825	59,403	61,161
	<b>70,641</b>	<b>27,000</b>	<b>97,641</b>	<b>139,467</b>	<b>163,314</b>
<b>Surplus for the year</b>	<b>87</b>	<b>(34,221)</b>	<b>(34,134)</b>	<b>(468,889)</b>	<b>19,694</b>

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

**PARISH OF ST. HELIER**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2018**

**3. STAFF COSTS**

	<u>Budget</u> <u>2017-18</u> £	<u>Actual</u> <u>2016-17</u> £	<u>Budget</u> <u>2016-17</u> £
Gross Pay	8,624,186	8,772,132	8,678,122
Contributions To Social Security	552,532	554,822	555,941
Normal Contribution To Pension Scheme	1,262,178	1,240,692	1,249,614
Redundancy Provision	-	356,707	-
	<hr/>	<hr/>	<hr/>
Gross Staff Costs	10,438,896	10,924,353	10,483,677
Less: Personal Sickness Benefit	<hr/> 60,000	<hr/> 75,287	<hr/> 60,000
	<hr/> £10,378,896	<hr/> £10,849,066	<hr/> £10,423,677
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
 <u>Analysis By Department (Excluding Sickness Benefit)</u>			
	£	£	£
Community Services	77,888	76,715	75,886
Roads, Street Cleaners and Community Support workers	1,527,800	1,292,033	1,195,643
Public Conveniences	55,335	55,049	53,853
Municipal Services	1,564,607	1,538,929	1,529,195
Parks, Open Spaces and Cemeteries	917,397	866,307	864,406
Technical and Manual Services	418,407	451,641	477,360
Administration and Customer Services*	1,296,005	1,269,613	1,284,780
Registrar	102,089	101,669	101,802
Caretaker, Messenger and Cleaners	<hr/> 105,657	<hr/> 105,480	<hr/> 109,352
	6,065,185	5,757,436	5,692,277
Parish Homes	3,789,605	3,778,892	3,729,134
Parish Day Nurseries	<hr/> 584,106	<hr/> 1,388,025	<hr/> 1,062,266
	<hr/> £10,438,896	<hr/> £10,924,353	<hr/> £10,483,677
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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



PARISH OF ST. HELIERNOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 20184. OPERATIONAL EXPENDITURE

	<u>Budget 2017-18</u>	<u>Actual</u>	<u>Budget</u>
	<u>Total</u>	<u>2016-17</u>	<u>2016-17</u>
	£	£	£
Groceries	244,912	276,387	274,933
Therapy, Medical Expenses	18,202	18,532	25,368
<b>Total Direct Expenses</b>	<u>263,114</u>	<u>294,919</u>	<u>300,301</u>
Utilities and Fuel	446,321	426,521	426,412
Equipment and Maintenance	836,380	623,977	739,729
Parish Rates	36,320	38,780	28,026
Insurance	246,508	220,713	239,756
Cleaning and Laundry	192,989	199,081	193,945
Recycling	15,000	10,467	34,693
Parks and Gardens	53,413	27,191	53,000
<b>Total Occupancy Costs</b>	<u>1,826,931</u>	<u>1,546,730</u>	<u>1,715,561</u>
<b>Information Technology</b>	<u>161,779</u>	<u>149,879</u>	<u>150,756</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	6,000	6,000
St Helier Youth and Community Trust	126,000	126,000	126,000
Charitable Donations	40,000	40,000	40,000
Parish Events and Hospitality	108,692	152,342	106,147
Honorary Police and Roads Inspectors	75,241	54,301	92,200
<b>Total Charity &amp; Community Costs</b>	<u>389,133</u>	<u>411,843</u>	<u>403,547</u>
Legal and Professional	194,611	295,585	122,035
External Audit and Accountancy	27,640	27,525	27,544
Notices and Advertising	33,667	32,335	25,464
Stationery, Printing and Consumables	48,366	49,983	42,727
Postages, Mail Box and Business Reply	58,921	54,173	59,703
Travelling Expenses	1,540	721	9,008
Staff Training	31,774	25,074	38,530
Books, Publications and Photography	3,954	3,233	631
Contribution To The Comite des Connetables	16,254	12,660	10,085
Election Expenses	-	5,527	2,062
Bank and Transaction Charges	51,579	45,325	30,886
Miscellaneous expenses	3,344	11,111	6,945
Bad debt provision	-	(1,020)	-
<b>Total Administrative Expenses</b>	<u>471,650</u>	<u>562,232</u>	<u>375,620</u>
<b>Total Operational Expenditure</b>	<u>£3,112,607</u>	<u>£2,965,603</u>	<u>£2,945,785</u>

**PARISH OF ST. HELIER**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2018**

**5. BUILDING RESERVES**

	General Building reserve	Residential Homes Building reserve	Nurseries Building reserve	Total Building reserve
	£	£	£	£
Balance 01 May 2017	2,305,825	3,381,713	286,248	5,973,786
Transfers from General Reserve	213,454	172,400	37,600	423,454
Expenditure funded by Building Reserves	(49,500)	-	-	(49,500)
Transfers	3,877,961	(3,554,113)	(323,848)	-
Balance 30 April 2018	6,347,740	-	-	6,347,740

The Constable, Procureurs and Accounts Committee are of the opinion that the consolidation into one building reserve appropriately reflects the ongoing use of the reserve.

**Breakdown of Estimate Expenditure**

Town Hall - implementing security recommendations and property improvements	42,000
Avranches - decommissioning floors	7,500
	49,500



