

**PARISH OF ST. JOHN**  
**FINANCIAL ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**PARISH OF ST. JOHN  
FINANCIAL ACCOUNTS  
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**PARISH OF ST. JOHN  
GENERAL REVENUE ACCOUNT  
FOR THE YEAR ENDED 30 APRIL 2025**

		2025	2025	2024
	Notes	Estimates	£	£
<b>Income</b>				
Rates receivable			971,251	912,617
Less: Island-wide rates			(446,754)	(426,833)
	<b>2</b>	<b>523,482</b>	<b>524,497</b>	<b>485,784</b>
Less: Write offs			-	-
Add: Surcharges and rates recovered			1,766	3,077
<b>Net Rates Receivable</b>		<b>523,482</b>	<b>526,263</b>	<b>488,861</b>
Rents and hire of hall	<b>3</b>	50,000	56,058	51,501
Sundry income		10,000	9,145	10,384
Bank interest		60,000	85,078	88,497
		<b>643,482</b>	<b>676,544</b>	<b>639,243</b>
<b>Expenditure</b>				
Roads account (net)	<b>4</b>	15,000	14,328	13,116
Honorary police (net)	<b>5</b>	30,000	23,930	28,299
Refuse collection and recycling		214,000	212,347	198,722
Parish hall	<b>6</b>	40,000	45,570	50,644
Church and Rectory	<b>7</b>	31,000	31,768	31,089
Cemeteries and gardening		35,000	33,403	31,207
Administration (net)	<b>8</b>	135,000	139,441	127,832
Assessment		2,500	2,400	1,550
Audit fees		6,500	7,400	5,900
Rates		1,700	1,724	1,625
Legal and professional fees	<b>9</b>	10,000	1,516	7,739
Senior citizens		7,000	7,747	7,569
Twinning		2,000	254	1,500
Youth project		20,000	20,500	15,500
School house expenses		2,500	1,690	6,594
Le Pre Saline expenses		2,500	1,460	2,486
Bank charges		6,000	5,388	5,315
Website development		-	-	2,945
Staff training		1,000	819	148
Working party		1,000	-	-
Liberation expenses		10,000	10,000	3,584
Bus shelter expenses		-	-	24,097
Emergency planning		1,000	-	-
Parish magazine		5,600	5,600	5,600
		<b>579,300</b>	<b>567,285</b>	<b>573,061</b>
<b>SURPLUS FOR THE YEAR</b>		<b>64,182</b>	<b>109,259</b>	<b>66,182</b>
Building fund	<b>13</b>	(20,000)	(20,000)	-
Special reserve	<b>15</b>	(5,000)	(5,000)	(5,000)
Motor vehicle reserve	<b>16</b>	(5,000)	(5,000)	(3,000)
Roads resurfacing fund	<b>17</b>	(20,000)	(20,000)	(20,000)
Donations	<b>20</b>	(11,000)	(10,591)	(11,000)
<b>SURPLUS FOR THE YEAR TRANSFERRED TO GENERAL ACCOUNT</b>		<b>3,182</b>	<b>48,668</b>	<b>27,182</b>

The notes on pages 6 to 11 form an integral part of these financial accounts.

**PARISH OF ST. JOHN  
BALANCE SHEET  
AS AT 30 APRIL 2025**

		2025	2024
	Notes	£	£
<b>Current assets</b>			
General bank accounts		1,553,353	1,505,504
Church / Rectory bank accounts		138,117	132,023
Don Gruchy bank account		33,275	29,542
Debtors and prepayments	10	76,951	47,553
		<u>1,801,696</u>	<u>1,714,622</u>
<b>Liabilities</b>			
Creditors and commitments	11	(99,679)	(73,575)
Deferred income-licences and		(88,106)	(89,244)
		<u>1,613,911</u>	<u>1,551,803</u>
<b>Net assets</b>			

**REPRESENTED BY:**

General account	12	277,165	228,497
Building Fund	13	702,346	682,346
Church / Rectory Fund	14	153,503	147,514
Special Reserve	15	193,880	221,336
Motor Vehicle Reserve	16	46,222	41,222
Roads Resurfacing Fund	17	198,599	191,421
The Barreau Fund	18	6,747	6,747
Don Gruchy Trust Fund	19	35,449	32,720
		<u>1,613,911</u>	<u>1,551,803</u>

**Signed:**

**Date:**

**The notes on pages 6 to 11 form an integral part of these financial accounts.**

**PARISH OF ST. JOHN  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**1 Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with accounting principles set out below which have been consistently applied by the parish.

**Capital Expenditure**

Past expenditure on land and buildings is not included in these accounts.

Expenditure on equipment during the year is charged to the general revenue account in the year of expenditure.

**Income and expenditure**

Income and expenditure is accrued to 30 April each year with the exception of the income from Parish rates, which is brought into the accounts up to the previous 31 December each year and income from full driving licences which is apportioned over the term of the licence.

Bank interest is accounted for on an accrual basis.

**Creditors and commitments**

Creditors and commitments include not only all liabilities in respect of goods and services received at the year end but also all commitments in respect of firm orders placed but not completed.

**2 Rates**

Amounts receivable for the rateable year to 31 December 2024 brought to account in the financial year.

	2025	2024
	£	£
44,075,310 Quarters at 0.0119p per quarter (2024 - 43,764,270 Quarters at 0.0111p per quarter)	<u>524,497</u>	<u>485,784</u>

**3 Rents and hire of hall**

	2025	2024
	£	£
Property rents	41,624	39,178
Other	<u>14,434</u>	<u>12,323</u>
	<u>56,058</u>	<u>51,501</u>

"Other" includes a £2,789 fee relating to encroachments onto Le Chemin de Quatre Pieds. £2,000 was received every year until 2021 when the business leases expired, this helped to recover some of the legal fees incurred over the years. From 31 December 2021, the fee increased by 10% annually until the entire Chemin is reinstated at no cost to the Parish. Part of the chemin currently encroached upon by the Kosangas storage facility has been reinstated, but this rental will remain payable until the buildings owned by Hycross Ltd are demolished or redeveloped.

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

4 Roads account	2025	2024
	£	£
<b>Income</b>		
Licences		
Full	15,093	13,780
Provisional	5,160	3,550
Other	1,650	2,185
	<u>21,903</u>	<u>19,515</u>
Firearms	585	890
	<u>22,488</u>	<u>20,405</u>
Fines	2,140	1,005
	<u>24,628</u>	<u>21,410</u>
<b>Expenditure</b>		
General maintenance	8,372	8,056
Road cleaning	22,390	6,354
Computer expenses - DVS	2,185	1,388
Branchage	5,432	5,242
Roads Storm Ciaran	577	13,486
	<u>38,956</u>	<u>34,526</u>
<b>NET EXPENDITURE</b>	<u>14,328</u>	<u>13,116</u>
5 Honorary Police	2025	2024
	£	£
<b>Income</b>		
Fines	2,180	1,950
Donations	500	-
	<u>2,680</u>	<u>1,950</u>
<b>Expenditure</b>		
Motor expenses	763	1,719
Honoraria	8,250	7,450
Secretarial expenses	5,080	4,770
Insurance	6,237	5,277
Equipment	4,515	3,979
Training	566	2,000
Quarterly meetings	-	4,143
Sundry expenses	1,199	911
	<u>26,610</u>	<u>30,249</u>
<b>NET EXPENDITURE</b>	<u>23,930</u>	<u>28,299</u>

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

<b>6 Parish Hall</b>	<b>2025</b>	<b>2024</b>
	£	£
Maintenance	18,180	16,061
Utilities	6,865	7,123
Insurance	8,784	8,244
Cleaning costs	8,907	13,687
Equipment	723	4,293
Sundry	2,111	1,236
	<u>45,570</u>	<u>50,644</u>
<b>7 Church and Rectory</b>	<b>2025</b>	<b>2024</b>
	£	£
<b>Church:</b>		
Maintenance	5,578	10,854
Utilities	4,069	4,322
Insurance	4,798	5,268
Le Tresor (church cleaning etc)	3,200	3,200
Playground maintenance	202	794
Quinquennial review	1,850	-
<b>Rectory:</b>		
Maintenance	9,570	4,083
Utilities	2,501	2,568
	<u>31,768</u>	<u>31,089</u>
<b>8 Administration</b>	<b>2025</b>	<b>2024</b>
	£	£
<b>Income-Admin fees re Greenwood</b>	<u>25,866</u>	<u>23,508</u>
<b>Expenditure</b>		
Printing, notices and stationery	4,791	3,579
Telephone and postage	5,608	6,417
Computer	22,114	15,175
Supervisory Committee	7,170	6,780
Salaries and social security	114,218	107,980
Accountancy - current	6,500	6,500
Accountancy p/y undercharge	-	1,200
Data Protection Officer costs	2,379	1,193
Payroll Administration	590	600
Sundry	1,937	1,916
	<u>165,307</u>	<u>151,340</u>
<b>NET EXPENDITURE</b>	<u>139,441</u>	<u>127,832</u>

**PARISH OF ST. JOHN  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>9 Legal and professional fees</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Parslows - Field 525 (Playing Field)	-	40,176
Government Refund of fees re Field 525	-	(53,633)
Parslows Boundaries - La Ruelle	-	2,785
Martin Bourke Landscapes - Field 525 Boundary	-	4,761
Parslows - Clos de la Bout	48,882	13,650
Developers contribution to legal fees	(32,200)	-
Greenwood Housing Association	(15,166)	-
	<u>1,516</u>	<u>7,739</u>

Fees totalling £62,532 were incurred in the past 2 financial years in relation to the sale of the First time buyers homes to the new owners. The Developer of the homes contributed £32,200 (approximately 50%) towards the fees. The remaining balance was split equally between Greenwood Housing Association and the Parish of St John resulting in the Parish incurring £15,166 in total over the 2 years combined.

<b>10 Debtors and prepayments</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fixed deposit interest	5,686	6,900
Other debtors and prepayments	<u>71,265</u>	<u>40,653</u>
	<u>76,951</u>	<u>47,553</u>

<b>11 Creditors and commitments</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accounts payable	71,071	44,111
Other creditors	<u>28,608</u>	<u>29,464</u>
	<u>99,679</u>	<u>73,575</u>

<b>12 General Account</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance brought forward	228,497	271,315
Surplus for the year transferred to general account	48,668	27,182
Transfer to Building Fund	-	(70,000)
	<u>277,165</u>	<u>228,497</u>

**PARISH OF ST. JOHN  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>13 Building Fund</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance brought forward	682,346	612,346
Transfer from rates received	20,000	-
Transfer from General account	-	70,000
	<u>702,346</u>	<u>682,346</u>

At the Parish assembly held on 19 July 2023 it was agreed to transfer £70,000 from the General Account to the Building Fund.

<b>14 Church / Rectory Fund</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance brought forward	147,514	142,703
Bank interest received on church funds	5,989	4,811
	<u>153,503</u>	<u>147,514</u>

The net surplus from the sale of the old rectory was reserved to meet the costs of future repair works on the parish church.

<b>15 Special Reserve</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance brought forward	221,336	228,563
Transfer from rates received	5,000	5,000
Field J371 St John Village Green	(32,456)	(12,227)
	<u>193,880</u>	<u>221,336</u>

This fund was established to provide additional reserve funds to meet future parish expenses. The funds can only be utilised upon authorisation at a Parish assembly.

J371 St John Village Green costs incurred from the budget of up to £35,000 agreed at the Parish Assembly held on 24 August 2022. A further £40,000 was agreed at the Parish Assembly held on 17 July 2024.

**PARISH OF ST. JOHN  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>16 Motor Vehicle Reserve</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance brought forward	41,222	38,222
Transfer from rates received	5,000	3,000
	<u>46,222</u>	<u>41,222</u>

This fund was established to set aside reserves to meet the costs of honorary police motor vehicle purchases. A second vehicle was ordered in March 2025 and is due to arrive towards the end of July.

<b>17 Roads Resurfacing Fund</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance brought forward	191,421	192,965
Transfer from rates received	20,000	20,000
<b>Expenditure</b>		
Le Canibut	-	(4,389)
Annual Patches & Maintenance Project	(6,437)	(3,878)
Rue de Sorel/Rue Barcelone drainage/stone works	-	(13,277)
Drainage	(6,385)	-
	<u>198,599</u>	<u>191,421</u>

At the Parish assembly held on 13 July 2016 it was agreed to setup a Roads Resurfacing Fund to set aside reserves to meet the costs of major road resurfacing projects.

In addition, it was agreed at the same Parish assembly that each year any surplus of the Roads Account be put into the Roads Resurfacing Fund.

**18 The Barreau Fund**

This fund was established as a result of a residuary legacy bequeathed to the Parish in 1928, which was to be invested and applied by the Connétable in accordance with the terms of the will of Miss E.A. Barreau.

**19 Don Gruchy Trust Fund**

The fund represents income from fields J935 and J671 bequeathed to the Parish. The fund is to be used for the benefit of the poor and needy within the parish and in prior years was utilised within the welfare payments system.

Income of £2,151 received during the year is yet to be transferred from the Parish bank account to the Don Gruchy bank account.

**PARISH OF ST. JOHN  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>20 Donations paid</b>	<b>2025</b>	<b>2024</b>
	£	£
Jersey Hospice Care	1,000	1,000
Women's Refuge	900	900
Headway	600	600
Citizens Advice Bureau	500	500
Age Concern	900	900
Jersey Association of Carers	600	600
Dementia Jersey (formerly Jersey Alzheimers Association)	1,000	1,000
Maison des Landes	1,000	1,000
Street Pastors Jersey	600	600
Jersey Association of Youth & Friendship	500	500
C.I. Air Search	500	500
Jersey Cheshire Homes	700	700
Mencap	700	700
St Johns Netball Club	(500)	500
Jersey Lifeboat Association	500	500
Royal National Life Boat Institute	500	500
JSPCA	500	-
St Johns Rifle Club	91	-
	<u>10,591</u>	<u>11,000</u>

**21 Freehold Property**

The following properties are owned by the Parish but are not reflected in the Balance Sheet:-

Parish hall  
Parish church  
Parish rectory  
School house  
1 Le Pre Saline  
Bonne Nuit Cafe site  
Cimetière Macpela  
St. John Parish Cemetery  
Miscellaneous parcels of land and gardens  
Fields 608, 1050 and 167  
Playing Field 525

**22 Contingent Liability**

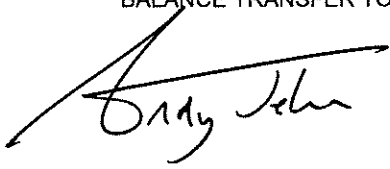
The Parish of St John, along with all the other Parishes, is party to an agreement whereby the Parish has access to certain States of Jersey computer databases. The Parish, along with all of the other Parishes, is liable to pay damages in the event of a security breach which have been estimated to total £100,000. This would be divided between the Parishes on a pro-rata basis. At the date of these accounts, the Connétable is not aware of any such breaches of security, that would result in a claim for damages being received.

**23 Related party disclosures**

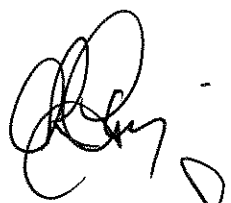
Mr S Morin, the husband of the Parish Secretary, was engaged by the Parish during the year to provide maintenance and repair services. Included within Parish Hall maintenance and Church and Rectory Maintenance are payments totalling £4,912 paid to Mr Morin.

**PARISH OF ST. JOHN  
ESTIMATED INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 APRIL 2026**

	Estimates 2025/26	Actual 2024/25	Estimates 2024/25
EXPENDITURE	£	£	£
Roads expense	17,500	14,328	15,000
Honorary police	30,000	23,930	30,000
Refuse collection and recycling	224,000	212,347	214,000
Parish hall	40,000	45,570	40,000
Church and Rectory	30,000	31,768	31,000
Cemeteries and gardening	35,000	33,403	35,000
Administration	145,000	139,441	135,000
Comite de Commune Rurale/Working party	1,000	-	1,000
Rates	1,700	1,724	1,700
Assessment	2,500	2,400	2,500
Audit fees	7,650	7,400	6,500
Legal and professional fees	10,000	1,516	10,000
Senior citizens	8,000	7,747	7,000
Youth project	20,000	20,500	20,000
School house expenses	2,000	1,690	2,500
Le Pre Saline expenses	2,000	1,460	2,500
Bank charges	6,000	5,388	6,000
Emergency planning	1,000	-	1,000
Staff training	1,000	819	1,000
Liberation expenses	6,000	10,000	10,000
Parish magazine	6,000	5,600	5,600
Twining	2,000	254	2,000
	<u>598,350</u>	<u>567,285</u>	<u>579,300</u>
<b>INCOME</b>			
Rates	551,274	526,263	523,482
Rents and hire of hall	55,000	56,058	50,000
Sundry income	10,000	9,145	10,000
Bank interest	60,000	85,078	60,000
	<u>676,274</u>	<u>676,544</u>	<u>643,482</u>
<b>ESTIMATES SURPLUS</b>	77,924	109,259	64,182
The Building Fund	(25,000)	(20,000)	(20,000)
Special Reserve	(5,000)	(5,000)	(5,000)
Motor Vehicle Reserve	(5,000)	(5,000)	(5,000)
Roads Resurfacing Fund	(25,000)	(20,000)	(20,000)
Donations	(11,000)	(10,591)	(11,000)
	<u>6,924</u>	<u>48,668</u>	<u>3,182</u>
<b>BALANCE TRANSFER TO GENERAL A/C</b>	<u>6,924</u>	<u>48,668</u>	<u>3,182</u>



ANDREW JEHAN - CONNÉTABLE



- JULIAN QUEGAN -



- TREVOR TIREL -

} PROUREUR DU BIEN PUBLICQUE