PARISH OF ST. JOHN

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2026

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FINANCIAL ACCOUNTS
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PARISH OF ST JOHN | Coast Countryside Community

I once again have pleasure in presenting the Parish Accounts, this time for the year ended 30 April 2026. The following report highlights a few areas worth mentioning:

Income

Income for the year was slightly below our Forecast being 0.5% down. This is primarily due to the reduction in rent received. Our Bank interest was down £24K on the previous year but £1.7K higher than forecast, showing we were right to be prudent. Once again, the Procureurs have kept a very close eye on this ensuring we get best value.

Rents and Hire of Hall is down, in the main due to the property Pre Saline being unoccupied, we are considering all options with this property due to the amount of major works required.

Our income from Rates was on track with our estimate being just less than 0.15% below actual rates received. Unfortunately, we received slightly more by way of Surcharges (for late payment). Due to the efforts of the team, to date we have recovered all but £241 from a total income of £1,015m

Expenditure

Our expenditure has once again been closely monitored. Like most individuals and organisations, we have seen an increase in our Insurance costs these are well above the cost of living.

Roads

We have made significant investment on our Roads over the last twelve months investing £211K from the Roads Reserve fund in a number of areas. This has included major resurfacing projects and once again we have invested in drainage projects, with further works planned for this year.

We have negotiated a new agreement for our Roads Cleaning and expect to see additional work carried out this year, whilst also making a slight saving. The weather continues to be a challenge for all Highway Authorities and this has lead to some delay at times, as to when contractors could complete works.

We are very fortunate to have such a dedicated team of volunteers both on our Roads Committee and as Roads Inspectors and I would like to record my sincere thanks to all of them for their continued efforts. Over the last five years we have invested 40% more, on average, each year, compared to the previous five years investment in this area.

Honorary Police

We now have two Police vehicles with the second one proving to be a good addition. We have invested in training, and the team goes from strength to strength. We are grateful for the support that Officers give to our Parish events and also for their support of Island events. Special mention should go to the support given to last years successful Xmas Tractor run. It is not an understatement to say that the event wouldn't have happened had it not been for the support of the St John Honorary Police. With very short notice Centenier Andy Bisson persuaded some 48 officers from around the Island to assist on the day. I am delighted that Andy is once again assisting with the planning for this year and that the planning commenced in January rather than the end of November.

I would also like to pay tribute to Jonathan Plunkett who retired in March after serving the Parish for many years. We thank Jonathan for his contribution and commitment to the Parish and we wish our new Chef Andy Bisson well in his new position.

Expenditure is slightly up against Forecast with higher investment in both equipment and Training.

Legal and Professional Fees

We have kept these to a minimum, however there is always a need to seek advice from experts on complex matters. We have had advice on Trusts and Wills, including receiving a parcel of land at Sion.

Parish Hall

Expenditure was on a par with the previous year albeit Insurance is significantly higher. We have changed provider, due to our previous provider exiting the market, we have also added Cyber Insurance and Professional Risk.

Although Maintenance was down, extensive work will need to be carried out on the Parish Hall with both the car park resurfacing and refurbishment of the hall scheduled during the year and we hope the Hall will be programmed in for the end of January 2027.

Refuse

Following a detailed Tender process the Parish has entered into a new contract for the collection of Refuse and Recycling with the Parish of St Helier. This will see us make a significant saving throughout the period of the Contract. The new contract will be some £55K cheaper than our 2025 costs.

Our thanks to our previous supplier Germbusters who served the Parish well for many years.

Parish Magazine

The Parish magazine has once again proved to be very popular amongst our Community. My thanks to the editor Sarah Grigson and everyone who contributes either with articles and of course our thanks go to those who advertise and help make this possible.

Administration

Expenditure was £10,000 down against forecast, this is due to an increase in revenue from Greenwood Housing Association, as we received 16 months income due to a change in their financial year end.

Our printing costs are up due to printing for the election, and the £1,800 cost of our 2026 Calendars. Following the late withdrawal of our sponsor, we decided to go ahead with the production of our second Parish Calendar. We hope to secure a sponsor for the 2027 edition.

Balance Sheet

The balance sheet reflects the investments made during the last twelve months and is down from £1.613M to £1.370M this is due to investment in several areas. The purchase of a second police vehicle £35,000 the long-awaited repairs on the Church roof £100,000 and the major investment in Roads £211,881

Interest in the Church/Rectory account is down as we moved the money to an instant call account to ensure we could pay invoices for the Church works in a timely manner.

Looking forward – Island Wide Rate (IWR)

The Island Wide Rate is set using an automatic calculation and the domestic and the non-domestic rates will rise less than the increase in RPI applied to the IWR due to a small increase in the number of quarters compared to 2025.

•The domestic rate increases by 2.13%.

•The non-domestic rate increases by 2.17%.

Monies from the Islandwide Rate are collected by the Parish, on behalf of Government of Jersey and are therefore transferred to the Treasurer.

Last year the Island Wide rate accounted for 45.6% of the Rates collected by St John.

2026 Proposed Rate

Whilst we face continued increasing costs in a number of areas, a culmination on the savings made from our new Refuse and Recycling contract and the additional revenue generated by the new Solar facility in the Parish, I am pleased to recommend no increase in the Parish Rate for the next 12 months.

Thanks

Finally, I would like to express my sincere thanks to all those who contribute to the Parish. Members of the Municipality who help us with Policing, Rates, Roads and our Administration. In addition, we have a growing team of volunteers who help us in many ways throughout the Parish.

I would once again particularly like to thank the staff at the Parish Hall, ably lead by Sue Morin for their continued support and dedication towards the Parish

Andrew N Jehan FCILT, FIoD, FCMI

Connétable de St Jean

PARISH OF ST JOHN | Coast Countryside Community

PARISH OF ST. JOHN
GENERAL REVENUE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2026

	Notes	2026 Estimates	2026 £	2025 £
Income				
Rates receivable			1,015,051	971,251
Less: Island-wide rates			(463,000)	(446,754)
	2	551,274	552,051	524,497
Less: Write offs			-	-
Add: Surcharges and rates recovered			3,239	1,766
Net Rates Receivable		551,274	555,290	526,263
Rents and hire of hall	3	55,000	45,047	56,058
Sundry income		10,000	11,815	9,145
Bank interest		60,000	61,771	85,078
		676,274	673,923	676,544
Expenditure				
Roads account (net)	4	17,500	11,945	14,328
Honorary police (net)	5	30,000	32,143	23,930
Refuse collection and recycling		224,000	223,421	212,347
Parish hall	6	40,000	43,452	45,570
Church and Rectory	7	30,000	25,902	31,768
Cemeteries and gardening		35,000	28,309	33,403
Administration	8	145,000	134,402	139,441
Assessment		2,500	2,400	2,400
Audit fees		7,650	7,400	7,400
Rates		1,700	1,769	1,724
Legal and professional fees	9	10,000	5,424	1,516
Senior citizens		8,000	7,164	7,747
Twinning		2,000	-	254
Youth project		20,000	15,500	20,500
School house expenses		2,000	588	1,690
Le Pre Saline expenses		2,000	2,485	1,460
Bank charges		6,000	6,310	5,388
Staff training		1,000	-	819
Working party		1,000	-	-
Liberation expenses (net)		6,000	7,026	10,000
Emergency planning		1,000	-	-
Parish magazine		6,000	6,400	5,600
		598,350	562,040	567,285
SURPLUS FOR THE YEAR		77,924	111,883	109,259
Building fund	13	(25,000)	(25,000)	(20,000)
Special reserve	15	(5,000)	(5,000)	(5,000)
Motor vehicle reserve	16	(5,000)	(5,000)	(5,000)
Roads resurfacing fund	17	(25,000)	(25,000)	(20,000)
Donations	20	(11,000)	(11,000)	(10,591)
SURPLUS FOR THE YEAR TRANSFERRED TO GENERAL ACCOUNT		6,924	40,883	48,668

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The notes on pages 6 to 12 form an integral part of these financial accounts.

PARISH OF ST. JOHN
BALANCE SHEET
AS AT 30 APRIL 2026

	Notes	2026 £	2025 £
Current assets			
General bank accounts		1,430,673	1,553,353
Church / Rectory bank accounts		103,070	138,117
Don Gruchy bank account		35,611	33,275
Debtors and prepayments	10	93,187	76,951
		1,662,541	1,801,696
Liabilities			
Creditors and commitments	11	(203,193)	(99,679)
Deferred income-licences		(89,013)	(88,106)
Net assets		1,370,335	1,613,911
REPRESENTED BY:			
General account	12	252,419	277,165
Building Fund	13	777,346	702,346
Church / Rectory Fund	14	62,267	153,503
Special Reserve	15	183,827	193,880
Motor Vehicle Reserve	16	18,242	46,222
Roads Resurfacing Fund	17	31,748	198,599
The Barreau Fund	18	6,747	6,747
Don Gruchy Trust Fund	19	37,739	35,449
		1,370,335	1,613,911

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Signed:

Date:

The notes on pages 6 to 12 form an integral part of these financial accounts.

PARISH OF ST. JOHN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2026

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.

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2 Rates

Amounts receivable for the rateable year to 31 December 2025 brought to account in the financial year.

	2026	2025
	£	£
44,882,184 Quarters at 0.0123p per quarter	552,051	524,497
(2025 - 44,075,310 Quarters at 0.0119p per quarter)		

3 Rents and hire of hall

	2026	2025
	£	£
Property rents	32,223	41,624
Other	12,824	14,434
	45,047	56,058

"Other" includes a £3,068 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.
The reduction in "Property rents" is due to the non-let of Pre Saline from November 2025.

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4 Roads account

	2026	2025
	£	£
Income		
Licences		
Full	14,182	15,093
Provisional	4,535	5,160
Other	2,250	1,650
	20,967	21,903
Firearms	705	585
	21,672	22,488
Fines	2,405	2,140
	24,077	24,628
Expenditure		
General maintenance	10,179	8,372
Road cleaning	15,642	22,390
Computer expenses - DVS	1,498	2,185
Branchage	6,013	5,432
Roads Storm Ciaran	-	577
Bus shelter maintenance	2,690	-
	36,022	38,956
NET EXPENDITURE	11,945	14,328

5 Honorary Police

	2026	2025
	£	£
Income		
Fines	1,850	2,180
Donations	-	500
	1,850	2,680
Expenditure		
Motor expenses	2,606	763
Honoraria	5,998	8,250
Secretarial expenses	5,700	5,080
Insurance	6,291	6,237
Equipment	5,884	4,515
Training	6,443	566
Sundry expenses	1,071	1,199
	33,993	26,610
NET EXPENDITURE	32,143	23,930

6 Parish Hall

	2026	2025
	£	£
Maintenance	12,315	18,180
Utilities	6,370	6,865
Insurance	14,541	8,784
Cleaning costs	6,948	8,907
Equipment	1,362	723
Sundry	1,916	2,111
	43,452	45,570

7 Church and Rectory

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	2026	2025
	£	£
Church:		
Maintenance	1,474	5,578
Utilities	4,314	4,069
Insurance	5,018	4,798
Le Trésor (church cleaning etc)	3,200	3,200
Playground maintenance	2,210	202
Quinquenniel review	-	1,850
Rectory:		
Maintenance	6,700	9,570
Utilities	2,986	2,501
	25,902	31,768

8 Administration

	2026	2025
	£	£
Income-Admin fees re Greenwood	36,161	25,866
Expenditure		
Printing, notices and stationery	8,335	4,791
Telephone and postage	6,265	5,608
Computer	15,464	22,114
Supervisory Committee	8,867	7,170
Salaries and social security	118,029	114,218
Accountancy - current	7,500	6,500
Accountancy p/y undercharge	1,000	-
Data Protection Officer costs	2,136	2,379
Election expense	184	-
Payroll Administration	720	590
Sundry	2,063	1,937
	170,563	165,307
NET EXPENDITURE	134,402	139,441

Administration fee received from Greenwood was for 16 months due to the change in financial year end.

9 Legal and professional fees

	2026	2025
	£	£
Parslows - Advice on wills and trusts	414	-
Viberts - Field 1074	3,672	-
Sarre & Company - Valuation Field 1074	300	-
SOJ - Planning application J371	1,038	-
Parslows - Clos de la Bout	-	48,882
Developers contribution to legal fees	-	(32,200)
Greenwood Housing Association	-	(15,166)
	5,424	1,516

10 Debtors and prepayments

	2026	2025
	£	£
Fixed deposit interest	4,653	5,686
Other debtors and prepayments	88,534	71,265
	93,187	76,951

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11 Creditors and commitments

	2026	2025
	£	£
Accounts payable	172,876	71,071
Other creditors	30,317	28,608
	203,193	99,679

12 General Account

	2026	2025
	£	£
Balance brought forward	277,165	228,497
Surplus for the year transferred to general account	40,883	48,668
Transfer from Special Reserve re Field J371	4,371	-
Transfer to Building Fund	(50,000)	-
Transfer to Roads Resurfacing Fund	(20,000)	-
Balance carried forward	252,419	277,165

The transfer to General account of £4,371 is in respect of a correction of prior year expenditure relating to field J371 which was treated as General Account expenditure in error.

13 Building Fund	2026 £	2025 £
Balance brought forward	702,346	682,346
Transfer from rates received	25,000	20,000
Transfer from General account	50,000	-
Balance carried forward	777,346	702,346

At the Parish assembly held on 9 July 2025 it was agreed to transfer £50,000 from the General Account to the Building Fund.

14 Church / Rectory Fund	2026 £	2025 £
Balance brought forward	153,503	147,514
Bank interest received on church funds	562	5,989
Church roof / repairs	(91,798)	-
Balance carried forward	62,267	153,503

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

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15 Special Reserve	2026 £	2025 £
Balance brought forward	193,880	221,336
Transfer from rates received	5,000	5,000
Field J371 St John Village Green	(10,682)	(32,456)
Transfer to General Account re Field J371	(4,371)	-
Balance carried forward	183,827	193,880

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.

16 Motor Vehicle Reserve	2026 £	2025 £
Balance brought forward	46,222	41,222
Transfer from rates received	5,000	5,000
Purchase costs of new vehicle	(32,980)	-
Balance carried forward	18,242	46,222

This fund was established to set aside reserves to meet the costs of honorary police motor vehicle purchases. A second vehicle was purchased and arrived in September 2025.

17 Roads Resurfacing Fund	2026 £	2025 £
Balance brought forward	198,599	191,421
Transfer from rates received	25,000	20,000
Transfer from General account	20,000	-
Expenditure		
Pre des Chenes re-surfacing	(54,607)	-
Annual Patches & Maintenance Project	(10,124)	(6,437)
La Rue des Chasses	(43,400)	-
Rue du Grand Mourier	(46,903)	-
Rue du Sorel	(32,567)	-
Drainage - Rue de Servais/Rue des Chataigniers	(24,250)	(6,385)
Balance carried forward	31,748	198,599

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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.

At the Parish assembly held on 9 July 2025 it was agreed to transfer £20,000 from the General Account to 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 £1,943 received during the year is yet to be transferred from the Parish bank account to the Don Gruchy bank account.

20 Donations

	2026	2025
	£	£
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
Jersey Lifeboat Association	500	500
Royal National Life Boat Institute	500	500
JSPCA	500	500
St Johns Rifle Club	-	91
	11,000	10,591

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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
Cemetiére Macpela
St. John Parish Cemetery
Miscellaneous parcels of land and gardens
Fields 608, 1050 and 167
Playing Field 525
Field J1074

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 £4,217, Honorary Police motor expenses £468, Liberation £1,255, Road expenses £981, School House £362, Motor Vehicle Replacement Fund £181, totalling £7,464 paid to Mr Morin.
Best Providers is a company owned by our Chef du Police, Andy Bisson, and is responsible for delivering police driver training. The total expenditure incurred during 2025/26 amounted to £3,620.

PARISH OF ST. JOHN
ESTIMATED INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2027

	Estimates 2026/27	Actual 2025/26	Estimates 2025/26
EXPENDITURE	£	£	£
Roads expense	25,000	11,945	17,500
Honorary police	35,000	32,143	30,000
Refuse collection and recycling	168,000	223,421	224,000
Parish hall	45,000	43,452	40,000
Church and Rectory	32,000	25,902	30,000
Cemeteries and gardening	42,000	28,309	35,000
Administration	140,000	134,402	145,000
Comite de Commune Rurale/Working party	1,000	-	1,000
Rates	1,800	1,769	1,700
Assessment	2,500	2,400	2,500
Audit fees	7,500	7,400	7,650
Legal and professional fees	10,000	5,424	10,000
Senior citizens	8,000	7,164	8,000
Youth project	20,000	15,500	20,000
School house expenses	2,000	588	2,000
Le Pre Saline expenses	2,000	2,485	2,000
Bank charges	6,500	6,310	6,000
Emergency planning	1,000	-	1,000
Staff training	1,000	-	1,000
Liberation expenses	6,000	7,026	6,000
Parish magazine	6,000	6,400	6,000
Twinning	2,000	-	2,000
	564,300	562,040	598,350
INCOME			
Rates	575,000	555,290	551,274
Rents and hire of hall	30,000	45,047	55,000
Sundry income	10,000	11,815	10,000
Bank interest	45,000	61,771	60,000
	660,000	673,923	676,274
ESTIMATES SURPLUS	95,700	111,883	77,924
The Building Fund	(25,000)	(25,000)	(25,000)
Special Reserve	(5,000)	(5,000)	(5,000)
Motor Vehicle Reserve	(5,000)	(5,000)	(5,000)
Roads Resurfacing Fund	(30,000)	(25,000)	(25,000)
Donations	(11,000)	(11,000)	(11,000)
BALANCE TRANSFER TO GENERAL A/C	19,700	40,883	6,924

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