

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

**PARISH OF ST. JOHN
FINANCIAL ACCOUNTS
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Connétable Report

I have pleasure in presenting the Parish Accounts for the year ended 30 April 2025. The report highlights a few areas worth mentioning:

Income

Income for the year exceeded our estimates at £676,544 some 5.8% above our estimated income.

Interest rates remained strong albeit slightly lower than the previous year. Interest of £85,078 was received against a forecast of £60,000. Once again my sincere thanks go to the Procureurs for their hard work in this area, ensuring the Parish gets best value.

Income for the Hire of the Hall increased by some 25% with good utilisation achieved.

I am pleased to report that, whilst slightly up on last year, with good credit management we have only £945 of rates outstanding at year end.

Expenditure

Expenditure has once again been closely monitored with the vast majority of expenditure being below the forecast. One exception was the Parish Hall where we have had to spend money on repairing a leak in the roof. The work costing just over £9,000 has been successful and we will look to decorate now that the wall has dried out.

Roads

The Roads Committee and Roads Inspectors continue to work hard to ensure roads are kept in as good a condition as possible. The Parish now uses an Asset Management process to ensure we get best value. Drainage continues to be a challenge and whilst we completed additional works during the year, we have further work to do around the Parish in the coming months.

Road Cleaning is up on last year as we included a clean in the Storm Ciaran budget line. Again in October last year we had a large flood (you may recall the front cover of the Winter magazine) this required additional cleaning to be carried out.

I would like to thank the Roads Committee and Inspectors for their efforts. We have some new members and I am pleased to report that they are carrying out their duties in a professional manner.

Honorary Police

Fines Slightly up on the previous year, once again Speeding being the main cause.

The second police vehicle is due to be delivered next month and will assist the team with their work.

The team continues to evolve, with some experienced members having to retire through age, despite this our numbers continue to be strong and we have a motivated team of officers whom I thank for

their continued contribution towards the Parish, especially their support for our recent Liberation celebrations. Team members also continue to support Island events.

Legal Fees

There is an extensive explanation on Legal Fees contained in the accounts at note 9. I am pleased to confirm that the Parish recovered the Fees as expected and my thanks to Procureur Julian Guegan for his hard work in this area. Our thanks also to Carl Parslow and his team at Parslows for their continued support and advice.

Parish Hall Maintenance

The leak in the Roof has been repaired and the walls have now dried out. These works cost £8,661 and we are now in the process of getting quotes for the Hall redecoration.

We have had Electrical and Asbestos surveys carried out to ensure compliance.

Refuse

We have entered a twelve month extension to our current contract, with our existing contractor. The service that we continue to receive is excellent and we have met the Contractor to explain that we will be going out for tender in the Autumn.

Costs for next year are set to increase by 5.4% and are a combination of increased RPI and additional dwellings within the Parish, using the same calculations as within the contract.

Parish Magazine

The St John parish Magazine continues to go from strength to strength and receives good feedback from across the Community. At the end of April our Volunteers distributed the Special Liberation 80 edition, given the growth of the magazine it is now being distributed by Jersey Post.

We are grateful to our advertisers, our contributors and of course to our Editor Sarah Grigson for the 4 editions and 228 pages over the last year.

Administration

The team continues to ensure efficiencies within the office.

I am pleased to confirm that we have made progress with training and staff have completed training in a number of areas including DVS, Cyber Security, Teams, Safeguarding and FirstAid.

Balance Sheet

The Parish continues to find itself in a reasonable financial position. However, our Income and Expenditure continue to get closer and therefore we need to ensure we maintain revenue given the excellent work done to ensure expenditure is well managed.

We will be using monies from the Church / Rectory fund in the coming months to do long awaited repairs to the roof. We will also have a significant investment to make in refurbishing the Parish Hall

Liberation 80

Last year the Rates Assembly voted a sum of £10,000 towards our celebrations. Liberation 80 was a terrific success. The Organising Committee worked tirelessly to ensure that events were put on to a very high standard.

We managed to get further Sponsorship, a Grant and also raised funds from the sale of Merchandise and Tickets.

The special edition Magazine has been very well received. Edited by Sarah Grigson, we have spare copies that we are selling for £10 with a £2.50 donation going towards the RedCross.

The Exhibition attracted some 3,369 visitors, our Vip Supper saw 138 people sit down for Dinner and we had a Family Fun day that attracted 750 people.

Excellent cooperation between the School, Church and Parish ensured there were young and old involved in our celebrations.

As the Celebrations span two financial years, I include a high level breakdown of our income and expenditure.

In addition to the Income and Expenditure, we also received generous support from Individuals and local businesses, who provided their services at cost or free of charge.

None of this would have been possible without so many people giving up their time to assist us in so many ways. Too many to mention by name but we are grateful to everyone involved.

	Liberation 80 January to June Income and Expenditure				
	Income		Expenditure		
Grant	£5,000		Exhibition	£4,494	
Merchandise	£7,155		Merchandise	£7,405	
Sponsorship	£12,500		Family Fun Day	£11,520.60	
Donations	£2,950		VIP Dinner / Afternoon Tea	£7,612.32	
Ticket Sales	£2,957		Printing: (Cubes/Banners/Service sheets)	£1,444.75	
Parish Contribution	£9,100		Magazine	£7,624	
	£39,662			40,101	

Memorial Gardens

During the year we have worked with our Architects and advisors and put plans forward for Pre Planning advice. This process was due to speed things up but sadly had the opposite effect.

We have had to get revised:

Traffic management plans,

Waste management,

Detailed landscape architect proposals

Heritage and landscape assessment

We now find ourselves with Plans that are ready to submit, but too costly to proceed with. Current estimates are £760K. A phased approach is being considered, and we are waiting to hear back from Education to see if they are able to support the additional parking that we are hoping to create for their use.

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 team of volunteers who help us in many ways throughout the Parish.

I would 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
GENERAL REVENUE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2025

		2025	2025	2024
	Notes	Estimates	£	£
Income				
Rates receivable			971,251	912,617
Less: Island-wide rates			(446,754)	(426,833)
	2	523,482	524,497	485,784
Less: Write offs			-	-
Add: Surcharges and rates recovered			1,766	3,077
Net Rates Receivable		523,482	526,263	488,861
 Rents and hire of hall	3	50,000	56,058	51,501
Sundry income		10,000	9,145	10,384
Bank interest		60,000	85,078	88,497
		643,482	676,544	639,243
 Expenditure				
Roads account (net)	4	15,000	14,328	13,116
Honorary police (net)	5	30,000	23,930	28,299
Refuse collection and recycling		214,000	212,347	198,722
Parish hall	6	40,000	45,570	50,644
Church and Rectory	7	31,000	31,768	31,089
Cemeteries and gardening		35,000	33,403	31,207
Administration (net)	8	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	9	10,000	1,516	7,739
Senior citizens		7,000	7,747	7,569
Twinnig		2,000	254	1,500
Youth project		20,000	20,500	15,500
School house expenses		2,500	1,690	6,594
La 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
		579,300	567,285	573,061
 SURPLUS FOR THE YEAR		64,182	109,259	66,182
 Building fund	13	(20,000)	(20,000)	-
Special reserve	15	(5,000)	(5,000)	(5,000)
Motor vehicle reserve	16	(5,000)	(5,000)	(3,000)
Roads resurfacing fund	17	(20,000)	(20,000)	(20,000)
Donations	20	(11,000)	(10,591)	(11,000)
 SURPLUS FOR THE YEAR TRANSFERRED TO GENERAL ACCOUNT		3,182	48,668	27,182

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	£	£
Current assets			
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>
Liabilities			
Creditors and commitments	11	(99,679)	(73,575)
Deferred income-licences and		(88,106)	(89,244)
		<u></u>	<u></u>
Net assets		<u>1,613,911</u>	<u>1,551,803</u>

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	524,497	485,784
(2024 - 43,764,270 Quarters at 0.0111p per quarter)		

3 Rents and hire of hall

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

"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 £
Income		
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>
Expenditure		
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>
NET EXPENDITURE	<u>14,328</u>	<u>13,116</u>
5 Honorary Police	2025 £	2024 £
Income		
Fines	2,180	1,950
Donations	500	-
	<u>2,680</u>	<u>1,950</u>
Expenditure		
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>
NET EXPENDITURE	<u>23,930</u>	<u>28,299</u>

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

6 Parish Hall	2025	2024
	£	£
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>
 7 Church and Rectory	 2025	 2024
	£	£
Church:		
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	-
Rectory:		
Maintenance	9,570	4,083
Utilities	2,501	2,568
	<u>31,768</u>	<u>31,089</u>
 8 Administration	 2025	 2024
	£	£
Income-Admin fees re Greenwood	<u>25,866</u>	<u>23,508</u>
 Expenditure		
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>
 NET EXPENDITURE	 <u>139,441</u>	 <u>127,832</u>

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

9 Legal and professional fees	2025	2024
	£	£
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.

10 Debtors and prepayments	2025	2024
	£	£
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>

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

12 General Account	2025	2024
	£	£
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>
Balance carried forward	<u>277,165</u>	<u>228,497</u>

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

13 Building Fund	2025 £	2024 £
Balance brought forward	682,346	612,346
Transfer from rates received	20,000	-
Transfer from General account	-	70,000
Balance carried forward	<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.

14 Church / Rectory Fund	2025 £	2024 £
Balance brought forward	147,514	142,703
Bank interest received on church funds	5,989	4,811
Balance carried forward	<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.

15 Special Reserve	2025 £	2024 £
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)
Balance carried forward	<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**

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

17 Roads Resurfacing Fund	2025	2024
	£	£
Balance brought forward	191,421	192,965
Transfer from rates received	20,000	20,000
Expenditure		
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>
Balance carried forward	<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

20 Donations paid	2025	2024
	£	£
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 Alheimers 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

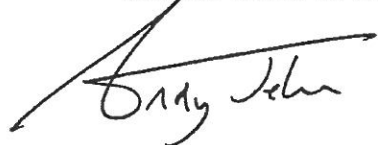
The Parish of St John, along with all the other Parishes, is party to an agreement whereby the Parish has access to certain States of Jersey computer databases. The Parish, along with all of the other Parishes, is liable to pay damages in the event of a security breach which have been estimated to total £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
Twinning	2,000	254	2,000
	<u>598,350</u>	<u>567,285</u>	<u>579,300</u>
INCOME			
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>
ESTIMATES SURPLUS	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>
BALANCE TRANSFER TO GENERAL A/C			



ANDREW JEHAN - CONNÉTABLE



- JULIAN QUEGAN -



- TREVOR TIREL -

} PROCUREUR DU
BIEN PUBLIC