



**PARISH OF ST SAVIOUR**  
**ACCOUNTS**  
**AT 30 APRIL 2025**  
**AND**  
**ESTIMATES FOR 2025/2026**

**PARISH OF ST SAVIOUR**

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## PARISH OF ST SAVIOUR CONNÉTABLE'S REPORT

Dear Parishioner,

I am pleased to present to you the Parish's audited accounts for the period from 1st May 2024 to 30th April 2025 together with our Estimates (budget) for the financial year 2025-6. These provide an overview of our income and expenditure for the financial year that recently ended together with our projections for the current financial year, which will end on 30th April 2026.

### **The General Account - Pages 10 & 11**

Our General Account income increased significantly in the last financial year. This was principally due to:

- **Total Rates Income:** An overall increase of £403,618 (16.98%), driven by growth in Rates income, surcharge receipts, and retention of the Island-Wide Rate surcharge. As part of our operational efficiency review, we reduced the number of notices from four to three annually (now issued in July, September, and November), helping to reduce printing and postage costs.
- **Other Income:** An increase of £74,340 was recorded, reflecting prudent cash management. Notably, we place funds in high-interest products generated strong bank interest returns. Additionally, following a 2024 Act of Assembly decision, rental income from St Saviour's House and The Lodge is now credited to the General Account.

Our General Account expenditure also increased during the year, by approximately £10,000 to £1,994,573. However, I am pleased to note that the cost control measures implemented by the Parish helped contain and mitigate more substantial increases. Notable areas of expenditure include:

- **Salaries, Pensions & Utilities:** These rose between 4% and 10%, primarily due to inflation and increased utility charges—particularly in heating oil—despite overall consumption remaining stable.
- **Parish Hall Equipment:** Expenditure in this category rose significantly from £6,730 in the previous year to £12,399 in the current year, an increase of 84.1%. This increase was mainly due to the installation of a new public address system for the Parish Hall, which cost just over £5,000.
- **Maintenance of Historic Buildings:** Due to the specialist nature of preserving listed structures of the Parish Hall, coupled with contractor availability constraints, inflation in service costs, and unforeseen repairs, maintenance expenditure increased.
- **IT & Infrastructure:** Spending rose by approximately £7,000 compared to the prior year, reaching a total of £71,985, which was in line with budget expectations. This investment supported hardware replacement, software licensing, professional IT support, and continued development of our Records Management System (RMS). The Parish remains committed to maintaining a five-year replacement cycle for IT equipment to ensure operational reliability.

### **Refuse and Recycling**

Thanks to efficiency measures, we achieved a saving of approximately £101,780, driven by reduced salaries, lower fuel costs, and better vehicle maintenance planning, despite handling the same volumes of waste.

### **Trésor – Church and Rectory expenses**

Net expenditure rose to £180,325, an increase of £43,609 (31.89%) over the previous year. This was primarily due to:

- Lower-than-expected income, particularly from funeral services (down by 11 services vs previous year total of 51).
- Essential maintenance projects, including fencing for S500/501, tree surgery works, and critical repairs to drainage, electrical, and heating systems.

### **Charitable & Community support**

Parish support for local charities and community groups increased by £28,174 this year, largely due to the Liberation 80 Fête, which cost £17,804, with final costs expected to reach £22,000, as budgeted. The event was a major success thanks to the dedication of the Parish Hall team, volunteers, and local businesses, to whom I extend my sincere thanks.

### **The Roads Account - Page 12**

The Parish continued to spend on its roads infrastructure, with expenditure rising to £926,655, up from £850,773 the previous year—an 8.92% increase, mainly driven by key projects included resurfacing works on Sunshine Avenue and drainage upgrades on Rue de la Vignette, a flood-prone area affecting residents. As part of our Safer Routes to School initiative, a new zebra crossing was installed adjacent to St Michael's School which aims to enhance pedestrian safety.

Spending on road furnishings and markings increased due to theft, damage, and new traffic safety measures. Property repairs rose, particularly due to new drainage works at the Parish Depot. Vehicle repairs have reduced following the replacement of a road sweeper. Additionally, professional fees increased by £17,000, linked to support for St Michael's crossing, Patier Park, and engineering advice for Maison St Louis wall repairs.

### **Summary of Balances – Page 13**

Although our accounts have shown deficits for the last few years, this year's strong results have ensured that the Parish remains in a strong financial position with a balance of over £700,000 in the General Fund and just under £2 million in the MCO Fund.

### **Maison Connétable Ozouf Fund (MCO) - Page 14**

The Maison Connétable Ozouf Fund remained financially robust over the past year, despite the purchase of 15 Le Clos Le Geyt, which was funded from existing cash reserve.

**PARISH OF ST SAVIOUR  
CONNÉTABLE'S REPORT (continued)**

**Maison Connétable Ozouf Fund (MCO) - Page 14 (continued)**

Following a 2024 Act of Assembly, all rental income from St Saviour's House and The Lodge is now directed to the General Account. Rental income within the Fund also benefited from a 4% increase, effective December 2024, following the first rent review in over eight years, to align rents with inflation and market conditions.

On the expenditure side, notable items include:

- The acquisition of 15 Le Clos Le Geyt for £543,809
- £45,946 spent on a feasibility study for a new public space at Fields S515, with a formal proposal to be brought to Parish Assembly later this year

As a result, cash held by the MCO Fund decreased from £2,176,901 to £1,935,953 as of 30 April 2025—a reduction of 11.07%. Nevertheless, the Fund remains financially strong.

**Estimates for 2025-6 - Schedule 1**

Our priorities for the year ahead build on strong foundations. We will continue to invest in our people, road infrastructure and property, pensions, IT, vehicle safety, and insurance. Key projects include launching the new Parish Park, upgrading pedestrian crossings and drainage, repairing parish buildings, improving walkway links between St Saviour's School and the Parish Hall. We are also exploring shared services (Refuse and Recycling Services) with neighbouring parishes to reduce costs. A modest rate increase is proposed to support these essential initiatives while ensuring value for money.

**Income**

Total income for the current financial year is projected to increase by approximately £62,793 (1.9%) to £3,295,923, compared to the previous year's actual income of £3,233,130. This rise includes a proposed increase in the rate from 1.55 pence to 1.59 pence, which is expected to generate an additional £92,235 in rateable income compared to last year. However, the overall increase in total income is partially offset by anticipated declines in other income sources, primarily due to lower receipts from unpaid rates, a reduction in the Island-Wide Rates (IWR) surcharge, and lower bank interest income. Additional income is also expected from higher rents from St Saviour's House and the Lodge.

It should be noted that interest rates are expected to decline over the current financial period, and continued economic uncertainty, including pressures in the property market, anticipated lower bank interest rates and broader financial hardship among ratepayers, may affect the Parish's ability to meet income projections.

- **Other projected income:** sources include dog licence fees, property search charges, and hall hire revenue.
- **Tresor Income:** Estimated at £31,000, this is derived primarily from burial service fees.
- **Roads Account Income:** Projected at £220,000, this includes revenue from driving licences (including deferred income), car park rental, parking fines, traffic management permit works, and the delivery of Street Cleaning Services to other parishes, such as the recently initiated agreement with St Ouen.

**Expenditure**

For the current financial year, the Parish is projecting total expenditure of £3,283,120, representing an increase of approximately 9% compared to last year's expenditure of £3,003,228. This projection is based on a percentage allocation of overall income, inclusive of Rates, and reflects the Parish's continued commitment to delivering Parish services while maintaining fiscal discipline.

The primary cost allocations for the year, based on the highest eight areas of expenditure as a percentage of total income, are as follows:

**1. Salaries & Contributions – General, Roads, Refuse, and Church Accounts**

Salaries continue to represent the Parish's single largest expenditure (£1,515,000), accounting for 46% of total income. For the 2025–2026 financial year, the projected increase in Salaries and Contributions across the General Account, Roads Account, Refuse, and Church is £107,872, equating to a **7.6%** rise over the previous year. This includes a contingency provision of approx 3% for overtime, which has been incorporated to enhance service resilience, address operational pressures, and support the reintroduction of key services—most notably, Refuse and Recycling collections on bank holidays. The increase also anticipates pay reviews scheduled for 2026, ensuring that the Parish is well-positioned to maintain staffing levels and effectively manage any unplanned service demands throughout the year.

**2. Highways Maintenance – Highways and Infrastructure Maintenance**

A total of £427,200—equivalent to approximately 13% of total income—has been allocated under the Roads Account to support continued investment in vital road infrastructure and safety improvements. This allocation reflects the Parish's ongoing commitment to maintaining a safe, functional, and resilient transport network.

Key planned investments for the year are:

- £156,000 for road resurfacing at Belvedere Hill and other minor road repairs.
- £160,000 for drainage improvements at Grand Vaux, Rue de Pigneaux, and Rue de la Vignette, alongside condition surveys to inform future infrastructure planning.
- £111,200 for street lighting upgrades, Road Supplies, markings and signage with approximately 72% of 149 light fittings already replaced, improving energy efficiency and public visibility.

**PARISH OF ST SAVIOUR  
CONNÉTABLE'S REPORT (continued)**

### **3. Maintenance of Properties**

A total of £198,000 representing approximately 6% of total income, has been allocated to planned capital and operational property works across the Parish. These investments are essential for preserving the condition of our assets and ensuring that key facilities remain accessible, safe, and compliant with health and safety regulations as well as planning and historical building legislation. This is made up of:

- £51,000 for drainage works at Patier Park
- £78,300 for Parish Hall maintenance, including window and roof repairs, electrical upgrades, and fire safety systems
- £18,500 for the roof replacement of the Rectory House outbuilding and essential Emergency Lighting in the Church
- £18,000 for cemetery fencing and tree maintenance
- £32,200 to support annual cleaning contracts for all Parish premises

### **4. Parish Non-Contributory Pension Scheme**

There are currently 15 active members in the closed scheme. In line with policy, benefits will increase with RPI from January 2026. The estimated total liability for 2025/26 is £182,000, accounting for 6% of income.

### **5. Vehicle Costs – Fleet Management, Maintenance, and Fuel**

A total of £187,000—approximately 6% of total income—has been allocated to fleet management, covering the Parish's 22 registered vehicles, maintenance, and fuel. This represents an increase of £67,941 (or 57%) compared to £119,059 in the previous year. The rise is primarily due to operational changes following the retirement of the Parish's in-house mechanic and the challenges of succession planning in the current labour market. The allocation also includes approximately £30,000 for the purchase of a small recycling tipper truck, which will be used by the Refuse and Recycling Service.

### **6. Insurance**

Insurance premiums for the coming year are projected to rise to £118,000, representing approximately 4% of total income. This increase is driven by several key factors:

- A 10.5% general market adjustment across the insurance sector
- An additional 9.5% increase linked to the Parish's claims history
- Expanded coverage (Plant and Machinery) to include recently acquired equipment such as vehicle lifts, line marking tools, a platform lift, and new fleet assets.

The Parish's insurance portfolio covers a broad range of liabilities, including public liability, professional indemnity, buildings insurance, plant and machinery and loss of office cover.

### **7. Information Technology (IT)**

A total of £104,500, representing approximately 3% of total income, has been allocated to IT services, reflecting the Parish's commitment to maintaining and upgrading its infrastructure, preserving strong controls over personal data and information, and covering hardware replacement, software licensing, and technical support. This investment ensures a secure and efficient IT environment and is particularly important as the Parish prepares for the end-of-life support for Windows 10 in October 2025. A robust IT system is essential for delivering core services and supporting day-to-day operations.

### **8. Community Support**

A total of £100,000 representing approximately 3% of total income, has been allocated to Community Support for funding of local charities, initiatives, and Parish events. This allocation reflects the Parish's ongoing commitment to inclusive social programmes and public well-being.

### **Summary**

A projected surplus of £12,803 is expected, reflecting a very careful response to rising living costs and potential financial pressures on parishioners. While efforts have been made to avoid unnecessary rate increases, it is worth noting that Jersey continues to maintain one of the lowest local service rates in the UK and Europe. The proposed Parish Rate of 1.59 pence per quarter, subject to approval, reflects the impact of inflation, infrastructure needs, and ongoing investment.

### **Rate for 2025 – Schedule 2**

As of 30 June 2025, the total rateable quarters stand at 177,919,690, up by 670,092 (0.4%) from last year's 177,249,598. This rise reflects new assessments, notably from the Westview development (Hotel de France), and changes at the Jack Falle Centre and Oakfield Industries, contributing an additional £10,721.47 in rateable value. A proposed base rate increase from 1.55 pence to 1.59 pence is expected to generate approx a total of £92,235 in additional rateable income.

While the Parish closed the year with a surplus, the General Account has been significantly drawn down in recent years due to Storm Ciarán and other unforeseen costs. Continuing to operate with deficits is unsustainable. To maintain financial stability, we must rebuild reserves to cover 10–14 weeks of operating costs.

To support this, I am proposing a rate increase of 0.04 pence, broadly in line with inflation, which is currently over 2%. This will ensure the Parish can meet essential costs and continue delivering reliable services.

### **Other matters**

I would like to thank our Parish Secretary (Executive Officer) for maintaining strong cost control and serving the Parish with dedication during a demanding year—marked by emergency events such as Mont Pinel, major infrastructure improvements, community events, and persistent inflationary pressures. My appreciation also goes to the entire team at the Parish Hall and Works Depot for their continued commitment to delivering high-quality services.

In conclusion, I extend my sincere thanks to all Municipality members for their unwavering support and dedication to our parishioners.

Kevin Lewis, **Connetable**

30 June 2025

**INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND  
ELECTORS OF THE PARISH OF ST SAVIOUR**

**Opinion**

We have audited the accounts of the Parish of St Saviour (the "Parish") for the year ended 30 April 2025 on pages 9 to 28. The accounts have been prepared in accordance with the accounting policies set out therein.

In our opinion, the accounts for the year ended 30 April 2025 have been prepared in accordance with the accounting policies as set out on pages 15 and 16.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the parish in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's [Ethical Standard](#), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of matter – basis of accounting**

Without modifying our opinion, we draw attention to note 1 to the accounts, which describes the basis of accounting. The accounts are prepared for the purpose of presentation to the Parish Assembly, together with Estimates of the funds required by the Parish, in accordance with Rates (Jersey) Law 2005. As a result, the accounts may not be suitable for another purpose.

**Conclusions relating to going concern**

In auditing the accounts, we have concluded that the Connétable's use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Parish's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the Connétable with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information presented other than the accounts and our auditor's report thereon. The Connétable is responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the accounts themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS  
OF THE PARISH OF ST SAVIOUR (Continued)**

**Responsibilities of the Connétable**

The Connétable is responsible for the preparation of the accounts in accordance with applicable law and the Parish's own accounting policies. In preparing these accounts the Connétable is required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the accounts on the going concern basis unless it is inappropriate to assume that the Parish will continue in operation.

The Connétable is responsible for keeping proper accounting records which show with reasonable accuracy at any time the financial position of the Parish. The Connétable, together with the Procureurs du Bien Publique, is also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the accounts, the Connétable is responsible for assessing the parish's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

**Auditor's responsibilities for the audit of the accounts**

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

*Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud:*

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

During our audit we assessed the risk of material misstatement of the accounts as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the parish and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the accounts as well as those which may have an effect on amounts in the accounts, for instance through the imposition of fines or litigation. These included, but were not limited to Rates (Jersey) Law 2005 as well as general legislation applicable to a Parish's activity, such as Employment Law, Health and Safety Regulation and Data Protection requirements. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud.

**INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS  
OF THE PARISH OF ST SAVIOUR (Continued)**

**Auditor's responsibilities for the audit of the accounts (continued)**

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs (UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting Estimates;
- Review for any changes to activities which the parish undertakes.

There are inherent limitations in the audit procedures above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of it. In addition, the risk of not detecting material misstatement due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the principals and electors of the Parish, as a body. Our audit work has been undertaken so that we might state to the Parish's principals and electors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Parish and the principals and electors of that Parish as a body, for our audit work, for this report, or for the opinions we have formed.

*Alex Picot*

*15 July*

2025

**Alex Picot  
Chartered Accountants**

**PARISH OF ST SAVIOUR**

**INCOME & EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2025**

<b>INCOME</b>		<b>2024/25 Estimate £</b>	<b>2024/25 Actual £</b>	<b>2023/24 Actual £</b>
GENERAL ACCOUNT	(Page 10)	2,907,369	2,997,116	2,519,158
ROADS ACCOUNT	(Page 12)	215,000	204,014	265,143
<b>TOTAL INCOME</b>		<u>3,122,369</u>	<u>3,201,130</u>	<u>2,784,301</u>
<b>EXPENDITURE</b>				
GENERAL ACCOUNT	(Page 11)	2,045,800	1,994,573	1,984,552
ROADS ACCOUNT	(Page 12)	1,015,000	926,655	850,773
<b>TOTAL EXPENDITURE</b>		<u>3,060,800</u>	<u>2,921,228</u>	<u>2,835,325</u>
<b>OPERATING SURPLUS / (DEFICIT) FOR THE YEAR</b>		61,569	279,901	(51,024)
<b>RESERVE TRANSFERS</b>				
Transfer to Vehicle Reserve		(50,000)	(50,000)	(50,000)
Transfer to Property Reserve		-	-	(50,000)
Transfer from Pension Reserve		-	-	42,592
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>		11,569	229,901	(108,432)
<b>BALANCE BROUGHT FORWARD</b>		<u>504,887</u>	<u>504,887</u>	<u>613,319</u>
<b>BALANCE CARRIED FORWARD</b>		<u>516,456</u>	<u>734,788</u>	<u>504,887</u>

**PARISH OF ST SAVIOUR**

**GENERAL ACCOUNT - INCOME**

**FOR THE YEAR ENDED 30 APRIL 2025**

<b>INCOME</b>	<b>Note</b>	<b>2024/25</b>	<b>2023/24</b>
		£	£
Rates receivable	2	2,747,369	2,369,138
Deduct:			
Unpaid		7,305	8,740
Write off's and adjustments		3,376	2,417
<b>Rates received for current year</b>		<b>2,736,688</b>	<b>2,357,981</b>
Rate arrears received		4,842	5,163
Rate surcharge received		22,648	7,434
Island Wide Rate (IWR) surcharge retained	3	15,242	5,223
<b>TOTAL RATES INCOME</b>		<b>2,779,419</b>	<b>2,375,801</b>
<b>OTHER INCOME</b>			
Speeding fines		2,600	4,025
Property research fees		6,191	4,619
Sunday trading & scaffolding permits		1,260	1,260
Register of births & deaths	22	-	-
Hire of Parish Hall		7,884	6,368
Rental income – S515/Lodge/St.S House	1.12	59,940	514
Dog licence fees & fines - less stray dogs costs		13,876	13,395
Bank deposit interest		115,946	99,037
Bank deposit interest - pension reserve	16	-	9,139
MCO administration fee	1.12	10,000	5,000
<b>INCOME FOR THE YEAR</b>		<b>2,997,116</b>	<b>2,519,158</b>

**PARISH OF ST SAVIOUR**

**GENERAL ACCOUNT - EXPENDITURE**

**FOR THE YEAR ENDED 30 APRIL 2025**

<b>EXPENDITURE</b>	<b>Note</b>	<b>2024/25</b>	<b>2023/24</b>
		£	£
<b>ADMINISTRATIVE EXPENSES</b>			
Personnel costs - Salaries & contributions		459,734	423,403
Pre-1987 pension fund contributions		17,060	16,296
Pensions paid	16	177,370	165,593
Elections		6,218	6,254
Rates Assessors' Honoraria		4,000	5,000
Rates – Recovery legal costs		1,141	1,284
Parish Hall – Utilities		20,152	12,521
Parish Hall – Equipment & repairs		12,399	6,730
Parish Hall – Catering, refreshments & licence		7,046	5,938
Parish Hall – Insurance		14,855	16,085
Parish Hall – Cleaning and maintenance		61,257	53,685
Stationery, printing and postage		20,369	25,047
Telephone		5,071	5,989
Advertising		2,137	2,502
Auditor's fees		9,000	8,886
Constables' supervisory committee		8,170	6,780
IT - Equipment & services		71,985	64,913
Training		2,407	2,748
Legal and professional fees		38,160	61,993
Bank and commission charges		15,699	18,216
Miscellaneous expenses		-	4,250
		<b>954,230</b>	<b>914,113</b>
<b>HONORARY POLICE</b>	6	89,509	89,607
<b>REFUSE &amp; RECYCLING SERVICES</b>	7	674,409	776,189
<b>TRESOR</b>			
Trésor – Church and Rectory expenses	8	180,325	136,716
<b>CHARITABLE &amp; COMMUNITY SUPPORT</b>			
Charitable donations	9	19,000	12,600
Community support	9	77,101	55,327
<b>EXPENDITURE FOR THE YEAR</b>		<b>1,994,573</b>	<b>1,984,552</b>

**PARISH OF ST SAVIOUR**

**ROADS ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2025**

<b>INCOME</b>	<b>Note</b>	<b>2024/25</b>	<b>2023/24</b>
		£	£
Grant for restoration of footpaths		-	72,396
Firearm certificates		745	990
Driving licences income	5	87,820	84,680
International Driving Permits	1.4	6,350	5,520
Car parking income		44,625	41,682
Fines and administration charges		37,431	38,850
Road works permits		15,096	11,260
Other Income	1.2	6,169	9,765
Street cleaning income		5,778	-
		<b>204,014</b>	<b>265,143</b>
<b>EXPENDITURE</b>			
Salaries & contributions		360,987	314,108
Contractors for resurfacing works		72,442	-
Contractors for minor road works		60,428	75,553
Restoration of footpaths (Val Aume)		75,895	72,396
Road furnishings & markings		40,482	24,706
Street lighting - Columns replacement & maint.		41,966	64,129
Drainage - Repair & maintenance (Roads only)		31,760	38,308
Property - Repair & maintenance (Parks, gardens and buildings)		62,955	39,588
Vehicle maintenance & fuel		44,623	26,222
Vehicle purchase		7,179	86,014
Road materials, repairs & equipment		35,204	38,721
Insurance		16,107	10,536
Training		8,848	4,692
Protective clothing		3,112	6,789
Professional fees		17,802	651
Removal of vehicles		335	-
Waste disposal fees		1,133	971
Utilities (inc. street lights energy)		10,941	10,379
Stationery, printing & postage		16,054	16,022
IT - Equipment & services		12,346	17,038
Telephone		1,245	1,352
Branchage expenses		4,811	2,598
		<b>926,655</b>	<b>850,773</b>
<b>NET EXPENDITURE FOR THE YEAR</b>		<b>722,641</b>	<b>585,630</b>

PARISH OF ST SAVIOUR

SUMMARY OF BALANCES

AT 30 APRIL 2025

<b>CURRENT ASSETS</b>	<b>Note</b>	<b>2025</b>	<b>2024</b>
		£	£
Cash at bank and in hand			
Current account		129,847	142,671
Short Term Deposit accounts		3,515,923	3,472,358
Cash in hand		406	1,979
Debtors and prepayments	10	66,911	85,767
		<u>3,713,087</u>	<u>3,702,775</u>
<b>CURRENT LIABILITIES</b>			
Deferred income - Driving licences	5	54,389	51,710
Sundry creditors and accruals	11	344,576	291,980
<b>ASSETS LESS CURRENT LIABILITIES</b>		<u>3,314,122</u>	<u>3,359,085</u>
<b>NON-CURRENT LIABILITIES</b>			
Deferred income - Driving licences	5	187,481	204,615
<b>TOTAL NET ASSETS</b>		<u>3,126,641</u>	<u>3,154,470</u>
<b>REPRESENTED BY:</b>			
General Account (page 9)		734,788	504,887
Motor Vehicle Reserve Fund	12	-	11,782
Property Reserve Fund	13	181,624	181,624
Roads Reserve Fund	14	274,276	274,276
Maisons Connétable Ozouf Fund (MCO)	4	1,935,954	2,176,901
Le Rossignol Grave Bequest	21	-	5,000
		<u>3,126,641</u>	<u>3,154,470</u>



Connétable

14/7 2025

**PARISH OF ST SAVIOUR**  
**MAISON CONNÉTABLE OZOUF FUND**  
**AT 30 APRIL 2025**

<b>INCOME</b>	<b>Note</b>	<b>2025</b>	<b>2024</b>
		£	£
Rents received:			
MCO bungalows		369,095	362,157
St Saviour's House		-	26,979
The Lodge		-	23,000
Bank interest received		86,292	79,906
		<u>455,387</u>	<u>492,042</u>
<b>EXPENDITURE</b>			
			-
Purchase of 15 Clos Le Geyt	4	543,809	-
Managing agent fees		17,434	16,448
Parish administration fee		10,000	5,000
Insurance		16,075	12,742
General property expenses – MCO cottages & 15 Le Clos Le Geyt		55,856	50,246
Rates and sundry expenses		6,718	6,093
Public park project - Feasibility Study		45,946	-
		<u>695,839</u>	<u>90,529</u>
<b>MAISON CONNÉTABLE OZOUF FUND</b>			
<b>BALANCE AT 1ST MAY</b>		2,176,901	1,775,481
<b>NET DEFICIT / SURPLUS FOR THE YEAR</b>		(240,452)	401,513
<b>MOVEMENT IN DEBTORS</b>		(495)	(93)
<b>BALANCE AT 30 APRIL</b>		<u>1,935,954</u>	<u>2,176,901</u>

**PARISH OF ST SAVIOUR**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 30 APRIL 2025**

**1. ACCOUNTING POLICIES**

**1.1 Basis of accounting**

The accounts have been prepared under the historical cost convention and in accordance with accounting policies selected by the Parish. A selection of the more important accounting policies, which have been applied consistently, is set out below.

**1.2 Income**

The Parish rates are brought into account on a receipts basis for assessments up to 31 December 2024. Rates received relating to prior periods are shown as Rate arrears received in the General Account. Accordingly, debtors are not recorded in respect of rates.

Income from ten-year driving licences is amortized on a straight-line basis over the period of validity. This income is recognized as deferred income and recorded as a liability on the 'Summary of Balances' (Balance Sheet), which complies with generally accepted accounting principles (See Note 5 below).

All other income, including bank deposit interest, is accounted for on a receipts basis.

For the year ended on 30th April 2025 income from grave digging services provided to other parishes was credited to the Roads Account. This was because the associated costs were charged to the Roads Account. For the year ended on 30th April 2026 this income and the related costs will be allocated to the Tresor Account.

**1.3 Roads Works Income**

Whilst the Road Works and Events (Jersey) Law 2016 does not require Parishes to include income from permit fees within the Roads Account, the Connétable and Procureurs du Bien Publique are of the opinion that this income is best reflected within the Roads Account. The permit fees income received is included within "Road Work Permits".

**1.4 International Driving Permit Income**

The Law does not specify how the fees received from the sale of International Driving Permits should be accounted for. The Connétable and Procureurs du Bien Publique have decided that this income should be credited to the Roads Account.

**1.5 Expenditure**

Expenditure is accounted for on an accruals basis.

**1.6 Fixed assets**

Land and buildings owned by the Parish, are not reflected in the balance sheet but are listed in Note 13. The cost of furniture, equipment, and motor vehicles is written off in the year of acquisition.

**1.7 Pension Scheme Reserve**

The Parish has not recognised its long-term liability relating to its share of the Government of Jersey Public Employees Pension Fund (PEPF) renamed from Jersey Public Employees Contributory Retirement Pension Scheme (PECRS), as it is unable to identify its share of the assets and liabilities contained in the scheme.

**PARISH OF ST SAVIOUR**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 30 APRIL 2025**

**ACCOUNTING POLICIES (Continued)**

**1.8 General Account**

The General Account is an unrestricted fund which was created out of annual surpluses earned in the normal course of the year operational activities. Funds should have up to approximately four months of expenditure. The fund should not ideally exceed or equate to one year's Estimates nor to cover any long-term or permanent income or expenditure shortfalls.

**1.9 Property Reserve Fund**

The Property Reserve has been established to fund or absorb part or all of any exceptional/unexpected or major expenditure to the Parish's properties.

Expenditure of reserve funds is to be authorised by the Connétable & Procureurs du Bien Publique.

**1.10 Roads Reserve Fund**

The Roads Reserve has been established to fund or absorb part or all of any exceptional/unexpected or major expenditure relating to resurfacing works, road safety schemes and other roads and parks infrastructure in order to mitigate against possible adverse spending to Estimates and equalise the effect of such expenditure.

**1.11 Motor Vehicle Reserve Fund**

The Motor Vehicle Reserve Fund has been established to absorb vehicle purchases, in order to mitigate against possible adverse spending to Estimates and equalise the effect of such expenditure.

Expenditure of reserve funds is to be authorised by the Connétable & Procureurs du Bien Publique.

**1.12 Maisons Connétable Ozouf Fund**

In accordance with the Acts of Assembly dated 30 September 2024 and 4 November 2024, whereby it was agreed to formalise existing policy and extend the purpose and intended use of the Maisons Connétable Ozouf (MCO) Fund by proposition, it is proposed to receive and, if deemed advisable, approve Proposition P09/24 – 'Maisons Connétable Ozouf' (MCO Fund), including its objectives and scope, as follows:

**a)** That with effect from 1 May 2024, all net rental income derived from the Maisons Connétable Ozouf properties — and from any other properties acquired using MCO Fund monies — shall be credited to the MCO Fund. Rental income from all other Parish-owned properties shall continue to be credited to the Parish General Fund.

**b)** That the accumulated net income from the Maisons Connétable Ozouf properties shall remain held in a ring-fenced account designated as the MCO Fund.

**c)** That the capital currently held and future income received into the MCO Fund shall be applied primarily to support parishioners of St Saviour, or those with a strong demonstrable connection to the Parish, in accessing appropriate housing. The Fund may also be used to support the creation or improvement of public or community facilities within the Parish of St Saviour.

**d)** That the Parish may apply an annual management fee to the MCO Fund, to recover reasonable expenses incurred in the administration and maintenance of the MCO properties and the management of the Fund itself. **e)** That the Connétable and Procureurs du Bien Public be requested to explore appropriate investment opportunities for some or all of the MCO Fund, with the aim of supporting the objectives set out in clause (c) above. Expenditure of reserve funds is to be authorised by the Connétable & Procureurs du Bien Publique.

**PARISH OF ST SAVIOUR**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 30 APRIL 2025**

**2. RATES**

Rates received are brought into account in the financial year in which they are received. The Rates (Jersey) Law 2005 provides that a person who is an occupier on 1 January is liable for the occupier's rate for that year. This applies whether the occupier occupies the accommodation for the whole year or only a few days.

**Rates receivable**

<b>2024</b>	177,249,598	Quarters at 1.55p per quarter	£ 2,747,369
<b>2023</b>	175,491,338	Quarters at 1.35p per quarter	£ 2,369,138

**2.1 RATES ASSESSMENT COMMITTEE - Membership & Honorarium**

The Rates (Jersey) Law 2005 requires that each parish shall elect five Assessment Committee members for a three-year term. Each member shall receive an honorarium, the amount of which is determined annually by the Parish Assembly.

**3. ISLAND-WIDE RATE**

In 2006 the responsibility for providing welfare (formerly known as Parish Relief) for residents was transferred from the parishes to central government. To provide funding for this service the Island-wide Rate was introduced. This Rate is collected by the parishes on behalf of the government.

Our payments of Island-wide Rate to the government have been:

<b>2024</b>	Island-wide Rate	£1,869,253
<b>2023</b>	Island-wide Rate	£1,777,444

During the financial year 2024-25 the Parish successfully collected a total of £15,242 in Island-wide Rates surcharges. These funds have been retained in accordance with Article 26 (2) of the Rates (Jersey) Law 2005 and set off against rate collection costs (printing, postage, payment card charges, legal recovery costs, rates IT support etc.). The Parishes receive no financial compensation for collecting the Island-wide Rate.

**4. MAISONS CONNÉTABLE OZOUF FUND (MCO)**

Funding for the development at Langtry Gardens was approved by the States and advanced to the Housing Department in May 2012 as part of the Treasury Minister's £27.1 million fiscal stimulus proposal aimed at providing much needed social housing and stimulus for the construction industry.

The arrangements for this development included an agreement that the developer would give to the Parish 30 two-bedroom bungalows and eight parking spaces.

The Maison Connétable Ozouf Fund was established following an Act of Assembly on 27th August 2013 for the purpose of holding the 30 bungalows and eight parking spaces. The Parish Assembly also authorised the purchase of two additional bungalows on the same site. Parish funds of £370,000 were used for the acquisition of 2 bungalows and £100,000 for related costs. This fund serves the purpose of ring-fencing income arising from the properties and reserving the net income.

In accordance with the Act of Assembly held on 16 January 2025, the Parish of StSaviour authorised the acquisition of 15 Le Clos Le Geyt for up to £560,000. The final cost of the purchase was £543,809, inclusive of all professional and incidental fees. The acquisition was funded through the Maison Connétable Ozouf (MCO) Fund and supports the Parish's ongoing strategy to expand its property portfolio and provide rental accommodation at below-market rates to individuals with strong ties to StSaviour.

**PARISH OF ST SAVIOUR**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 30 APRIL 2025**

<b>5. INCOME - DRIVING LICENCES</b>	<b>2024/25</b>	<b>2023/24</b>
(See note 1.2)	£	£
Total Driving Licence receipts (all types of licences)	73,365	66,481
Add: Deferred income brought forward	256,325	274,524
	<u>329,690</u>	<u>341,005</u>
Less: Deferred income carried forward		
- Due within one year	54,389	51,710
- Due within two to nine years	187,481	204,615
	<u>241,870</u>	<u>256,325</u>
<b>Driving licence income for the year</b>	<u>87,820</u>	<u>84,680</u>
<b>6. HONORARY POLICE</b>	<b>2024/25</b>	<b>2023/24</b>
	£	£
Personnel costs - Salaries & contributions	35,408	31,442
Honoraria	9,579	10,450
Supervisory Committee costs	5,080	4,770
Advertising	-	2,581
Radio licence	1,154	6,233
Printing & stationery	1,353	2,713
Insurance	16,049	11,004
Vehicle maintenance & fuel	3,508	2,638
Training	1,999	1,100
Equipment & repairs	2,427	3,636
Telephone	310	206
IT - Equipment & services	11,822	9,604
Hospitality & travel	819	3,160
Professional fee (Translating)	-	70
	<u>89,509</u>	<u>89,607</u>
<b>7. REFUSE &amp; RECYCLING SERVICES</b>	<b>2024/25</b>	<b>2023/24</b>
	£	£
Personnel costs - Salaries & contributions	480,903	572,106
Equipment and repairs	19,368	27,488
Utilities	2,713	2,551
Catering, refreshments & licence	1,837	892
Telephone	2,135	1,936
Insurance	10,173	9,521
Stationery, printing & postage	1,837	3,655
Recycling services & consumables	30,762	38,621
Vehicle maintenance & fuel	63,575	79,960
IT - Equipment & Services	2,170	2,352
Training	3,751	15,159
Legal and professional	-	5,052
Property - Repair & maintenance (inc. damage to property)	55,184	16,896
	<u>674,409</u>	<u>776,189</u>

PARISH OF ST SAVIOUR

NOTES TO THE ACCOUNTS (Continued)

FOR THE YEAR ENDED 30 APRIL 2025

7. REFUSE & RECYCLING SERVICES (Continued)

	2024/25	2023/24
	£	£
<b>Cost of Recycling</b>	97,484	92,963

**Expenditure notes 2024/25**

Salaries contributions: The reduction is primarily due to a decrease in overtime requirements, which were demand-led and linked to service disruptions caused by adverse weather events in the previous year. There was also no overtime issued for bank holidays this year.

Vehicle maintenance & fuel: The reduction is attributed to fewer breakdowns and call-outs, driven by the deployment of newer vehicles and improved fleet management, including more frequent preventative maintenance. Fleet average age now stands at 9 years of age.

On fuel costs, while prices declined from 2022 peaks, they remained above early 2022 levels. The States of Jersey froze fuel duty increases for 2025, but plan to resume annual rises from 2026, including a 2p per litre uplift above inflation. In November 2024, the median price of unleaded fuel stood at £1.48 per litre, with duty comprising a significant share.

Training costs were lower because several staff had already completed multi-year certification cycles, fewer mandatory sessions were required.

Maintenance of properties: Maintenance costs are shared equally between the Roads Account and Refuse & Recycling Services. This includes establishment-related expenses and any property damage incurred during the year. The increase reflects significant remedial works at the Parish Depot, notably the replacement of the existing foul water soakaway system and the construction of a dedicated vehicle wash area.

8. TRESOR ACCOUNT - CHURCH AND RECTORY EXPENSES

	2024/25	2023/24
	£	£
Parish contribution	180,325	136,716

The Canons of the Church of England in Jersey, effective from 30 September 2012, require that the Churchwardens maintain separate accounts for the maintenance costs in respect to the Church, Churchyard, Rectory, and church lands. These properties are overseen by the Rectorat, which comprises the Connétable, two Procureurs du Bien Publique, the Rector and two Churchwardens.

Audited accounts for the Tresor Fund are available online.

**PARISH OF ST SAVIOUR**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 30 APRIL 2025**

<b>9. CHARITABLE DONATIONS</b>	<b>2024/25</b>	<b>2023/24</b>
	£	£
2nd Jersey (Greve D'Azette) Scout Group	-	600
7th (St Lukes) Brownies	-	600
Age Concern Jersey	1,000	-
Autism Jersey	1,000	-
Beresford Street Kitchen	-	1,000
Brook Jersey	1,000	400
Caring Cooks of Jersey	-	500
Dementia Jersey	1,000	-
Family Nursing and Home Care	4,500	3,500
Headway (Jersey) Brain Injuries	-	400
Jersey Arts Centre Association	1,000	-
Jersey Association of Carers	-	400
Jersey Cheshire Homes	-	500
Jersey Citizens Advice	-	500
Jersey Employment Trust	1,000	500
Jersey Hospice Care	1,000	500
Jersey Scout Band (part of Scout Association)	-	600
Jersey Stroke Association	-	400
Jersey Youth Trust (JYT)	-	400
Les Amis	2,500	500
MacMillan Jersey	5,000	500
Silkworth Lodge	-	400
St John's Ambulance	-	400
	<b>19,000</b>	<b>12,600</b>
<b>9. COMMUNITY SUPPORT:</b>	<b>2024/25</b>	<b>2023/24</b>
	£	£
Grands Vaux Youth Centre	26,750	21,000
St Saviour's Battle of Flowers Association	8,495	-
Senior Citizens Garden Party & New Year lunch	10,937	18,454
Brighter Futures	-	2,500
St Paul's Football Club	800	800
St Saviour's Volunteer Group	890	415
St Saviour's Pétanque Group	-	572
Le Cloche Magazine	10,000	10,000
Twinning - French school visit	1,537	249
Liberation Day 80 & Market Event	17,084	957
Christmas Santa Event	608	380
	<b>77,101</b>	<b>55,327</b>

The Parish of St Saviour allocates an annual budget for Charitable and Community Support Grants, as approved at the annual Rates Assembly each July. These grants are made to support registered charities and community groups based in Jersey, with a focus on activities that directly benefit parishioners.

Applications are accepted between 1 January and 31 March each year and are assessed against criteria including public benefit, governance, and sustainability. Awards are approved by the Connétable and are final.

**PARISH OF ST SAVIOUR**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 30 APRIL 2025**

**9. CHARITE & COMMUNITY SUPPORT:**

Eligible applicants must provide financial accounts and, where applicable, references or supporting documentation. Grants must be used solely for the approved purpose, and the Parish reserves the right to withhold or revoke funding if conditions are not met. Further eligibility details are available at [www.stsaviour.je](http://www.stsaviour.je).

**10. DEBTORS & PREPAYMENTS**

	<b>2024/25</b>	<b>2023/24</b>
	£	£
Accounts Receivable	25,799	5,409
Sundry Debtors & Prepayments	9,464	-
GOJ Debtor - GST Due	25,694	32,865
Income Clearing Account (Till receipts)	-	115
Insurance Prepayments	-	20,134
Driving License Prepayments	5,954	11,964
Countryside Access Grant Fund Account	-	15,281
	<b>66,911</b>	<b>85,767</b>

Accounts Receivable total £25,799, comprising £6,066.90 due from the Parish of St Ouen for service charges, £2,105.66 in rental due from Jersey Property Holding for St Saviour's School field, and £7,500 reimbursable to the Parish of St Saviour for drainage upgrade works at Rue de la Vignette. The remaining balance of £10,126, aged between 0-90+ days, relates to Roadworkx permits issued to utility companies, the Government of Jersey, and other businesses.

**11. SUNDRY CREDITORS & ACCRUALS**

	<b>2024/25</b>	<b>2023/24</b>
	£	£
Accounts Payable	107,502	95,093
Twinning Association	7,929	8,387
Rates In Advance	97,630	83,591
Accruals and Deferred Income	85,532	12,832
GOJ Creditor - Repayment of Traffic Offences (50% repaid)	36,331	33,939
GOJ Creditor - ITIS, Social Security & Pensions	-	48,543
La Cloche Magazine	4,015	4,102
Community Initiative	5,637	5,493
	<b>344,576</b>	<b>291,980</b>

Accruals include an invoice of approximately £72,442 for resurfacing works on Sunshine Avenue. Additionally, the Community Initiatives fund—established through donations from local companies—is available for parish-led projects such as a new park, tree planting, and other enhancements. There has also been a slight increase in ratepayers subscribed to payment plans, with 362 in 2025 compared to 344 in 2024, an increase of 18 as of 30 April 2025.

In accordance with the Road Traffic Law 1956, 50% of all parking and traffic fines collected by the Parish and allocated to the Roads Account must be credited to the Government of Jersey.

The Community Initiative creditor represents monies donated by commercial businesses to the parish, specifically earmarked for expenditure on community-led projects. The balance reflects unspent donations as at the balance sheet date.

**PARISH OF ST SAVIOUR**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 30 APRIL 2025**

<b>12. MOTOR VEHICLE RESERVE FUND</b>	<b>2024/25</b>	<b>2023/24</b>
	£	£
Balance brought forward	11,782	-
Transfer from Pension Fund	-	300,000
Transfer from General Account	50,000	50,000
Purchase of Motor Vehicle – J65703 (Roads Tipper)	(31,991)	(179,933)
Purchase of Motor Vehicle – J68002 (Sweeper)	(30,096)	(169,785)
Purchase of Motor Vehicle – J73807 (Parking Warden)	(7,995)	-
Sale of Motor Vehicle - J70790 (Roads Tipper)	6,300	10,000
Sale of Motor Vehicle - J59978 (Refuse)	2,000	1,500
Balance carried forward	-	11,782
<b>13. PROPERTY RESERVE FUND</b>	<b>2024/25</b>	<b>2023/24</b>
	£	£
Balance brought forward	181,624	156,802
Transfer from Pension Fund	-	100,000
Transfer from General Account	-	50,000
Major renovation works (Depot)	-	(125,178)
Balance carried forward	181,624	181,624
<b>14. ROADS RESERVE FUND</b>	<b>2024/25</b>	<b>2023/24</b>
	£	£
Balance brought forward	274,276	174,276
Transfer from Pension Fund	-	100,000
Balance carried forward	274,276	274,276

**PARISH OF ST SAVIOUR**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 30 APRIL 2025**

**15. LAND AND BUILDINGS**

**Land and buildings owned by the Parish are as follows:**

St Saviour's Parish Hall (including Parish Hall, Lodge, and garage)  
St Saviour's House, St Saviour's Hill  
St Saviour's Rectory, Rectory Lane  
St Saviour's Church and Churchyard, St Saviour's Hill  
Parish Works Depot, Rue des Pres  
32 Bungalows in Langtry Gardens  
15 Le Clos Le Geyt House, Rue de Deloraine  
St Saviour's School and playground

**Car parks:**

32 Parking spaces Victoria Road  
8 Parking spaces in Chasse Brunet  
8 Parking spaces Clos Paumelle  
4 Parking spaces in Langley Park

**Fields:**

S265 Le Clos des Pauvres, Rue du Chateau Clairval  
S500 & S501, Le Petit Clos & Le Grand Clos, St Saviour's Hill  
S514 St Saviour's Hill  
S515 Le Jardin du Vieillard, St. Saviour's Hill  
S614 St Saviour's School Playing Field, Bagatelle Road  
S619 Patier Public Park, La Ruelle de Patier  
S633 Le Grande Chenaie, Rue de la Retraite  
S748 Le Clos des Epinées, La Freminerie  
T1034 Le Clos de Devant, La Rue de la Blanche Pierre, Trinity

**16. PARISH NON-CONTRIBUTORY PENSION SCHEME**

Certain employees of the Parish are entitled under their terms of employment to receive pensions from the Parish. These persons are long-standing members of staff, both administrative and manual workers, who elected not to join the States of Jersey Public Employees Contributory Retirement Scheme (PECRS).

There are at present fifteen persons receiving pensions directly from the Parish with no further persons entitled to claim a pension. The average age of persons eligible for pension payments within our pension scheme stands at a venerable 83 years.

Pension payments amounted to £177,370 in the year ending 30 April 2025 (2023-24 £165,593) and subject to revision in accordance with RPI annually.

In addition to the annual vote in the Parish accounts for the cost of these pensions, a reserve fund was established by Act of Parish Assembly, from which some of the costs of the pensions were paid until 30 April 2007. Subsequent to that date it was decided to charge all pensions paid by the Parish under this scheme to the General Account and also to credit the bank interest arising on this reserve fund to the General Account.

At a Parish Assembly meeting held on 21 September 2023, the electors decided to dissolve the Pension Reserve Account, which had a balance of £542,592, as it no longer served a purpose, therefore, reallocated to existing designated reserve accounts as follows: £100,000 to the Roads Reserve, £100,000 to the Property Reserve, £300,000 to the Vehicles Reserve, and £42,592 to the General Reserve.

**PARISH OF ST SAVIOUR**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 30 APRIL 2025**

**16. PARISH NON-CONTRIBUTORY PENSION SCHEME**

<b>RESERVE FUND</b>	<b>2024/25</b>	<b>2023/24</b>
	£	£
Represented by:		
Cash at Bank	-	
Balance brought forward	-	542,592
Add: Bank interest	-	9,139
	-	551,731
Less: Transfer to General Account	-	(42,592)
Transfer to General Account (Bank interest)	-	(9,139)
Transfer to Vehicle Reserve	-	(300,000)
Transfer to Property Reserve	-	(100,000)
Transfer to Roads Committee Reserve	-	(100,000)
Balance carried forward	-	-

**17. STATES OF JERSEY PUBLIC EMPLOYEES' CONTRIBUTORY RETIREMENT SCHEME**

**Pension costs**

With the exception of those referred to in note 16, the remaining employees of the Parish are members of the Public Employees' Pension Fund ('PEPF'), which includes the Public Employees Contributory Retirement Scheme ('PECRS') and a career average revalued earnings section known as the Public Employees' Pension Scheme (PEPS).

The PEPRS, whilst a final salary scheme, is not a conventional defined benefit scheme as the employer is not responsible for meeting any ongoing deficiency in the scheme. The PEPS is a career average revalued earnings scheme, but is not a conventional defined benefit scheme as the employer is not responsible for meeting any past service deficiency in the scheme. The pension funds are therefore accounted for as defined contribution schemes.

Since 1 January 2016 all new employees have been admitted into PEPS. Existing employees in the PEPRS transferred into PEPS on 1 January 2019 with the exception of members who were within 7 years of their normal retirement age on 31 December 2018 who had the option to remain in PEPRS. Contributions to the Scheme are at the rate of:

- 16% of salary in respect of each employee who is a member of the PEPRS.
- 16% of pensionable earnings in respect of each employee who is a member of the PEPS.

Pension contributions for staff amounted to £251,580 (2024: £223,194) and are included in the Salaries & contributions amounts in the General Account, Roads Account, Honorary Police (note 6) and Refuse & Recycling Services (note 7).

The Parish also has a liability to meet its share of the pre-1987 debt of the PEPRS, as do all participating employers. This arose from the restructuring of the PEPRS arrangements with effect from 1 January 1988. The PEPRS Council of Management formally determined the pre-1987 liability in September 2005 and in January 2006 the Parish was advised of the repayment schedule to meet the liability, which was deemed to have taken effect from January 2002. The PEPRS actuary advised that the Parish's share of the liability was to be serviced by the payment of a monthly sum, starting in February 2006 and continuing until December 2083. Initially the monthly sum, which includes repayment of interest, was set at £665 and will increase each January to an amount calculated by the actuary, but approximating to rises equal to the increase in pay of the PEPRS membership. The monthly sum with effect from 1 January 2024 was £1,400 and from 1 January 2025 was £1,465.

It is the Parish's accounting policy (Policy 1.6) not to account for fixed assets or long-term liabilities. Therefore, the above mentioned gross pension liability for the pre-1987 debt and the related charge have not been recorded in the accounts at 30 April 2025. The Parish has agreed to meet this liability through an established repayment schedule, which would be in place even if the Parish has no participating members at the time. Under this schedule, payments made including interest incurred will be charged to the General Account in the year they are paid. In view of the agreed schedule the Connétable & Procureurs du Bien Publique believe that the Parish is able to continue to meet all of its obligations as they fall due. Under the agreed scheme the Parish has the option to repay the full liability at any time.

**PARISH OF ST SAVIOUR**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 30 APRIL 2025**

**18. CONTINGENT LIABILITY**

The Parish of St Saviour, along with all the other Parishes, is party to an agreement whereby the Parish has access to certain Government of Jersey computer databases. The Parish, along with all the other Parishes, is liable to pay damages in the event of a security breach, which has been estimated to total £100,000. This would be divided between the Parishes on a pro-rata basis, with the Parish of St Saviour's share calculated as being £14,327. At the date of these accounts, the Connétable & Procureurs du Bien Publique are not aware of any such breaches of security that would result in a claim for damages being received. Insurance coverage is in place for data breaches, network interruptions, and event management.

**19. EMPLOYEES**

During the financial year, the Parish employed a total of 28 Full-time equivalent (FTE) staff members, reflecting a reduction of 1 staff member compared to the previous year. This adjustment in staffing levels aligns with our ongoing commitment to optimise operational efficiency and resilience while diversifying service resources.

<b>Services</b>	<b>2025</b>	<b>FTE</b>	<b>2024</b>	<b>FTE</b>
	£		£	
Administration & Honorary Police	492,652	8	454,845	9
Roads Services	358,455	9	314,108	10
Refuse Services	472,807	9	572,106	10
Church	83,213	2	-	-
	<b>1,407,128</b>	<b>28</b>	<b>1,341,059</b>	<b>29</b>

Salaries for the year ended 30 April 2025 totalled £1,407,128, representing an increase of approximately 4.93% from the prior year (£1,341,059). This equates to 50.6% of total rateable income when including pensions (but excluding other personnel costs), compared with 56.4% in 2024. The highest recorded number of employees remains 34, reached in 2018.

**20. GOODS AND SERVICES TAX (GST)**

Part 4 of the Goods and Services Tax (Jersey) Law 2007 relates to the Public Sector and interprets "Parish" as any of the 12 parishes of Jersey. The Parish, as a public authority, has special treatment under Regulation 5 of the Goods and Services Tax (Jersey) Regulations 2007. This determines the detail of the application of the Law to the 12 parishes of Jersey. In particular a parish is required to be registered for Goods and Services Tax (GST).

GST does not apply to the supply of goods and services by a parish, being a supply that is not in the course of or furtherance of a business. Most of the income is from rates received and is not derived from business activities. Article 53 of the Law requires any GST paid by the parish to be refunded if it is incurred on purchases that were not for business purposes.

The Trésor and Charité accounts, administered by the Churchwardens, are not separate legal entities and therefore cannot be registered for GST. Any GST incurred is not reclaimable by these accounts but is reported under the Parish of St Saviour's central GST registration and offset against the Parish's overall GST position.

In summary, GST will not be charged by the Parish on the supply of goods and services connected with regulatory functions, but GST charges will apply where the Parish provides goods and services in competition with commercial concerns.

**PARISH OF ST SAVIOUR**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 30 APRIL 2025**

**21. LE ROSSIGNOL GRAVE BEQUEST**

The late Sorel Le Rossignol had generously bequeathed £5,000 to the Parish, specifically for the upkeep of certain graves. Historically, this amount was mistakenly accounted for within the Charite funds, used generally for welfare assistance. This allocation did not align with the stipulated use intended by Mr. Le Rossignol and therefore, these funds were transferred to the Tresor Account in the year ended 30 April 2024.

An amount of £5,000 was utilised from the Tresor Account during the year ended 30 April 2025 for the maintenance and restoration of the Le Rossignol Memorial Stone situated in the churchyard.

**22. REGISTRAR FEES**

Following an island-wide review by the Superintendent registrar prompted by the difficulty in filling the role of Parish Registrar, the Connétables agreed to a legal amendment. This change allows the Connétables to delegate registrar duties to the Superintendent Registrar of Jersey, with the option for parishes to resume these duties upon finding suitable officials who reside within the Parish.

No Registrar was appointed during the financial year ended 30 April 2025.

**PARISH OF ST SAVIOUR**  
**ESTIMATES OVERVIEW**  
**FOR THE YEAR ENDING 30 APRIL 2026**

INCOME & EXPENDITURE	GENERAL ACCOUNT				ROADS ACCOUNT	2025/26	%	2024/25	2023/24
	Administration	Honorary Police	Refuse & Recy. Services	Trésor Account	Roads Account	Estimates	Inc.	Actual	Actual
INCOME	£	£	£	£	£	£		£	£
Rates Receivable	2,828,923	-	-	-	-	2,828,923	86%	2,736,688	2,357,981
Other General Income	216,000	-	-	-	-	216,000	7%	260,428	161,177
Tresor Income	-	-	-	31,000	-	31,000	1%	32,000	-
Roads Income	-	-	-	-	220,000	220,000	7%	204,014	265,143
<b>INCOME WITH RATES</b>	<b>3,044,923</b>	<b>-</b>	<b>-</b>	<b>31,000</b>	<b>220,000</b>	<b>3,295,923</b>		<b>3,233,130</b>	<b>2,784,301</b>
<b>EXPENDITURE</b>									
Personnel - Salaries & Contribution	495,000	35,000	505,000	90,000	390,000	1,515,000	46%	1,407,128	1,341,059
Personnel - Other	1,500	1,000	8,000	-	6,500	17,000	1%	16,910	17,312
Pre-87 Debt Contributions	18,000	-	-	-	-	18,000	1%	17,060	16,296
Parish-Non Contributory Pension	182,000	-	-	-	-	182,000	6%	177,370	165,593
Public Election	8,500	-	-	-	-	8,500	0%	6,218	6,254
Advertisement	4,000	-	-	-	-	4,000	0%	2,137	5,083
Parish Rate Costs (Non Recoverable Costs)	1,500	-	-	-	-	1,500	0%	1,141	1,284
Honorarium (Rates Assessor/HP)	5,000	10,000	-	-	-	15,000	1%	13,579	15,450
Utilities	20,520	-	4,000	14,000	13,000	51,520	2%	46,015	36,114
Equipment & General Repairs	6,000	2,000	25,000	2,000	25,000	60,000	2%	57,613	93,003
Vehicle Costs	-	3,000	113,000	1,000	70,000	187,000	6%	119,059	197,781
Roads & Infrastructure Maintenance	-	-	-	-	427,200	427,200	13%	338,892	207,217
Hospitality & Travel	5,800	-	3,500	-	5,000	14,300	0%	11,238	11,903
Licences, Subs & Trade Services	1,500	2,500	-	-	-	4,000	0%	4,430	7,505
Stationery, Printing & Postage	21,000	1,700	5,400	-	16,600	44,700	1%	39,613	47,466
Telephony & Data	9,000	800	2,000	1,500	2,100	15,400	1%	9,859	10,207
Insurance	20,000	16,500	15,000	46,500	20,000	118,000	4%	94,047	72,601
Auditor Fees	9,500	-	-	2,000	-	11,500	0%	10,750	9,586
Connétables Supervisory Committee	9,000	6,000	-	-	-	15,000	1%	13,250	11,550
IT	83,500	13,000	-	-	8,000	104,500	3%	98,858	93,907
Training	3,000	1,500	3,000	-	4,000	11,500	0%	17,004	23,699
Legal & Professional	40,000	2,000	1,500	4,000	5,000	52,500	2%	56,962	69,652
Bank, Card & Commission Charges	20,500	-	-	-	-	20,500	1%	15,699	18,216
Miscellaneous Expenses	4,000	-	-	-	-	4,000	0%	-	4,250
Community & Charitable Support	100,000	-	-	-	-	100,000	3%	96,101	67,927
Maintenance of Properties	78,300	-	7,100	55,000	57,600	198,000	6%	251,534	254,496
Municipal Processing Services	-	-	32,500	-	-	32,500	1%	30,762	29,914
<b>OPERATIONAL EXPENDITURE</b>	<b>1,147,120</b>	<b>95,000</b>	<b>725,000</b>	<b>216,000</b>	<b>1,050,000</b>	<b>£ 3,233,120</b>	<b>98%</b>	<b>£ 2,953,228</b>	<b>£ 2,835,325</b>
<b>SPECIAL VOTES</b>									
Transfer to Vehicle Reserve	-	-	-	-	-	-		50,000	50,000
Transfer to Property Fund	50,000	-	-	-	-	-		-	50,000
Transfer from General Pension Reserve	-	-	-	-	-	-		-	(42,592)
<b>SPECIAL VOTES TOTAL</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>£ 50,000</b>	<b>2%</b>	<b>50,000</b>	<b>57,408</b>
						<b>£ 3,283,120</b>	<b>9%</b>	<b>£ 3,003,228</b>	<b>£ 2,892,733</b>
						<b>£ 12,803</b>		<b>£ 229,901</b>	<b>(£108,432)</b>

**ESTIMATES SUMMARY NOTES:**

A rate increase of 0.04 pence is proposed, representing a 2.6% rise on the current rate and broadly in line with Inflation (March 25 RPI). Despite this adjustment, the Parish anticipates an estimated surplus of £12,803 for the financial year ending 30 April 2026. While this estimate reflects continued growth in rateable income, it is worth noting that total operational costs, including Special Votes, are projected to rise by approximately 9% compared to the previous financial year. This results in an operational deficit of 6%, which the Parish is absorbing. This is being achieved through cost control measures that will not jeopardise existing levels of service to our community or infrastructure.

The Parish anticipates a **9% increase** in total expenditure for the forthcoming financial year. This projection is based on the percentage allocation of overall income, including Rates. The primary contributors to this increase include an allocation of 46% towards Salaries, 13% towards Highways Maintenance, 6% for the Maintenance of Parish Property, 6% for Vehicle Costs, 4% for Insurance, and 3% for Community Support and IT services. The remaining portion of expenditure will be directed towards various other operational needs essential to maintaining and delivering parish services effectively.

**PARISH OF ST SAVIOUR**  
**FINANCIAL YEAR 2025/2026**

**ESTIMATED FORECAST AT 30th APRIL 2026**

Rateable Quarters	Rate / Qtr	Rate Income	Other Income	Balance B/F	Total Funds	Less Estimates	Balance at 30 April 2026	Surplus / (Deficit)	Working Weeks of Expenses	% Increase
177,919,690	1.76	3,131,387	467,000	734,788	4,333,175	3,283,120	1,050,055	315,267	17	13.5%
177,919,690	1.75	3,113,595	467,000	734,788	4,315,383	3,283,120	1,032,263	297,475	16	12.9%
177,919,690	1.74	3,095,803	467,000	734,788	4,297,591	3,283,120	1,014,471	279,683	16	12.3%
177,919,690	1.73	3,078,011	467,000	734,788	4,279,799	3,283,120	996,679	261,891	16	11.6%
177,919,690	1.72	3,060,219	467,000	734,788	4,262,007	3,283,120	978,887	244,099	16	11.0%
177,919,690	1.71	3,042,427	467,000	734,788	4,244,215	3,283,120	961,095	226,307	15	10.3%
177,919,690	1.70	3,024,635	467,000	734,788	4,226,423	3,283,120	943,303	208,515	15	9.7%
177,919,690	1.69	3,006,843	467,000	734,788	4,208,631	3,283,120	925,511	190,723	15	9.0%
177,919,690	1.68	2,989,051	467,000	734,788	4,190,839	3,283,120	907,719	172,931	14	8.4%
177,919,690	1.67	2,971,259	467,000	734,788	4,173,047	3,283,120	889,927	155,139	14	7.7%
177,919,690	1.66	2,953,467	467,000	734,788	4,155,255	3,283,120	872,135	137,347	14	7.1%
177,919,690	1.65	2,935,675	467,000	734,788	4,137,463	3,283,120	854,343	119,555	14	6.5%
177,919,690	1.64	2,917,883	467,000	734,788	4,119,671	3,283,120	836,551	101,763	13	5.8%
177,919,690	1.63	2,900,091	467,000	734,788	4,101,879	3,283,120	818,759	83,971	13	5.2%
177,919,690	1.62	2,882,299	467,000	734,788	4,084,087	3,283,120	800,967	66,179	13	4.5%
177,919,690	1.61	2,864,507	467,000	734,788	4,066,295	3,283,120	783,175	48,387	12	3.9%
177,919,690	1.60	2,846,715	467,000	734,788	4,048,503	3,283,120	765,383	30,595	12	3.2%
<b>177,919,690</b>	<b>1.59</b>	<b>2,828,923</b>	<b>467,000</b>	<b>734,788</b>	<b>4,030,711</b>	<b>3,283,120</b>	<b>747,591</b>	<b>12,803</b>	<b>12</b>	<b>2.6%</b>
177,919,690	1.58	2,811,131	467,000	734,788	4,012,919	3,283,120	729,799	(4,989)	12	1.9%
177,919,690	1.57	2,793,339	467,000	734,788	3,995,127	3,283,120	712,007	(22,781)	11	1.3%
177,919,690	1.56	2,775,547	467,000	734,788	3,977,335	3,283,120	694,215	(40,573)	11	0.6%
177,919,690	1.55	2,757,755	467,000	734,788	3,959,543	3,283,120	676,423	(58,365)	11	0.0%

**Should the Assembly approve the recommended rate, Rate Demands will be billed as below:**

Domestic	P/Qtr	Last Year	Non – Domestic	P/Qtr	Last Year
Parish Rate	1.59	1.55	Parish Rate	1.59	1.55
Island Wide Rate	0.94	0.92	Island Wide Rate	1.38	1.37
<b>Total Domestic Rate</b>	<b>2.53</b>	<b>2.47</b>	<b>Total Non – Domestic Rate</b>	<b>2.97</b>	<b>2.92</b>

As of June 30, 2025, the total rateable quarters stand at 177,919,690, representing an increase of 670,092 (or 0.4%) compared to last year's total of 177,249,598. A proposed increase in the base rate from 1.55 pence to 1.59 pence would generate an additional £92,235 in rateable income this year compared to last year's actual income as at 30 April 2025.

Of the total rateable quarters, 69% relate to domestic properties and 31% to non-domestic properties, reflecting the actual distribution of ratepayers and consistent with last year's split. The non-domestic rate will rise from 2.92 pence to 2.97 pence, an increase of 1.7%, which remains below the current RPI level. The combined domestic rates (Parish and Island-Wide Rates) will increase by 2.4%, broadly in line with the Retail Price Index (RPI) for March 2025.

Consequently, this adjustment will translate into a weekly and monthly increase in your household rates demand (excluding Non- Domestic), inclusive of the Island-Wide Rate, as follows:

Frequency	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedroom
Weekly (52wks)	£0.11 pence	£0.22 pence	£0.26 pence	£0.33 pence
Monthly	£0.49 pence	£0.97 pence	£1.13 pence	£1.43 pence

We would like to emphasise that these figures illustrate the anticipated effect of the combined Parish Rate & Island wide rate increase averagely over the rateable quarters by bedroom size.

PARISH OF ST SAVIOUR  
FINANCIAL YEAR 2025/2026



ACCOUNTS COMMITTEE ACT

At a meeting held on 25 June 2025, we, the undersigned, members of the Committee elected by Act of Parish Assembly dated 11 July 2024 for the purpose of examining the Connétables Accounts for the financial year ended 30 April 2025, have this day received a full report of the audited annual accounts and hereby recommend the adoption of same by the Parish Assembly to be held on Monday 14 July 2025.

At the meeting on 25 June 2025, the Accounts Committee reviewed the Estimates for the financial year ending 30 April 2026 and initially proposed raising the Parish rate by 0.07 pence, or 4.5%, from 1.55 pence to 1.62 pence per quarter. Despite this proposed increase, the Estimates still projected a deficit of £119,605, equivalent to approximately 10 weeks of working expenses.

In light of concerns about affordability, particularly given that inflation remains high despite a recent fall in the Retail Price Index (RPI), the Connétable requested that the Committee review the revised Estimates and consider a lower rate increase. As a result, a revised rate of **1.59 pence**, representing an inflationary rise of 2.6%, was proposed and seconded, and subsequently approved by the Committee, with 8 votes in favour and 1 against.

Procureur du Bien Publique Mr. Charles Richard Le Quesne

*C.R. Le Quesne*

Procureur du Bien Publique Mr. Martin Roberts

*M. W. Roberts*

Deputy of St Saviour Mr. Malcolm Ferey

*M. Ferey*

Public Member Mr. Stuart Mottershaw

*S. Mottershaw*

Chef de Police Mr. S Laffoley-Edwards

*S. Laffoley-Edwards*

Rector Rev. Martin Evans

*M. Evans*

Churchwarden Mrs. Doreen Le Roy

*Doreen Le Roy*

Roads Committee Mr. Stuart Pirouet

*S. Pirouet*

Chair of Rates Committee Mr. Tom Gales

*T. Gales*

Public Member Ms Aynsle Le Brun

*Aynsle Le Brun*

Public Member Mr. Geoff Morris

*Geoff Morris*