PARISH OF ST SAVIOUR

ACCOUNTS

AT 30 APRIL 2026

AND

ESTIMATES FOR 2026/2027

PARISH OF ST SAVIOUR

INDEX TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2026

PARISH OF ST SAVIOUR

CONNÉTABLE'S REPORT

Dear Parishioner,

As this is my first report to parishioners since my election as Connétable in June 2026, I hope it provides a clear and helpful overview of the Parish's financial performance and position for the year ended 30 April 2026, together with an outline of the priorities for the year ahead.

I am pleased to present the Parish's audited accounts for the period from 1 May 2025 to 30 April 2026, together with the Estimates (budget) for the financial year 2026/27. These accounts summarise the Parish's income and expenditure for the year recently ended and confirm that the Parish remains in a strong and resilient financial position.

When the 2025/26 Estimates were approved, the Parish anticipated a challenging financial year, with continued pressure from inflation and from the cost of maintaining infrastructure, pensions, vehicle fleet, information technology and insurance. I am therefore pleased to report that the outturn for the year was considerably stronger than originally forecast.

Despite continuing economic pressures, including inflation and rising operating costs, the Parish delivered an operating surplus of £216,228, considerably exceeding the original budgeted surplus of £12,803. Following the planned transfer of £50,000 to the Property Reserve Fund, the General Account recorded a surplus of £166,228, increasing unrestricted reserves to £901,015. These results reflect disciplined financial management, careful control of expenditure and the continued commitment of officers and staff to delivering value for money.

Consolidated Income and Expenditure – Page 10
Total income for the year amounted to £3.282 million, an increase of £81,170 (2.5%) compared with the previous year and only 0.4% below budget, reflecting the continued stability of the Parish's principal income streams. Total expenditure amounted to £3.066 million, representing an increase of 5.0% on the previous year but remaining £167,000 (5.2%) below the approved budget. This favourable outcome demonstrates effective budgetary control whilst continuing to invest in essential Parish services and infrastructure.

The Parish therefore recorded an operating surplus of £216,228, more than three times the budgeted surplus. Although lower than the exceptional surplus achieved in 2024/25, this represents another strong financial result and reflects the Parish's continued commitment to maintaining long-term financial sustainability.

General Account Income – Page 11
Rate income remained the Parish's principal source of funding, generating £2.847 million during the year and accounting for approximately 93% of General Account income. The Parish continued to maintain an excellent rates collection performance, achieving a collection rate of 99.69%, with only £8,854 outstanding at year-end, representing just 0.31% of annual rates income. This reflects both the responsible approach taken by the overwhelming majority of parishioners and the Parish's proactive management of rate collection.

Key Statistics:
- Rates collected: £2.847m
- Outstanding rates: £8,854 (marginally up)
- Collection rate: 99.69%
- Outstanding ratepayers: 76 (up by 3 from 73 in 2024/25)
- Current ratio of arrears to income: 0.31%.
- Method of payment – 91% of payments digital (banking, digital).

General Account Expenditure – Page 12
General Account expenditure for the year was £2,093,438, compared with £1,994,573 in 2024/25, an increase of £98,865 (5.0%).

The principal areas of expenditure continued to include salaries and contributions, pensions, Refuse and Recycling Services, Trésor expenses (Church & Rectory), charitable and community support, legal and professional fees, insurance, and information technology.

1. Pensions
Pension costs reduced to £160,047, compared with £177,370 in the previous year, a decrease of £17,323 (9.8%). This was mainly due to a reduction in the number of members within the closed pension scheme, which fell from 15 to 12 during the year.

2. Insurance
Insurance costs increased to £21,888, compared with £14,855 in the previous year, an increase of £7,033 (47.3%). This was broadly in line with expectations set out in last year's Estimates and reflected continuing pressure across the insurance market following a number of turbulent years marked by severe weather events and increased claims experience. The Parish has undertaken an independent revaluation exercise to assess whether existing sums insured remain appropriate and to determine whether there may be scope to reduce future premiums if any areas of over-insurance are identified. Reinstatement values are shown in note 16.

General Account Expenditure – Page 12 (Continued)

3. Parish Hall and property maintenance
Maintenance expenditure increased to £85,679, compared with £61,257 in the previous year, an increase of £24,422 (39.9%). As had been anticipated in the Estimates, the Parish continued to invest in the upkeep of the Parish Hall, including window and roof repairs, electrical upgrades and fire safety systems. Given the age and listed status of the building, maintenance costs are expected to remain comparatively high. The Parish has an ongoing obligation under planning and heritage legislation to take appropriate steps to preserve its historic buildings.

4. Information Technology (IT)
IT expenditure increased to £92,892, compared with £71,985 in the previous year, an increase of £20,907 (29.0%). This was in line with the Parish's planned investment in operational resilience and systems support. This included £12,786 on hardware, reflecting the replacement of PCs that had exceeded the five-year replacement programme and the need to prepare for Microsoft's withdrawal of support for Windows 10.

To strengthen business continuity and reduce the risk of service disruption, all staff now have laptops and secure remote access arrangements are in place should the Parish Hall become unavailable for any reason.

Expenditure of £32,255 was incurred on software licences and renewals, which was broadly in line with the previous year. In addition, £47,851 was spent on service infrastructure support. This was partially above normal levels due to the development of an integrated Direct Debit solution, which is intended to improve payment options for parishioners and strengthen future cash flow management.

5. Legal and professional fees
Legal and professional fees were a significant area of increased expenditure during the year. Total spend in this area was £87,145, of which £63,638 related to a number of specific matters, namely:

- Parish Hall refurbishment architect fees – £13,294
- Patier Park architect fees – £384
- Firearms-related matters – £16,212
- Insurance valuation fees – £4,280
- Trademark protection – £13,795
- Visite Royale / Rue à la Dame footpath boundary matter – £15,673

Taken together, these items accounted for the majority of the increase and largely explain the higher level of legal and professional expenditure in the year. In particular, costs were incurred in dealing with an ongoing firearms matter, which has now been resolved subject to conditions being met, and with the continuing Visite Royale footpath boundary dispute. Expenditure was also incurred in trademarking Parish branding following intellectual property concerns that arose in the previous year.

Additional professional support was also required in relation to governance and compliance matters, including:

- Data Protection advisory fees: £5,568, up from £4,218 (+£1,350 / 32.0%)
- Health and Safety advisory fees: £6,331, up from £4,867 (+£1,464 / 30.1%)
- HR advisory fees: £11,609, compared with £11,588 in the previous year (+£21 / 0.2%)

6. Refuse and Recycling Services
Total Refuse and Recycling Services expenditure for the year was £663,197, compared with £674,409 in 2024/25, a decrease of £11,212 (1.7%). The reduction was driven mainly by lower staffing costs, reflecting reduced overtime requirements, the suspension of services on bank holidays in 2025/26, and fewer hours spent responding to weather-related events. Property repairs and maintenance also fell, as the prior year included significant remedial works at the Parish Depot.

Further savings arose from lower expenditure on recycling services and consumables, equipment and repairs, and some training. These reductions were partially offset by a significant increase in vehicle maintenance and fuel costs, which rose to £134,341 and represented the principal cost pressure within the service during the year.

The direct cost of operating the fortnightly recycling collection service in 2025/26 was £76,074. After allocating an appropriate share of common support overheads, the estimated full cost of the recycling service was £78,564. This provides a clearer picture of the cost of the recycling operation while avoiding any double counting of direct expenditure already included within the wider Refuse and Recycling service.

General Account Expenditure – Page 12 (Continued)

Charitable and community support
In 2025/26, charitable donations totalled £30,578 and community support grants totalled £72,411, giving total grant expenditure of £102,989. This represents an increase of £6,888, or 7.2%, compared with £96,101 in 2024/25.

The Roads Account – Page 13
Roads Account income for the year was £212,090, compared with £204,014 in the previous year, an increase of £8,076 (4.0%). Income remained broadly stable overall, with stronger street cleaning income (Services offered to other parishes) and steady driving licence and parking income helping to offset small reductions in some other income streams.

Roads Account expenditure rose to £972,635, compared with £926,655 in 2024/25, an increase of £45,982 (5.0%). This reflects the Parish's continued investment in roads infrastructure, drainage improvements, resurfacing, parks and public areas, and wider operational support for the Roads service.

The most significant increase was in drainage repair and maintenance, which rose to £147,589, compared with £31,760 in the previous year, an increase of £115,829 (364.8%). This included major works at Grand Vaux, Rue de la Vignette, the annual maintenance of Parish-owned surface water drains, gullies and culverts, together with surveys and investigative works at a number of other locations. This expenditure reflects the

Parish's continued commitment to flood prevention, climate resilience and long-term infrastructure protection.

Expenditure on resurfacing works also increased significantly to £126,958, compared with £72,442 in 2024/25, an increase of £54,516 (75.3%). This related principally to resurfacing works at Sunshine Avenue and Belvedere Hill, together with a partial resurfacing at Patier Road.

Property repairs and maintenance remained broadly in line with the previous year at £63,949 and included drainage replacement works at Patier Park. Offsetting some of the above increases, expenditure on street lighting reduced significantly to £12,225, while professional fees and road materials, repairs and equipment also came in lower than in the prior year.

Overall, the Roads Account reflects a continued and significant investment in highways, drainage and public infrastructure, helping to maintain a safe, resilient and well-functioning road network for parishioners.

Summary of Balances – Page 14
The Parish's balance sheet remains strong. Cash at bank and in hand increased to £4,140,424, compared with £3,713,087 on 30 April 2025. Debtors and prepayments rose to £115,586, largely due to timing differences on year-end balances receivable. At the same time, current liabilities reduced, with sundry creditors and accruals falling from £344,576 to £266,553. Deferred income relating to driving licences was £57,122 within one year and £170,297 in the longer term. Overall, total net assets increased to £3,646,452, compared with £3,126,641 in the previous year.

These results reflect improved liquidity, reduced short-term liabilities and a strengthening of the Parish's overall financial resilience.

Maison Connétable Ozouf Fund (MCO) – Page 15
The Maison Connétable Ozouf Fund remained financially strong during the year. Rental income from the MCO properties and 15 Le Clos Le Geyt totalled £396,325, while bank interest received amounted to £73,361. Total income for the Fund was therefore £469,686. Expenditure totalled £184,151, including managing agent fees, insurance, administration costs, general property expenses and £86,297 on the public park project feasibility study. Unlike the prior year, there was no repeat of the one-off acquisition cost for 15 Le Clos Le Geyt, which had been incurred in 2024/25. As a result, the Fund recorded a net surplus of £303,200, increasing the closing MCO Fund balance to £2,239,536, compared with £1,935,954 at 30 April 2025.

These movements (Summary) are encouraging, particularly given the cautious budget outlook at the start of the year.

They reflect improved liquidity, reduced short-term liabilities and a strengthening of the Parish's overall financial resilience. The Parish ended the year with strong cash reserves, improved liquidity ratios and increased total reserves, leaving it well placed to support future capital investment and respond to unforeseen pressures.

Estimates for 2026/27 – Schedule 1 & 2
The Estimates for the year ending 30 April 2027 have been prepared on a prudent and disciplined basis. The Parish is not proposing an increase in the current rate, while continuing to maintain essential services and provide for key operational priorities.

Total income, including rates, is estimated at £3,322,567, with total expenditure plus transfers estimated at £3,300,000, resulting in a projected surplus of £22,567. Operational expenditure is estimated at £3,100,000, broadly in line with the prior year actual expenditure of £3,097,209. This represents a deliberate "hold-the-line" budget, with limited overall growth in day-to-day expenditure while ensuring that provision is directed to areas of greatest operational risk.

The principal expenditure areas remain salaries and contributions, roads and infrastructure, property maintenance, vehicle costs, insurance, IT, pensions, and community support. Salaries and contributions remain the largest area of expenditure, reflecting the staffing required to deliver core Parish services across administration, refuse and recycling, roads, the Honorary Police and Trésor-related activities.

A total of £345,000 has been allocated to roads and infrastructure maintenance and administration, supporting the ongoing upkeep of the Parish road network, drainage, signage, street lighting and related infrastructure. This remains a key area of operational risk, as costs can be affected by weather, asset condition and reactive safety requirements.

The Estimates also include £205,000 for maintenance of properties and £180,200 for vehicle costs. These allocations have been set at a level intended to better reflect the practical risks of maintaining Parish buildings, operational sites and an ageing fleet. The Parish will continue to prioritise works based on safety, compliance, service continuity and value for money.

Insurance is estimated at £105,500, IT at £100,000, and community and charitable support at £100,000. These provisions reflect the continuing need to manage operational risk, protect Parish assets, maintain secure digital systems and support community activity.

The Estimates include special vote transfers of £200,000, comprising £100,000 to the Property Fund and £100,000 to the Roads Reserve. These transfers are intended to support future capital works and infrastructure renewal in a planned and transparent way, reducing the risk of sudden pressure on future rates when major works become necessary.

The Parish will continue to apply strong budget discipline throughout the year. Managers will be expected to prioritise essential works, defer non-critical expenditure where appropriate, and ensure commitments remain within approved budgets. This is particularly important given the need to preserve working capital equivalent to approximately 15 weeks of expenditure during the period when no rate income is received.

Medium-Term Financial Outlook
While the Parish is able to present a balanced budget for 2026/27 without increasing the current rate, this position should be viewed with caution. Operational expenditure is now broadly aligned with the previous year's actual spend, leaving limited headroom to absorb further inflation, service demand, reactive maintenance, or unexpected infrastructure costs.

Looking beyond 2026/27, the Parish may need to review the rate position unless additional income streams, legislative changes, or external funding support are secured. Key areas requiring further consideration include the treatment of road traffic penalty income and the proportion retained locally, the Island-Wide Rate and the income support-related burden placed on parishes, the future funding model for parish churches in Jersey, including potential Government support for the maintenance of historic church assets, and the ongoing cost of maintaining ageing Parish infrastructure, property and fleet assets.

The Parish will continue to explore service efficiencies and appropriate income diversification, including providing services to other parishes where this can be delivered safely and commercially. However, in the absence of wider reform or new income, future years may require either a rate increase or further restrictive cost-control measures.

I would like to thank the Executive Officer, Parish Hall team, Works Depot team, Honorary Police, Procureurs, Municipality members, Roads Committee, Roads Inspectors, volunteers and all those who continue to support the Parish.

Dave Curtis
Connetable of St Saviour
30 June 2026

Alex Picot
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Jersey JE2 4WQ

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 2026 on pages 10 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 2026 have been prepared in accordance with the accounting policies as set out on pages 16 and 17.

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.

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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.

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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. 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
2026 **Chartered Accountants**

PARISH OF ST SAVIOUR

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

INCOME		2025/26 Estimate £	2025/26 Actual £	2024/25 Actual £
GENERAL ACCOUNT	(Page 11)	3,075,923	3,070,210	2,997,116
ROADS ACCOUNT	(Page 13)	220,000	212,090	204,014
TOTAL INCOME		3,295,923	3,282,300	3,201,130
EXPENDITURE				
GENERAL ACCOUNT	(Page 12)	2,183,120	2,093,438	1,994,573
ROADS ACCOUNT	(Page 13)	1,050,000	972,635	926,655
TOTAL EXPENDITURE		3,233,120	3,066,073	2,921,228
OPERATING SURPLUS FOR THE YEAR		62,803	216,228	279,901
RESERVE TRANSFERS				
Transfer to Vehicle Reserve	(Note 13)	-	-	(50,000)
Transfer to Property Reserve	(Note 14)	(50,000)	(50,000)	-
SURPLUS FOR THE YEAR		12,803	166,228	229,901
BALANCE BROUGHT FORWARD		734,788	734,788	504,887
BALANCE CARRIED FORWARD		747,591	901,015	734,788

The Notes on pages 16 to 28 form part of these accounts
Auditors Report - Pages 7 to 9

PARISH OF ST SAVIOUR

INCOME & EXPENDITURE - GENERAL ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

INCOME	**Note**	**2025/26**	**2024/25**
		£	£
Rates receivable	2	2,828,923	2,747,369
Deduct:			
Unpaid		8,854	7,305
Write off's and adjustments		3,966	3,376
Rates received for current year		2,816,103	2,736,688
Rate arrears received		5,081	4,842
Rate surcharge received		15,761	22,648
Island Wide Rate (IWR) surcharge retained	3	10,116	15,242
TOTAL RATES INCOME		2,847,061	2,779,420
OTHER INCOME			
Speeding fines		7,302	2,600
Property research fees		11,809	6,191
Sunday trading & scaffolding permits		1,020	1,260
Hire of Parish Hall		7,705	7,884
Rental income – S515/Lodge/St.S House		58,854	59,940
Dog licence fees & fines - less stray dogs costs		13,897	13,876
Bank deposit interest		112,562	115,946
MCO administration fee	1.12	10,000	10,000
INCOME FOR THE YEAR		3,070,210	2,997,117

The Notes on pages 16 to 28 form part of these accounts
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PARISH OF ST SAVIOUR

INCOME & EXPENDITURE - GENERAL ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

EXPENDITURE	**Note**	**2025/26**	**2024/25**
		£	£
ADMINISTRATIVE EXPENSES			
Personnel costs - Salaries & contributions		466,680	459,734
Pre-1987 pension fund contributions	17	17,880	17,060
Pensions paid	18	160,047	177,370
Elections		3,091	6,218
Rates Assessors' Honoraria		3,500	4,000
Rates – Recovery legal costs		1,376	1,141
Parish Hall – Utilities		20,680	20,152
Parish Hall – Equipment & repairs		5,259	12,399
Parish Hall – Catering, refreshments & licence		6,575	7,046
Parish Hall – Insurance		21,888	14,855
Parish Hall – Cleaning and maintenance		85,679	61,257
Stationery, printing and postage		26,453	20,369
Telephone		5,310	5,071
Advertising		1,774	2,137
Auditor's fees		9,500	9,000
Constables' supervisory committee		7,750	8,170
IT - Equipment & services		92,892	71,985
Training		3,294	2,407
Legal and professional fees		87,145	38,160
Bank and commission charges		20,041	15,699
Miscellaneous expenses		586	-
		1,047,400	954,230
HONORARY POLICE	6	90,540	89,509
REFUSE & RECYCLING SERVICES	7	663,197	674,409
TRESOR ACCOUNT			
Trésor – Church and Rectory expenses	8	189,311	180,325
CHARITABLE & COMMUNITY SUPPORT			
Charitable donations	9	30,578	19,000
Community support	10	72,411	77,101
EXPENDITURE FOR THE YEAR		2,093,438	1,994,574

The Notes on pages 16 to 28 form part of these accounts
Auditors Report - Pages 7 to 9

PARISH OF ST SAVIOUR

INCOME & EXPENDITURE - ROADS ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

INCOME	**Note**	**2025/26**	**2024/25**
		£	£
Firearm certificates		770	745
Driving licences income	5	87,407	87,820
International Driving Permits	1.4	5,690	6,350
Car parking income		44,002	44,625
Fines and administration charges		35,825	37,431
Road works permits		15,147	15,096
Other Income	1.2	5,739	6,169
Street cleaning income		17,509	5,778
		212,090	**204,014**
EXPENDITURE			
Salaries & contributions		376,480	360,987
Contractors for resurfacing works		126,958	72,442
Contractors for minor road works		60,845	60,428
Restoration of footpaths (Val Aume)		-	75,895
Road furnishings & markings		40,164	40,482
Street lighting - Columns replacement & maint.		12,225	41,966
Drainage - Repair & maintenance (Roads only)		147,589	31,760
Property - Repair & maintenance (Parks, gardens and buildings)		63,949	62,955
Vehicle maintenance & fuel		47,689	44,623
Vehicle purchase		-	7,179
Road materials, repairs & equipment		21,376	35,204
Insurance		15,970	16,107
Training		9,712	8,848
Protective clothing		2,868	3,112
Professional fees		9,120	17,802
Removal of vehicles		100	335
Waste disposal fees		18	1133
Utilities (inc. street lights energy)		11,218	10,941
Stationery, printing & postage		15,808	16,054
IT - Equipment & services		5,195	12,346
Telephone		902	1,245
Branchage expenses		4,450	4,811
		972,635	**926,655**
NET EXPENDITURE FOR THE YEAR		**760,545**	**722,641**

PARISH OF ST SAVIOUR

SUMMARY OF BALANCES (BALANCE SHEET)

AT 30 APRIL 2026

CURRENT ASSETS	**Note**	**2026**	**2025**
		£	£
Cash at bank and in hand			
Current account		44,931	129,847
Short Term Deposit accounts		3,979,806	3,515,923
Cash in hand		100	406
Debtors and prepayments	11	115,586	66,911
		4,140,423	3,713,087
CURRENT LIABILITIES			
Deferred income - Driving licences	5	57,122	54,389
Sundry creditors and accruals	12	266,553	344,576
ASSETS LESS CURRENT LIABILITIES		3,816,748	3,314,122
NON-CURRENT LIABILITIES			
Deferred income - Driving licences	5	170,297	187,481
TOTAL NET ASSETS		3,646,451	3,126,641
REPRESENTED BY:			
General Account (page 10)		901,015	734,788
Property Reserve Fund	14	231,624	181,624
Roads Reserve Fund	15	274,276	274,276
Maisons Connétable Ozouf Fund (MCO)	4	2,239,536	1,935,954
		3,646,451	3,126,642

....

Connétable

.... 2026

The Notes on pages 16 to 28 form part of these accounts
Auditors Report - Pages 7 to 9

PARISH OF ST SAVIOUR

MAISON CONNÉTABLE OZOUF FUND

AT 30 APRIL 2026

INCOME	**Note**	**2026**	**2025**
		£	£
Rents received:			
MCO bungalows (32) & 15 Le Clos Le Geyt (1)	4	396,325	369,095
Bank interest received		73,361	86,292
		469,686	455,387
EXPENDITURE			
Purchase of 15 Clos Le Geyt	4	-	543,809
Managing agent fees		18,057	17,434
Parish administration fee		10,000	10,000
Insurance	4	-	16,075
General property expenses – 32 cottages & 1, 15 Le Geyt		45,250	55,856
Rates and sundry expenses		6,882	6,718
Public park project (*Le Jardin du Vieillard*)	4	86,297	45,946
		166,486	695,838
NET INCOME		303,200	(240,451)

BALANCE SHEET

BALANCE AT 1ST MAY 2025	1,935,954	2,176,901
NET DEFICIT / SURPLUS FOR THE YEAR	303,200	(240,452)
MOVEMENT IN DEBTORS	382	(495)
BALANCE AT 30 APRIL 2026	2,239,536	1,935,954

1.0 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 2025. 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.

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 years' 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. In addition to the above, the Connétable and Procureurs du Bien Public are 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.

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

2025	177,249,598	Quarters at 1.59p per quarter	£ 2,828,923
2024	177,249,598	Quarters at 1.55p per quarter	£ 2,747,369

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:

2025	Island-wide Rate	£1,912,465
2024	Island-wide Rate	£1,869,253

During the financial year 2025-26, the Parish collected £10,116 in Island-wide Rates surcharge income, a decrease of £5,126, or 33.6%, compared with £15,242 in 2024-25. This income have been retained in accordance with Article 26(2) of the Rates (Jersey) Law 2005 and offset against the costs of rate collection, including printing, postage, payment card charges, legal recovery costs, and rates IT support.

The Parishes receive no separate 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.

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

In accordance with the Act of Assembly held on 16 January 2025, the Parish of St Saviour 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 St Saviour. Current Rents stand at £1,500 per month, with Annual rent reviews, due.

Insurance Expense

For the year ended 30 April 2026, no insurance expense was charged in respect of the Parish homes. The prior year premium commenced close to the 2025/26 financial period and provided cover into the current year. Following the change in the premium coverage period to align with the Parish financial year from 1 May 2026, no further charge was required in the year ended 30 April 2026. This is a timing matter and reflects the cash basis of expense recognition.

MAISONS CONNÉTABLE OZOUF FUND AND PROPOSED PARISH PARK

At the Parish Assembly held on 2 December 2025, the Assembly approved expenditure of up to £300,000 from the Maisons Connétable Ozouf Fund to progress Phase 1 of the proposed Parish Park project.

The approved Phase 1 expenditure is limited to preparatory activity, including planning applications, technical design, by-law approvals, tender preparation and associated preparatory works.

As at the reporting date, total expenditure incurred on the project totalled £132,243, of project-related costs.

The Assembly supported the proposed Parish Park in principle; however, approval has not yet been granted for the full construction cost of the scheme. No further expenditure beyond the approved £300,000 may be committed without returning to a future Parish Assembly, once final project costings have been received.

The Connétable will therefore be required to return to a future Parish Assembly before any further expenditure beyond the approved Phase 1 allocation is authorised.

5. INCOME - DRIVING LICENCES

(See note 1.2)		2025/26 £	2024/25 £
Total Driving Licence receipts (all types of licences)		72,956	73,365
Add:	Deferred income brought forward	241,870	256,325
		314,826	329,690
Less:	Deferred income carried forward		
	- Due within one year	57,122	54,389
	- Due within two to nine years	170,297	187,481
		227,419	241,870
Driving licence income for the year		87,407	87,820

6. HONORARY POLICE	**2025/26**	**2024/25**
	£	£
Clerical Support	35,226	35,408
Honoraria	9,600	9,579
Supervisory Committee costs	5,700	5,080
Advertising	120	-
Radio licences	1,438	1,154
Printing & stationery	1,248	1,353
Insurance	9,054	16,049
Vehicle maintenance & fuel	2,567	3,508
Training	3,736	1,999
Equipment & repairs	2,782	2,427
Telephone	552	310
IT - Equipment & services	11,045	11,822
Hospitality & travel	1,536	819
Legal & Professional fees (Interpreter, Data Protection & HR)	5,936	-
	90,540	89,508

7. REFUSE & RECYCLING SERVICES	**2025/26**	**2024/25**
	£	£
Personnel costs - Salaries & contributions	463,330	480,903
Equipment and repairs	12,963	19,368
Utilities	2,811	2,713
Catering, refreshments & licence	1,523	1,837
Telephone	1,974	2,135
Insurance	11,164	10,173
Stationery, printing & postage	1,097	1,837
Recycling services & consumables	19,750	30,762
Vehicle maintenance & fuel	94,341	63,575
Vehicle Purchase	40,000	-
IT - Equipment & Services	1,215	2,170
Training	2,838	3,751
Legal and professional	684	-
Property - Repair & maintenance (inc. damage to property)	9,507	55,184
	663,197	674,408

COST OF RECYCLING ONLY	**2025/26**	**2024/25**
	£	£
	78,564	97,484

This represents the cost of operating a fortnightly recycling collection service in St Saviour. The cost comprises identifiable labour, fuel, vehicle maintenance, insurance, consumables, contractor sorting costs and waste compactor costs directly attributable to the service.

8. TRESOR ACCOUNT - CHURCH AND RECTORY EXPENSES

	2025/26	2024/25
	£	£
Parish contribution	189,311	180,325

The Canons of the Church of England in Jersey, effective from 30 September 2022, 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.

9. CHARITABLE DONATIONS

	2025/26	2024/25
	£	£
3rd Scouts (St Saviour) Scout Group	2,500	-
Age Concern Jersey	-	1000
Autism Jersey	-	1,000
Brighter Futures/The Bridge	8,000	-
Brook Jersey	-	1,000
Diabetes Jersey	1,000	-
Durrell Wildlife Conservation Trust	578	-
Family Nursing and Home Care	-	4,500
Jersey Arthritis Association	4,500	-
Jersey Arts Centre Association	500	1000
Jersey Cheshire Homes	4,000	-
Jersey Employment Trust (JET)	1,000	1,000
Jersey Hospice Care	1,000	1,000
Les Amis	2,500	2,500
MacMillan Jersey	-	5,000
Mind Jersey (Dementia Jersey)	1,000	1,000
The Sophie Reid Neurological Association	1,500	-
Variety - the Children's Charity of Jersey	2,500	-
	30,578	19,000

10. COMMUNITY SUPPORT:

	2025/26	2024/25
	£	£
Christmas Santa Event & Conteurs Support	770	608
Grands Vaux Youth Centre	25,000	26,750
Jersey Lifeboat Association	1,000	-
Jersey Premier Brass Band	1,000	-
Le Cloche Magazine	10,000	10,000
Liberation Day 80 and Remembrance Day	10,007	17,084
Music St Lukes Jersey	4,000	-
Senior Citizens Garden Party & New Year lunch	11,641	10,937
St Paul's Football Club	800	800
St Saviour's Battle of Flowers Association	6,000	8,495
St Saviour's Netball Club	1,000	-
St Saviour's Volunteer Group	-	890
Twinning - French school visit	1,193	1,537
	72,411	77,101

The Parish of St Saviour sets an annual estimate for charitable donations and community support grants, approved by the Rates Assembly each July. Grants are awarded to Jersey-based registered charities and community groups, with priority given to activities that directly benefit parishioners.

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

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.ie.

11. DEBTORS & PREPAYMENTS

	2025/26	2024/25
	£	£
Accounts Receivable	10,800	25,799
Sundry Debtors & Prepayments	87,755	9,464
GOJ Debtor - GST Due	17,319	25,694
Income Clearing Account (Till receipts)	(288)	-
Driving License Prepayments	-	5,954
	115,586	66,911

Debtors and prepayments increased from £66,911 in 2024/25 to £115,586 in 2025/26.

The increase is mainly attributable to Sundry Debtors and Prepayments, which includes amounts receivable from Andium Homes in respect of rents collected on behalf of the Parish before the year end. The balance was outstanding at 30 April 2026 due to timing and was received in May 2026.

12. SUNDRY CREDITORS & ACCRUALS

	2025/26	2024/25
	£	£
Accounts Payable	83,461	107,502
Twinning Association	7,967	7,929
Rates received in advance	110,195	97,630
Accruals and Deferred Income	20,541	85,532
GOJ Creditor - Repayment of Traffic Offences	33,752	36,331
La Cloche Magazine	3,994	4,015
Community Initiative	6,643	5,637
	266,553	344,576

Sundry creditors and accruals totalled £266,553 at 30 April 2026, compared with £344,576 in the prior year. The balance includes accounts payable of £83,461, rates received in advance of £110,195, accruals and deferred income of £20,541, and amounts payable to the Government of Jersey in respect of traffic offence income.

Accounts payable totalled £83,461, of which £40,030 was due within 30 days and £43,431 within 31 to 60 days.

13. MOTOR VEHICLE RESERVE FUND	**2025/26**	**2024/25**
	£	£
Balance brought forward	-	11,782
Transfer from Pension Fund	-	-
Transfer from General Account	-	50,000
Purchase of Motor Vehicle – J65703 (Roads Tipper)	-	(31,991)
Purchase of Motor Vehicle – J68002 (Sweeper)	-	(30,096)
Purchase of Motor Vehicle – J73807 (Parking Warden)	-	(7,995)
Sale of Motor Vehicle - J70790 (Roads Tipper)	-	6,300
Sale of Motor Vehicle - J59978 (Refuse)	-	2,000
Balance carried forward	-	-

14. PROPERTY RESERVE FUND	**2025/26**	**2024/25**
	£	£
Balance brought forward	181,624	181,624
Transfer from General Account	50,000	-
Balance carried forward	231,624	181,624

15. ROADS RESERVE FUND	**2025/26**	**2024/25**
	£	£
Balance brought forward	274,276	274,276
Balance carried forward	274,276	274,276

16. LAND AND BUILDINGS

Insurance Reinstatement Valuation

During the year, the Parish appointed a firm of Chartered Quantity Surveyors to undertake a replacement cost valuation for insurance purposes, prepared in accordance with relevant RICS guidance. The valuation assesses the estimated cost of reinstating certain Parish properties, including demolition, debris removal, temporary shoring and professional fees. The total reinstatement valuation for insurance purposes was £24,372,715.

This valuation is provided for insurance purposes only and does not represent market value, fair value, or the carrying value of the properties in the accounts. Contents, internal fittings, income loss, legal fees and inflationary allowances are excluded where these are insured separately.

The valuation excludes the Church and Armoury and the Parish Hall, which are subject to separate specialist valuation. It also excludes fields, car parks, and public or private land owned by the Parish of St Saviour, at this time. It is the Parish's current accounting policy not to recognise or capitalise fixed assets on the balance sheet.

Land and buildings owned by the Parish are as follows:		**Reinstatement Valuation £**
St Saviour's Parish Hall Lodge (Excludes Parish Hall, offices and garage)		1,576,776
St Saviour's House, St Saviour's Hill		1,332,115
St Saviour's Rectory, Rectory Lane		2,460,207
St Saviour's Church and Churchyard, St Saviour's Hill		-
Parish Works Depot, Rue des Pres		3,020,536
32 Bungalows in Langtry Gardens		15,553,869
15 Le Clos Le Geyt House, Rue de Deloraine		429,212
Land occupied by St Saviour's School and playground		-
		24,372,715
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 Ruette 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		-
		24,372,715

17. 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 twelve persons (down from 15 in previous year) 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 £160,047 in the year ending 30 April 2026 (2024-25 £177,370) and subject to revision in accordance with RPI annually.

RESERVE FUND	**2025/26**	**2024/25**
	£	£
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	-	-

18. 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 PECRS, 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.

18. STATES OF JERSEY PUBLIC EMPLOYEES' CONTRIBUTORY RETIREMENT SCHEME (Continued)

Pension costs

Since 1 January 2016 all new employees have been admitted into PEPS. Existing employees in the PECRS 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 PECRS. Contributions to the Scheme are at the rate of:

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

Pension contributions for staff amounted to £254,434 (2025: £251,580) 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 PECRS, as do all participating employers. This arose from the restructuring of the PECRS arrangements with effect from 1 January 1988. The PECRS 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 PECRS 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 PECRS membership. The monthly sum with effect from 1 January 2025 was £1,465 and from 1 January 2026 was £1,540.

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 2026. 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.

19. 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.

20. EMPLOYEES

During the year, the Parish employed an average of 28 full-time equivalent (FTE) staff, unchanged from the prior year. Staffing levels remained stable during 2025/26 and continue to reflect the resources required to deliver Parish services.

Services	2026 £	FTE	2025 £	FTE
Administration & HP	501,015	8	492,652	8
Roads Services	374,474	9	358,455	9
Refuse Services	456,583	9	472,807	9
Church	85,648	2	83,213	2
	1,417,720	**28**	**1,407,127**	**28**

Salaries represented 50.1% of total rateable income of £2,828,923, compared with 51.4% in the prior year. While salary costs increased in absolute terms, they reduced slightly as a proportion of rateable income, reflecting growth in the income base.

21. 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

ESTIMATES OVERVIEW

FOR THE YEAR ENDING 30 APRIL 2027

INCOME & EXPENDITURE	GENERAL ACCOUNT					2026/27	2025/2026	2024/25
	Administration	Honorary Police	Refuse & Recy. Services	Trésor Account	Roads Account	Estimates	Actual	Actual
INCOME	£	£	£	£	£	£	£	£
Rates Receivable	2,848,067	-	-	-	-	2,848,067	2,816,103	2,736,688
Other General Income	222,000	-	-	-	-	222,000	254,107	260,428
Tresor Income	-	-	-	30,000	-	30,000	31,137	32,000
Roads Income	-	-	-	-	222,500	222,500	212,090	204,014
INCOME WITH RATES	**3,070,067**	**-**	**-**	**30,000**	**222,500**	**3,322,567**	**3,313,437**	**3,233,130**
EXPENDITURE								
Personnel - Salaries & Contribution	477,000	35,000	572,000	88,000	340,000	1,512,000	1,417,720	1,407,128
Personnel - Other	1,000	1,000	6,000	1,000	7,000	16,000	13,725	16,910
Pre-87 Debt Contributions	19,000	-	-	-	-	19,000	17,880	17,060
Parish-Non Contributory Pension	145,000	-	-	-	-	145,000	160,047	177,370
Public Election	35,000	-	-	-	-	35,000	3,091	6,218
Advertisement	3,000	-	-	-	-	3,000	1,894	2,137
Parish Rate Costs (Non-Recoverable Costs)	1,500	-	-	-	-	1,500	1,376	1,141
Honorarium (Rates Assessor/HP)	4,000	12,000	-	-	-	16,000	13,100	13,579
Utilities	21,000	-	4,500	15,000	13,300	53,800	49,973	46,015
Equipment & General Repairs	3,500	3,200	15,100	2,000	21,500	45,300	33,831	57,613
Vehicle Costs	15,700	2,500	86,000	700	75,300	180,200	185,038	119,059
Roads & Infrastructure Maintenance	5,000	-	-	-	340,000	345,000	398,766	338,892
Hospitality & Travel	5,800	-	3,500	-	5,000	14,300	12,929	11,238
Licences, Subs & Trade Services	1,500	2,500	-	-	-	4,000	2,608	4,430
Stationery, Printing & Postage	21,000	1,700	5,400	-	18,000	46,100	44,609	39,613
Telephony & Data	7,000	600	1,500	1,500	1,400	12,000	10,104	9,859
Insurance	18,000	10,000	14,500	45,000	18,000	105,500	109,418	94,047
Auditor Fees	9,500	-	-	1,800	-	11,300	11,250	10,750
Connétables Supervisory Committee	10,000	7,000	-	-	-	17,000	13,450	13,250
IT	79,000	13,000	-	-	8,000	100,000	110,346	98,858
Training	3,000	1,500	4,000	1,000	10,000	19,500	23,220	17,004
Legal & Professional	43,000	-	1,500	3,000	5,000	52,500	105,233	56,962
Bank, Card & Commission Charges	21,000	-	-	-	-	21,000	20,041	15,699
Miscellaneous Expenses	-	-	-	-	-	-	620	-
Community & Charitable Support	100,000	-	-	-	-	100,000	102,989	96,101
Maintenance of Properties	113,000	-	11,000	71,000	10,000	205,000	214,203	251,534
Municipal Processing Services	-	-	20,000	-	-	20,000	19,750	30,762
OPERATIONAL EXPENDITURE	**1,162,500**	**90,000**	**745,000**	**230,000**	**872,500**	**£ 3,100,000**	**£ 3,097,209**	**£ 2,953,228**
SPECIAL VOTES								
Transfer to Vehicle Reserve	-	-	-	-	-		50,000	50,000
Transfer to Property Fund	100,000	-	-	-	-		-	-
Transfer to Roads Reserve	100,000	-	-	-	-		-	-
SPECIAL VOTES TOTAL	**200,000**	-	-	-	-	**£ 200,000**	**£ 50,000**	**£ 50,000**
					TOTAL EXPENDITURE	**£ 3,300,000**	**£ 3,147,209**	**£ 3,003,228**
					SURPLUS/(DEFICIT) FOR THE YEAR	**£ 22,567**	**£ 166,228**	**£ 229,901**

ESTIMATES EXPLANATORY NOTE

For the current financial year ending 30 April 2027, the Parish is not proposing an increase in the rate. Total income, including rates, is estimated at £3,322,567, with total estimated expenditure of £3,300,000, resulting in a projected surplus of £22,567.

The 2026/27 estimates present a balanced but disciplined financial position. Operational expenditure is estimated at £3,100,000, which is broadly in line with the prior year actual expenditure of £3,097,209. This reflects a conscious decision to hold operational spending close to current levels in areas of higher operational risk.

The estimates include special vote transfers of £200,000, comprising £100,000 to the Property Fund and £100,000 to the Roads Reserve. These transfers support future capital works to Parish buildings and roads infrastructure in a planned, sustainable and transparent manner.

The budget has been revised to take a more risk-aware approach, with increased provision for key operational pressures including vehicle costs, insurance, property maintenance and repairs. This ensures that essential service delivery risks are addressed before further sums are set aside for reserves.

The Parish will continue to apply fiscal discipline and prudent cost control throughout the year. Managers will be expected to prioritise essential works, defer non-critical expenditure where appropriate, and ensure that commitments remain within approved budgets. Particular attention will be given to roads maintenance, property repairs, vehicle costs, IT, insurance, and legal and professional fees, as these areas remain exposed to inflationary pressure, reactive demand and operational volatility.

The proposed estimates aim to maintain existing service levels while increasing working capital from 12 weeks to approximately 15 weeks of expenditure during periods when no rate increased is expected.

Overall, the estimates provide a prudent “hold-the-line” budget for 2026/27, aiming to maintain services to the community and operational resilience, and to continue supporting the longer-term sustainability of the Parish's Roads and Property reserves.

PARISH OF ST SAVIOUR

FINANCIAL YEAR 2026/2027

ESTIMATED FORECAST AT 3Oth APRIL 2027

Rateable Quarters	Rate / Qtr	Rate Income	Other Income	Balance B/F	Total Funds	Less Estimates	Balance at 30 April 2027	Surplus / (Deficit)	Working Weeks of Expenses	% Increase
179,123,720	1.76	3,152,577	474,500	901,015	4,528,092	3,300,000	1,228,093	327,078	19	10.7%
179,123,720	1.75	3,134,665	474,500	901,015	4,510,180	3,300,000	1,210,181	309,166	19	10.1%
179,123,720	1.74	3,116,753	474,500	901,015	4,492,268	3,300,000	1,192,268	291,253	19	9.4%
179,123,720	1.73	3,098,840	474,500	901,015	4,474,355	3,300,000	1,174,356	273,341	19	8.8%
179,123,720	1.72	3,080,928	474,500	901,015	4,456,443	3,300,000	1,156,443	255,428	18	8.2%
179,123,720	1.71	3,063,016	474,500	901,015	4,438,531	3,300,000	1,138,531	237,516	18	7.5%
179,123,720	1.70	3,045,103	474,500	901,015	4,420,618	3,300,000	1,120,619	219,604	18	6.9%
179,123,720	1.69	3,027,191	474,500	901,015	4,402,706	3,300,000	1,102,706	201,691	17	6.3%
179,123,720	1.68	3,009,278	474,500	901,015	4,384,793	3,300,000	1,084,794	183,779	17	5.7%
179,123,720	1.67	2,991,366	474,500	901,015	4,366,881	3,300,000	1,066,882	165,867	17	5.0%
179,123,720	1.66	2,973,454	474,500	901,015	4,348,969	3,300,000	1,048,969	147,954	17	4.4%
179,123,720	1.65	2,955,541	474,500	901,015	4,331,056	3,300,000	1,031,057	130,042	16	3.8%
179,123,720	1.64	2,937,629	474,500	901,015	4,313,144	3,300,000	1,013,144	112,129	16	3.1%
179,123,720	1.63	2,919,717	474,500	901,015	4,295,232	3,300,000	995,232	94,217	16	2.5%
179,123,720	1.62	2,901,804	474,500	901,015	4,277,319	3,300,000	977,320	76,305	15	1.9%
179,123,720	1.61	2,883,892	474,500	901,015	4,259,407	3,300,000	959,407	58,392	15	1.3%
179,123,720	1.60	2,865,980	474,500	901,015	4,241,495	3,300,000	941,495	40,480	15	0.6%
179,123,720	**1.59**	**2,848,067**	**474,500**	**901,015**	**4,223,582**	**3,300,000**	**923,582**	**22,567**	**15**	**0.0%**
	1.58									

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	1.59	Parish Rate	1.59	1.59
Island Wide Rate	0.96	0.94	Island Wide Rate	1.41	1.38
Total Domestic Rate	**2.55**	**2.53**	**Total Non – Domestic Rate**	**3.00**	**2.97**

As at 30 June 2026, the total rateable quarters amount to 179,123,720, an increase of 1,204,030 quarters (0.7%) compared with 177,919,690 in 2025.

Of the total rateable quarters, 69% relate to domestic properties and 31% to non-domestic properties, reflecting the actual distribution of ratepayers and remaining consistent with the prior year. The Island Wide Rate (IWR), for both the domestic and the non-domestic rates will rise less than the increase in RPI applied to the IWR due to a small increase in the number of quarters compared to 2025.

PARISH OF ST SAVIOUR

FINANCIAL YEAR 2026/2027

ACCOUNTS COMMITTEE ACT

At a meeting held on 2 July 2026, we, the undersigned, members of the Committee elected by Act of Parish Assembly dated 14 July 2025 for the purpose of examining the Connétables Accounts for the financial year ended 30 April 2026, have this day received a full report of the audited annual accounts including estimates ending 30 April 2027 and hereby recommend the adoption of same by the Parish Assembly to be held on Thursday 16 July 2026.

At the meeting on 02 July 2026, the Accounts Committee reviewed the Estimates for the financial year ending 30 April 2027 and initially support the Connetable's decision not to increase the Parish rate and to retain it at 1.59 for the year ending 30 April 2027.

Procureur du Bien Publique	Mr. Charles Richard Le Quesne	C R Le Quesne
Procureur du Bien Publique	Mr. Martin Roberts	
Deputy of St Saviour	Mr. Malcolm Ferey	
Public Member	Mr. Neil Macdonald	
Chef de Police	Paulo Martins	
Rector	Vacant	
Churchwarden	Mrs. Doreen Le Roy	Doreen LeRoy
Roads Committee	Mr. Stuart Pirouet	
Chair of Rates Committee	Mr. Tom Gales	
Public Member	Ms Aynslie Le Brun	Aynslie C LeBrun
Public Member	Mr. Geoff Morris	