

PARISH OF ST BRELADE
FINANCIAL STATEMENTS
30 APRIL 2015
AND
ESTIMATES 2015/2016

PARISH OF ST BRELADE

30 APRIL 2015

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INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST BRELADE

We have audited the financial statements of the Parish of St Brelade for the year ended 30 April 2015 on pages 2 to 16. These financial statements have been prepared under the accounting policies set out therein.

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.

Respective responsibilities of Connétable and auditors

The Connétable is responsible for the preparation of the financial statements in accordance with applicable law and the Parish's own accounting policies. In preparing these financial statements 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 financial statements 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.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the financial statements are properly prepared in accordance with the Parish's own accounting policies and applicable law. We also report to you if, in our opinion, the Parish has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

Scope of the audit opinion

An audit includes obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Parish's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Parish; and the overall presentation of the financial statements.

In addition, we read the financial and non-financial information in the financial statements to identify material inconsistencies with the accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view, in accordance with the Parish's own accounting policies, of the Parish's affairs as at 30 April 2015 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with applicable law.

PARISH OF ST BRELADE

SUMMARY OF BALANCES AT 30 APRIL 2015

2014		2015
£		£
	CURRENT ASSETS	
49,510	Debtors and prepayments	41,374
1,618,868	Cash at bank and in hand (note 3)	1,663,510
<u>1,668,378</u>		<u>1,704,884</u>
	CREDITORS:	
194,978	Amounts falling due within one year	165,013
<u>1,473,400</u>	NET CURRENT ASSETS	<u>1,539,871</u>
	CREDITORS:	
	Amounts falling due after more than one year:	
138,853	Driving licences - income received in advance	112,933
<u><u>£1,334,547</u></u>		<u><u>£1,426,938</u></u>
	Representing:	
635,607	GENERAL ACCOUNT (page 3)	659,954
431,923	PROPERTY RESERVE FUND (page 3)	445,994
45,279	MOTOR VEHICLES RESERVE FUND (page 3)	34,375
30,380	OFFICE SYSTEMS RESERVE FUND (page 3)	35,380
111,358	ROADS RESERVE FUND (page 3)	171,235
80,000	KERBSIDE RECYCLING SCHEME RESERVE FUND (page 3)	80,000
<u><u>£1,334,547</u></u>		<u><u>£1,426,938</u></u>

MAISON ST BRELADE

SUMMARY OF BALANCES AT 30 APRIL 2015

	CURRENT ASSETS	
157,583	Debtors and prepayments	179,328
424,386	Cash at bank and in hand	575,513
<u>581,969</u>		<u>754,841</u>
	CREDITORS:	
112,677	Amounts falling due within one year	91,594
<u>£469,292</u>	NET CURRENT ASSETS	<u>£663,247</u>
	Representing:	
<u>£469,292</u>	MAISON ST BRELADE RESERVE (page 10)	<u>£663,247</u>

The financial statements were approved on 6 July 2015

S PALLETT
Connétable

**PARISH OF ST BRELADE
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2015**

2013/2014		2014/2015
£		£
1,370,521	INCOME (page 4)	1,371,534
1,329,970	EXPENDITURE (pages 5 - 6)	1,347,187
40,551	SURPLUS OF INCOME FOR THE YEAR	24,347
595,056	Add: BALANCE IN HAND AT 1 MAY 2014	635,607
<u>£635,607</u>	BALANCE IN HAND AT 30 APRIL 2015	<u>£659,954</u>

**PROPERTY RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2015**

2013/2014		2014/2015
£		£
381,923	Balance at 1 May 2014	431,923
50,000	Parish Assembly vote	50,000
-	Less: Parish Hall redecoration (note 5)	(34,241)
-	Less: Erection of Fence at Parish Depot (note 5)	(1,688)
<u>£431,923</u>	BALANCE AT 30 APRIL 2015	<u>£445,994</u>

**MOTOR VEHICLES RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2015**

2013/2014		2014/2015
£		£
64,995	Balance at 1 May 2014	45,279
(19,716)	Less: Purchase of Honorary Police vehicle (note 6)	(10,904)
<u>£45,279</u>	BALANCE AT 30 APRIL 2015	<u>£34,375</u>

**OFFICE SYSTEMS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2015**

2013/2014		2014/2015
£		£
30,734	Balance at 1 May 2014	30,380
5,000	Parish Assembly vote	5,000
(5,354)	Less: New laser printer (note 7)	-
<u>£30,380</u>	BALANCE AT 30 APRIL 2015	<u>£35,380</u>

**ROADS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2015**

2013/2014		2014/2015
£		£
80,000	Balance at 1 May 2014	111,358
70,000	Parish Assembly vote	70,000
-	Receipt for Park Estate Footpath (note 8)	18,237
(38,642)	Less: Traffic calming measures on Petite Route des Mielles (note 8)	(28,360)
<u>£111,358</u>	BALANCE AT 30 APRIL 2015	<u>£171,235</u>

**KERBSIDE RECYCLING SCHEME RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2015**

2013/2014		2014/2015
£		£
80,000	Balance at 1 May 2014	80,000
-	Transfer from General Account	-
<u>£80,000</u>	BALANCE AT 30 APRIL 2015	<u>£80,000</u>

PARISH OF ST BRELADE
GENERAL ACCOUNT - INCOME
FOR THE YEAR ENDED 30 APRIL 2015

2013/2014		2014/2015
£		£ £
	2014 RATE	
1,252,012	Assessed at 140,335,594 quarters at 0.90p	1,263,020
444	Less: Adjustments	-
(2,441)	Non-recoverables and write offs	(1,081)
(6,198)	Rates outstanding (note 2)	(5,256)
(8,195)		(6,337)
1,243,817		1,256,683
4,840	SURCHARGES APPLIED	6,616
-	Less: Adjustments	-
(342)	Non-recoverables and write offs	(1,024)
(1,054)	Surcharges outstanding (note 2)	(986)
3,444		4,606
4,188	ARREARS OF RATE/SURCHARGES	4,330
	RETENTION OF ISLAND WIDE RATE SURCHARGE	
2,896	Current year (page 17)	4,014
165	Prior years	1,329
3,061		5,343
	OTHER INCOME	
12,830	Rent	13,047
4,267	Deposit interest	5,360
3,640	Speeding fines	10,320
5,766	Property search fees	5,369
6,955	Dog permits	6,905
6,229	Hire of Parish Hall	5,802
1,188	Income support scheme – administration fee	847
1,650	Sunday trading permits	1,950
2,985	Sundry	2,740
115	Parish book	110
45,625		52,450
5,487	CIMÉTIÈRE DES QUENNEVAIS (page 7)	3,849
44,631	GERVAISE LE GROS CENTRE (page 8)	27,534
20,268	LE PAVÉ (page 8)	16,739
116,011		100,572
£1,370,521	TOTAL INCOME FOR THE YEAR	£1,371,534

PARISH OF ST BRELADE

GENERAL ACCOUNT - EXPENDITURE

FOR THE YEAR ENDED 30 APRIL 2015

Expenditure 2013/2014		Estimates 2014/2015	Expenditure 2014/2015
£		£	£
	ADMINISTRATION		
186,229	Salaries and social security	198,000	192,980
22,558	Pension fund contributions	28,000	24,413
15,130	Pensions	15,600	15,387
1,208	Etat Civil	750	352
4,500	Experts' fees	4,500	4,500
7,000	Audit fee	7,125	7,350
8,522	Professional fees	10,000	14,079
14,931	Telephone and postage	13,700	13,225
9,868	Advertising	9,850	8,617
4,636	Printing and stationery	7,000	3,925
1,800	Connétable's expenses	1,800	1,800
50,116	Parish Hall - upkeep and caretaker	55,500	52,623
3,035	Purchase and renting of office equipment	3,000	2,437
3,634	Information technology operational expenses	8,000	8,312
357	Staff training	2,000	355
8,085	Sundry insurance	8,300	8,058
6,636	Sundry expenses	19,000	14,103
2,440	Stray dogs	2,500	2,182
4,060	Connétables Supervisory Committee	4,115	4,115
2,767	Bank charges	6,300	3,376
952	Finance charges	1,500	749
358,464		406,540	382,938
	TRESOR		
73,917	Wages and social security	79,950	77,484
11,389	Pension fund contributions	11,950	11,693
4,563	Pensions	4,350	4,305
28,079	Repairs, maintenance and insurance	28,000	29,805
117,948		124,250	123,287
	CHARITIES AND GRANTS		
37,000	Communicare administration	37,000	37,000
26,500	Charities, clubs and associations (note 9)	27,000	25,550
1,250	Citizens Advice Bureau	1,250	1,250
	<u>St Brelade Youth Club</u>		
8,300	Support youth workers	8,300	8,300
10,000	General running costs	10,000	10,000
83,050		83,550	82,100
7,070	SENIOR CITIZENS CHRISTMAS LUNCH	7,500	7,815
566,532	Carried forward to page 6	621,840	596,140

PARISH OF ST BRELADE
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2015

Expenditure 2013/2014		Estimates 2014/2015	Expenditure 2014/2015
£		£	£
566,532	Brought forward from page 5	621,840	596,140
EXTERNAL SERVICES			
153,813	Roads account - general vote (page 9)	190,005	164,348
22,399	Street lighting	28,000	17,827
374,661	Refuse collection - contract	400,000	362,220
18,244	Children's play park - wages and maintenance	22,500	17,412
3,295	Repairs and running costs - other properties	5,450	4,293
4,449	Floral display	6,000	4,756
<u>576,861</u>		<u>651,955</u>	<u>570,856</u>
HONORARY POLICE			
4,029	Motor expenses	5,000	4,219
7,697	Insurance	6,515	6,520
1,196	Telephone	1,600	1,177
1,955	Chef de Police Committee	1,985	2,010
5,992	Honorary Police expenses	5,300	4,816
11,569	Equipment and sundry expenses	13,000	13,807
9,913	Radios, including maintenance and subscription	10,400	10,213
1,154	Training	2,000	2,862
<u>43,505</u>		<u>45,800</u>	<u>45,624</u>
LOAN			
8,786	Gervaise Le Gros Centre	-	-
TRANSFER TO RESERVE FUNDS (page 3)			
50,000	Property	50,000	50,000
5,000	Office systems	5,000	5,000
70,000	Roads	70,000	70,000
<u>125,000</u>		<u>125,000</u>	<u>125,000</u>
PENSION			
9,286	Pre-1987 Debt	9,500	9,567
<u>£1,329,970</u>		<u>£1,454,095</u>	<u>£1,347,187</u>

PARISH OF ST BRELADE
CIMETIERE DES QUENNEVAIS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2015

2013/2014		2014/2015
£		£ £
	INCOME	
2,700	Purchase of burial rights	3,675
3,275	Burials	4,425
2,397	Cemetery fees	1,413
8,372		9,513
	EXPENDITURE	
1,960	Digging of graves	3,640
360	Top soil	1,186
210	Signage dogs/gate	-
303	General maintenance and sundries	785
52	Insurance	53
2,885		5,664
	NET INCOME FOR THE YEAR	
<u>£5,487</u>	transferred to General Account (page 4)	<u>£3,849</u>
<u>£ -</u>	ESTIMATE	<u>£1,000</u>

The costs of labour with regards to the Verger and Cemetery Attendants are not shown above and are reflected under the Tresor vote on page 5.

PARISH OF ST BRELADE
GERVAISE LE GROS CENTRE ACCOUNT
(INCLUDING CLARENDON HOUSE)
FOR THE YEAR ENDED 30 APRIL 2015

2013/2014			2014/2015
£		£	£
	INCOME		
51,265	Rent		49,221
	EXPENDITURE		
1,284	Insurance	1,309	
672	Rates	672	
334	Telephone	340	
97	Electricity	136	
4,247	Maintenance and sundry expenditure	19,230	
<u>6,634</u>			<u>21,687</u>
	NET INCOME FOR THE YEAR		
<u>£44,631</u>	transferred to General Account (page 4)		<u>£27,534</u>
<u>£39,000</u>	ESTIMATE		<u>£25,270</u>

LE PAVÉ
FOR THE YEAR ENDED 30 APRIL 2015

2013/2014			2014/2015
£		£	£
	INCOME		
21,507	Rent		21,791
	EXPENDITURE		
192	Insurance	195	
329	Rates	227	
53	Electricity	45	
665	Maintenance and sundry expenditure	4,585	
<u>1,239</u>			<u>5,052</u>
	NET INCOME FOR THE YEAR		
<u>£20,268</u>	transferred to General Account (page 4)		<u>£16,739</u>
<u>£20,000</u>	ESTIMATE		<u>£15,155</u>

PARISH OF ST BRELADE
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2015

2013/2014		2014/2015
£		£ £
	EXPENDITURE	
60,145	Materials and expenses	56,607
123,246	Wages and social security	131,361
16,069	Pension fund contributions	16,828
4,540	Pensions	3,384
3,469	Motor expenses	4,265
11,251	Traffic Warden - wages and expenses	8,647
2,832	Driving licence expenses	1,851
5,392	Rental – car park	5,539
226,944		228,482
	Less: INCOME	
	PERMITS AND LICENCES	
50,560	Driving licences	51,645
1,420	Firearm certificates	1,060
1,159	Chose Publique	1,181
760	International driving permits	590
150	Scaffolding permits	225
54,049		54,701
19,082	FINES - proportion retained by Parish	9,433
73,131		64,134
	NET EXPENDITURE FOR THE YEAR	
<u>£153,813</u>	transferred to General Account (page 6)	<u>£164,348</u>
<u>£180,000</u>	ESTIMATE	<u>£190,005</u>

PARISH OF ST BRELADE

MAISON ST BRELADE - INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2015

Actual 2013/2014		Budget 2014/2015	Actual 2014/2015
£		£	£
	INCOME		
2,043,569	Accommodation and respite	2,128,828	2,254,116
22,380	Rental income	16,785	22,381
2,222	Bank interest	1,749	2,044
<hr/>		<hr/>	<hr/>
2,068,171		2,147,362	2,278,541
	EXPENDITURE		
1,444,163	Salaries, wages, social security and pension contributions	1,493,466	1,466,076
2,774	Pension contribution – pre 1987 debt	3,000	2,801
9,330	Staff training	12,000	9,288
78,013	Food	81,000	82,263
42,046	Cleaning and laundry	45,000	43,553
93,164	Heat, light and water	85,000	84,042
15,849	Insurance/rates/licences	21,000	18,220
3,338	Telephone and postage	5,000	3,551
5,433	Advertising, printing and stationery	6,000	7,872
55,008	Repairs and renewals	70,000	68,265
1,167	Gardens and floral decorations	5,000	3,945
2,800	Audit fee	3,000	2,850
1,000	Professional fees	1,000	4,933
3,934	Motor expenses	4,000	3,773
65	Bank charges	100	65
730	Computer expenses	3,000	3,800
20,043	Sundry expenses	23,000	19,327
<hr/>		<hr/>	<hr/>
1,778,857		1,860,566	1,824,624
	NET INCOME FOR THE YEAR - before bank loan repayments	286,796	453,917
289,314	Bank loan repayments	284,800	259,962
105,824	Bank loan charges	-	-
44,200			
<hr/>		<hr/>	<hr/>
£139,290	RETAINED INCOME FOR THE YEAR transferred to Maison St Brelade Reserve	£1,996	£193,955

**MAISON ST BRELADE RESERVE
FOR THE YEAR ENDED 30 APRIL 2015**

2013/2014		2014/2015
£		£
433,299	Balance at 1 May 2014	469,292
139,290	Retained income for the year	193,955
<hr/>		<hr/>
572,589		663,247
(21,883)	Phase 2, 3 and 4 refurbishment costs	-
(14,984)	Plastic guttering and downpipes	-
(66,430)	Kitchen refurbishment	-
<hr/>		<hr/>
£469,292	BALANCE AT 30 APRIL 2015	£663,247

The notes on pages 11 to 16 form part of these financial statements
Independent Auditor's report – page 1

PARISH OF ST BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with accounting policies selected by the Parish.

Fixed assets

Land and buildings owned by the Parish are not reflected in the Summary of Balances and are listed in Note 4. No depreciation is provided on buildings.

The cost of general repairs and maintenance to buildings, and furniture, fittings and equipment is charged to General Account (Parish) or Income and Expenditure Account (Maison St Brelade) in the year of expenditure.

Property Reserve Fund

The Property Reserve Fund has been established to absorb part or all of any exceptional capital or major refurbishment costs in respect of parish properties, in order to equalise the effect of such expenditure, subject always to the decision of a Parish Assembly.

Motor Vehicles Reserve Fund

The Motor Vehicles Reserve Fund has been established to absorb part or all of any exceptional or major expenditure on parish vehicles, in order to equalise the effect of such expenditure, subject always to a decision of a Parish Assembly.

Office Systems Reserve Fund

The Office Systems Reserve Fund has been established to absorb part or all of any exceptional or major expenditure on office systems, in order to equalise the effect of such expenditure. Such expenditure is to be authorised by the Connétable and Procureurs du Bien Publiqué.

Roads Reserve Fund

The Roads Reserve Fund has been established to absorb part or all of any exceptional or major expenditure relating to resurfacing works, in order to equalise the effect of such expenditure. Such expenditure is to be authorised by the Connétable and Procureurs du Bien Publiqué.

Kerbside Recycling Scheme Reserve Fund

The Kerbside Recycling Scheme Reserve Fund was established in order to retain the sum of £80,000 as approved at the Parish Assembly on 12 July 2011 pending the implementation of a Kerbside Recycling Scheme.

Maison St Brelade Reserve

The Maison St Brelade Reserve has been established to absorb part or all of any exceptional costs in respect of Maison St Brelade in order to equalise the effect of such expenditure. Any surplus or deficit of income over expenditure in respect of Maison St Brelade is transferred to the reserve.

Income and expenditure

Income

All income is brought into account on a receipts basis except:-

General Account and Roads Account:

- Income from driving licences which is apportioned over the period of the licence.
- Rental income and deposit interest which are accounted for on an accruals basis.

Maison St Brelade Income and Expenditure Account:

- Receipts for residents' charges are brought into account on an accruals basis.

Expenditure

All expenditure is accounted for on an accruals basis.

PARISH OF ST BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2015

2.	PARISH RATES AND SURCHARGES OUTSTANDING	2015	2014
	Balance of recoverable 2014 rates and surcharges	<u>£6,242</u>	<u>£7,252</u>
	Percentage of total adjusted cash receivable	<u>0.49%</u>	<u>0.58%</u>

3.	CASH AT BANK AND IN HAND	2015	2014
		£	£
	Current accounts	54,630	55,391
	Deposit accounts	204,933	56,391
	Term deposit accounts	1,403,890	1,507,072
	Cash in hand	57	14
		<u>£1,663,510</u>	<u>£1,618,868</u>

3a. The Parish has undertaken a major upgrade of the facilities at Maison St Brelade. Those improvements have been funded in part by donations and legacies with the balance funded by way of a loan facility from Barclays Private Clients International Limited. A summary of the funding of the project is set out below.

	£	£
La Solanita fund		458,330
St Sampson's Lodge fund		781,190
Bequest received in respect of the late Elizabeth Jane Such		100,000
Received from the Bosdet Foundation		500,000
Anonymous donation received		100,000
Bank deposit interest received		3,947
		<u>1,943,467</u>
Payments to contractor	4,603,271	
Lending fee (note 3b)	40,000	
Legal and professional fees	271,643	
Insurance	5,000	
Balance of Bosdet Foundation funds held	28,553	
		<u>4,948,467</u>
Loan – Barclays Private Clients International Limited (note 3b)		<u>£3,005,000</u>

3b. The loan from Barclays Private Clients International Limited relates to a facility of up to £3,005,000 which is available to the Parish. The loan is secured by a registered Promissory Note for an amount of £4,000,000 on Maison St Brelade. During the period from first drawdown until 31 March 2014 interest was charged at a rate of 2.25% plus the Banks Base rate. Thereafter the rate has been fixed at 7.2% until 31 March 2034 by when the loan must have been repaid in full. The loan is repayable in quarterly instalments equivalent to an annual cost of £284,782 over the term of the loan. At the year end the capital balance outstanding was £2,934,729.

PARISH OF ST BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2015

4. PARISH PROPERTIES

Properties owned by the Parish include:

Children's play park - La Petite Route des Mielles	Le Pavé
Church hall, office and cottage	Maison St Brelade
Cimetière des Quennevais (and including adjacent field)	Parish Church
Gervaise Le Gros Centre (including Clarendon House)	Parish Depot (old)- Le Mont les Vaux
Le Clos de Jacquet	Parish Hall
(and certain small parcels of land)	Parish Works Depot - Le Mont à la Brune
Le Grand Clos du Coin (Clos des Pauvres)	Rectory, cottage and outbuildings
	Refuse Depot - Le Mont à la Brune

Parish properties were professionally valued for insurance purposes in February 2015.

5. PROPERTY RESERVE FUND

At a Parish Assembly held on 18 March 2015 a sum of £35,000 was voted from the Property Reserve Fund to cover the cost of painting and redecorating the Parish. During the current, year an amount of £34,241 was spent in this respect.

At a Parish Assembly held on 16 April 2015 a sum of £15,000 was voted from the Property Reserve Fund to cover the costs of repairs and improvements to the Roads Depot. During the current, year an amount of £1,688 was spent in this respect.

6. MOTOR VEHICLES RESERVE FUND

At a Parish Assembly held on 19 November 2013 a sum of £31,000 was voted from the Motor Vehicle Reserve Fund to meet the cost of purchasing a new Honorary Police vehicle. During the previous year an amount of £19,716 was spent in this respect with a further £10,904 being spent this year.

7. OFFICE SYSTEMS RESERVE FUND

During the previous year an amount of £5,354 was spent as the Parish contribution towards the new driving licence laser printer. There was no expenditure incurred during the current year.

8. ROADS RESERVE FUND

At a Parish Assembly held on 19 November 2013 a sum of £67,000 was voted for use by the Parish Roads Committee for installing traffic calming measures on La Petite Route des Mielles. During the previous year, an amount of £38,642 was spent on the first phase of this project. During the current year a further £28,360 was spent.

During the year an amount of £18,237 was received in respect of the sale of two sections of footpath in Park Estate.

PARISH OF ST. BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2015

9. CHARITIES, CLUBS AND ASSOCIATIONS

	2015	2014
	£	£
Arts in Health Care Trust	250	-
Brighter Futures	400	400
Brig-y-Don Children's Charity	400	400
Brook in Jersey	400	400
Causeway Association	400	400
Family Nursing and Home Care (Jersey) Inc.	4,500	4,500
Grace Trust	400	400
Headway Jersey	400	400
Jersey Across Group	-	400
Jersey Association for Youth and Friendship	400	400
Jersey Domestic Violence Forum	-	400
Jersey Friends of Air Search	600	600
Jersey Homeless Outreach Group	400	400
Jersey Hospice Care	1,000	1,000
Jersey Kidney Patients Association	400	400
Jersey Mencap	400	400
Les Amis	400	400
Macmillan Cancer Support (Jersey) Limited	400	400
Motor Neurone Disease Association (Jersey Branch)	400	400
NCT Jersey	250	-
Parkinsons Disease Society	400	400
Relate Jersey	-	400
Royal National Lifeboat Institution	400	600
Sanctuary House	600	600
St John Ambulance in Jersey	400	400
Street Pastors	250	-
Silkworth	400	400
The Jersey Association of Carers Inc.	400	400
The Samaritans (Jersey Branch)	400	400
The Shelter Trust	400	400
Victim Support Jersey	400	400
	<hr/>	<hr/>
	16,250	16,900
Organisation, Clubs and Sundries	9,300	9,600
	<hr/>	<hr/>
	<u>£25,550</u>	<u>£26,500</u>
	<hr/>	<hr/>
Estimates	<u>£27,000</u>	<u>£27,000</u>

PARISH OF ST. BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2015

10. CONTINGENT LIABILITY

The Parish has entered into an agreement with The States of Jersey relating to the IT States Computer Link. In the event of a claim by The States of Jersey against the Parish of St Brelade, the Parish is liable for the first £11,623 of any claim.

11. GOODS AND SERVICES TAX

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 supplies or importations that were not for business purpose.

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.

12. PENSION COSTS

Certain employees of the Parish, including Maison St Brelade, are members of the Public Employees Contributory Retirement Scheme ('PECRS'), which is a defined benefit pension scheme, open to employees of several employers in the Island of Jersey. The assets are held separately from those of the Parish. Contribution rates are determined by an independent actuary so as to spread the costs of providing benefits over the members' expected service lives.

Salaries and emoluments in the general account include pension contributions for staff to this scheme amounting to £55,467 (2014 - £52,509). The Maison St Brelade income and expenditure account includes pension contributions for staff to the scheme amounting to £22,410 (2014 - £22,169). Since the Parish is unable readily to identify its share of the underlying assets and liabilities of the PECRS, being a multi-employer scheme under Financial Reporting Standard 17 'Retirement Benefits' ('FRS 17'), contributions to the scheme will continue to be accounted for as if they were contributions to a defined contribution scheme.

Actuarial valuations are performed on a triennial basis, the most recent being at 31 December 2013. The main purposes of the valuation are to review the operations of the scheme, to report on its financial condition, and to confirm the adequacy of the contributions to support the scheme benefits. The valuation of the scheme at 31 December 2013 revealed a surplus of £92.7 million.

Up to January 2006 the Parish and Maison St Brelade's contribution rate was set at 15.16% of salary costs, but from February 2006 the PECRS actuary set the contribution rate at 13.60% of salary costs, with effect from 1 January 2002. Therefore, for the period 1 January 2002 to 31 January 2006 there were overpayments into the scheme in respect of annual contributions of PECRS members' salary costs.

However, in addition the Parish also has a liability to meet its share of the pre-1987 debt, 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 comprised two elements and was to be serviced in the following ways:

PARISH OF ST. BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2015

12. PENSION COSTS (continued)

- 1) the payment of a fixed monthly sum for twelve months starting in February 2006 and ending on 31 January 2007 to clear the arrears due in respect of pre-1987 debt repayments net of the overpayment of contributions to the present scheme made in the period 1 January 2002 to 31 January 2006.
- 2) 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 £740 and increases 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 2014 was £1,005 and from 1 January 2015 this amount increased to £1,082 per month.

It is the Parish's accounting policy 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 has not been recorded in the financial statements at 30 April 2015. 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 (Parish) and Income & Expenditure Account (Maison St Brelade) in the year they are paid. In view of the agreed schedule the Constable and Procurers 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 BRELADE
ISLAND WIDE RATE/SURCHARGE

During the year the Parish was responsible for the collection of the Island Wide Rate from the parishioners of St Brelade and for payment of the sums collected to the States of Jersey.

Set out below is a summary of the collections:

	£	£
Island Wide Rate		
2014 Island Wide rate		1,096,402
Less: Adjustments		-
Non recoverable, write offs and outstanding	(5,625)	
		<u>(5,625)</u>
Balance paid to States of Jersey		<u><u>£1,090,777</u></u>
 Surcharge		
2014 Surcharge applied		5,890
Less: Non recoverable, write offs and outstanding		(1,876)
		<u>£4,014</u>
Allocation towards collection costs (page 4)		<u><u>£4,014</u></u>
Balance paid/payable to States of Jersey		<u><u>£ -</u></u>

The above summary has been prepared from information at 30 April 2015. It is for information purposes only and does not form part of the audited financial statements of the Parish.

PARISH OF ST BRELADE

**GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2016**

Estimates 2014/2015	Expenditure 2014/2015		Estimates 2015/2016
£	£		£
		ADMINISTRATION	
198,000	192,980	Salaries and social security	202,000
28,000	24,413	Pension fund contributions	26,000
15,600	15,387	Pensions	16,100
750	352	Etat Civil	800
4,500	4,500	Experts' fees	4,500
7,125	7,350	Audit fee	7,350
10,000	14,079	Professional fees	13,570
13,700	13,225	Telephone and postage	13,500
9,850	8,617	Advertising	9,800
7,000	3,925	Printing and stationery	6,500
1,800	1,800	Connétable's expenses	2,000
55,500	52,623	Parish Hall - upkeep and caretaker	55,500
3,000	2,437	Purchase and renting of office equipment	3,000
8,000	8,312	Information technology operational expenses	18,485
2,000	355	Staff training	1,500
8,300	8,058	Sundry insurance	8,200
19,000	14,103	Sundry and unforeseen expenses	19,000
2,500	2,182	Stray dogs	1,800
4,115	4,115	Comité des Connétables/Supervisory Committee	4,360
6,300	3,376	Bank charges	5,000
1,500	749	Finance charges	1,500
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406,540	382,938		420,465
		TRESOR	
79,950	77,484	Wages and social security	79,960
11,950	11,693	Pension fund contributions	11,950
4,350	4,305	Pensions	4,395
28,000	29,805	Repairs, maintenance and insurance	31,000
<hr/>	<hr/>		<hr/>
124,250	123,287		127,305
		CHARITIES AND GRANTS	
37,000	37,000	Communicare administration	37,000
27,000	25,550	Charities, clubs and associations	27,000
1,250	1,250	Citizens Advice Bureau	1,250
		<u>St. Brelade Youth Club</u>	
8,300	8,300	Support youth workers	8,300
10,000	10,000	General running costs	10,000
<hr/>	<hr/>		<hr/>
83,550	82,100		83,550
		SENIOR CITIZENS CHRISTMAS LUNCH	
7,500	7,815		10,000
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621,840	596,140	Carried forward to page 19	641,320
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PARISH OF ST BRELADE
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2016

Estimates 2014/2015	Expenditure 2014/2015		Estimates 2015/2016
£	£		£
621,840	596,140	Brought forward from page 18	641,320
EXTERNAL SERVICES			
190,005	164,348	Roads account - general vote	196,750
28,000	17,827	Street lighting	23,000
400,000	362,220	Refuse collection - contract	398,000
22,500	17,412	Children's play park - wages and maintenance	22,000
5,450	4,293	Repairs and running costs - other properties	5,450
6,000	4,756	Floral display	6,340
<u>651,955</u>	<u>570,856</u>		<u>651,540</u>
HONORARY POLICE			
5,000	4,219	Motor expenses	5,200
6,515	6,520	Insurance	6,582
1,600	1,177	Telephone	1,200
1,985	2,010	Comité des Chef de Police	1,965
5,300	4,816	Honorary Police expenses	5,300
13,000	13,807	Equipment and sundry expenses	13,000
10,400	10,213	Radios, including maintenance and subscription	10,600
2,000	2,862	Training	2,500
<u>45,800</u>	<u>45,624</u>		<u>46,347</u>
TRANSFERS TO RESERVE FUNDS			
50,000	50,000	Property	50,000
-	-	Motor Vehicles	15,000
5,000	5,000	Office Systems	-
70,000	70,000	Roads	60,000
<u>125,000</u>	<u>125,000</u>		<u>125,000</u>
PENSION			
9,500	9,567	Pre-1987 Debt	10,200
<u>£1,454,095</u>	<u>£1,347,187</u>	TOTAL ESTIMATED EXPENDITURE FOR THE YEAR	<u>£1,474,407</u>

PARISH OF ST BRELADE

**GENERAL ACCOUNT – ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2016**

2015 PARISH RATE	£	£	£	£
- assessed at 141,460,874 Quarters (see below)				
Quarters:				
at 0.90p	1,273,148			
at 0.91p		1,287,294		
at 0.92p			1,301,440	
at 0.93p				1,315,586
SURCHARGES	5,000	5,000	5,000	5,000
RETENTION OF ISLAND WIDE RATE SURCHARGES	3,000	3,000	3,000	3,000
PROVISION FOR ADJUSTMENTS/ NON RECOVERABLES	(6,000)	(6,000)	(6,000)	(6,000)
ESTIMATED ARREARS OF RATES/SURCHARGES	1,000	1,000	1,000	1,000
ESTIMATED RECEIPTS (see below)	95,080	95,080	95,080	95,080
ESTIMATED TOTAL INCOME	1,371,228	1,385,374	1,399,520	1,413,666
ESTIMATED TOTAL EXPENDITURE	1,474,407	1,474,407	1,474,407	1,474,407
ESTIMATED (DEFICIT) FOR THE YEAR	(103,179)	(89,033)	(74,887)	(60,741)
BALANCE IN HAND AT 1 MAY 2015	659,954	659,954	659,954	659,954
NOTIONAL BALANCE IN HAND £ AT 30 APRIL 2016	<u>£556,775</u>	<u>£570,921</u>	<u>£585,067</u>	<u>£599,213</u>

ESTIMATED RECEIPTS

	Receipts 2014/2015 £	Estimated receipts 2015/2016 £
INCOME		
Rent	13,047	13,010
Deposit interest	5,360	4,000
Speeding fines	10,320	3,000
Property search fees	5,369	4,500
Dog permits	6,905	6,000
Hire of Parish Hall	5,802	4,755
Income support scheme administration fee	847	500
Sunday trading permits	1,950	1,500
Sundry	2,740	2,015
Parish Book	110	-
	<u>52,450</u>	<u>39,280</u>
CIMÉTIÈRE DES QUENNEVAIS	3,849	1,000
GERVAISE LE GROS CENTRE	27,534	38,490
LE PAVÉ	16,739	16,310
	<u>£100,572</u>	<u>£95,080</u>

Note:

- The number of 2015 Rate quarters has increased by 1,125,280 quarters.
- 0.01p per Quarter is £14,146 in Rate collectable.
- The 2014 Rate at 0.90p amounted to £1,263,020.

The above Rate represents the Parish Rate for both Domestic and Non-Domestic property. An additional amount will be collected by the Parish on behalf of the States of Jersey in respect of the Island Wide Rate. The Island Wide rate for 2015 has been set at 0.70 p (2014 0.70p) per Quarter for Domestic property and 1.23p (2014 – 1.23p) per Quarter for Non-Domestic property.