

PARISH OF ST BRELADE
ACCOUNTS
30 APRIL 2018
AND
ESTIMATES 2018/2019

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

Opinion

We have audited the accounts of the Parish of St Brelade (the "Parish") for the year ended 30 April 2018 which comprise the Summary of Balances, Summary of the General Account and Reserve Funds, General Account Income and Expenditure, the Cimetièrre des Quennevais Account, the Gervaise Le Gros Centre Account and Le Pavè Account, the Roads Account, the Maison St Brelade Income and Expenditure and Reserve Accounts and notes to the accounts, including a summary of significant accounting policies. 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 2018 have been prepared in accordance with the accounting policies as set out on 12.

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.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The Connétable's use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- The Connétable has not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the Parish's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The Connétable is responsible for the other information issued with the accounts. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, 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 there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST BRELADE - 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 Public, 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.

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.

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.

9 July 2018

Alex Picot
Chartered Accountants

PARISH OF ST BRELADE
SUMMARY OF BALANCES AT 30 APRIL 2018

2017		2018
£		£
	CURRENT ASSETS	
52,541	Debtors and prepayments	47,109
1,820,264	Cash at bank and in hand (note 3)	1,868,174
<u>1,872,805</u>		<u>1,915,283</u>
	CREDITORS:	
232,738	Amounts falling due within one year	150,347
<u>1,640,067</u>	NET CURRENT ASSETS	<u>1,764,936</u>
	CREDITORS:	
	Amounts falling due after more than one year:	
63,607	Driving licences - income received in advance	78,129
<u>£1,576,460</u>		<u>£1,686,807</u>
	Representing:	
695,354	GENERAL ACCOUNT (page 4)	772,963
515,405	PROPERTY RESERVE FUND (page 4)	547,738
42,128	MOTOR VEHICLES RESERVE FUND (page 4)	52,000
35,809	OFFICE SYSTEMS RESERVE FUND (page 4)	32,720
227,764	ROADS RESERVE FUND (page 4)	241,386
60,000	KERBSIDE RECYCLING SCHEME RESERVE FUND (page 4)	40,000
<u>£1,576,460</u>		<u>£1,686,807</u>

MAISON ST BRELADE
SUMMARY OF BALANCES AT 30 APRIL 2018

	CURRENT ASSETS	
214,674	Debtors and prepayments	200,470
754,232	Cash at bank and in hand	902,183
<u>968,906</u>		<u>1,102,653</u>
	CREDITORS:	
101,658	Amounts falling due within one year	164,978
<u>£867,248</u>	NET CURRENT ASSETS	<u>£937,675</u>
	Representing:	
<u>£867,248</u>	MAISON ST BRELADE RESERVE (page 11)	<u>£937,675</u>

The accounts were approved on 9 July 2018

M Jackson
.....Connétable

**PARISH OF ST BRELADE
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2018**

2016/2017		2017/2018
£		£
1,445,440	INCOME (page 5)	1,549,326
<u>(1,512,974)</u>	EXPENDITURE (pages 6 - 7)	<u>(1,491,717)</u>
(67,534)	SURPLUS/(DEFICIT) FOR THE YEAR	57,609
742,888	Add: BALANCE IN HAND AT 1 MAY 2017	695,354
20,000	Transfer from Kerbside Recycling Scheme Reserve Fund	20,000
<u>£695,354</u>	BALANCE IN HAND AT 30 APRIL 2018	<u>£772,963</u>

**PROPERTY RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2018**

2016/2017		2017/2018
£		£
480,692	Balance at 1 May 2017	515,405
70,000	Parish Assembly vote	70,000
<u>(35,287)</u>	Less: Refurbishment of Parish Hall kitchen (note 5)	-
-	Less: Rectory works (note 5)	(30,885)
-	Less: Parish Hall works (note 5)	(6,330)
-	Less: Play Park works (note 5)	(452)
<u>£515,405</u>	BALANCE AT 30 APRIL 2018	<u>£547,738</u>

**MOTOR VEHICLES RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2018**

2016/2017		2017/2018
£		£
49,375	Balance at 1 May 2017	42,128
10,000	Parish Assembly vote	10,000
<u>(21,247)</u>	Less: Purchase of Honorary Police vehicle (note 6)	(128)
4,000	Add: Sale of Honorary Police vehicle (note 6)	-
<u>£42,128</u>	BALANCE AT 30 APRIL 2018	<u>£52,000</u>

**OFFICE SYSTEMS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2018**

2016/2017		2017/2018
£		£
30,809	Balance at 1 May 2017	35,809
5,000	Parish Assembly vote	5,000
-	Less: IT expenses (note 7)	(8,089)
<u>£35,809</u>	BALANCE AT 30 APRIL 2018	<u>£32,720</u>

**ROADS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2018**

2016/2017		2017/2018
£		£
208,103	Balance at 1 May 2017	227,764
40,000	Parish Assembly vote	40,000
12,872	Receipt for sale of land at Clos des Sables (note 8)	-
<u>(33,211)</u>	Less: Traffic calming measures on Petite Route des Mielles (note 8)	-
-	Less: Mont du Coin (note 8)	(26,378)
<u>£227,764</u>	BALANCE AT 30 APRIL 2018	<u>£241,386</u>

**KERBSIDE RECYCLING SCHEME RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2018**

2016/2017		2017/2018
£		£
80,000	Balance at 1 May 2017	60,000
<u>(20,000)</u>	Transfer to General Account	(20,000)
<u>£60,000</u>	BALANCE AT 30 APRIL 2018	<u>£40,000</u>

PARISH OF ST BRELADE
GENERAL ACCOUNT - INCOME
FOR THE YEAR ENDED 30 APRIL 2018

2016/2017		2017/2018
£		£ £
	2017 RATE	
1,314,840	Assessed at 144,457,260 quarters at 0.94p	1,357,898
-	Payment from States of Jersey	41,897
-	Less: Adjustments	-
(685)	Non-recoverables and write offs	(4)
(2,863)	Rates outstanding (note 2)	(4,841)
(3,548)		(4,845)
1,311,292		1,394,950
8,420	SURCHARGES APPLIED	16,734
-	Less: Adjustments	-
(230)	Non-recoverables and write offs	(961)
(701)	Surcharges outstanding (note 2)	(969)
7,489		14,804
5,292	ARREARS OF RATE/SURCHARGES	4,447
	RETENTION OF ISLAND WIDE RATE SURCHARGE	
6,374	Current year (page 18)	11,859
656	Prior years	739
7,030		12,598
1,331,103		1,426,799
	OTHER INCOME	
12,888	Rent	13,133
4,754	Deposit interest	4,236
4,730	Speeding fines	7,800
5,066	Property search fees	6,058
7,360	Dog permits	7,195
6,530	Hire of Parish Hall	5,585
50	Income support scheme – administration fee	-
1,715	Sunday trading permits	1,395
1,020	Residents permits	1,792
6,456	Sundry	5,619
105	Parish book	109
50,674		52,922
(130)	CIMÉTIÈRE DES QUENNEVAIS (page 8)	2,485
42,379	GERVAISE LE GROS CENTRE (page 9)	47,500
21,414	LE PAVÉ (page 9)	19,620
114,337		122,527
£1,445,440	TOTAL INCOME FOR THE YEAR	£1,549,326

PARISH OF ST BRELADE

GENERAL ACCOUNT - EXPENDITURE

FOR THE YEAR ENDED 30 APRIL 2018

Expenditure 2016/2017		Estimates 2017/2018	Expenditure 2017/2018
£		£	£
	ADMINISTRATION		
209,482	Salaries and social security	218,850	207,297
25,322	Pension fund contributions	27,550	25,333
15,758	Pensions	16,250	16,148
522	Etat Civil	1,000	474
4,500	Experts' fees	5,000	4,000
7,250	Audit fee	7,465	7,465
16,985	Professional fees	14,000	6,123
2,497	Telephone	2,600	2,675
7,904	Postage	11,100	11,701
7,549	Advertising	9,900	8,193
3,981	Printing and stationery	6,000	5,495
2,000	Connétable's expenses	2,000	2,000
57,557	Parish Hall - upkeep and caretaker	58,900	48,331
2,337	Purchase and renting of office equipment	3,000	2,127
29,519	Information technology operational expenses	17,000	16,082
2,181	Staff training	2,000	1,580
8,364	Sundry insurance	8,500	8,152
9,203	Sundry and unforeseen expenses	19,000	18,478
1,413	Stray dogs	1,610	1,413
4,180	Connétables Supervisory Committee	4,225	4,225
2,347	Bank charges	3,000	2,511
2,189	Finance charges	3,200	2,566
423,040		442,150	402,369
	TRESOR		
80,293	Wages and social security	83,450	83,880
11,883	Pension fund contributions	12,210	12,280
4,412	Pensions	4,540	4,522
31,217	Repairs, maintenance and insurance	30,000	18,532
127,805		130,200	119,214
	CHARITIES AND GRANTS		
37,000	Communicare administration	37,000	37,000
21,750	Charities, clubs and associations (note 9)	25,000	25,600
10,000	St Brelade Battle of Flowers Association	7,500	7,500
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
88,300		89,050	89,650
10,307	SENIOR CITIZENS CHRISTMAS LUNCH	10,000	10,045
649,452	Carried forward to page 7	671,400	621,278

PARISH OF ST BRELADE
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2018

Expenditure 2016/2017		Estimates 2017/2018	Expenditure 2017/2018
£		£	£
649,452	Brought forward from page 6	671,400	621,278
EXTERNAL SERVICES			
160,577	Roads account - general vote (page 10)	209,879	167,978
19,358	Street lighting	26,000	18,671
470,916	Refuse and recycling collection - contract	473,400	477,239
21,203	Children's play park - wages and maintenance	22,890	21,544
4,776	Repairs and running costs - other properties	5,850	3,899
6,673	Floral display	6,840	7,003
<u>683,503</u>		<u>744,859</u>	<u>696,334</u>
HONORARY POLICE			
4,579	Motor expenses	5,400	4,027
6,573	Insurance	7,488	7,488
1,191	Telephone	1,300	926
1,985	Chef de Police Committee	2,325	2,346
4,406	Honorary Police expenses	5,800	5,327
12,814	Equipment and sundry expenses	15,000	9,691
10,720	Radios, including maintenance and subscription	10,768	7,445
2,417	Training	2,400	1,095
<u>44,685</u>		<u>50,481</u>	<u>38,345</u>
TRANSFER TO RESERVE FUNDS (page 4)			
70,000	Property	70,000	70,000
10,000	Motor vehicle	10,000	10,000
5,000	Office systems	5,000	5,000
40,000	Roads	40,000	40,000
<u>125,000</u>		<u>125,000</u>	<u>125,000</u>
PENSION			
10,334	Pre-1987 Debt	10,680	10,760
<u>£1,512,974</u>		<u>£1,602,420</u>	<u>£1,491,717</u>

PARISH OF ST BRELADE
CIMETIERE DES QUENNEVAIS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2018

2016/2017		2017/2018
£		£ £
	INCOME	
2,925	Purchase of burial rights	7,975
3,675	Burials	9,425
750	Cemetery fees	2,458
7,350		19,858
	EXPENDITURE	
3,080	Digging of graves	4,774
835	Top soil	1,380
3,511	General maintenance and sundries	10,953
54	Insurance	266
7,480		17,373
<u>£(130)</u>	NET INCOME FOR THE YEAR transferred to General Account (page 5)	<u>£2,485</u>
<u>£1,000</u>	ESTIMATE	<u>£500</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 6.

PARISH OF ST BRELADE
GERVAISE LE GROS CENTRE ACCOUNT
(INCLUDING CLARENDON HOUSE)
FOR THE YEAR ENDED 30 APRIL 2018

2016/2017			2017/2018
£		£	£
	INCOME		
50,775	Rent		54,275
	EXPENDITURE		
1,227	Insurance	1,250	
786	Rates	795	
352	Telephone	395	
124	Electricity	92	
5,907	Maintenance and sundry expenditure	4,243	
<u>8,396</u>			<u>6,775</u>
	NET INCOME FOR THE YEAR		
<u>£42,379</u>	transferred to General Account (page 5)		<u>£47,500</u>
<u>£42,444</u>	ESTIMATE		<u>£43,976</u>

LE PAVÉ
FOR THE YEAR ENDED 30 APRIL 2018

2016/2017			2017/2018
£		£	£
	INCOME		
22,323	Rent		22,604
	EXPENDITURE		
261	Insurance	266	
230	Rates	234	
58	Electricity	57	
360	Maintenance and sundry expenditure	2,427	
<u>909</u>			<u>2,984</u>
	NET INCOME FOR THE YEAR		
<u>£21,414</u>	transferred to General Account (page 5)		<u>£19,620</u>
<u>£16,380</u>	ESTIMATE		<u>£17,075</u>

PARISH OF ST BRELADE
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2018

2016/2017		2017/2018
£		£ £
	EXPENDITURE	
64,601	Materials and expenses	79,094
137,121	Wages and social security	139,845
17,335	Pension fund contributions	17,779
1,873	Pensions	790
4,564	Motor expenses	6,007
10,237	Traffic Warden - wages and expenses	10,610
4,257	Driving licence expenses	11,195
5,686	Rental – car park	5,735
245,674		271,055
	Less: INCOME	
	PERMITS AND LICENCES	
56,958	Driving licences	61,545
1,340	Firearm certificates	2,255
1,504	Chose Publique	1,304
875	Rental income	1,500
590	International driving permits	713
125	Scaffolding permits	125
61,392		67,442
23,705	FINES - proportion retained by Parish	35,635
85,097		103,077
	NET EXPENDITURE FOR THE YEAR	
<u>£160,577</u>	transferred to General Account (page 7)	<u>£167,978</u>
<u>£197,820</u>	ESTIMATE	<u>£209,879</u>

PARISH OF ST BRELADE

MAISON ST BRELADE - INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2018

Actual 2016/2017 £		Budget 2017/2018 £	Actual 2017/2018 £
	INCOME		
2,363,119	Accommodation and respite	2,463,844	2,487,410
23,396	Rental income	23,000	24,031
2,835	Bank interest	2,600	1,949
2,389,350		2,489,444	2,513,390
	EXPENDITURE		
1,610,117	Salaries, wages, social security and pension contributions	1,727,000	1,713,551
2,166	Pension contribution – pre 1987 debt	3,000	3,706
17,129	Staff training	14,000	14,071
88,973	Food	93,000	93,769
56,359	Cleaning and laundry	58,000	57,476
77,729	Heat, light and water	76,000	76,954
20,397	Insurance/rates/licences	26,000	24,504
3,338	Telephone and postage	5,000	4,097
5,687	Advertising, printing and stationery	6,000	7,763
127,881	Repairs and renewals	110,000	104,409
12,054	Gardens and floral decorations	14,000	11,967
3,190	Audit fee	4,000	3,115
371	Professional fees	23,000	9,936
2,155	Motor expenses	3,000	2,787
15	Bank charges	100	5
5,255	Computer expenses	5,000	3,674
22,250	Sundry expenses	29,000	26,392
2,055,066		2,196,100	2,158,176
334,284	NET INCOME FOR THE YEAR - before bank loan repayments	293,344	355,214
284,782	Bank loan repayments	284,800	284,787
<u>£49,502</u>	RETAINED INCOME FOR THE YEAR transferred to Maison St Brelade Reserve	<u>£8,544</u>	<u>£70,427</u>

**MAISON ST BRELADE RESERVE
FOR THE YEAR ENDED 30 APRIL 2018**

2016/2017 £		2017/2018 £
817,746	Balance at 1 May 2017	867,248
49,502	Retained income for the year	70,427
<u>£867,248</u>	BALANCE AT 30 APRIL 2018	<u>£937,675</u>

PARISH OF ST BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2018

1. ACCOUNTING POLICIES

Basis of accounting

The accounts 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. At a Parish Assembly held on 12 July 2016 it was agreed that the £80,000 held within the reserve would be transferred to the General Account over a period of four years commencing in the year ended 30 April 2017.

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 ACCOUNTS - 30 APRIL 2018

2.	PARISH RATES AND SURCHARGES OUTSTANDING	2018	2017
	Balance of recoverable 2017 rates and surcharges	<u>£5,810</u>	<u>£3,564</u>
	Percentage of total adjusted cash receivable	<u>0.43%</u>	<u>0.27%</u>
3.	CASH AT BANK AND IN HAND	2018	2017
		£	£
	Current accounts	53,008	15,040
	Deposit accounts	214,258	250,940
	Term deposit accounts	1,600,869	1,554,156
	Cash in hand	39	128
		<u>£1,868,174</u>	<u>£1,820,264</u>

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
Parish Church	Parish Hall
Cimetière des Quennevais (including adjacent field)	
Parish Depot (old) - Le Mont les Vaux	Parish Works Depot - Le Mont à la Brune
Gervaise Le Gros Centre (including Clarendon House)	
Le Clos de Jacquet	Rectory, cottage and outbuildings
Refuse Depot - Le Mont à la Brune	Le Grand Clos du Coin (Clos des Pauvres)
and certain small parcels of land	

Parish properties were professionally valued for insurance purposes in February 2016. In accordance with its own accounting policies, the land and buildings owned by the Parish are not reflected in the Summary of Balances. Furthermore, a loan obtained to meet the costs of upgrading the facilities at Maison St Brelade is also not reflected.

Those improvements were funded in part by donations and legacies, with the balance funded by way of a loan facility from Barclays Private Clients International Limited. The loan 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 2015 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 over the term of the loan. At the year end the capital balance outstanding was £2,690,688.

PARISH OF ST BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2018

5. PROPERTY RESERVE FUND

At Parish Assemblies held on 24 February 2016 and 19 October 2016 amounts of £28,250 and £9,600 were voted from the Property Reserve Fund to cover the costs of refurbishment of the Parish Hall kitchen. During the year ended 30 April 2016 an amount of £2,600 was spent in this respect with a further £35,287 being spent during the year ended 30 April 2017.

At a Parish Assembly held on 19 October 2016 a sum of £16,800 was voted from the Property Reserve Fund to cover the costs of replacing the boiler at the Parish Hall. During the current year an amount of £6,330 was spent in this respect.

At a Parish Assembly held on 13 February 2018 a sum of £45,000 was voted from the Property Reserve Fund to cover refurbishment costs of the rectory kitchen and investigative works in respect of the Rectory bay windows. During the current year an amount of £30,885 was spent on these matters.

At a Parish Assembly held on 5 March 2018 a sum of £33,000 was voted from the Property Reserve Fund to cover replacement of the children's play park fencing. During the current year an amount of £452 was spent in this respect.

6. MOTOR VEHICLES RESERVE FUND

At a Parish Assembly held on 19 October 2016 a sum of £26,000 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 £21,247 was spent in this respect with a further £128 spent in the current year. The old Honorary Police Vehicle was disposed of for £4,000 during the previous year.

7. OFFICE SYSTEMS RESERVE FUND

During the current year an amount of £8,089 was spent on computer equipment at the Parish Hall. There was no expenditure incurred during the previous year.

8. ROADS RESERVE FUND

At a Parish Assembly held on 16 March 2016 an amount of £37,000 was voted for use by the Parish Roads Committee to continue the traffic calming measures on La Petite Route des Mielles. During the previous year an amount of £33,211 was spent on this project in addition to the £83 spent in the year ended 30 April 2016.

During the previous year an amount of £12,872 was received in respect of the sale of land at 10A, Clos des Sables.

During the current year an amount of £26,378 was spent on resurfacing works at Mont du Coin.

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2018

9. CHARITIES, CLUBS AND ASSOCIATIONS

	2018		2017	
	£	£	£	£
Charities				
Autism Jersey		400		-
Brighter Futures		400		-
Brook in Jersey		400		400
Caring Cooks of Jersey		400		400
Causeway Association		400		-
Driving for the Disabled		400		-
Family Nursing and Home Care (Jersey) Inc.		4,500		4,500
Grace Trust		400		400
Headway Jersey		400		400
Jersey Association for Youth and Friendship		400		400
Jersey Centre for Separated Families		400		400
Jersey Cheshire Homes		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
Jersey MS Therapy Centre		400		-
Jersey Samaritans		400		-
Jersey Women's Refuge		600		600
Les Amis		400		400
Macmillan Cancer Support (Jersey) Limited		400		400
Natural Jersey		800		400
Oxygen Therapy Centre		400		-
Parkinsons Disease Society		400		400
Q Safe		250		-
Relate Jersey		400		-
Royal National Lifeboat Institution		600		600
Sanctuary House		600		600
Silkworth Lodge		400		-
St John Ambulance in Jersey		400		400
Street Pastors		250		250
The Shelter Trust		-		400
The Stroke Association		-		150
Victim Support Jersey		400		400
Words and Numbers Matter		-		250
		18,000		14,550
Clubs and Associations				
10 th Jersey (St Brelade) Scout Group		400		400
Jersey Air Rifle Club		400		400
Jersey Astronomy Club		400		400
La Moye Cadets		400		400
Les Creux Bowls Club		400		400
No 7 Overseas (Jersey) Squadron		400		400
Pathways		1,500		1,500
St Aubin's Institute		400		400
St Brelade Bowls Club		400		400
St Brelade Netball Club		400		-
St Brelade Small Bore Rifle Club		400		400
St Brelade Twinning Association		500		500
West District Guides Association		1,200		1,200
West Show Association		400		400
		7,600		7,200
		£25,600		£21,750
Estimates		£25,000		£25,000

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2018

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 Pension Fund ('PEPF'), which includes the Public Employees Contributory Retirement Scheme ('PECRS') and a career average revalued earnings (CARE) 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.

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

- 13.6% 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 an active member of the PEPS.

Salaries and emoluments in the general account include pension contributions for staff to this scheme amounting to £58,196 (2017 - £55,873). The Maison St Brelade income and expenditure account includes pension contributions for staff to the scheme amounting to £22,922 (2017 - £22,264).

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 £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 2017 was £1,121 and from January 2018 was £1,187.

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2018

12. PENSION COSTS (continued)

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 have not been recorded in the accounts at 30 April 2018. 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 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		
2017 Island Wide rate		1,143,695
Less: Adjustments	-	
Non recoverable, write offs and outstanding	(4,095)	
		<u>(4,095)</u>
Balance paid to States of Jersey		<u>£1,139,600</u>
 Surcharge		
2017 Surcharge applied		13,758
Less: Non recoverable, write offs and outstanding		(1,899)
		<u>£11,859</u>
Allocation towards collection costs (page 5)		<u>£11,859</u>
Balance paid/payable to States of Jersey		<u>£ -</u>

The above summary has been prepared from information at 30 April 2018. It is for information purposes only and does not form part of the audited accounts of the Parish.

PARISH OF ST BRELADE

**GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2019**

Estimates 2017/2018	Expenditure 2017/2018		Estimates 2018/2019
£	£		£
		ADMINISTRATION	
218,850	207,297	Salaries and social security	254,700
27,550	25,333	Pension fund contributions	30,000
16,250	16,148	Pensions	16,800
1,000	474	Etat Civil	1,000
5,000	4,000	Experts' fees	5,000
7,465	7,465	Audit fee	7,838
14,000	6,123	Professional fees	12,000
2,600	2,675	Telephone	2,600
11,100	11,701	Postage	13,000
9,900	8,193	Advertising	9,900
6,000	5,495	Printing and stationery	8,000
2,000	2,000	Connétable's expenses	2,000
58,900	48,331	Parish Hall - upkeep and caretaker	54,000
3,000	2,127	Purchase and renting of office equipment	2,680
17,000	16,082	Information technology operational expenses	17,419
2,000	1,580	Staff training	4,000
8,500	8,152	Sundry insurance	8,931
19,000	18,478	Sundry and unforeseen expenses	19,400
1,610	1,413	Stray dogs	1,625
4,225	4,225	Comité des Connétables/Supervisory Committee	4,950
3,000	2,511	Bank charges	3,000
3,200	2,566	Finance charges	5,650
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442,150	402,369		484,493
		TRESOR	
83,450	83,880	Wages and social security	89,800
12,210	12,280	Pension fund contributions	11,700
4,540	4,522	Pensions	4,686
30,000	18,532	Repairs, maintenance and insurance	30,000
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130,200	119,214		136,186
		CHARITIES AND GRANTS	
37,000	37,000	Communicare administration	37,000
25,000	25,600	Charities, clubs and associations	25,950
7,500	7,500	St Brelade Battle of Flowers Association	7,500
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/>
89,050	89,650		90,000
		SENIOR CITIZENS CHRISTMAS LUNCH	
10,000	10,045		10,000
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671,400	621,278	Carried forward to page 20	720,679
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PARISH OF ST BRELADE

**GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2019**

Estimates 2017/2018	Expenditure 2017/2018		Estimates 2018/2019
£	£		£
671,400	621,278	Brought forward from page 19	720,679
		EXTERNAL SERVICES	
209,879	167,978	Roads account - general vote	254,350
26,000	18,671	Street lighting	35,000
473,400	477,239	Refuse and recycling collection - contract	486,500
22,890	21,544	Children's play park - wages and maintenance	22,850
5,850	3,899	Repairs and running costs - other properties	6,700
6,840	7,003	Floral display	7,300
<u>744,859</u>	<u>696,334</u>		<u>812,700</u>
		HONORARY POLICE	
5,400	4,027	Motor expenses	5,400
7,488	7,488	Insurance	7,482
1,300	926	Telephone	1,300
2,325	2,346	Comité des Chef de Police	2,325
5,800	5,327	Honorary Police expenses	5,980
15,000	9,691	Equipment and sundry expenses	15,000
10,768	7,445	Radios, including maintenance and subscription	13,055
2,400	1,095	Training	2,400
<u>50,481</u>	<u>38,345</u>		<u>52,942</u>
		TRANSFERS TO RESERVE FUNDS	
70,000	70,000	Property	90,000
10,000	10,000	Motor Vehicles	10,000
5,000	5,000	Office Systems	5,000
40,000	40,000	Roads	40,000
<u>125,000</u>	<u>125,000</u>		<u>145,000</u>
		PENSION	
10,680	10,760	Pre-1987 Debt	11,710
<u>£1,602,420</u>	<u>£1,491,717</u>	TOTAL ESTIMATED EXPENDITURE FOR THE YEAR	<u>£1,743,031</u>

PARISH OF ST BRELADE

**GENERAL ACCOUNT – ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2019**

2018 PARISH RATE	£	£	£	£
- assessed at 152,611,340 Quarters (see below)				
Quarters:				
at 0.94p	1,434,547			
at 0.95p		1,449,808		
at 0.96p			1,465,069	
at 0.97p				1,480,330
SURCHARGES	14,000	14,000	14,000	14,000
RETENTION OF ISLAND WIDE RATE SURCHARGES	6,000	6,000	6,000	6,000
PROVISION FOR ADJUSTMENTS/ NON RECOVERABLES	(5,000)	(5,000)	(5,000)	(5,000)
ESTIMATED ARREARS OF RATES/SURCHARGES	1,000	1,000	1,000	1,000
ESTIMATED RECEIPTS (see below)	102,815	102,815	102,815	102,815
ESTIMATED TOTAL INCOME	1,553,362	1,568,623	1,583,884	1,599,145
ESTIMATED TOTAL EXPENDITURE	1,743,031	1,743,031	1,743,031	1,743,031
ESTIMATED (DEFICIT) FOR THE YEAR	(189,669)	(174,408)	(159,147)	(143,886)
BALANCE IN HAND AT 1 MAY 2018	772,963	772,963	772,963	772,963
TRANSFER FROM KERBSIDE RECYCLING SCHEME RESERVE FUND	20,000	20,000	20,000	20,000
NOTIONAL BALANCE IN HAND AT 30 APRIL 2019	<u>£603,294</u>	<u>£618,555</u>	<u>£633,816</u>	<u>£649,077</u>

ESTIMATED RECEIPTS

	Receipts 2017/2018	Estimated receipts 2018/2019
	£	£
INCOME		
Rent	13,133	11,415
Deposit interest	4,236	3,500
Speeding fines	7,800	4,000
Property search fees	6,058	5,000
Dog permits	7,195	6,000
Hire of Parish Hall	5,585	3,500
Sunday trading permits	1,395	1,200
Residents permits	1,792	1,500
Sundry	5,619	3,200
Parish Book	109	-
	52,922	39,315
CIMÉTIÈRE DES QUENNEVAIS	2,485	500
GERVAISE LE GROS CENTRE	47,500	45,000
LE PAVÉ	19,620	18,000
	<u>£122,527</u>	<u>£102,815</u>

Note:

- The number of 2018 Rate quarters has increased by 8,154,080 quarters.
- 0.01p per Quarter is £15,261 in Rate collectable.
- The 2017 Rate at 0.94p amounted to £1,357,898.

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 2018 has been set at 0.73p (2017 0.71p) per Quarter for Domestic property and 1.05p (2017 – 1.23p) per Quarter for Non-Domestic property.