



PARISH OF ST SAVIOUR
ACCOUNTS
AT 30 APRIL 2020
AND
ESTIMATES FOR 2020/2021

PARISH OF ST SAVIOUR

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**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 2020 on pages 3 to 14. 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 2020 have been prepared in accordance with the accounting policies as set out on page 9.

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 presented 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 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 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.

PARISH OF ST SAVIOUR
GENERAL ACCOUNT – INCOME
FOR THE YEAR ENDED 30 APRIL 2020

INCOME	Note	2020		2019	
		£	£	£	£
Rates receivable	2		1,837,094		1,796,809
Deduct: Unpaid		9,341		8,835	
Write off's and adjustments		668		1,321	
			<u>(10,009)</u>		<u>(10,156)</u>
Rates received			1,827,085		1,786,653
Rate arrears received			7,942		12,460
Rate surcharge received			12,515		7,415
Speeding fines			9,300		6,040
Property research fees & sundry permits			14,981		19,063
Hire of Parish Hall			606		1,448
Rental income			935		335
Dog licences		7,350		6,940	
Less: Stray dog costs		<u>(1,017)</u>		<u>(1,187)</u>	
			6,333		5,753
Bank deposit interest			7,422		6,325
Bank deposit interest - pension reserve			1,789		1,579
Loan interest – pension reserve (Page 8)	3		22,607		22,607
TOTAL INCOME FOR THE YEAR			<u><u>£1,911,515</u></u>		<u><u>£1,869,678</u></u>

PARISH OF ST SAVIOUR
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

		2019/2020	2019/2020	2018/2019
		£	£	£
EXPENDITURE	Note	Estimates	Actuals	Actuals
ADMINISTRATIVE EXPENSES				
Salaries, social security and employers pension contributions		336,270	313,789	320,003
Additional contribution to pre-1987 pension fund		13,000	13,276	-
Parish retirement pensions	13	139,560	131,524	151,955
Electoral list		5,000	6,655	4,553
Public election expenses		2,000	828	2,965
Rate collection costs		32,000	29,573	29,155
Honorary Police		59,000	58,124	37,688
Parish Hall		20,100	16,571	23,977
Stationary, Printing and Postage		11,450	13,398	7,516
Telephone		6,000	5,455	4,860
Advertisement		5,000	3,249	3,378
Insurance		10,000	9,132	10,184
Auditor's fees		7,875	7,875	7,560
Constables' supervisory committee expenses		8,840	8,840	7,180
IT (Computer expenses)		22,000	26,755	25,262
Training		-	752	-
Legal and professional fees		33,000	52,412	22,443
Bank and commission charges		5,000	4,964	4,707
Sundry expenses	12	4,000	4,617	4,147
		<u>720,095</u>	<u>707,789</u>	<u>667,533</u>
PARISH WORKS				
Roads account (page 6)		353,500	336,722	346,730
Refuse services		463,000	460,841	436,201
Street lighting costs		72,000	81,036	21,483
Maintenance of Parish Properties		35,000	71,327	32,190
		<u>923,000</u>	<u>949,926</u>	<u>836,604</u>
TRESOR				
Trésor – sexton, church and rectory		101,000	91,719	109,687
Trésor – wages for churchyard maintenance		-	-	700
		<u>101,000</u>	<u>91,719</u>	<u>110,387</u>
CHARITABLE & COMMUNITY SUPPORT				
Charitable grants	5	22,900	21,150	19,600
Community Support:				
Grands Vaux Youth Centre		16,800	15,400	15,000
The Bridge		4,000	4,000	4,000
General		3,500	628	3,322
St Saviour's Battle of Flower Association		6,000	6,000	6,000
Senior Citizens Garden Party & New Year lunch		12,500	11,779	12,832
Parish in Bloom		-	-	2,000
Brighter Futures		2,500	2,500	2,500
St Paul's Football Club		-	800	-
St Saviour Netball Club		-	-	400
		<u>68,200</u>	<u>62,257</u>	<u>65,254</u>
EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		<u>1,812,795</u>	<u>1,811,691</u>	<u>1,679,778</u>

The notes on pages 9 to 14 form part of these accounts
Auditors' report - pages 1 and 2

PARISH OF ST SAVIOUR
GENERAL ACCOUNT (continued)
FOR THE YEAR ENDED 30 APRIL 2020

	Note	2020 £ Estimates	2020 £	2019 £
EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		<u>1,812,795</u>	<u>1,811,691</u>	<u>1,679,778</u>
SPECIAL VOTES				
Vehicle reserve	6	65,000	65,000	76,000
Property reserve	9	10,000	10,000	47,000
Roads reserve	10	20,000	20,000	60,000
		<u>95,000</u>	<u>95,000</u>	<u>183,000</u>
TOTAL EXPENDITURE FOR THE YEAR		<u>£1,907,795</u>	<u>£1,906,691</u>	<u>£1,862,778</u>

GENERAL ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2020

	2020 £	2019 £
INCOME (page 3)	1,911,515	1,869,678
EXPENDITURE (pages 4 and 5)	<u>(1,906,691)</u>	<u>(1,862,778)</u>
SURPLUS FOR THE YEAR	4,824	6,900
BALANCE BROUGHT FORWARD	<u>563,713</u>	<u>556,813</u>
BALANCE CARRIED FORWARD	<u>£568,537</u>	<u>£563,713</u>

PARISH OF ST SAVIOUR
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

	Note	2020		2019	
		£	£	£	£
EXPENDITURE					
Contractor for resurfacing works			31,587		40,032
Wages, Social security & Pension contributions			346,970		328,915
Materials, upkeep and sundries			36,842		44,287
Vehicle expenses			32,940		26,559
Professional expenses			5,144		2,455
			<u>453,483</u>		<u>442,248</u>
INCOME					
Sundry receipts, less expenses:					
Firearm certificates			755	1,220	
Driving licences	4		30,622	49,558	
Driving Licenses (Under 12 months)			21,460	-	
Rental Income – Car Parks			31,886	27,931	
Fines and Administration charge			22,706	14,898	
Road Work Permits			9,332	1,911	
			<u>116,761</u>	<u>95,518</u>	
NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT			<u><u>£336,722</u></u>		<u><u>£346,730</u></u>

PARISH OF ST SAVIOUR

SUMMARY OF BALANCES

AT 30 APRIL 2020

PARISH FUNDS

		2020		2019	
	Note	£	£	£	£
NON-CURRENT ASSETS					
Maisons Connétable Ozouf Loan Fund (page 8)	3		452,145		452,145
CURRENT ASSETS					
Cash at bank and in hand					
Current account		523,230		235,195	
Deposit accounts		1,903,330		1,780,251	
Pension deposit account	13	100,488		100,488	
Cash in hand		1,423		2,994	
Debtors and prepayments			2,528,471		2,118,929
			54,792		56,260
			3,035,408		2,627,334
CREDITORS:					
Amounts falling due within one year					
Deferred income - driving licences	4	42,713		41,134	
Sundry creditors and accruals		174,387		119,051	
			217,100		160,185
NET ASSETS LESS CURRENT LIABILITIES			2,818,308	2,467,148	
CREDITORS:					
Amounts falling due after more than one year					
Deferred income - driving licences	4		243,324		238,225
Cash held for Maisons Connétable Ozouf Fund (page 8)			1,270,165		950,338
			£1,304,819		£1,278,585

Represented by:

GENERAL ACCOUNT (page 5)			568,537		563,713
VEHICLE RESERVE	6		19,748		3,437
EX GRATIA FUND	8		-		32,555
PROPERTY RESERVE	9		59,626		22,972
ROADS RESERVE	10		104,276		103,276
PENSION RESERVE	13		552,632		552,632
			£1,304,819		£1,278,585

PARISH OF ST SAVIOUR
SUMMARY OF BALANCES
AT 30 APRIL 2020 (continued)

MAISONS CONNÉTABLE OZOUF FUND

	Note	2020		2019	
		£	£	£	£
ASSETS					
Acquisition of Bungalows & parking spaces			452,144		452,144
Debtors			22,203		27,852
Cash held by Parish			1,270,165		950,338
			<u>£1,744,512</u>		<u>£1,430,334</u>
LIABILITIES					
Loan due to Pension Reserve			452,144		452,144
Rents Received:					
MCO Bungalows		364,790		366,745	
St Saviour's House		33,600		30,700	
Less: Management fees		(17,993)		(16,002)	
Loan interest	3	(22,607)		(22,607)	
Insurance		(8,117)		(7,731)	
Property expenses		(29,947)		(41,141)	
Rates and sundry expenses		(5,549)		(6,378)	
Net income for the year		314,177		304,767	
ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD		<u>978,190</u>		<u>673,425</u>	
ACCUMULATED NET RENTAL INCOME CARRIED FORWARD			1,292,367		978,190
			<u>£1,744,512</u>		<u>£1,430,335</u>

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Connétable

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PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

1. ACCOUNTING POLICIES

1.1 Basis of accounting

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

1.2 Income

The Parish rates are brought into account on a receipts basis. Income from ten-year driving licences is apportioned over the period of the licence (See Note 4 below). All other income, including bank deposit interest, is brought into account on a receipts basis.

1.3 Traffic 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 Public are of the opinion that this income is best reflected within the Roads Account. The permit fee income received is included within "Road Work Permits".

1.4 Expenditure

Expenditure is accounted for on an accruals basis.

1.5 Fixed assets

Land and buildings owned by the Parish, with the exception of two of the Maison Connétable Ozouf bungalows, are not reflected in the balance sheet but are listed in Note 11. Furniture and equipment are written off in the year of acquisition.

2. RATES RECEIVABLE

Rates received for the rateable year 2019 are brought into account in the financial year.

	2020	2019
173,310,734 Quarters at 1.06p per quarter	<u>£1,837,094</u>	<u>£1,796,809</u>
(2018-172,770,146 Quarters at 1.04p per quarter)		

3. MAISONS CONNÉTABLE OZOUF LOAN

	2020	2019
Balance at 30 April 2020	<u>£452,145</u>	<u>£452,145</u>

On 27 August 2014 a Parish Assembly voted in favour of the Parish of St Saviour accepting a gift of 30 bungalows with associated parking rights relating thereto in Langtry Gardens and 8 parking spaces in Chasse Brunet. The Assembly also authorised the purchase of two further bungalows on the same site. The same Assembly authorised the use of funds of £370,000 for the purchase of the 2 bungalows and £100,000 for costs relating to the acquisition of all. The funds for the purchase were borrowed from the Pension Reserve account. The loan will bear interest at the rate of 5% p.a. and is repayable either after four years or thereafter on demand.

4. INCOME - DRIVING LICENCES

	2020		2019	
	£	£	£	£
Total receipts		53,125		240,504
Add: Deferred income brought forward		279,359		108,226
		<u>332,484</u>		<u>348,730</u>
Less: Deferred income carried forward				
- Due within one year	42,713		41,134	
- Due within two to nine years	<u>243,324</u>		<u>238,225</u>	
		<u>286,037</u>		<u>279,359</u>
Driving licence income for the year		46,447		69,371
Less: Licence Production Costs		<u>(15,825)</u>		<u>(19,813)</u>
Net income credited to the Roads Account		<u>£30,622</u>		<u>£49,558</u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2020

5. CHARITABLE GRANTS

	2020	2019
	£	£
2nd Jersey (Greve D'Azette) Scouts Group	450	450
3rd Jersey (St Saviour) Scouts Group	-	450
7 th (St Lukes) Brownies	450	450
Age Concern Jersey	550	550
Alzheimers Jersey	400	400
Beresford Street Kitchen	1,000	-
Caring Cooks of Jersey	500	500
Channel Islands Air Search	500	500
Community Savings Limited	500	500
Diabetes Jersey	400	400
Family Nursing and Home Care	3,500	3,500
Grace Trust	500	500
Headway (Jersey) Brain Injuries	400	400
Jersey Arts Centre Association	400	-
Jersey Arts in Health Care Trust	400	400
Jersey Association for Spina Bifida	400	400
Jersey Association for Youth & Friendship	900	900
Jersey Association of Carers	400	400
Jersey Brook Advisory Centre	400	400
Jersey Centre for Separated Families	200	200
Jersey Cheshire Homes	500	500
Jersey Citizens Advice	500	500
Jersey Council on Alcoholism	900	900
Jersey Epilepsy Association	-	400
Jersey Homeless Outreach	400	400
Jersey Hospice Care	500	500
Jersey Recovery College	400	-
Jersey Scout Band (part of Scout Association)	400	-
Jersey Stroke Association	400	400
Jersey Victim Support Scheme	400	400
Jersey Women's Refuge	600	600
Jersken	300	300
Les Amis	1,000	1,000
MacMillan Jersey	500	500
Relate Jersey	400	400
Samaritans Jersey	500	500
Silkworth Lodge	400	400
St John's Ambulance	400	400
Street Pastors Jersey	400	400
Returned cheques	-	(600)
	<u>£21,150</u>	<u>£19,600</u>

6. VEHICLE RESERVE

	2020	2019
	£	£
Balance brought forward	3,437	37,029
Transfer from General Account	65,000	76,000
Sale of vehicles	2,000	-
Purchase of Vehicles	(50,689)	(109,592)
Balance carried forward	<u>£19,748</u>	<u>£3,437</u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2020

7. PULLIN BEQUEST FUND	2020	2019
	£	£
Balance brought forward	-	37,735
Church building works, insurance and professional fees	-	(37,735)
Balance carried forward	<u>£ -</u>	<u>£ -</u>
8. EX-GRATIA FUND	2020	2019
	£	£
Balance brought forward	32,555	62,609
Transfer to Property Reserve Fund	(32,555)	-
Customer service implementation support	-	(3,460)
Other expense in relation to Parish properties	-	(26,594)
Balance carried forward	<u>£ -</u>	<u>£32,555</u>
9. PROPERTY RESERVE FUND	2020	2019
	£	£
Balance brought forward	22,972	54,864
Transfer from General Account	10,000	47,000
Transfer from Ex Gratia Fund	32,555	-
Footpath in Cemetery	(5,901)	-
Rectory renovations	-	(28,028)
Depot roof repairs	-	(45,347)
Other repairs on Parish properties	-	(5,517)
Balance carried forward	<u>£59,626</u>	<u>£22,972</u>
10. ROADS RESERVE FUND	2020	2019
	£	£
Balance brought forward	103,276	126,356
Transfer from General Account	20,000	60,000
Rue de la Chouquetterie expenses	-	(2,865)
Chasse Brunet - Safe Route to School	(19,000)	-
Rue de la Retraite	-	(51,590)
Le Pointe footpath	-	(18,017)
Other Roads work	-	(10,608)
Balance carried forward	<u>£104,276</u>	<u>£103,276</u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2020

11. LAND AND BUILDINGS

Land and buildings owned by the Parish are as follows:

St Saviour's Parish Hall (including caretaker's flat, stores and garage)
 St Saviour's House
 St Saviour's Rectory
 Parish Depot
 32 Bungalows in Langtry Gardens
 8 parking spaces in Chasse Brunet
 Car parks - Victoria Road/Clos Paumelle
 Miscellaneous parcels of land, traffic islands and gardens.

12. SUNDRY EXPENSES

	2020	2019
	£	£
Entertaining and hospitality/Bailiff Gift	380	156
St Saviour / 75 th Lib & Union bunting	2,280	-
Miss St Saviour	-	200
Registrars costs	120	1,633
Twinning costs\ Villedieu	1,269	1,321
Sundry	568	837
	<u>£4,617</u>	<u>£4,147</u>

13. 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 administration and manual workers, who elected not to join the States of Jersey Public Employees Contributory Retirement Scheme (PECRS). There are at present sixteen persons receiving pensions directly from the Parish and a further one person will be entitled to receive pension in this manner.

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

	2020	2019
	£	£
Represented by:		
Cash at Bank	100,488	100,488
Maisons Connétable Ozouf Loan	452,144	452,144
	552,634	552,634
Balance brought forward	552,634	552,634
Add: Bank interest	1,789	1,574
Loan interest	22,607	22,607
	577,030	576,815
Less: Transfer to General Account	(24,396)	(24,181)
Balance carried forward	<u>£552,632</u>	<u>£552,632</u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2020

14. STATES OF JERSEY PUBLIC EMPLOYEES CONTRIBUTORY RETIREMENT SCHEME

Pension costs

With the exception of those referred to in note 13, 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 (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 have 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 2019 who had the option to remain in PECRS. Contributions to the Scheme are at the rate of:

- 15.2% 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.

Salaries and wages include pension contributions for staff amounting to £181,907 (2019: £138,670).

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 2019 was £1,066 and from 1 January 2020 was £1,187.

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 2020. 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.

15. 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 Constable is not aware of any such breaches of security that would result in a claim for damages being received.

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2020

16. **EMPLOYEES**

During the financial year, the Parish had full time equivalent staff of 31.

Department/Section	Value £	% Total Rateable Income	Number of FTE Employed
Administration	313,789	17%	9
Roads Services	346,970	19%	10
Refuse Services	355,900	19%	10
Tresor (Church)	74,633	4%	2
Total	<u>1,109,955</u>	<u>59%</u>	<u>31</u>

PARISH OF ST SAVIOUR

2020|2021

ANNUAL ESTIMATES FOR THE YEAR ENDING 30 APRIL 2021

EXPENDITURE	2020/2021 Estimates £	2019/2020 Actual £	2018/2019 Actual £
ADMINISTRATIVE EXPENSES			
Salaries, social security and employer's pension contributions	336,000	313,789	320,003
Additional contribution to pre-1987 pension fund	14,500	13,276	-
Parish Non-Contributory Pension	132,000	131,524	151,955
Public elections	8,000	6,655	4,553
Public election expenses	-	828	2,965
Rate collection costs	25,000	29,573	29,155
Honorary Police	63,100	58,124	37,688
Parish Hall	25,314	16,571	23,977
Stationery, Printing and Postage	11,500	13,398	7,516
Telephone	6,000	5,455	4,860
Advertisement	5,000	3,249	3,378
Insurance	10,500	9,132	10,184
Auditor's fees	7,875	7,875	7,560
Constable's supervisory committee	9,950	8,840	7,180
IT (Computer expenses)	45,285	26,755	25,262
Training	5,000	752	-
Legal and professional fees	33,300	52,412	22,443
Bank/commission charges	5,000	4,964	4,707
Sundry expenses	2,500	4,617	4,147
	<hr/>	<hr/>	<hr/>
	745,824	707,789	667,533
PARISH WORKS			
Road account services	351,192	336,722	346,730
Street lighting costs (Now part of Road account services)	-	81,036	21,483
Refuse collection services	532,850	460,841	436,201
Trésor account: Sexton, church & rectory	67,905	91,719	110,387
	<hr/>	<hr/>	<hr/>
	951,947	970,318	914,804
GENERAL			
Maintenance of parish properties	20,000	71,327	32,190
Community Support:			
Community Grants	24,000	21,950	19,600
Grands Vaux Youth Centre	16,800	15,400	15,000
Golden Age	3,500	-	-
The Bridge	-	4,000	4,000
Brighter Futures	2,500	2,500	2,500
St. Saviour's Battle of Flowers Association	8,000	6,000	6,000
Senior Citizens Garden Party & New Year Lunch	12,500	11,779	12,832
St Paul's FC	800	-	-
St Saviour's Netball FC	400	-	-
Parish in Bloom	-	-	2,000
General	-	628	3,322
	<hr/>	<hr/>	<hr/>
	88,500	133,584	97,444
EXPENDITURE CARRIED FORWARD	<hr/>	<hr/>	<hr/>
	1,786,271	1,811,691	1,679,778

PARISH OF ST SAVIOUR

2020|2021

ANNUAL ESTIMATES FOR THE YEAR ENDING 30 APRIL 2021

	2020/2021	2019/2020	2018/2019
	Estimates	Actual	Actual
	£	£	£
EXPENDITURE BROUGHT FORWARD	<u>1,786,271</u>	<u>1,811,691</u>	<u>1,679,778</u>
SPECIAL VOTES			
Transfer to Vehicle Reserve	25,000	65,000	76,000
Transfer to Property Fund	20,000	10,000	47,000
Transfer to Roads Reserve	50,000	20,000	60,000
	<u>95,000</u>	<u>95,000</u>	<u>183,000</u>
INCOME			
Rate Arrears	7,000	12,515	12,460
Rate Surcharge	6,000	7,942	7,415
Speeding Fines	5,000	9,300	6,040
Hire of Parish Hall	1,000	606	1,448
Rental Income	935	935	335
Property Enquiries & Sundry Permits	7,000	14,981	19,063
Bank Interest	2,000	7,422	7,904
Pension Reserve & MCO Bungalows Loan	-	22,607	22,607
Pension Reserve Interest	2,000	1,789	1,574
Dog Licenses	8,000	6,333	5,753
TOTAL INCOME	<u>38,935</u>	<u>84,430</u>	<u>83,025</u>
TOTAL NET BUDGETED EXPENDITURE	<u>£ 1,842,336</u>	<u>£ 1,822,261</u>	<u>£ 1,779,753</u>

GENERAL ACCOUNT BUDGETED FORECAST AT 30th APRIL 2021

Rateable Quarters	Rate / Qtr	Rate Income	Balance B/F	Total Funds	Less Estimates	Less Non-Collection Provision for Rates	Balance at 30 April 2021	Surplus / (Deficit)	Working Weeks of Expenses
172,229,024	0.0109	1,877,296	568,537	2,445,833	1,842,336	30,000	573,497	4,960	16.2
172,229,024	0.0108	1,860,073	568,537	2,428,610	1,842,336	30,000	556,274	(12,263)	15.7
172,229,024	0.0107	1,842,851	568,537	2,411,388	1,842,336	30,000	539,052	(29,485)	15.2
172,229,024	0.0106	1,825,628	568,537	2,394,165	1,842,336	30,000	521,829	(46,708)	14.7
172,229,024	0.0105	1,808,405	568,537	2,376,942	1,842,336	30,000	504,606	(63,931)	14.2
172,229,024	0.0104	1,791,182	568,537	2,359,719	1,842,336	30,000	487,383	(81,154)	13.8
172,229,024	0.0103	1,773,959	568,537	2,342,496	1,842,336	30,000	470,160	(98,377)	13.3
172,229,024	0.0102	1,756,736	568,537	2,325,273	1,842,336	30,000	452,937	(115,600)	12.8
172,229,024	0.0101	1,739,513	568,537	2,308,050	1,842,336	30,000	435,714	(132,823)	12.3
172,229,024	0.0100	1,722,290	568,537	2,290,827	1,842,336	30,000	418,491	(150,046)	11.8

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

<u>Domestic</u>	P/Qtr	Last Year	<u>Non - Domestic</u>	P/Qtr	Last Year
Parish Rate	1.06	1.06	Parish Rate	1.06	1.06
Island Wide Rate	0.74	0.74	Island Wide Rate	1.05	1.05
Total Domestic Rate	<u>1.80</u>	<u>1.80</u>	Total Non - Domestic Rate	<u>2.11</u>	<u>2.11</u>

For Information - previous years' rate per quarter:

Total Domestic Rate & Non- Domestic Rate

Year(s)	Rateable Quarters	Domestic Rate	Non - Domestic Rate	Year(s)	Rateable Quarters	Domestic Rate	Non - Domestic Rate
2014/15	146,733,876	1.70p	2.23p	2018/19	172,770,146	1.77p	2.09p
2015/16	148,785,528	1.72p	2.25p	2019/20	173,310,734	1.80p	2.11P
2016/17	150,871,778	1.72p	2.27p	2020/21	172,229,024	1.80p	2.11P
2017/18	152,468,812	1.75p	2.27p				

PARISH OF ST SAVIOUR
FINANCIAL YEAR 2020/2021



COMMITTEE ACT

This thirteenth day of July in the year two thousand and twenty;

WE, the undersigned, members of the Committee elected by Act of Parish Assembly dated 4 July 2019 for the purpose of examining the Connétables Accounts for the financial year ended 30th April 2020, have this day received from Mr Don Connolly, of Messrs. Alex Picot, Parish Auditors, a full report of the accounts and financial statements and hereby recommend the adoption of same by the Parish Assembly to be held on Wednesday 22th July 2020.

We have examined the Estimates of the forthcoming financial year and support the Connétable in her recommendation that the level of Parish Rate be adopted at 106 p per Quarter.

Richard Le Quesne Richard Le Quesne Procureur du Bien Public

Martin Roberts Martin Roberts Procureur du Bien Public

Rev. P. W. Dyson Rev. P. W. Dyson Rector

Steven Laffoley-Edwards Steven Laffoley-Edwards Chef de Police

Mrs D. J. Le Roy Mrs D. J. Le Roy Church Warden

Geoff Esnouf Geoff Esnouf Roads Committee

Tom Gales Tom Gales Chairman,
Rates Assessment Committee

Deputy K.C. Lewis Deputy K.C. Lewis Senior Deputy of St Saviour