



**PARISH OF ST SAVIOUR**  
**ACCOUNTS**  
**AT 30 APRIL 2021**  
**AND**  
**ESTIMATES FOR 2021/2022**

**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 2021 on pages 4 to 15. 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 2021 have been prepared in accordance with the accounting policies as set out on page 10.

### **Basis for opinion**

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

### **Emphasis of matter – basis of accounting**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

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

We have nothing to report in this regard.

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

### **Responsibilities of the Connétable**

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

The Connétable is responsible for keeping proper accounting records which show with reasonable accuracy at any time the financial position of the Parish. The Connétable, together with the Procureurs du Bien 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.

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

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

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

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

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

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

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

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

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

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

**Use of our report**

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

**2021**

**Alex Picot  
Chartered Accountants**

**PARISH OF ST SAVIOUR**  
**GENERAL ACCOUNT – INCOME**  
**FOR THE YEAR ENDED 30 APRIL 2021**

<b>INCOME</b>	<b>Note</b>	<b>2021</b>		<b>2020</b>	
		£	£	£	£
Rates receivable	2		1,825,628		1,837,094
Deduct: Unpaid Write off's and adjustments		9,229 608		9,341 668	
			<u>(9,837)</u>		<u>(10,009)</u>
Rates received			1,815,791		1,827,085
Rate arrears received			7,264		7,942
Rate surcharge received			7,056		12,515
Speeding fines			6,895		9,300
Property research fees			8,115		7,886
Sunday trading, Scaffolding and Marriage premises Permits			1,503		1,865
International Driving permits (IDP)			1,270		5,231
Hire of Parish Hall			581		606
Rental income			935		935
Dog licences		14,210		7,350	
Less: Stray dog costs		<u>(804)</u>		<u>(1,017)</u>	
			13,406		6,333
Bank deposit interest			530		7,422
Bank deposit interest - pension reserve			555		1,789
MCO Administration fee			5,000		-
MCO Loan interest – pension reserve	3		5,652		22,607
<b>TOTAL INCOME FOR THE YEAR</b>			<u><u>£1,874,553</u></u>		<u><u>£1,911,515</u></u>

**PARISH OF ST SAVIOUR**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	Note	2020/2021 Estimates £	2020/2021 Actuals £	2019/2020 Actuals £
<b>EXPENDITURE</b>				
<b>ADMINISTRATIVE EXPENSES</b>				
Salaries, social security & employers pension contributions		336,000	335,220	313,789
Additional contribution to pre-1987 pension fund		14,500	14,332	13,276
Parish retirement pensions	11	132,000	130,718	131,524
Public Election		8,000	5,712	7,483
Rate collection costs		25,000	18,065	29,573
Honorary Police		63,100	63,379	58,124
Parish Hall		25,314	30,014	16,571
Stationary, Printing and Postage		11,500	10,599	13,398
Telephone		6,000	5,234	5,455
Advertisement		5,000	2,840	3,249
Insurance		10,500	8,867	9,132
Auditor's fees		7,875	7,875	7,875
Constables' supervisory committee expenses		9,950	9,625	8,840
IT (Computer expenses)		45,285	33,796	26,755
Training		5,000	4,929	752
Legal and professional fees		33,300	32,453	52,412
Bank and commission charges		5,000	3,301	4,964
Sundry expenses		2,500	1,938	4,617
		745,824	718,897	707,789
<b>PARISH WORKS</b>				
Roads account (page 7)		351,192	251,365	417,758
Refuse services (page 7)		532,850	534,407	460,841
Maintenance of Parish Properties		20,000	32,057	71,327
		904,042	817,829	949,926
<b>TRESOR</b>				
Trésor – sexton, church and rectory		67,905	89,187	91,719
<b>CHARITABLE &amp; COMMUNITY SUPPORT</b>				
Charitable grants	5	24,000	21,850	21,150
<b>Community Support:</b>				
Grands Vaux Youth Centre		16,800	16,800	15,400
The Bridge		-	(2,000)	4,000
General		-	1,140	628
Golden Age		3,500	3,500	-
St Saviour's Battle of Flower Association		8,000	8,000	6,000
Senior Citizens Garden Party & New Year lunch		12,500	425	11,779
Brighter Futures		2,500	4,400	2,500
St Paul's Football Club		800	800	800
St Saviour's Netball Club		400	-	400
		68,500	54,915	62,257
<b>EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES</b>		1,786,271	1,680,828	1,811,691

The notes on pages 10 to 15 form part of these accounts  
Auditors' report - pages 1 to 3

**PARISH OF ST SAVIOUR**  
**GENERAL ACCOUNT (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	<b>Note</b>	<b>2021 £ Estimates</b>	<b>2021 £ Actuals</b>	<b>2020 £ Actuals</b>
<b>EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES</b>		1,786,271	1,680,828	1,811,691
<b>SPECIAL VOTES</b>				
Vehicle reserve	6	25,000	25,000	65,000
Property reserve	8	20,000	20,000	10,000
Roads reserve	9	50,000	50,000	20,000
		<u>95,000</u>	<u>95,000</u>	<u>95,000</u>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>		<u>£1,881,271</u>	<u>£1,775,828</u>	<u>£1,906,691</u>

**GENERAL ACCOUNT SUMMARY**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	<b>2021 £</b>	<b>2020 £</b>
<b>INCOME</b> (page 4)	1,874,553	1,911,515
<b>EXPENDITURE</b> (pages 5 and 6)	(1,775,828)	(1,906,691)
<b>SURPLUS FOR THE YEAR</b>	98,725	4,824
<b>BALANCE BROUGHT FORWARD</b>	568,537	563,713
<b>BALANCE CARRIED FORWARD</b>	<u>£667,262</u>	<u>£568,537</u>



**PARISH OF ST SAVIOUR**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	Note	2021		2020	
		£	£	£	£
<b>EXPENDITURE</b>					
Contractor for resurfacing works			23,399		31,587
Wages, Social security & Pension contributions			220,285		346,970
Materials, upkeep and sundries			45,752		36,842
Vehicle expenses			33,347		32,940
Professional expenses			4,957		5,144
Street lighting Maintenance & Replacements			37,411		81,036
			365,151		534,519
<b>INCOME</b>					
Sundry receipts, less expenses:					
Firearm certificates			865	755	
Driving licences (Net of expenses)	4		22,820	30,622	
Driving Licenses (Under 12 months)			22,820	21,460	
Rental Income – Car Parks			31,810	31,886	
Fines and Administration charges			25,668	22,706	
Road Work Permits			9,803	9,332	
			113,786	116,761	
<b>NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT</b>			<b>£251,365</b>	<b>£417,758</b>	

**PARISH OF ST SAVIOUR**  
**REFUSE SERVICES**  
**FOR THE YEAR ENDED 30 APRIL 2021**

		2021	2020
		£	£
<b>EXPENDITURE</b>			
Wages, Social security & Pension contributions		469,174	355,900
Materials, upkeep and sundries		16,074	44,846
Vehicle expenses		49,159	60,095
		<b>£534,407</b>	<b>£460,841</b>

**PARISH OF ST SAVIOUR**

**SUMMARY OF BALANCES**

**AT 30 APRIL 2021**

	<b>Note</b>	<b>£</b>	<b>2021</b>	<b>£</b>	<b>2020</b>	<b>£</b>
<b>NON-CURRENT ASSETS</b>						
Maisons Connétable Ozouf Loan Fund	3		-		452,145	
<b>CURRENT ASSETS</b>						
Cash at bank and in hand						
Current account		56,350		523,230		
Deposit accounts		2,448,226		1,903,330		
Pension deposit account	11	542,632		100,488		
Cash in hand		3,642		1,423		
			<u>3,050,850</u>		<u>2,528,471</u>	
Debtors and prepayments			98,878		54,792	
			<u>3,149,728</u>		<u>3,035,408</u>	
<b>CREDITORS:</b>						
Amounts falling due within one year						
Deferred income - driving licences	4	43,752		42,713		
Sundry creditors and accruals		229,708		174,387		
			<u>273,460</u>		<u>217,100</u>	
<b>NET ASSETS LESS CURRENT LIABILITIES</b>			<u>2,876,268</u>		<u>2,818,308</u>	
<b>CREDITORS:</b>						
Amounts falling due after more than one year						
Deferred income - driving licences	4		244,289		243,324	
Cash held for Maisons Connétable Ozouf Fund (page 9)			1,142,435		1,270,165	
<b>TOTAL ASSETS</b>			<u>£1,489,544</u>		<u>£1,304,819</u>	
Represented by:						
<b>GENERAL ACCOUNT</b> (page 6)			667,262		568,537	
<b>VEHICLE RESERVE</b>	6		44,748		19,748	
<b>PROPERTY RESERVE</b>	8		80,626		59,626	
<b>ROADS RESERVE</b>	9		154,276		104,276	
<b>PENSION RESERVE</b>	11		542,632		552,632	
			<u>£1,489,544</u>		<u>£1,304,819</u>	

**PARISH OF ST SAVIOUR**  
**SUMMARY OF BALANCES**  
**AT 30 APRIL 2021 (continued)**

**MAISONS CONNÉTABLE OZOUF FUND**

	Note	<b>2021</b>		<b>2020</b>	
		£	£	£	£
<b>ASSETS</b>					
Acquisition of Bungalows & parking spaces			452,145		452,144
Debtors			23,222		22,203
Cash held by Parish			1,142,435		1,270,165
			<u>£1,617,802</u>		<u>£1,744,512</u>
<b>LIABILITIES</b>					
Loan due to Pension Reserve			-		452,144
Rents Received:					
MCO Bungalows		363,145		364,790	
St Saviour's House		33,600		33,600	
Interest received		721		-	
Less: Management fees		(16,078)		(17,993)	
Parish Administration fee		(5,000)		-	
Loan interest	3	(5,652)		(22,607)	
Insurance		(9,077)		(8,117)	
Property expenses		(31,328)		(29,947)	
Rates and sundry expenses		(4,896)		(5,549)	
Net income for the year		325,435		314,177	
<b>ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD</b>		<u>1,292,367</u>		<u>978,190</u>	
<b>ACCUMULATED NET RENTAL INCOME CARRIED FORWARD</b>			<u>1,617,802</u>		<u>1,292,367</u>
			<u>£1,617,802</u>		<u>£1,744,512</u>

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**Connétable**

..... 2021

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2021**

**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 10. Furniture and equipment are written off in the year of acquisition.

**2. RATES**

Rates received are brought into account in the financial year in which they are received.

<b>Rates receivable</b>	<b>2021</b>	<b>2020</b>
172,229,024 Quarters at 1.06p per quarter	<u>£1,825,628</u>	<u>£1,837,094</u>
(2019 173,310,734 Quarters at 1.06p per quarter)		

**3. MAISONS CONNÉTABLE OZOUF LOAN**

	<b>2021</b>	<b>2020</b>
Balance at 30 April 2021	<u>£ -</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. This loan which was bearing interest at the rate of 5% p.a. was repaid during the financial year.

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

4. <b>INCOME - DRIVING LICENCES</b>	<b>2021</b>		<b>2020</b>	
	£	£	£	£
Total receipts		49,685		53,125
Add: Deferred income brought forward		<u>286,037</u>		<u>279,359</u>
		335,722		332,484
Less: Deferred income carried forward				
- Due within one year	43,752		42,713	
- Due within two to nine years	<u>244,289</u>		<u>243,324</u>	
		<u>288,041</u>		<u>286,037</u>
Driving licence income for the year		47,681		46,447
Less: Licence Production Costs		<u>(24,861)</u>		<u>(15,825)</u>
Net income credited to the Roads Account		<u><u>£22,820</u></u>		<u><u>£30,622</u></u>
5. <b>CHARITABLE GRANTS</b>	<b>2021</b>		<b>2020</b>	
		£		£
2nd Jersey (Greve D'Azette) Scouts Group		450		450
3rd Jersey (St Saviour) Scouts Group		450		-
7 <sup>th</sup> (St Lukes) Brownies		-		450
Age Concern Jersey		550		550
Alzheimers Jersey		400		400
Beresford Street Kitchen		1,000		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		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-Milli's		200		200
Jersey Cheshire Homes		500		500
Jersey Citizens Advice		500		500
Jersey Council on Alcoholism		900		900
Jersey Homeless Outreach		400		400
Jersey Hospice Care		500		500
Jersey Recovery College		400		400
Jersey Scout Band (part of Scout Association)		400		400
Jersey Stroke Association		400		400
Jersey Victim Support Scheme		-		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
Shelter Trust		2,000		-
Silkworth Lodge		400		400
St John's Ambulance		400		400
Street Pastors Jersey		400		400
Returned cheques		(900)		-
		<u><u>£21,850</u></u>		<u><u>£21,150</u></u>

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

<b>6. VEHICLE RESERVE</b>	<b>2021</b>	<b>2020</b>
	£	£
Balance brought forward	19,748	3,437
Transfer from General Account	25,000	65,000
Sale of vehicles	-	2,000
Purchase of Vehicles	-	(50,689)
Balance carried forward	<u>£44,748</u>	<u>£19,748</u>
<b>7. EX-GRATIA FUND</b>	<b>2021</b>	<b>2020</b>
	£	£
Balance brought forward	-	32,555
Transfer to Property Reserve Fund	-	(32,555)
Balance carried forward	<u>£ -</u>	<u>£ -</u>
<b>8. PROPERTY RESERVE FUND</b>	<b>2021</b>	<b>2020</b>
	£	£
Balance brought forward	59,626	22,972
Transfer from General Account	20,000	10,000
Transfer from Ex Gratia Fund	-	32,555
Footpath in Cemetery	-	(5,901)
Insurance Refund	1,000	-
Balance carried forward	<u>£80,626</u>	<u>£59,626</u>
<b>9. ROADS RESERVE FUND</b>	<b>2021</b>	<b>2020</b>
	£	£
Balance brought forward	104,276	103,276
Transfer from General Account	50,000	20,000
Chasse Brunet - Safe Route to School	-	(19,000)
Balance carried forward	<u>£154,276</u>	<u>£104,276</u>

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

**10. 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 Hill  
 St Saviour's Rectory, Rectory Lane  
 St Saviour's Church and Churchyard, St Saviour's Hill  
 Parish Works Depot, Rue des Pres  
 32 Bungalows in Langtry Gardens

**Car parks:**

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

**Fields:**

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

**Miscellaneous parcels of land, traffic islands and gardens including:**

Pumping Station, Highfield Vineries, La Rue a la Dame  
 CAB SubStation Rue De Pres +others

**11. 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.

	<b>2021</b>	<b>2020</b>
	£	£
Represented by:		
Cash at Bank	552,632	100,488
Maisons Connétable Ozouf Loan	-	452,144
Balance brought forward	552,632	552,634
Add: Bank interest and charges (net)	555	1,789
Loan interest	-	22,607
	553,187	577,030
Less: Transfer to General Account	(555)	(24,396)
Professional fees - revaluation of the fund	(10,000)	-
Balance carried forward	<u>£542,632</u>	<u>£552,632</u>

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

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

**Pension costs**

With the exception of those referred to in note 11, 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 transferred into PEPS on 1 January 2019 with the exception of members who were within 7 years of their normal retirement age on 31 December 2018 who had the option to remain in PECRS. Contributions to the Scheme are at the rate of:

- 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 £189,119 (2020: £181,907).

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 2020 was £1,187 and from 1 January 2021 was £1,209.

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 2021. 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.

**13. 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 2021**

**14. EMPLOYEES**

During the financial year, the Parish had full time equivalent (FTE) staff of 28 in comparison to 31 FTE in 2020.

<b>Department/Section</b>	<b>Cost £</b>	<b>Number of FTE Employed 2021</b>	<b>% Total Rateable Income</b>	<b>Number of FTE Employed 2020</b>
Administration	335,220	8	18%	9
Roads Services	220,285	6	12%	10
Refuse Services	469,174	13	26%	10
Police	21,423	1	1%	2
<b>Total</b>	<u><u>£1,046,102</u></u>	<u><u>28</u></u>	<u><u>58%</u></u>	<u><u>31</u></u>

The total cost of employee remuneration equates to 58% of the total Rateable Income for the year ended 30 April 2021.

PARISH OF ST SAVIOUR

2021|2022

ESTIMATES FOR THE YEAR ENDING 30 APRIL 2022

<b>EXPENDITURE</b>	<b>2021/2022 Estimates £</b>	<b>2020/2021 Actual £</b>	<b>2019/2020 Actual £</b>
<b>ADMINISTRATIVE EXPENSES</b>			
Salaries, social security and employer's pension contributions	382,000	335,220	313,789
Additional contribution to pre-1987 pension fund	14,575	14,332	13,276
Parish Non-Contributory Pension	131,630	130,718	131,524
Public election	7,000	5,712	7,483
Rate collection costs	22,000	18,065	29,573
Honorary Police	69,000	63,379	58,124
Parish Hall	26,595	30,014	16,571
Stationery, Printing and Postage	11,200	10,599	13,398
Telephone	6,000	5,234	5,455
Advertisement	5,000	2,840	3,249
Insurance	10,700	8,867	9,132
Auditor's fees	7,875	7,875	7,875
Constable's supervisory committee	9,950	9,625	8,840
IT (Computer expenses)	39,500	33,796	26,755
Training	7,000	4,929	752
Legal and professional fees	34,000	32,453	52,412
Bank/commission charges	4,500	3,301	4,964
Sundry expenses	5,450	1,938	4,617
	<u>793,975</u>	<u>718,897</u>	<u>707,789</u>
<b>PARISH WORKS</b>			
Roads account services	465,500	251,365	417,758
Refuse collection services	630,000	534,407	460,841
Maintenance of parish properties	24,000	32,057	71,327
	<u>1,119,500</u>	<u>817,829</u>	<u>949,926</u>
<b>TRESOR</b>			
Trésor – sexton, church and rectory	59,000	89,187	91,719
	<u>59,000</u>	<u>89,187</u>	<u>91,719</u>
<b>GENERAL</b>			
Charitable grants	24,900	21,850	21,950
<b>Community Support:</b>			
Grands Vaux Youth Centre	21,800	16,800	15,400
Golden Age	3,500	3,500	-
The Bridge	-	-	4,000
Brighter Futures	2,500	2,400	2,500
St. Saviour's Battle of Flowers Association	8,000	8,000	6,000
Senior Citizens Garden Party & New Year Lunch	12,500	425	11,779
St Paul's FC	800	800	-
General	-	940	628
St Saviour's Netball Club	400	-	-
Jersey Womens Refuge additional grant	-	1,000	-
St Saviour's Volunteer Group	2,000	-	-
	<u>76,400</u>	<u>54,915</u>	<u>62,257</u>
<b>EXPENDITURE CARRIED FORWARD</b>	<u>2,048,875</u>	<u>1,680,828</u>	<u>1,811,691</u>

**PARISH OF ST SAVIOUR**

**2021|2022**

**ESTIMATES FOR THE YEAR ENDING 30 APRIL 2022 (continued)**

	<b>2021/2022</b>	<b>2020/2021</b>	<b>2019/2020</b>
	<b>Estimates</b>	<b>Actual</b>	<b>Actual</b>
	£	£	£
<b>EXPENDITURE BROUGHT FORWARD</b>	<u>2,048,875</u>	<u>1,680,828</u>	<u>1,811,691</u>
<b>SPECIAL VOTES</b>			
Transfer to Vehicle Reserve	-	25,000	65,000
Transfer to Property Fund	30,000	20,000	10,000
Transfer to Roads Reserve	20,000	50,000	20,000
	<u>50,000</u>	<u>95,000</u>	<u>95,000</u>
<b>INCOME</b>			
Rate Arrears	7,000	7,264	12,515
Rate Surcharge	6,500	7,056	7,942
Speeding Fines	6,500	6,895	9,300
Property research fees	7,500	8,115	7,886
Sunday trading, Scaffolding and Marriage premises Permits	1,750	1,503	1,865
International Driving permits (IDP)	1,000	1,270	5,231
Hire of Parish Hall	1,500	581	606
Rental Income	935	935	935
Bank Interest	700	530	7,422
Pension Reserve & MCO Bungalows Loan	-	5,652	22,607
MCO Administration fee	5,000	5,000	-
Pension Reserve Interest	500	555	1,789
Dog Licenses	11,500	13,406	6,333
<b>TOTAL INCOME</b>	<u>50,385</u>	<u>58,762</u>	<u>84,430</u>
<b>TOTAL NET BUDGETED EXPENDITURE</b>	<u>£2,048,490</u>	<u>£1,717,066</u>	<u>£1,822,261</u>

**PARISH OF ST SAVIOUR**  
**FINANCIAL YEAR 2021/2022**

**FORECAST A (INCLUSIVELY OF THE VEHICLE RESERVE TRANSFER OF 44,748)**  
**OF OUTCOMES FOR VARIOUS RATES PER QUARTER AT 30th APRIL 2022**

Rateable Quarters	Rate/ Qtr	Rate Income	Balance B/F	Total Funds	Less Estimates	Balance at 30 April 2022	Surplus / (Deficit)	Working Weeks of Expenses	% Increase vs prior years rate
171,942,804	1.12	1,925,759	712,010	2,637,769	2,048,490	589,279	(122,731)	15.0	5.4%
171,942,804	1.11	1,908,565	712,010	2,620,575	2,048,490	572,085	(139,925)	14.5	4.5%
171,942,804	1.10	1,891,371	712,010	2,603,381	2,048,490	554,891	(157,119)	14.1	3.6%
171,942,804	1.09	1,874,177	712,010	2,586,187	2,048,490	537,696	(174,314)	13.6	2.8%
171,942,804	1.08	1,856,982	712,010	2,568,992	2,048,490	520,502	(191,508)	13.2	1.9%
171,942,804	1.07	1,839,788	712,010	2,551,798	2,048,490	503,308	(208,702)	12.8	0.9%
171,942,804	1.06	1,822,594	712,010	2,534,604	2,048,490	486,113	(225,897)	12.3	-

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

Domestic	P/Qtr	Last Year	Non – Domestic	P/Qtr	Last Year
Parish Rate	1.12	1.06	Parish Rate	1.12	1.06
Island Wide Rate	0.76	0.74	Island Wide Rate	1.08	1.05
<b>Total Domestic Rate</b>	<b>1.88</b>	<b>1.80</b>	<b>Total Non – Domestic Rate</b>	<b>2.20</b>	<b>2.11</b>

**For Information – All years' rate per quarter:**

Total Domestic & Non- Domestic Rates

Year(s)	Rateable Quarters	Domestic/Non-Domestic Rate	% Increase by Previous years'	% RPI
2021/22	171,942,803	1.12p	+5.4%	+0.9%
2020/21	172,229,024	1.06p	-	+2.4%
2019/20	173,310,734	1.06p	+1.9%	+0.5%
2018/19	172,770,146	1.04p	-	+2.8%
2017/18	152,468,812	1.04p	+1.9%	+4.5%
2016/17	150,871,778	1.02p	-	+2.5%
2015/16	148,785,528	1.02p	+2%	+1.5%
2014/15	146,733,876	1.00p	-	+0.9%
2013/14	145,982,086	1.00p	-2%	+1.6%
2012/13	144,402,036	1.02p	-	
<b>Totals</b>		<b>+0.10 pence</b>	<b>+ 9.2 %</b>	<b>+17.6%</b>

**In summary:**

The recommended increase in rate is 0.06p/qtr, meaning that the rate has increased by 0.10 (9.2%) pence over the last ten years, yet during the same period, RPI rose by 17.6%.

The effect of this would be to increase the monthly cost of typical household rates (incl. of Island-Wide Rate) by:

<b>1 Bedroom</b> £0.78 pence	<b>2 Bedroom</b> £1.18 pence	<b>3 Bedroom</b> £1.45 pence	<b>4 Bedroom</b> £2.00 pence
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**PARISH OF ST SAVIOUR**  
**FINANCIAL YEAR 2021/2022**

**FORECAST B (EXCLUSIVELY OF VEHICLE RESERVE TRANSFER OF 44,748)  
OF OUTCOMES FOR VARIOUS RATES PER QUARTER AT 30th APRIL 2022**

Rateable Quarters	Rate/ Qtr	Rate Income	Balance B/F	Total Funds	Less Estimates	Balance at 30 April 2022	Surplus/ (Deficit)	Working Weeks of Expenses	% Increase vs prior years rate
171,942,804	1.12	1,925,759	667,262	2,593,021	2,048,490	544,531	(122,731)	13.8	5.4%
171,942,804	1.11	1,908,565	667,262	2,575,827	2,048,490	527,337	(139,925)	13.4	4.5%
171,942,804	1.10	1,891,371	667,262	2,558,633	2,048,490	510,143	(157,119)	12.9	3.6%
171,942,804	1.09	1,874,177	667,262	2,541,439	2,048,490	492,948	(174,314)	12.5	2.8%
171,942,804	1.08	1,856,982	667,262	2,524,244	2,048,490	475,754	(191,508)	12.1	1.9%
171,942,804	1.07	1,839,788	667,262	2,507,050	2,048,490	458,560	(208,702)	11.6	0.9%
171,942,804	1.06	1,822,594	667,262	2,489,856	2,048,490	441,365	(225,897)	11.2	-

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

Domestic	P/Qtr	Last Year	Non – Domestic	P/Qtr	Last Year
Parish Rate	1.12	1.06	Parish Rate	1.12	1.06
Island Wide Rate	0.76	0.74	Island Wide Rate	1.08	1.05
<b>Total Domestic Rate</b>	<b>1.88</b>	<b>1.80</b>	<b>Total Non – Domestic Rate</b>	<b>2.20</b>	<b>2.11</b>

**For Information - All years' rate per quarter:**

Total Domestic & Non- Domestic Rates

Year(s)	Rateable Quarters	Domestic/Non-Domestic Rate	% Increase by Previous years'	% RPI
2021/22	171,942,803	1.12p	+5.4%	+0.9%
2020/21	172,229,024	1.06p	-	+2.4%
2019/20	173,310,734	1.06p	+1.9%	+0.5%
2018/19	172,770,146	1.04p	-	+2.8%
2017/18	152,468,812	1.04p	+1.9%	+4.5%
2016/17	150,871,778	1.02p	-	+2.5%
2015/16	148,785,528	1.02p	+2%	+1.5%
2014/15	146,733,876	1.00p	-	+0.9%
2013/14	145,982,086	1.00p	-2%	+1.6%
2012/13	144,402,036	1.02p	-	
<b>Totals</b>		<b>+0.10 pence</b>	<b>+ 9.2 %</b>	<b>+17.6%</b>

**In summary:**

The recommended increase in rate is 0.06p/qtr, meaning that the rate has increased by 0.10 (9.2%) pence over the last ten years, yet during the same period, RPI rose by 17.6%.

The effect of this would be to increase the monthly cost of typical household rates (incl. of Island-Wide Rate) by:

<b>1 Bedroom</b>	<b>2 Bedroom</b>	<b>3 Bedroom</b>	<b>4 Bedroom</b>
£0.78 pence	£1.18 pence	£1.45 pence	£2.00 pence

**PARISH OF ST SAVIOUR**  
**FINANCIAL YEAR 2021/2022**



**COMMITTEE ACT**

This sixth day of July in the year two thousand, twenty and twenty-one;

WE, the undersigned, members of the Committee elected by Act of Parish Assembly dated 22 July 2020 for the purpose of examining the Connétables Accounts for the financial year ended 30 April 2021, 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 **TUESDAY 13<sup>TH</sup> JULY 2021.**

At an Accounts Commmittee meeting held 06 July 2021, 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 \_\_\_\_\_ p per Quarter.

- |       |                               |  |
|-------|-------------------------------|--|
| ..... | <b>Mr. Richard Le Quesne</b>  | <b>Procureur du Bien Public</b>            |
| ..... | <b>Mr. Martin Roberts</b>     | <b>Procureur du Bien Public</b>            |
| ..... | <b>Rev. -</b>                 | <b>Rector</b>                              |
| ..... | <b>Mr. S Laffoley-Edwards</b> | <b>Chef de Police</b>                      |
| ..... | <b>Mrs. D. J. Le Roy</b>      | <b>Church Warden</b>                       |
| ..... | <b>Mr. Peter Blampied</b>     | <b>Roads Committee</b>                     |
| ..... | <b>Mr. Tom Gales</b>          | <b>Chair of Rates Assessment Committee</b> |
| ..... | <b>Mr. Kevin Lewis</b>        | <b>Senior Deputy of St Saviour</b>         |
| ..... | <b>Mr. Ian Ford</b>           | <b>Public Member of the Committee</b>      |

