

**PARISH OF ST BRELADE**  
**ACCOUNTS**  
**30 APRIL 2025**  
**AND**  
**ESTIMATES 2025/2026**

**PARISH OF ST BRELADE**

**30 APRIL 2025**

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**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 2025 which comprise the Summary of Balances, Summary of the General Account and Reserve Funds, General Account Income and Expenditure, the Cimetière des Quennevais Account, the Gervaise Le Gros Centre Account and Le Pavé 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 2025 have been prepared in accordance with the accounting policies as set out on page 13.

**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 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.

*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 BRELADE - 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.

16 July 2025

Alex Picot  
**Chartered Accountants**

**PARISH OF ST BRELADE**  
**SUMMARY OF BALANCES AT 30 APRIL 2025**

<b>2024</b>		<b>2025</b>
£		£
	<b>CURRENT ASSETS</b>	
128,327	Debtors and prepayments (note 15)	412,093
2,363,605	Cash at bank and in hand (note 3)	2,148,057
2,491,932		2,560,150
	<b>CURRENT LIABILITIES:</b>	
209,814	Amounts falling due within one year	341,963
2,282,118		2,218,187
	<b>DEFERRED INCOME</b>	
322,159	Driving licence income and rates income received in advance	324,809
£1,959,959		£1,893,378
	Representing:	
785,826	<b>GENERAL ACCOUNT</b> (page 5)	792,632
420,539	<b>PROPERTY RESERVE FUND</b> (page 5)	254,074
35,929	<b>MOTOR VEHICLES RESERVE FUND</b> (page 5)	43,819
38,889	<b>OFFICE SYSTEMS RESERVE FUND</b> (page 5)	38,889
177,618	<b>ROADS RESERVE FUND</b> (page 5)	124,806
501,158	<b>AFFORDABLE HOMES SCHEME SURPLUS</b> (note 4)	639,158
£1,959,959		£1,893,378

**MAISON ST BRELADE**  
**SUMMARY OF BALANCES AT 30 APRIL 2025**

	<b>CURRENT ASSETS</b>	
410,746	Debtors and prepayments	292,343
446,043	Cash at bank and in hand	627,571
856,789		919,914
	<b>CREDITORS:</b>	
239,995	Amounts falling due within one year	269,952
£616,794	<b>NET CURRENT ASSETS</b>	£649,962
	Representing:	
£616,794	<b>MAISON ST BRELADE RESERVE</b> (page 12)	£649,962

The accounts were approved on 15 July 2025

M K Jackson  
.....Connétable

**PARISH OF ST BRELADE  
GENERAL ACCOUNT  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>2023/2024</b>		<b>2024/2025</b>
£		£
2,399,295	<b>INCOME</b> (page 6)	2,558,798
(2,332,664)	<b>EXPENDITURE</b> (pages 7 - 8)	(2,551,992)
66,631	<b>SURPLUS FOR THE YEAR</b>	6,806
719,195	Add: <b>BALANCE IN HAND AT 1 MAY 2024</b>	785,826
<u>£785,826</u>	<b>BALANCE IN HAND AT 30 APRIL 2025</b>	<u>£792,632</u>

**PROPERTY RESERVE FUND  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>2023/2024</b>		<b>2024/2025</b>
£		£
314,785	Balance at 1 May 2024	420,539
175,000	Parish Assembly vote	250,000
(37,425)	Less: Parish Hall roof (note 5)	(396,700)
-	Less: Rectory refurbishment (note 5)	(19,765)
(808)	Less: Cemetery extension works (note 5)	-
(41,255)	Less: Children's play park toilet block (note 5)	-
10,242	Add: Clarendon House works (note 5)	-
<u>£420,539</u>	<b>BALANCE AT 30 APRIL 2025</b>	<u>£254,074</u>

**MOTOR VEHICLES RESERVE FUND  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>2023/2024</b>		<b>2024/2025</b>
£		£
72,014	Balance at 1 May 2024	35,929
25,000	Parish Assembly vote	25,000
(34,234)	Less: Ford Transit (note 6)	(17,110)
(17,138)	Less: Renault Kangoo Electric (note 6)	-
(9,713)	Less: VW Caddy (note 6)	-
<u>£35,929</u>	<b>BALANCE AT 30 APRIL 2025</b>	<u>£43,819</u>

**OFFICE SYSTEMS RESERVE FUND  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>2023/2024</b>		<b>2024/2025</b>
£		£
46,812	Balance at 1 May 2024	38,889
(7,923)	Less: IT expenses (note 7)	-
<u>£38,889</u>	<b>BALANCE AT 30 APRIL 2025</b>	<u>£38,889</u>

**ROADS RESERVE FUND  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>2023/2024</b>		<b>2024/2025</b>
£		£
114,368	Balance at 1 May 2024	177,618
100,000	Parish Assembly vote	100,000
8,049	Sale of land	-
-	Less: Mont de Boulevard (note 8)	(34,264)
-	Less: Quai Bisson (note 8)	(21,818)
-	Less: Les Landes Avenue (note 8)	(17,255)
-	Less: Mont Gras d'Eau (note 8)	(68,229)
-	Less: Seven Oaks (note 8)	(11,246)
(16,249)	Less: Le Mont es Croix (note 8)	-
5,000	Add: Clos des Sables (note 8)	-
(33,550)	Less: Mont Les Vaux (note 8)	-
<u>£177,618</u>	<b>BALANCE AT 30 APRIL 2025</b>	<u>£124,806</u>

**PARISH OF ST BRELADE**  
**GENERAL ACCOUNT - INCOME**  
**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2023/2024</b>		<b>2024/2025</b>
£		£                      £
	<b>2024 RATE</b>	
2,073,457	Assessed at 160,169,828 quarters at 1.40p (note 2)	2,242,378
(991)	Less: Adjustments	(119)
(585)	Non-recoverables and write offs	-
(7,990)	Rates outstanding (note 2)	(5,724)
(9,566)		(5,843)
2,063,891		2,236,535
17,521	<b>SURCHARGES APPLIED</b>	18,375
-	Less: Adjustments	-
(114)	Non-recoverables and write offs	(54)
(1,565)	Surcharges outstanding (note 2)	(748)
(1,679)		(802)
6,163	<b>ARREARS OF RATE/SURCHARGES</b>	9,730
	<b>RETENTION OF ISLAND WIDE RATE SURCHARGE</b>	
12,019	Current year (page 19)	13,053
1,303	Prior years	1,444
13,322		14,497
2,099,218		2,278,335
	<b>OTHER INCOME</b>	
36,832	Rent (note 14)	33,020
150,373	Deposit interest	145,823
13,110	Speeding fines	14,365
3,932	Property search fees	7,951
14,742	Dog permits – net of direct costs	14,025
9,017	Hire of Parish Hall	9,430
1,275	Sunday trading permits	960
2,548	Residents permits	1,644
6,188	Sundry	8,636
238,017		235,854
39,089	<b>GERVAISE LE GROS CENTRE</b> (page 10)	21,311
22,971	<b>LE PAVÉ</b> (page 10)	23,298
300,077		280,463
£2,399,295	<b>TOTAL INCOME FOR THE YEAR</b>	£2,558,798



**PARISH OF ST BRELADE**  
**GENERAL ACCOUNT - EXPENDITURE**  
**FOR THE YEAR ENDED 30 APRIL 2025**

<b>Expenditure 2023/2024</b>		<b>Estimates 2024/2025</b>	<b>Expenditure 2024/2025</b>
£		£	£
	<b>ADMINISTRATION</b>		
335,815	Salaries and social security	383,000	376,123
36,004	Pension fund contributions	43,800	43,680
23,381	Pensions	15,600	16,866
7,000	Experts' (Rates Assessors) honorarium	7,000	7,000
9,640	Audit fee	10,500	10,500
33,372	Professional fees	35,000	29,145
4,406	Telephone	5,500	4,111
13,691	Postage	15,000	11,583
3,885	Advertising	7,500	5,038
-	Parish events	-	11,821
8,975	Printing and stationery	10,000	11,294
3,000	Connétable's expenses	3,000	3,000
71,337	Parish Hall - upkeep and caretaker	60,000	76,894
294	Parish Hall - flat repairs and upkeep	2,000	797
-	Parish Hall - external redecoration	60,000	63,513
1,731	Purchase and renting of office equipment	2,500	2,484
27,032	Information technology operational expenses	40,000	30,055
400	Staff training	2,000	477
14,449	Sundry insurance	18,000	22,976
19,168	Sundry and unforeseen expenses	15,000	25,401
1,023	Stray dogs (JSPCA retainer)	1,200	1,009
6,780	Connétable's Supervisory Committee	7,000	8,170
4,490	Bank charges	5,000	4,786
10,720	Card collection charges	12,000	12,246
<hr/> 636,593		<hr/> 760,600	<hr/> 778,969
	<b>TRESOR</b>		
88,299	Wages and social security	90,800	93,209
12,919	Pension fund contributions	13,650	13,456
69,671	Repairs, maintenance and insurance	50,000	53,799
<hr/> 170,889		<hr/> 154,450	<hr/> 160,464
	<b>CIMÉTIÈRE DES QUENNEVAIS</b>		
71,331	Cimétiere Des Quennevais (page 9)	70,000	47,629
	<b>CHARITIES AND GRANTS</b>		
48,000	Communicare administration	50,000	50,000
14,100	Charities, clubs and associations (note 9)	15,000	8,000
7,500	St Brelade Battle of Flowers Association	7,500	7,500
1,250	Citizens Advice Bureau	1,250	1,250
	<u>St Brelade Youth Project</u>		
11,000	Support youth workers	11,500	11,500
10,750	General running costs	11,000	11,000
<hr/> 92,600		<hr/> 96,250	<hr/> 89,250
<hr/> 10,983	<b>SENIOR CITIZENS CHRISTMAS LUNCH</b>	<hr/> 12,000	<hr/> 10,543
<hr/> 982,396	Carried forward to page 8	<hr/> 1,093,300	<hr/> 1,086,855

**PARISH OF ST BRELADE**  
**GENERAL ACCOUNT - EXPENDITURE**  
**FOR THE YEAR ENDED 30 APRIL 2025**

<b>Expenditure 2023/2024</b>		<b>Estimates 2024/2025</b>	<b>Expenditure 2024/2025</b>
£		£	£
982,396	Brought forward from page 7	1,093,300	1,086,855
	<b>EXTERNAL SERVICES</b>		
256,506	Roads account - general vote (page 11)	311,700	275,842
43,201	Street lighting (note 13)	50,000	43,993
595,357	Refuse and recycling collection	616,900	614,876
14,659	Children's play park - wages and maintenance	35,000	14,178
3,889	Repairs and running costs - other properties	5,000	4,527
10,144	Floral display	15,000	5,503
14,052	Christmas lighting and decorations	14,000	12,324
937,808		1,047,600	971,243
	<b>HONORARY POLICE</b>		
30,453	Wages and social security	36,000	36,864
2,637	Pension fund contributions	5,100	5,014
6,569	Motor expenses	8,500	8,821
8,707	Insurance	9,900	9,292
1,981	Telephone	2,000	2,101
4,770	Chef de Police Committee	5,500	5,080
5,545	Honorary Police honorarium	8,000	6,500
15,332	Equipment and sundry expenses	13,500	15,797
12,847	Information technology operational expenses	15,000	11,764
7,260	Radios, including maintenance and subscription	20,000	1,316
2,064	Training	10,000	1,379
98,165		133,500	103,928
	<b>TRANSFER TO RESERVE FUNDS</b> (page 5)		
175,000	Property	250,000	250,000
25,000	Motor vehicle	25,000	25,000
100,000	Roads	100,000	100,000
300,000		375,000	375,000
	<b>PENSION</b>		
14,295	Pre-1987 Debt	15,050	14,966
<u>£2,332,664</u>		<u>£2,664,450</u>	<u>£2,551,992</u>

**PARISH OF ST BRELADE**  
**CIMÉTIÈRE DES QUENNEVAIS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2023/2024</b>		<b>2024/2025</b>	
£		£	£
	<b>INCOME</b>		
3,100	Purchase of burial rights	3,925	
4,433	Burials	7,725	
640	Cemetery fees	1,654	
<u>8,173</u>		<u>13,304</u>	
	<b>EXPENDITURE</b>		
33,203	General maintenance and sundries	8,837	
46,184	Staff costs	51,917	
117	Insurance	179	
<u>79,504</u>		<u>60,933</u>	
	<b>NET (DEFICIT) FOR THE YEAR</b>		
<u>£(71,331)</u>	transferred to General Account (page 7)	<u>£(47,629)</u>	
<u>£(20,000)</u>	<b>ESTIMATE</b>	<u>£(70,000)</u>	

**PARISH OF ST BRELADE**  
**GERVAISE LE GROS CENTRE ACCOUNT**  
**(INCLUDING CLARENDON HOUSE)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2023/2024</b>		<b>2024/2025</b>
£		£
	<b>INCOME</b>	
64,921	Rent	60,462
	<b>EXPENDITURE</b>	
2,640	Insurance	3,352
988	Rates	1,048
476	Telephone	512
113	Electricity	444
21,615	Maintenance and sundry expenditure	33,795
<u>25,832</u>		<u>39,151</u>
	<b>NET INCOME FOR THE YEAR</b>	
<u>£39,089</u>	transferred to General Account (page 6)	<u>£21,311</u>
<u>£56,115</u>	<b>ESTIMATE</b>	<u>£41,150</u>

**LE PAVÉ**  
**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2023/2024</b>		<b>2024/2025</b>
£		£
	<b>INCOME</b>	
25,212	Rent	25,690
	<b>EXPENDITURE</b>	
576	Insurance	730
311	Rates	329
85	Electricity	109
1,269	Maintenance and sundry expenditure	1,224
<u>2,241</u>		<u>2,392</u>
	<b>NET INCOME FOR THE YEAR</b>	
<u>£22,971</u>	transferred to General Account (page 6)	<u>£23,298</u>
<u>£10,000</u>	<b>ESTIMATE</b>	<u>£13,800</u>

**PARISH OF ST BRELADE**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2023/2024</b>		<b>2024/2025</b>	
£		£	£
	<b>INCOME</b>		
	<b>PERMITS AND LICENCES</b>		
68,129	Driving licences	72,955	
1,600	Firearm certificates	955	
1,660	Chose Publique	460	
5,650	International driving permits	5,280	
9,222	Roadwork fees and scaffold permits	14,805	
<hr/>		<hr/>	
86,261		94,455	
17,170	<b>FINES</b> - proportion retained by Parish	19,238	
<hr/>		<hr/>	
103,431			113,693
	<b>EXPENDITURE</b>		
96,201	Materials and expenses	110,615	
178,835	Wages and social security	200,987	
26,262	Pension fund contributions	33,350	
15,873	Motor expenses	12,262	
19,661	Traffic Warden - wages and expenses	17,356	
16,124	Driving licence expenses	7,710	
6,981	Rental – car park at rear of Parish Hall	7,255	
<hr/>		<hr/>	
359,937			389,535
			<hr/>
	<b>NET EXPENDITURE FOR THE YEAR</b>		
<u>£256,506</u>	transferred to General Account (page 8)		<u>£275,842</u>
<u>£272,600</u>	<b>ESTIMATE</b>		<u>£311,700</u>

**PARISH OF ST BRELADE**

**MAISON ST BRELADE - INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2025**

<b>Actual 2023/2024 £</b>		<b>Actual 2024/2025 £</b>
	<b>INCOME</b>	
3,899,980	Accommodation and respite	4,301,013
14,500	Rental income	25,398
2,668	Bank interest	8,331
<u>3,917,148</u>		<u>4,334,742</u>
	<b>EXPENDITURE</b>	
2,913,385	Salaries, wages, social security and pension contributions	3,308,803
3,805	Pension contribution – pre 1987 debt	4,912
19,664	Staff training	23,018
120,880	Food	128,466
37,350	Cleaning and laundry	37,636
112,416	Heat, light and water	113,341
42,664	Insurance/rates/licences	46,715
6,548	Telephone and postage	5,817
8,711	Advertising, printing and stationery	10,006
174,199	Repairs and renewals	195,066
14,366	Gardens and floral decorations	16,706
3,650	Audit fee	8,760
16,665	Professional fees	34,722
1,560	Motor expenses	1,621
43	Bank charges	122
16,938	Computer expenses	22,351
21,658	Medical expenses	24,922
28,902	Sundry expenses	33,763
<u>3,543,404</u>		<u>4,016,747</u>
	<b>NET INCOME FOR THE YEAR</b>	
<u>£373,744</u>	transferred to Maison St Brelade Reserve	<u>£317,995</u>

**MAISON ST BRELADE RESERVE  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>2023/2024 £</b>		<b>2024/2025 £</b>
527,124	Balance at 1 May 2024	616,794
373,744	Retained income for the year	317,995
(284,074)	Bank loan capital and interest repayments	(284,827)
<u>£616,794</u>	<b>BALANCE AT 30 APRIL 2025</b>	<u>£649,962</u>

**PARISH OF ST BRELADE**  
**NOTES TO THE ACCOUNTS - 30 APRIL 2025**

**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.

**Finance arrangements**

Loans with a duration in excess of one year which are advanced to the Parish are not included as liabilities of the Parish in the Summary of Balances. Repayments made in respect of such loans are accounted for in the year repayments are made.

**Interest received**

Interest is not accrued to any of the Reserve Fund Accounts including the Affordable Homes Scheme. Deposit interest is credited to the General Account.

**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 Public.

**Roads Reserve Fund**

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

**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.

**Expenditure**

All expenditure is accounted for on an accruals basis.

**PARISH OF ST BRELADE**  
**NOTES TO THE ACCOUNTS - 30 APRIL 2025**

**2. PARISH RATES**

The number of quarters assessed for the year was 160,169,828 which is 81,800 greater than the number of quarters used when the estimates were approved at the parish Assembly in 2024. The estimates were based on the known quarters at the date of approval and were subsequently increased prior to the issue of the assessments. These additional quarters amount to additional rates assessable of £1,145.20.

PARISH RATES AND SURCHARGES OUTSTANDING	2025	2024
Balance of recoverable 2024 rates and surcharges	<u>£6,472</u>	<u>£9,555</u>
Percentage of total adjusted cash receivable	<u>0.29%</u>	<u>0.46%</u>

**3. CASH AT BANK AND IN HAND**

	2025 £	2024 £
Current accounts	(5,365)	21,116
Deposit accounts	49,710	27,251
Term deposit accounts	2,100,000	2,308,650
Cash in hand	3,712	6,588
	<u>£2,148,057</u>	<u>£2,363,605</u>

**4. PARISH PROPERTIES**

Properties which the Parish owns or has a level of responsibility for includes:

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	
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 and insured values are index linked annually. 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 £1,874,064 (prior year £2,016,242).



**PARISH OF ST BRELADE**  
**NOTES TO THE ACCOUNTS - 30 APRIL 2025**

**4. PARISH PROPERTIES (CONTINUED)**

**Affordable Homes Scheme Surplus**

The Parish has established an affordable homes scheme whereby successful applicants could purchase a property at a discount to the market value of that property subject to certain conditions. Under the rules of the scheme the discount given is secured by way of a second charge against the property and is payable to the Parish on the occurrence of a defined trigger event. In the event that funds are received the scheme requires the funds to be utilised for providing more Parish affordable and/or social housing and/or care and/or nursing home accommodation and/or for the ongoing maintenance or improvement of such housing accommodation. The properties subject to the scheme are located in Le Champ Pres de L'Eglise and the total of the bonds registered is £981,000. In previous years £501,158 has been received in respect of four properties on which bonds totalling £461,000 had been registered. During the year, an additional £138,000 was received in respect of a property on which a bond totalling £89,000 had been registered. Any funds received are separately accounted for under the Affordable Homes Scheme Surplus. At a Parish Assembly dated 29 April 2025, it was voted that £90,000 from the reserve be utilised to fund the installation of solar panels at Maison St Brelade. This work has been completed subsequent to the year end.

**5. PROPERTY RESERVE FUND**

**Cemetery Extension Works**

At a Parish Assembly held on 14 May 2019 a sum of £50,000 was voted from the Property Reserve Fund to cover the costs of a survey and any resulting works arising in respect of field 94 in connection with the need to extend the current cemetery. Subsequently, at Parish Assemblies held on 26 May 2020, 14 July 2020 and 31 May 2022 further sums of £50,000, £500,000 and £21,000 respectively were approved towards this project. During the year ended 30 April 2020 £53,116 was spent on this matter with a further £112,919 spent during the year ended 30 April 2021, £300,374 during the year ended 30 April 2022, £153,783 during the year ended 30 April 2023 and £11,878 in the year ended 30 April 2024. As the total expenditure exceeded the amount of the Property Reserve approved at Parish Assemblies for use on this project by £11,070, this amount was charged as part of the cemetery maintenance costs during the year ended 30 April 2024.

**Parish Hall Roof**

At a Parish Assembly held on 30 November 2021 a sum of up to £20,000 was voted from the Property Reserve Fund to cover the costs of investigations into the reroofing of the parish Hall to include the incorporation of a one-bedroom housing unit. During the year ended 30 April 2022 £5,930 was spent on this matter with a further £14,356 spent during the year ended 30 April 2023. At a Parish Assembly held on 27 June 2023 a further sum of £35,000 was approved to progress the works to tender stage. During the prior year, £37,425 was spent on this matter. At a Parish Assembly on 28 May 2024, further expenditure of up to £415,000 was approved for the reroofing of the Parish Hall. £396,700 was spent on the project during the year ended 30 April 2025.

**Children's play park toilet block**

At a Parish Assembly held on 22 February 2022 a sum of up to £14,000 was voted from the Property Reserve Fund to cover the costs of drafting plans in relation to the modernisation of the toilet block within the Children's play park. During the year ended 30 April 2023 £10,635 was spent on this matter. At a Parish Assembly held on 27 June 2023 a further sum of £25,000 was approved to progress the works to tender stage. In addition, at a Parish Assembly on 30 April 2024 a further £16,645 was approved. During the year ended 30 April 2024, £41,255 was spent on this matter.

## PARISH OF ST. BRELADE

### NOTES TO THE ACCOUNTS - 30 APRIL 2025

#### 5. **PROPERTY RESERVE FUND (CONTINUED)**

##### **Clarendon House Works**

At a Parish Assembly held on 31 May 2022 a sum of up to £15,000 was voted from the Property Reserve Fund to cover the costs of refurbishment of the bathroom at flat 1 Clarendon House. To date no expenditure has been incurred on these works. During the year ended 30 April 2023 £10,242 of expenditure was allocated to this reserve. It was subsequently identified that this expenditure related to works on Gervaise Le Gros property. Accordingly, this reserve was credited with £10,242 in the prior year and the amount charged to Maintenance and Sundry Expenditure in the Gervaise Le Gros Account.

##### **Rectory refurbishment**

At a Parish Assembly held on 24 September 2024, a sum of up to £40,000 was voted from the Property Reserve Fund to progress plans for submission to the planning department with respect to the re-roofing and refurbishment of the rectory. In addition, at a Parish Assembly on 17 December 2024, it was voted up to £170,000 from the Property Reserve Fund be used as the Parish contribution to the work on the rectory. During the year, £219,765 was spent on the rectory with a contribution of £200,000 being receivable from the 192 Trust (Rectorat).

#### 6. **MOTOR VEHICLES RESERVE FUND**

At a Parish Assembly held on 30 November 2021 a sum of up to £25,000 was voted from the Motor Vehicles Reserve Fund to purchase a vehicle for the parking control officer. During the year ended 30 April 2024 a Renault Kangoo electric vehicle was obtained for £17,138.

At a Parish Assembly held on 27 June 2023 a sum of £10,000 was approved towards the purchase of a second-hand van. During the year ended 30 April 2024, a VW Caddy was acquired for £9,713. The vehicle was purchased from Jackson Yacht Services in which the Constable has an ownership interest.

On 28 November 2023, a Parish Assembly approved expenditure of up to £55,000 to obtain a replacement Honorary Police vehicle. During the year ended 30 April 2024, £34,234 was spent to obtain a Ford Transit. In the year ended 30 April 2025, a further £17,110 was spent on delivery and conversion of this vehicle.

#### 7. **OFFICE SYSTEMS RESERVE FUND**

At a Parish Assembly held on 30 October 2023, a sum of up to £10,000 was approved from the Office Systems Reserve Fund to purchase Computer hardware and equipment. During the year ended 30 April 2024 £7,923 was spent on this equipment.

#### 8. **ROADS RESERVE FUND**

During the prior year £16,249 was spent on Le Mont es Croix and £33,550 on Mont Les Vaux. £5,000 was credited to the fund on determining that the provision for expenditure on Clos des Sables, recognised in the year ended 30 April 2023, was overstated. Proceeds of £8,049 from the sale of property at Quennevais Park were allocated to the fund.

During the current year £34,264 was spent on Mont de Boulevard (net of contributions of £36,684 towards the costs), £21,818 was spent on Quai Bisson (net of contributions of £4,363) and £17,255 was spent on Les Landes Avenue (net of contributions of £20,000). In addition, £68,229 was spent on Mont Gras d'Eau and £11,246 on the Seven Oaks safety barrier installation. The Seven Oaks project is ongoing and there will be further work following the year end.

**PARISH OF ST. BRELADE**  
**NOTES TO THE ACCOUNTS - 30 APRIL 2025**

**9. CHARITIES, CLUBS AND ASSOCIATIONS**

	<b>2025</b>		<b>2024</b>	
	£	£	£	£
<b>Charities</b>				
Age Concern		500		400
Community Savings		-		400
Drivability		500		400
Family Nursing and Home Care (Jersey) Inc.		-		4,500
Headway Jersey		-		400
Jersey Association for Youth and Friendship		-		400
Les Amis		-		400
Macmillan Cancer Support (Jersey) Limited		-		400
Mind Jersey		-		400
Natural Jersey		500		800
Healing Waves		-		400
		<u>1,500</u>		<u>8,900</u>
<b>Clubs and Associations</b>				
10 <sup>th</sup> Jersey (St Brelade) Scouts	500		-	
Jersey Air Rifle Club	500		400	
Jersey Astronomy Club	500		400	
La Moye Cadets	500		400	
Les Creux Bowls Club	-		-	
Pathways	-		1,500	
No 7 Overseas (Jersey) Squadron	500		-	
Sanctuary House	500		-	
St Aubin's Institute	500		400	
St Brelade Bowls Club	500		400	
St Brelade Netball Club	500		-	
St Brelade Small Bore Rifle Club	500		400	
West District Guides Association	1,000		800	
St Brelade Twinning Association	500		500	
		<u>6,500</u>		<u>5,200</u>
		<u>£8,000</u>		<u>£14,100</u>
<b>Estimates</b>		<u>£15,000</u>		<u>£15,000</u>

**10. CONTINGENT LIABILITY**

The Parish has entered into an agreement with the Government of Jersey relating to the IT States Computer Link. In the event of a claim by the Government 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.

## **PARISH OF ST. BRELADE**

### **NOTES TO THE ACCOUNTS - 30 APRIL 2025**

#### **12. PENSION COSTS**

Certain 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.

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

- 16% of salary in respect of each employee who is a member of the PECRS.
- 16% of pensionable earnings in respect of each employee who is an active member of the PEPS depending on length of service.

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 2024 was £1,555 and from 1 January 2025 was £1,627.

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 2025. 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. STREET LIGHTING**

The Parish has entered into an agreement with Jersey Electricity PLC ('the Company') whereby the Company will replace 98 lighting columns and 14 brackets and lanterns at a total cost of £477,500 payable over a period of 15 years in quarterly instalments of £7,958.33 until 2035. At the year-end an amount of £310,376 remained outstanding.

**PARISH OF ST. BRELADE**  
**NOTES TO THE ACCOUNTS - 30 APRIL 2025**

**14. OTHER INCOME - RENT**

An analysis of rental income shown under other income is detailed below:

	<b>2025</b>	<b>2024</b>
	£	£
Parish Hall flats	23,520	21,595
Log cabin	4,500	4,125
The kiosk	-	5,074
ATM at Parish Hall	5,000	5,000
Parish depot and substation	-	1,038
	<u>£33,020</u>	<u>£36,832</u>

**15. DEBTORS AND PREPAYMENTS**

	<b>2025</b>	<b>2024</b>
	£	£
Accounts receivable	178,970	29,212
GST recoverable	14,260	53,418
Due from the 192 Trust (note 5)	200,000	-
Prepayments	18,863	45,697
	<u>£412,093</u>	<u>£128,327</u>

**16. TRESOR**

The Tresor is the Account through which certain properties associated with the Ancient Parish Church are maintained; such properties being the Parish Church, Fishermen's Chapel, Churchyard, Rectory and various church lands. These properties are overseen by the Rectorat Committee, a body comprising the Connétable, two Procureurs du Bien Public, the Rector and two Churchwardens.

Income generated by the Church properties is applied, through the Tresor, towards their maintenance. Any shortfall in the running costs is met by the Parish and reflected in these financial statements.

In accordance with the Canons of the Church of England in Jersey, the Churchwardens are required to maintain separate accounts for the Tresor. These accounts can be made available upon request.

**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 Government of Jersey.

Set out below is a summary of the collections:

	£	£
<b>Island Wide Rate</b>		
2024 Island Wide rate		1,617,508
Less: Adjustments	-	
Non recoverable, write offs and outstanding	(4,107)	
		(4,107)
Balance paid/payable to the Government of Jersey		<u>£1,613,401</u>
 <b>Surcharge</b>		
2024 Surcharge applied		13,607
Less: Non recoverable, write offs and outstanding		(554)
		<u>£13,053</u>
 Allocation towards collection costs (page 6)		<u>£(13,053)</u>
 Balance paid/payable to the Government of Jersey		<u>£ -</u>

The above summary has been prepared from information at 30 April 2025. 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 2026**

<b>Estimates 2024/2025 £</b>	<b>Expenditure 2024/2025 £</b>		<b>Estimates 2025/2026 £</b>
		<b>ADMINISTRATION</b>	
383,000	376,123	Salaries and social security	402,500
43,800	43,680	Pension fund contributions	58,700
15,600	16,866	Pensions	13,500
7,000	7,000	Experts' (Rates assessors) honorarium	7,000
10,500	10,500	Audit fee	11,000
35,000	29,145	Professional fees	40,000
5,500	4,111	Telephone	5,000
15,000	11,583	Postage	15,000
7,500	5,038	Advertising	7,000
-	11,821	Parish Events	5,000
10,000	11,294	Printing and stationery	11,500
3,000	3,000	Connétable's expenses	3,000
60,000	76,894	Parish Hall - upkeep and caretaker	80,000
2,000	797	Parish Hall - flat repairs and upkeep	2,000
60,000	63,513	Parish Hall - external redecoration	-
2,500	2,484	Purchase and renting of office equipment	2,500
40,000	30,055	Information technology operational expenses	35,000
2,000	477	Staff training	2,000
18,000	22,976	Insurance	25,000
15,000	25,401	Contingency	20,000
1,200	1,009	Stray dogs (JSPCA retainer)	1,200
7,000	8,170	Comité des Connétables/Supervisory Committee	8,500
5,000	4,786	Bank charges	5,000
12,000	12,246	Card collection charges	12,500
<hr/> 760,600	<hr/> 778,969		<hr/> 772,900
		<b>TRESOR</b>	
90,800	93,209	Wages and social security	92,500
13,650	13,456	Pension fund contributions	10,500
50,000	53,799	Repairs, maintenance and insurance	50,000
<hr/> 154,450	<hr/> 160,464		<hr/> 153,000
		<b>CIMÉTIÈRE DES QUENNEVAIS</b>	
70,000	47,629	Cimétiere Des Quennevais	55,000
<hr/>	<hr/>		<hr/>
		<b>CHARITIES AND GRANTS</b>	
50,000	50,000	Communicare administration	51,500
15,000	8,000	Charities, clubs and associations	15,000
7,500	7,500	St Brelade Battle of Flowers Association	7,500
1,250	1,250	Citizens Advice Bureau	1,500
		<u>St. Brelade Youth Project</u>	
11,500	11,500	Support youth workers	15,000
11,000	11,000	General running costs	15,000
<hr/> 96,250	<hr/> 89,250		<hr/> 105,500
		<b>SENIOR CITIZENS CHRISTMAS LUNCH</b>	
12,000	10,543		12,000
<hr/>	<hr/>		<hr/>
1,093,300	1,086,855	Carried forward to page 22	1,098,400
<hr/>	<hr/>		<hr/>

**PARISH OF ST BRELADE**

**GENERAL ACCOUNT - ESTIMATES  
FOR THE YEAR ENDING 30 APRIL 2026**

<b>Estimates 2024/2025</b>	<b>Expenditure 2024/2025</b>		<b>Estimates 2025/2026</b>
£	£		£
1,093,300	1,086,855	Brought forward from page 21	1,098,400
		<b>EXTERNAL SERVICES</b>	
311,700	275,842	Roads account - general vote	327,500
50,000	43,993	Street lighting	50,000
616,900	614,876	Refuse and recycling collection	616,000
35,000	14,178	Children's play park - wages and maintenance	50,000
5,000	4,527	Repairs and running costs - other properties	5,000
15,000	5,503	Floral display	10,000
14,000	12,324	Christmas lighting and decoration	15,500
1,047,600	971,243		1,074,000
		<b>HONORARY POLICE</b>	
36,000	36,864	Wages and social security	35,000
5,100	5,014	Pension fund contributions	5,200
8,500	8,821	Motor expenses	8,500
9,900	9,292	Insurance	9,900
2,000	2,101	Telephone	2,200
5,500	5,080	Comité des Chef de Police	5,500
8,000	6,500	Honorary Police honorarium	8,000
13,500	15,797	Equipment and sundry expenses	17,500
-	-	Recruitment	3,000
15,000	11,764	Information technology operational expenses	13,500
20,000	1,316	Radios, including maintenance and subscription	20,000
10,000	1,379	Training	10,000
133,500	103,928		138,300
		<b>TRANSFERS TO RESERVE FUNDS</b>	
250,000	250,000	Property	350,000
25,000	25,000	Motor Vehicles	25,000
100,000	100,000	Roads	125,000
375,000	375,000		500,000
		<b>PENSION</b>	
15,050	14,966	Pre-1987 Debt	15,800
<u>£2,664,450</u>	<u>£2,551,992</u>	<b>TOTAL ESTIMATED EXPENDITURE FOR THE YEAR</b>	<u>£2,826,500</u>



**PARISH OF ST BRELADE**  
**GENERAL ACCOUNT – ESTIMATES**  
**FOR THE YEAR ENDING 30 APRIL 2026**

<b>2025 PARISH RATE</b>	£	£	£	£
- assessed at 160,498,558 Quarters (see below)				
Quarters:				
at 1.40p	2,246,980			
at 1.44p		2,311,179		
at 1.45p			2,327,229	
at 1.46p				2,343,279
<b>SURCHARGES</b>	8,085	8,085	8,085	8,085
<b>RETENTION OF ISLAND WIDE RATE SURCHARGES</b>	6,800	6,800	6,800	6,800
<b>PROVISION FOR ADJUSTMENTS/ NON RECOVERABLES</b>	(5,000)	(5,000)	(5,000)	(5,000)
<b>ESTIMATED ARREARS OF RATES/SURCHARGES</b>	1,000	1,000	1,000	1,000
<b>ESTIMATED RECEIPTS</b> (see below)	218,000	218,000	218,000	218,000
<b>ESTIMATED TOTAL INCOME</b>	2,475,865	2,540,064	2,556,114	2,572,164
<b>ESTIMATED TOTAL EXPENDITURE</b>	(2,826,500)	(2,826,500)	(2,826,500)	(2,826,500)
<b>ESTIMATED (DEFICIT) FOR THE YEAR</b>	(350,635)	(286,436)	(270,386)	(254,336)
<b>BALANCE IN HAND AT 1 MAY 2025</b>	792,632	792,632	792,632	792,632
<b>NOTIONAL BALANCE IN HAND AT 30 APRIL 2026</b>	<u>£441,997</u>	<u>£506,196</u>	<u>£522,246</u>	<u>£538,296</u>

	<b>Receipts 2024/2025 £</b>	<b>Estimated receipts 2025/2026 £</b>
<b>OTHER INCOME</b>		
Rent	33,020	33,000
Deposit interest	145,823	100,000
Speeding fines	14,365	12,000
Property search fees	7,951	7,000
Dog permits – net of direct costs	14,025	15,000
Hire of Parish Hall	9,430	10,000
Sunday trading permits	960	1,000
Residents permits	1,644	2,000
Sundry	8,636	10,000
	<u>235,854</u>	<u>190,000</u>
<b>GERVAISE LE GROS CENTRE</b>	21,311	10,000
<b>LE PAVÉ</b>	23,298	18,000
	<u>£280,463</u>	<u>218,000</u>

**Note:**

- The number of 2025 Rate quarters has increased by 328,730 quarters.
- 0.01p per Quarter is £16,050 in Rate collectable.
- The 2024 Rate at 1.40p amounted to £2,242,378.

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 Government of Jersey in respect of the Island Wide Rate. The Island Wide rate for 2025 has been set at 0.94 p (2024 0.92p) per Quarter for Domestic property and 1.38p (2024 – 1.37p) per Quarter for Non-Domestic property.