

**PARISH OF ST BRELADE**  
**FINANCIAL STATEMENTS**  
**30 APRIL 2012**  
**AND**  
**ESTIMATES 2012/2013**





**Alex Picot**

chartered accountants

95-97 Halkett Place

St. Helier, Jersey

Channel Islands JE1 1BX

## **INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST BRELADE**

We have audited the financial statements of the Parish of St Brelade for the year ended 30 April 2012 on pages 2 to 15. These accounts have been prepared under the accounting policies set out therein.

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

### **Respective responsibilities of Connétable and auditors**

The Connétable is responsible for the preparation of the financial statements in accordance with applicable law and the Parish's own accounting policies. In preparing these financial statements the Connétable is required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Parish will continue in operation. The Connétable is also responsible for keeping adequate accounting records which show the general balances of the Parish and its income and expenditure for each financial year and, together with the Procureurs du Bien Publique, for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

We report to you if, in our opinion, the Parish has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

### **Scope of the audit opinion**

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

We read the financial and non financial information in the financial statements to identify material inconsistencies. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view, in accordance with the Parish's own accounting policies, of the Parish's affairs as at 30 April 2012 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with applicable law.

16 July 2012

ALEX PICOT  
**Chartered Accountants**

**PARISH OF ST BRELADE**

**SUMMARY OF BALANCES AT 30 APRIL 2012**

| <b>2011</b>       |  | <b>2012</b>       |
|-------------------|--|-------------------|
| £                 |  | £                 |
|                   | <b>CURRENT ASSETS</b>  |                   |
| 39,609            | Debtors and prepayments  | 65,966            |
| 2,594,288         | Cash at bank and in hand (note 3)                                      | 1,578,002         |
| <u>2,633,897</u>  |  | <u>1,643,968</u>  |
|                   | <b>CREDITORS:</b>  |                   |
| 159,670           | Amounts falling due within one year                                    | 191,736           |
| <u>2,474,227</u>  | <b>NET CURRENT ASSETS</b>  | <u>1,452,232</u>  |
|                   | <b>CREDITORS:</b>  |                   |
|                   | Amounts falling due after more than one year:                          |                   |
| 188,984           | Driving licences - income received in advance                          | 184,734           |
| <u>£2,285,243</u> |  | <u>£1,267,498</u> |
|                   | Representing:  |                   |
| 613,359           | <b>GENERAL ACCOUNT</b> (page 3)  | 580,456           |
| 423,922           | <b>PROPERTY RESERVE FUND</b> (page 3)                                  | 458,706           |
| 61,722            | <b>MOTOR VEHICLES RESERVE FUND</b> (page 3)                            | 81,722            |
| 31,614            | <b>OFFICE SYSTEMS RESERVE FUND</b> (page 3)                            | 36,614            |
| -                 | <b>ROADS RESERVE FUND</b> (page 3)                                     | 30,000            |
| -                 | <b>KERBSIDE RECYCLING SCHEME RESERVE FUND</b> (page 3)                 | 80,000            |
| <u>1,130,617</u>  |  | <u>1,267,498</u>  |
| 1,154,626         | <b>MAISON ST BRELADE EXTENSION AND REFURBISHMENT ACCOUNT</b> (note 3a) | -                 |
| <u>£2,285,243</u> |  | <u>£1,267,498</u> |

**MAISON ST BRELADE**

**SUMMARY OF BALANCES AT 30 APRIL 2012**

|                 |  |                 |
|-----------------|--|-----------------|
|                 | <b>CURRENT ASSETS</b>                      |                 |
| 94,007          | Debtors and prepayments                    | 101,257         |
| 413,631         | Cash at bank and in hand                   | 444,398         |
| <u>507,638</u>  |  | <u>545,655</u>  |
|                 | <b>CREDITORS:</b>                          |                 |
| 87,383          | Amounts falling due within one year        | 113,979         |
| <u>£420,255</u> | <b>NET CURRENT ASSETS</b>                  | <u>£431,676</u> |
|                 | Representing:                              |                 |
| <u>£420,255</u> | <b>MAISON ST BRELADE RESERVE</b> (page 10) | <u>£431,676</u> |

The financial statements were approved on 16 July 2012

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.....Connétable

The notes on pages 11 to 15 form part of these financial statements  
Independent Auditors' report - page 1

**PARISH OF ST BRELADE**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2012**

| <b>2010/2011</b> |   | <b>2011/2012</b> |
|------------------|---|------------------|
| £                |   | £                |
| 1,291,644        | <b>INCOME</b> (page 4)                    | 1,377,528        |
| 1,292,068        | <b>EXPENDITURE</b> (pages 5 - 6)          | 1,410,431        |
| <u>(424)</u>     | <b>(DEFICIT) OF INCOME FOR THE YEAR</b>   | <u>(32,903)</u>  |
| 613,783          | Add: <b>BALANCE IN HAND AT 1 MAY 2011</b> | 613,359          |
| <u>£613,359</u>  | <b>BALANCE IN HAND AT 30 APRIL 2012</b>   | <u>£580,456</u>  |

**PROPERTY RESERVE FUND**  
**FOR THE YEAR ENDED 30 APRIL 2012**

| <b>2010/2011</b> |   | <b>2011/2012</b> |
|------------------|---|------------------|
| £                |   | £                |
| 497,947          | Balance at 1 May 2011                                   | 423,922          |
| 50,000           | Parish Assembly vote (page 6)                           | 50,000           |
| <u>547,947</u>   |   | <u>473,922</u>   |
| 124,025          | Less: Parish Hall general office refurbishment (note 5) | -                |
| -                | Parish Refuse depot maintenance (note 5)                | 15,216           |
| <u>£423,922</u>  | <b>BALANCE AT 30 APRIL 2012</b>                         | <u>£458,706</u>  |

**MOTOR VEHICLES RESERVE FUND**  
**FOR THE YEAR ENDED 30 APRIL 2012**

| <b>2010/2011</b> |                                 | <b>2011/2012</b> |
|------------------|---------------------------------|------------------|
| £                |                                 | £                |
| 61,722           | Balance at 1 May 2011           | 61,722           |
| -                | Parish Assembly vote (page 6)   | 20,000           |
| <u>£61,722</u>   | <b>BALANCE AT 30 APRIL 2012</b> | <u>£81,722</u>   |

**OFFICE SYSTEMS RESERVE FUND**  
**FOR THE YEAR ENDED 30 APRIL 2012**

| <b>2010/2011</b> |                                 | <b>2011/2012</b> |
|------------------|---------------------------------|------------------|
| £                |                                 | £                |
| 34,088           | Balance at 1 May 2011           | 31,614           |
| 20,000           | Parish Assembly vote (page 6)   | 5,000            |
| <u>54,088</u>    |                                 | <u>36,614</u>    |
| 14,424           | Less: New rates system (note 6) | -                |
| 8,050            | New telephone system (note 6)   | -                |
| <u>£31,614</u>   | <b>BALANCE AT 30 APRIL 2012</b> | <u>£36,614</u>   |

**ROADS RESERVE FUND**  
**FOR THE YEAR ENDED 30 APRIL 2012**

| <b>2010/2011</b> |                                 | <b>2011/2012</b> |
|------------------|---------------------------------|------------------|
| £                |                                 | £                |
| -                | Balance at 1 May 2011           | -                |
| -                | Parish Assembly vote (page 6)   | 30,000           |
| <u>£ -</u>       | <b>BALANCE AT 30 APRIL 2012</b> | <u>£30,000</u>   |

**KERBSIDE RECYCLING SCHEME RESERVE FUND**  
**FOR THE YEAR ENDED 30 APRIL 2012**

| <b>2010/2011</b> |  | <b>2011/2012</b> |
|------------------|--|------------------|
| £                |  | £                |
| -                | Balance at 1 May 2011                  | -                |
| -                | Transfer from General Account (page 6) | 80,000           |
| <u>£ -</u>       | <b>BALANCE AT 30 APRIL 2012</b>        | <u>£80,000</u>   |

The notes on pages 11 to 15 form part of these financial statements  
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**PARISH OF ST BRELADE**  
**GENERAL ACCOUNT - INCOME**  
**FOR THE YEAR ENDED 30 APRIL 2012**

| <b>2010/2011</b>  |  | <b>2011/2012</b> |                   |
|-------------------|--|------------------|-------------------|
| £                 |  | £                | £                 |
|                   | <b>2011 RATE</b>                               |                  |                   |
| 1,182,223         | Assessed at 135,775,014 quarters at 0.93p      |                  | 1,262,708         |
| -                 | Less: Adjustments                              | 301              |                   |
| (721)             | Non-recoverables and write offs                | (3,003)          |                   |
| (641)             | Rates outstanding (note 2)                     | (1,013)          |                   |
| <u>(1,362)</u>    |  |                  | <u>(3,715)</u>    |
| 1,180,861         |  |                  | 1,258,993         |
| 4,111             | <b>SURCHARGES APPLIED</b>                      | 4,158            |                   |
| -                 | Less: Adjustments                              | -                |                   |
| (138)             | Non-recoverables and write offs                | (911)            |                   |
| (125)             | Surcharges outstanding (note 2)                | (171)            |                   |
| <u>3,848</u>      |  |                  | <u>3,076</u>      |
| 50                | <b>ARREARS OF RATE/SURCHARGES</b>              |                  | 1,052             |
|                   | <b>RETENTION OF ISLAND WIDE RATE SURCHARGE</b> |                  |                   |
| 1,560             | Current year (page 16)                         | 1,180            |                   |
| -                 | Prior years                                    | 41               |                   |
| <u>1,560</u>      |  |                  | <u>1,221</u>      |
|                   | <b>OTHER INCOME</b>                            |                  |                   |
| 11,818            | Rent   | 12,122           |                   |
| 7,856             | Deposit interest                               | 12,880           |                   |
| 3,590             | Speeding fines                                 | 5,105            |                   |
| 4,927             | Property search fees                           | 4,039            |                   |
| 5,635             | Dog permits                                    | 6,475            |                   |
| 4,239             | Hire of Parish Hall                            | 5,058            |                   |
| 975               | Income support scheme – administration fee     | 1,272            |                   |
| 620               | Sunday trading permits                         | 1,905            |                   |
| 15                | Firework licences                              | 15               |                   |
| 2,607             | Sundry   | 2,911            |                   |
| 65                | Parish book                                    | 167              |                   |
| <u>42,347</u>     |  |                  | <u>51,949</u>     |
| 5,535             | <b>CIMÉTIÈRE DES QUENNEVAIS</b> (page 7)       | 5,124            |                   |
| 38,907            | <b>GERVAISE LE GROS CENTRE</b> (page 8)        | 36,289           |                   |
| 18,536            | <b>LE PAVÉ</b> (page 8)                        | 19,824           |                   |
| <u>105,325</u>    |  |                  | <u>113,186</u>    |
| <u>£1,291,644</u> | <b>TOTAL INCOME FOR THE YEAR</b>               |                  | <u>£1,377,528</u> |

**PARISH OF ST BRELADE**

**GENERAL ACCOUNT - EXPENDITURE**

**FOR THE YEAR ENDED 30 APRIL 2012**

| <b>Expenditure<br/>2010/2011</b> |   | <b>Estimates<br/>2011/2012</b> | <b>Expenditure<br/>2011/2012</b> |
|----------------------------------|---|--------------------------------|----------------------------------|
| £                                |   | £                              | £                                |
|                                  | <b>ADMINISTRATION</b>                       |                                |                                  |
| 191,054                          | Salaries and social security                | 198,000                        | 197,708                          |
| 22,438                           | Pension fund contributions                  | 23,125                         | 23,078                           |
| 21,113                           | Pensions                                    | 14,900                         | 14,875                           |
| 423                              | Etat Civil                                  | 500                            | 440                              |
| 4,375                            | Experts' fees                               | 4,375                          | 4,375                            |
| 6,500                            | Audit fee                                   | 6,650                          | 6,650                            |
| 4,285                            | Professional fees                           | 8,000                          | 6,431                            |
| 10,482                           | Telephone and postage                       | 12,500                         | 12,876                           |
| 6,719                            | Advertising                                 | 10,500                         | 9,679                            |
| 7,192                            | Printing and stationery                     | 7,000                          | 5,791                            |
| 1,800                            | Connétable's expenses                       | 1,800                          | 1,800                            |
| 55,084                           | Parish Hall - upkeep and caretaker          | 50,000                         | 49,558                           |
| 1,519                            | Purchase and renting of office equipment    | 2,500                          | 2,316                            |
| 8,908                            | Information technology operational expenses | 9,000                          | 9,013                            |
| 393                              | Staff training                              | 2,000                          | 318                              |
| 7,175                            | Sundry insurance                            | 7,750                          | 7,618                            |
| 9,790                            | Sundry expenses                             | 14,250                         | 10,792                           |
| 1,816                            | Stray dogs                                  | 2,100                          | 2,109                            |
| 3,915                            | Connétable's Supervisory Committee          | 4,250                          | 3,915                            |
| 3,251                            | Bank charges                                | 3,300                          | 3,235                            |
| 343                              | Finance charges                             | 5,000                          | 792                              |
| 368,575                          |   | 387,500                        | 373,369                          |
|                                  | <b>TRESOR</b>                               |                                |                                  |
| 68,362                           | Wages and social security                   | 75,250                         | 73,622                           |
| 6,989                            | Pension fund contributions                  | 11,000                         | 10,943                           |
| 5,650                            | Pensions                                    | 5,875                          | 5,832                            |
| 27,912                           | Repairs, maintenance and insurance          | 27,000                         | 27,004                           |
| 108,913                          |   | 119,125                        | 117,401                          |
|                                  | <b>CHARITIES AND GRANTS</b>                 |                                |                                  |
| 35,000                           | Communicare administration                  | 38,500                         | 38,500                           |
| 25,187                           | Charities, clubs and associations (note 8)  | 25,750                         | 25,301                           |
| 1,250                            | Citizens Advice Bureau                      | 1,250                          | 1,250                            |
| 5,000                            | Les Creux Allotments                        | -                              | -                                |
|                                  | <u>St Brelade Youth Club</u>                |                                |                                  |
| 8,000                            | Support youth workers                       | 8,300                          | 8,300                            |
| -                                | General running costs                       | 2,700                          | 2,700                            |
| 74,437                           |   | 76,500                         | 76,051                           |
| 6,939                            | <b>SENIOR CITIZENS CHRISTMAS LUNCH</b>      | 7,750                          | 5,851                            |
| 558,864                          | Carried forward to page 6                   | 590,875                        | 572,672                          |

The notes on pages 11 to 15 form part of these financial statements  
Independent Auditors' report – page 1

**PARISH OF ST BRELADE**  
**GENERAL ACCOUNT - EXPENDITURE**  
**FOR THE YEAR ENDED 30 APRIL 2012**

| <b>Expenditure<br/>2010/2011</b>          |  | <b>Estimates<br/>2011/2012</b> | <b>Expenditure<br/>2011/2012</b> |
|---|--|--------------------------------|----------------------------------|
| £   |  | £                              | £                                |
| 558,864                                   | Brought forward from page 5                    | 590,875                        | 572,672                          |
| <hr/>                                     |  |                                |                                  |
| <b>EXTERNAL SERVICES</b>                  |  |                                |                                  |
| 156,686                                   | Roads account - general vote (page 9)          | 180,525                        | 154,384                          |
| 32,895                                    | Street lighting                                | 32,000                         | 26,605                           |
| 351,075                                   | Refuse collection - contract                   | 361,958                        | 361,958                          |
| -   | Fuel supplement                                | -                              | (5,000)                          |
| 612                                       | Recycling banks                                | -                              | -                                |
| 19,543                                    | Children's play park - wages and maintenance   | 20,750                         | 19,360                           |
| 3,329                                     | Repairs and running costs - other properties   | 5,500                          | 4,652                            |
| 3,218                                     | Floral display                                 | 4,250                          | 2,837                            |
| 567,358                                   |  | 604,983                        | 564,796                          |
| <hr/>                                     |  |                                |                                  |
| <b>HONORARY POLICE</b>                    |  |                                |                                  |
| 5,597                                     | Motor expenses                                 | 4,900                          | 4,848                            |
| 6,393                                     | Insurance                                      | 6,550                          | 6,509                            |
| 1,491                                     | Telephone                                      | 1,600                          | 1,417                            |
| 1,805                                     | Chef de Police Committee                       | 2,000                          | 1,825                            |
| 4,643                                     | Honorary Police expenses                       | 5,100                          | 4,608                            |
| 10,344                                    | Equipment and sundry expenses                  | 10,000                         | 10,244                           |
| 8,991                                     | Radios, including maintenance and subscription | 9,500                          | 9,416                            |
| 1,826                                     | Training                                       | 2,000                          | 1,559                            |
| 41,090                                    |  | 41,650                         | 40,426                           |
| <hr/>                                     |  |                                |                                  |
| <b>LOAN</b>                               |  |                                |                                  |
| 38,225                                    | Gervaise Le Gros Centre (note 7)               | 38,225                         | 38,225                           |
| <hr/>                                     |  |                                |                                  |
| <b>TRANSFER TO RESERVE FUNDS (page 3)</b> |  |                                |                                  |
| 50,000                                    | Property                                       | 50,000                         | 50,000                           |
| -   | Motor vehicles                                 | 20,000                         | 20,000                           |
| 20,000                                    | Office systems                                 | 5,000                          | 5,000                            |
| -   | Roads  | 30,000                         | 30,000                           |
| -   | Kerbside Recycling                             | -                              | 80,000                           |
| 70,000                                    |  | 105,000                        | 185,000                          |
| <hr/>                                     |  |                                |                                  |
| <b>PENSION</b>                            |  |                                |                                  |
| 8,405                                     | Pre-1987 Debt                                  | 8,600                          | 8,642                            |
| <hr/>                                     |  |                                |                                  |
| <b>NON RECURRING</b>                      |  |                                |                                  |
| -   | Paintings conservation                         | 6,000                          | 670                              |
| 8,126                                     | Entente Florale                                | -                              | -                                |
| 8,126                                     |  | 6,000                          | 670                              |
| <hr/>                                     |  |                                |                                  |
| -   | Kerbside recycling                             | 80,000                         | -                                |
| <hr/>                                     |  |                                |                                  |
| <u>£1,292,068</u>                         |  | <u>£1,475,333</u>              | <u>£1,410,431</u>                |

The notes on pages 11 to 15 form part of these financial statements  
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**PARISH OF ST BRELADE**  
**CIMETIERE DES QUENNEVAIS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2012**

| <b>2010/2011</b> |   | <b>2011/2012</b>         |
|------------------|---|--------------------------|
| £                |   | £                      £ |
|                  | <b>INCOME</b>                           |                          |
| 3,960            | Purchase of grave plots                 | 3,860                    |
| 3,300            | Burials                                 | 4,615                    |
| 2,104            | Cemetery fees                           | 2,226                    |
| <u>9,364</u>     |   | <u>10,701</u>            |
|                  | <b>EXPENDITURE</b>                      |                          |
| 3,450            | Digging of graves                       | 3,500                    |
| -                | Top soil                                | 848                      |
| -                | Repairs to gate pillar                  | 512                      |
| 329              | General maintenance and sundries        | 667                      |
| 50               | Insurance                               | 50                       |
| <u>3,829</u>     |   | <u>5,577</u>             |
|                  | <b>NET INCOME FOR THE YEAR</b>          |                          |
| <u>£5,535</u>    | transferred to General Account (page 4) | <u>£5,124</u>            |
| <u>£2,500</u>    | <b>ESTIMATE</b>                         | <u>£ -</u>               |

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

**PARISH OF ST BRELADE**  
**GERVAISE LE GROS CENTRE ACCOUNT**  
**(INCLUDING CLARENDON HOUSE)**  
**FOR THE YEAR ENDED 30 APRIL 2012**

| <b>2010/2011</b> |   |       | <b>2011/2012</b> |                |
|------------------|---|-------|------------------|----------------|
| £                | <b>INCOME</b>                           | £     | £                | £              |
| 45,810           | Rent                                    |       |                  | 47,818         |
|                  | <b>EXPENDITURE</b>                      |       |                  |                |
| -                | Agents fee                              | 600   |                  |                |
| 1,171            | Insurance                               | 1,198 |                  |                |
| 651              | Rates                                   | 673   |                  |                |
| 174              | Telephone                               | 178   |                  |                |
| 98               | Electricity                             | 124   |                  |                |
| 4,809            | Maintenance and sundry expenditure      | 8,756 |                  |                |
| <u>6,903</u>     |   |       |                  | <u>11,529</u>  |
|                  | <b>NET INCOME FOR THE YEAR</b>          |       |                  |                |
| <u>£38,907</u>   | transferred to General Account (page 4) |       |                  | <u>£36,289</u> |
| <u>£36,000</u>   | <b>ESTIMATE</b>                         |       |                  | <u>£36,000</u> |

Loan costs associated with the Gervaise Le Gros Centre loan are detailed in note 7.

**LE PAVÉ**

**FOR THE YEAR ENDED 30 APRIL 2012**

| <b>2010/2011</b> |   |     | <b>2011/2012</b> |                |
|------------------|---|-----|------------------|----------------|
| £                | <b>INCOME</b>                           | £   | £                | £              |
| 19,728           | Rent                                    |     |                  | 20,340         |
|                  | <b>EXPENDITURE</b>                      |     |                  |                |
| 175              | Insurance                               | 179 |                  |                |
| 220              | Rates                                   | 227 |                  |                |
| 52               | Electricity                             | 52  |                  |                |
| 745              | Maintenance and sundry expenditure      | 58  |                  |                |
| <u>1,192</u>     |   |     |                  | <u>516</u>     |
|                  | <b>NET INCOME FOR THE YEAR</b>          |     |                  |                |
| <u>£18,536</u>   | transferred to General Account (page 4) |     |                  | <u>£19,824</u> |
| <u>£17,000</u>   | <b>ESTIMATE</b>                         |     |                  | <u>£19,000</u> |

**PARISH OF ST BRELADE**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2012**

| <b>2010/2011</b> |  | <b>2011/2012</b> |                 |
|------------------|--|------------------|-----------------|
| £                |  | £                | £               |
|                  | <b>EXPENDITURE</b>                           |                  |                 |
| 41,006           | Materials and expenses                       | 52,881           |                 |
| 122,502          | Wages and social security                    | 122,511          |                 |
| 15,497           | Pension fund contributions                   | 15,969           |                 |
| 6,327            | Pensions                                     | 5,889            |                 |
| 3,918            | Motor expenses                               | 5,148            |                 |
| 3,232            | Traffic Warden - wages and expenses          | 4,111            |                 |
| 15,150           | Driving licence expenses                     | 6,635            |                 |
| 4,627            | Rental - car park                            | 5,053            |                 |
| 212,259          |  |                  | 218,197         |
|                  | <b>Less: INCOME</b>                          |                  |                 |
|                  | <b>PERMITS AND LICENCES</b>                  |                  |                 |
| 48,901           | Driving licences                             | 49,990           |                 |
| 460              | Firearm certificates                         | 1,670            |                 |
| 212              | Chose Publique                               | 1,065            |                 |
| 520              | International driving permits                | 510              |                 |
| -                | Scaffolding permits                          | 200              |                 |
| 50,093           |  | 53,435           |                 |
| 5,480            | <b>FINES</b> - proportion retained by Parish | 10,378           |                 |
| 55,573           |  |                  | 63,813          |
|                  | <b>NET EXPENDITURE FOR THE YEAR</b>          |                  |                 |
| <u>£156,686</u>  | transferred to General Account (page 6)      |                  | <u>£154,384</u> |
| <u>£215,000</u>  | <b>ESTIMATE</b>                              |                  | <u>£180,525</u> |

**PARISH OF ST BRELADE**

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

**FOR THE YEAR ENDED 30 APRIL 2012**

| <b>Actual<br/>2010/2011</b> |   | <b>Budget<br/>2011/2012</b> | <b>Actual<br/>2011/2012</b> |
|-----------------------------|---|-----------------------------|-----------------------------|
| £                           |   | £                           | £                           |
|                             | <b>INCOME</b>                                     |                             |                             |
| 1,394,297                   | Accommodation                                     | 1,536,761                   | 1,576,270                   |
| 21,774                      | Rental income                                     | 20,400                      | 22,272                      |
| 1,781                       | Bank interest                                     | 1,500                       | 2,768                       |
| <u>1,417,852</u>            |   | <u>£1,558,661</u>           | <u>£1,601,310</u>           |
|                             | <b>EXPENDITURE</b>                                |                             |                             |
| 1,101,840                   | Salaries, wages and social security contributions | 1,221,000                   | 1,204,925                   |
| 16,274                      | Pension fund contributions                        | 19,000                      | 18,325                      |
| 2,511                       | Pension contribution – pre 1987 debt              | 3,000                       | 2,583                       |
| 7,729                       | Staff training                                    | 12,000                      | 7,267                       |
| 67,118                      | Food  | 75,000                      | 74,396                      |
| 26,416                      | Cleaning and laundry                              | 34,000                      | 33,595                      |
| 51,540                      | Heat, light and water                             | 65,000                      | 71,491                      |
| 12,912                      | Insurance/rates/licences                          | 24,000                      | 14,516                      |
| 3,185                       | Telephone and postage                             | 4,000                       | 2,869                       |
| 4,466                       | Advertising, printing and stationery              | 6,000                       | 4,365                       |
| 31,878                      | Repairs and renewals                              | 50,000                      | 48,920                      |
| 14,472                      | Gardeners wages                                   | 16,000                      | 10,602                      |
| 1,061                       | Gardens and floral decorations                    | 3,000                       | 1,187                       |
| 2,460                       | Audit fee   | 3,500                       | 2,480                       |
| -                           | Professional fees                                 | 1,000                       | -                           |
| 1,864                       | Motor expenses                                    | 4,000                       | 4,746                       |
| 10                          | Bank charges                                      | 100                         | 5                           |
| 2,761                       | Computer expenses                                 | 2,000                       | 1,795                       |
| 11,334                      | Sundry expenses                                   | 18,000                      | 17,734                      |
| <u>1,359,831</u>            |   | <u>1,560,600</u>            | <u>1,521,801</u>            |
|                             | <b>NET INCOME FOR THE YEAR</b>                    |                             |                             |
| 58,021                      | before bank loan interest                         | (1,939)                     | 79,509                      |
| -                           | Bank loan interest                                | -                           | (8,878)                     |
|                             | <b>RETAINED INCOME FOR THE YEAR</b>               |                             |                             |
| <u>£58,021</u>              | transferred to Maison St Brelade Reserve          | <u>£(1,939)</u>             | <u>£70,631</u>              |

**MAISON ST BRELADE RESERVE  
FOR THE YEAR ENDED 30 APRIL 2012**

| <b>2010/2011</b> |                                 | <b>2011/2012</b> |
|------------------|---------------------------------|------------------|
| £                |                                 | £                |
| 362,234          | Balance at 1 May 2011           | 420,255          |
| 58,021           | Retained income for the year    | 70,631           |
| <u>420,255</u>   |                                 | <u>490,886</u>   |
| -                | Phase 1 furnishings             | (59,210)         |
| <u>£420,255</u>  | <b>BALANCE AT 30 APRIL 2012</b> | <u>£431,676</u>  |

The notes on pages 11 to 15 form part of these financial statements  
Independent Auditors' report – page 1

## PARISH OF ST BRELADE

### NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2012

#### 1. ACCOUNTING POLICIES

##### **Basis of accounting**

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

##### **Fixed assets**

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

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

##### **Property Reserve Fund**

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

##### **Motor Vehicles Reserve Fund**

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

##### **Office Systems Reserve Fund**

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

##### **Roads Reserve Fund**

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

##### **Kerbside Recycling Scheme Reserve Fund**

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

##### **Maison St Brelade Reserve**

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

##### **Income and expenditure**

###### ***Income***

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

General Account and Roads Account:

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

Maison St Brelade Income and Expenditure Account:

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

###### ***Expenditure***

All expenditure is accounted for on an accruals basis.

**PARISH OF ST BRELADE**

**NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2012**

|  |                   |                   |
|--|-------------------|-------------------|
| <b>2. PARISH RATES AND SURCHARGES OUTSTANDING</b>                | <b>2012</b>       | <b>2011</b>       |
| Balance of recoverable 2011 rates and surcharges                 | <u>£1,184</u>     | <u>£766</u>       |
| Percentage of total adjusted cash receivable                     | <u>0.09%</u>      | <u>0.06%</u>      |
| <b>3. CASH AT BANK AND IN HAND</b>                               | <b>2012</b>       | <b>2011</b>       |
|  | £                 | £                 |
| Current accounts   | 6,782             | 1,111             |
| Deposit accounts   | 60,000            | 56,250            |
| Term deposit accounts  | 1,511,198         | 1,383,204         |
| Cash in hand   | 22                | 179               |
| Maison St Brelade extension and refurbishment accounts (note 3a) | -                 | 1,153,544         |
|  | <u>£1,578,002</u> | <u>£2,594,288</u> |

3a. At 30 April 2011 an amount of £1,153,544 was held in the Maison St Brelade extension and refurbishment accounts. These funds were utilised during the year towards the costs of the extension and refurbishment of Maison St Brelade with the balance being funded by way of a loan facility from Barclays Private Clients International Limited. A summary of the funding of the project is set out below.

|  |           |                     |
|--|-----------|---------------------|
|  | £         | £                   |
| La Solanita fund   |           | 458,330             |
| St Sampson's Lodge fund  |           | 781,190             |
| Bequest received in respect<br>of the late Elizabeth Jane Such           |           | 100,000             |
| Received from the Bosdet Foundation                                      |           | 200,000             |
| Anonymous donation received  |           | 100,000             |
|  |           | <u>1,639,520</u>    |
| Bank deposit interest received – current year                            |           | 3,947               |
| Payments to contractor   | 2,933,321 |                     |
| Lending fee (note 3b)  | 40,000    |                     |
| Legal and professional fees  | 124,842   |                     |
| Insurance  | 5,000     |                     |
|  |           | <u>(3,103,163)</u>  |
| Loan Facility – Barclays Private Clients International Limited (note 3b) |           | <u>£(1,459,696)</u> |

At the balance sheet date a retention of £110,400 remained due to the contractor in addition to the sums shown above.

3b. The loan from Barclays Private Clients International Limited relates to a facility of up to £3,200,000 which is available to the Parish. The loan is secured by a registered Promissory Note for an amount of £4,000,000 on Maison St Brelade. During the period from first drawdown until 31 March 2014 interest is 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.

**PARISH OF ST BRELADE**

**NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2012**

**4. PARISH PROPERTIES**

Properties owned by the Parish include:

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

All Parish properties were professionally valued for insurance purposes in October 2007.

**5. PROPERTY RESERVE FUND**

At a Parish Assembly held on 23 February 2010 a sum not to exceed £125,000 was voted from the Property Reserve Fund to cover the refurbishment of the general office and an upstairs meeting room. This work has been completed in the previous year at a total cost of £124,025.

At a Parish Assembly held on 24 January 2012 a sum of £22,500 was voted from the Property Reserve Fund to cover the cost of essential repairs and maintenance work required to the Refuse depot. During the year an amount of £15,216 was expended in this respect. Subsequent to the year end a further £5,071 has been spent to complete this work. The total cost of this work was £20,287.

**6. OFFICE SYSTEMS RESERVE FUND**

During the previous year an amount of £14,424 was expended by way of the Parish's contribution towards a new Jersey Rates Management Operating System along with an amount of £8,050 for a new telephone system. The total cost therefore amounted to £22,474.

**7. STATES OF JERSEY LOAN**

**Gervaise Le Gros Centre**

|                                       |                |
|---------------------------------------|----------------|
| Balance at 1 May 2011                 | £<br>79,907    |
| Interest                              | 3,196          |
|                                       | <hr/>          |
| Payment from General Account (page 6) | 83,103         |
|                                       | 38,225         |
|                                       | <hr/>          |
| Balance at 30 April 2012              | <u>£44,878</u> |

The States Loan agreement in respect of Gervaise Le Gros Centre was signed on 17 June 1998. The £425,000 advanced is subject to interest at 4% per annum. The loan is being repaid in fourteen annual instalments of £38,224.97 followed by a final repayment of £8,786.42 in the year 2013. The first of such payments was made on 18 June 1999.

**PARISH OF ST. BRELADE**

**NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2012**

**8. CHARITIES, CLUBS AND ASSOCIATIONS**

|  | <b>2012</b>    | <b>2011</b>    |
|--|----------------|----------------|
|  | £              | £              |
| Brighter Futures   | 300            | -              |
| Brig-y-Don Children's Charity  | 400            | 400            |
| Brook in Jersey  | 400            | 400            |
| Caesarean Muscular Dystrophy Welfare Society Inc.                    | 400            | 400            |
| Causeway Association   | 400            | 400            |
| Family Nursing and Home Care (Jersey) Inc.                           | 5,000          | 5,000          |
| Headway Jersey   | 400            | 400            |
| Jersey Across Group  | 400            | 400            |
| Jersey Association for Youth and Friendship                          | 400            | 400            |
| Jersey Domestic Violence Forum                                       | 400            | 400            |
| Jersey Friends of Air Search   | 600            | 600            |
| Jersey Homeless Outreach Group                                       | 400            | 400            |
| Jersey Hospice Care  | 1,000          | 1,000          |
| Jersey Kidney Patients Association                                   | 400            | 400            |
| Jersey Women's Refuge  | 400            | 400            |
| Les Amis   | 400            | -              |
| Macmillan Cancer Support Ltd   | 400            | 400            |
| Motor Neurone Disease Association (Jersey Branch)                    | 400            | 400            |
| Parkinsons Disease Society   | 400            | 400            |
| Relate Jersey  | 400            | 400            |
| Royal National Lifeboat Institution                                  | 600            | 600            |
| St John Ambulance in Jersey  | 400            | 400            |
| Silkworth  | 400            | 400            |
| The Jersey Association of Carers Inc.                                | 400            | 400            |
| The Jersey Council on Alcoholism                                     | 400            | 400            |
| The Jersey Society for Mentally Handicapped Children and Adults Inc. | 400            | 400            |
| The Samaritans (Jersey Branch)                                       | 400            | 400            |
| The Shelter Trust  | 400            | 400            |
| Victim Support Jersey  | 400            | 400            |
|  | 17,100         | 16,400         |
| Organisation, Clubs and Sundries                                     | 8,201          | 8,787          |
|  | <u>£25,301</u> | <u>£25,187</u> |
| Estimates  | <u>£25,750</u> | <u>£26,000</u> |

**9. CONTINGENT LIABILITY**

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

**10. 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 FINANCIAL STATEMENTS - 30 APRIL 2012

#### 11. PENSION COSTS

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

Salaries and emoluments in the general account include pension contributions for staff to this scheme amounting to £49,990 (2011 - £46,933). The Maison St Brelade income and expenditure account includes pension contributions for staff to the scheme amounting to £18,325 (2011 - £16,274). Since the Parish is unable readily to identify its share of the underlying assets and liabilities of the PECRS, being a multi-employer scheme under Financial Reporting Standard 17 'Retirement Benefits' ('FRS 17'), contributions to the scheme will continue to be accounted for as if they were contributions to a defined contribution scheme.

Actuarial valuations are performed on a triennial basis, the most recent being at 31 December 2010. The main purposes of the valuation are to review the operations of the scheme, to report on its financial condition, and to confirm the adequacy of the contributions to support the scheme benefits. The valuation of the scheme at 31 December 2010 revealed a surplus of £40.6 million.

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

However, in addition the Parish also has a liability to meet its share of the pre-1987 debt, as do all participating employers. This arose from the restructuring of the PECRS arrangements with effect from 1 January 1988. The PECRS Council of Management formally determined the pre-1987 liability in September 2005 and in January 2006 the Parish was advised of the repayment schedule to meet the liability, which was deemed to have taken effect from January 2002. The PECRS actuary advised that the Parish's share of the liability comprised two elements and was to be serviced in the following ways:

- 1) the payment of a fixed monthly sum for twelve months starting in February 2006 and ending on 31 January 2007 to clear the arrears due in respect of pre-1987 debt repayments net of the overpayment of contributions to the present scheme made in the period 1 January 2002 to 31 January 2006.
- 2) the payment of a monthly sum, starting in February 2006 and continuing until December 2083. Initially the monthly sum, which includes repayment of interest, was set at £740 and increases each January to an amount calculated by the actuary, but approximating to rises equal to the increase in pay of the PECRS membership. In January 2012 this amount had increased to £964 per month.

It is the Parish's accounting policy not to account for Fixed Assets or Long-term Liabilities. Therefore the above mentioned gross pension liability for the pre-1987 debt and the related charge has not been recorded in the financial statements at 30 April 2012. The Parish has agreed to meet this liability through an established repayment schedule, which would be in place even if the Parish has no participating members at the time. Under this schedule, payments made including interest incurred will be charged to the General Account (Parish) and Income & Expenditure Account (Maison St Brelade) in the year they are paid. In view of the agreed schedule the Constable and Procurers believe that the Parish is able to continue to meet all of its obligations as they fall due. Under the agreed scheme the Parish has the option to repay the full liability at any time.

**PARISH OF ST BRELADE**  
**ISLAND WIDE RATE/SURCHARGE**

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

Set out below is a summary of the collections:

|  | £       | £          |
|--|---------|------------|
| <b>Island Wide Rate</b>                          |         |            |
| 2011 Island Wide rate                            |         | 1,011,240  |
| Less: Adjustments                                | 217     |            |
| Non recoverables and write offs                  | (2,168) |            |
| Outstanding                                      | (923)   |            |
|  | 2,874   |            |
| Balance paid to States of Jersey                 |         | £1,008,366 |
| <br><b>Surcharge</b>                             |         |            |
| 2011 Surcharge applied                           |         | 3,220      |
| Less: Non recoverables and write offs            | 700     |            |
| Outstanding                                      | 166     |            |
|  | 866     |            |
|  |         | £2,354     |
| <br>Allocation towards collection costs (page 4) |         | £1,180     |
| <br>Balance paid/payable to States of Jersey     |         | £1,174     |

The above summary has been prepared from information at 30 April 2012. It is for information purposes only and does not form part of the audited financial statements of the Parish.

**PARISH OF ST BRELADE**

**GENERAL ACCOUNT - ESTIMATES  
FOR THE YEAR ENDING 30 APRIL 2013**

| <b>Estimates<br/>2011/2012<br/>£</b> | <b>Expenditure<br/>2011/2012<br/>£</b> |  | <b>Estimates<br/>2012/2013<br/>£</b> |
|--------------------------------------|--|--|--------------------------------------|
|                                      |  | <b>ADMINISTRATION</b>                        |                                      |
| 198,000                              | 197,708                                | Salaries and social security                 | 206,250                              |
| 23,125                               | 23,078                                 | Pension fund contributions                   | 23,600                               |
| 14,900                               | 14,875                                 | Pensions                                     | 15,000                               |
| 500                                  | 440                                    | Etat Civil                                   | 1,000                                |
| 4,375                                | 4,375                                  | Experts' fees                                | 4,500                                |
| 6,650                                | 6,650                                  | Audit fee                                    | 6,950                                |
| 8,000                                | 6,431                                  | Professional fees                            | 11,000                               |
| 12,500                               | 12,876                                 | Telephone and postage                        | 13,500                               |
| 10,500                               | 9,679                                  | Advertising                                  | 8,500                                |
| 7,000                                | 5,791                                  | Printing and stationery                      | 7,750                                |
| 1,800                                | 1,800                                  | Connétable's expenses                        | 1,800                                |
| 50,000                               | 49,558                                 | Parish Hall - upkeep and caretaker           | 47,750                               |
| 2,500                                | 2,316                                  | Purchase and renting of office equipment     | 2,750                                |
| 9,000                                | 9,013                                  | Information technology operational expenses  | 10,000                               |
| 2,000                                | 318                                    | Staff training                               | 3,000                                |
| 7,750                                | 7,618                                  | Sundry insurance                             | 7,800                                |
| 14,250                               | 10,792                                 | Sundry expenses                              | 17,000                               |
| 2,100                                | 2,109                                  | Stray dogs                                   | 2,500                                |
| 4,250                                | 3,915                                  | Comité des Connétables/Supervisory Committee | 4,000                                |
| 3,300                                | 3,235                                  | Bank charges                                 | 3,300                                |
| 5,000                                | 792                                    | Finance charges                              | 2,000                                |
| <hr/>                                | <hr/>                                  |  | <hr/>                                |
| 387,500                              | 373,369                                |  | 399,950                              |
| <hr/>                                | <hr/>                                  |  | <hr/>                                |
|                                      |  | <b>TRESOR</b>                                |                                      |
| 75,250                               | 73,622                                 | Wages and social security                    | 77,500                               |
| 11,000                               | 10,943                                 | Pension fund contributions                   | 11,450                               |
| 5,875                                | 5,832                                  | Pensions                                     | 6,125                                |
| 27,000                               | 27,004                                 | Repairs, maintenance and insurance           | 28,000                               |
| <hr/>                                | <hr/>                                  |  | <hr/>                                |
| 119,125                              | 117,401                                |  | 123,075                              |
| <hr/>                                | <hr/>                                  |  | <hr/>                                |
|                                      |  | <b>CHARITIES AND GRANTS</b>                  |                                      |
| 38,500                               | 38,500                                 | Communicare administration                   | 37,000                               |
| 25,750                               | 25,301                                 | Charities, clubs and associations            | 26,250                               |
| 1,250                                | 1,250                                  | Citizens Advice Bureau                       | 1,250                                |
|                                      |  | <u>St. Brelade Youth Club</u>                |                                      |
| 8,300                                | 8,300                                  | Support youth workers                        | 8,300                                |
| 2,700                                | 2,700                                  | General running costs                        | 10,000                               |
| <hr/>                                | <hr/>                                  |  | <hr/>                                |
| 76,500                               | 76,051                                 |  | 82,800                               |
| <hr/>                                | <hr/>                                  |  | <hr/>                                |
| 7,750                                | 5,851                                  | <b>SENIOR CITIZENS CHRISTMAS LUNCH</b>       | 7,500                                |
| <hr/>                                | <hr/>                                  |  | <hr/>                                |
| 590,875                              | 572,672                                | Carried forward to page 18                   | 613,325                              |
| <hr/>                                | <hr/>                                  |  | <hr/>                                |

**PARISH OF ST BRELADE**  
**GENERAL ACCOUNT - ESTIMATES**  
**FOR THE YEAR ENDING 30 APRIL 2013**

| <b>Estimates<br/>2011/2012</b>    | <b>Expenditure<br/>2011/2012</b> |   | <b>Estimates<br/>2012/2013</b> |
|-----------------------------------|----------------------------------|---|--------------------------------|
| £                                 | £                                |   | £                              |
| 590,875                           | 572,672                          | Brought forward from page 17                    | 613,325                        |
| <hr/>                             |                                  |   |                                |
| <b>EXTERNAL SERVICES</b>          |                                  |   |                                |
| 180,525                           | 154,384                          | Roads account - general vote                    | 180,000                        |
| 32,000                            | 26,605                           | Street lighting                                 | 25,000                         |
| 361,958                           | 361,958                          | Refuse collection - contract                    | 373,000                        |
| -                                 | (5,000)                          | Fuel supplement                                 | -                              |
| 20,750                            | 19,360                           | Children's play park - wages and maintenance    | 22,500                         |
| 5,500                             | 4,652                            | Repairs and running costs - other properties    | 5,500                          |
| 4,250                             | 2,837                            | Floral display                                  | 6,250                          |
| <hr/>                             |                                  |   |                                |
| 604,983                           | 564,796                          |   | 612,250                        |
| <hr/>                             |                                  |   |                                |
| <b>HONORARY POLICE</b>            |                                  |   |                                |
| 4,900                             | 4,848                            | Motor expenses                                  | 5,000                          |
| 6,550                             | 6,509                            | Insurance                                       | 6,550                          |
| 1,600                             | 1,417                            | Telephone                                       | 1,600                          |
| 2,000                             | 1,825                            | Comité des Chef de Police                       | 2,000                          |
| 5,100                             | 4,608                            | Honorary Police expenses                        | 5,250                          |
| 10,000                            | 10,244                           | Equipment and sundry expenses                   | 10,000                         |
| 9,500                             | 9,416                            | Radios, including maintenance and subscription  | 9,600                          |
| 2,000                             | 1,559                            | Training  | 2,000                          |
| <hr/>                             |                                  |   |                                |
| 41,650                            | 40,426                           |   | 42,000                         |
| <hr/>                             |                                  |   |                                |
| <b>LOAN</b>                       |                                  |   |                                |
| 38,225                            | 38,225                           | Gervaise Le Gros Centre                         | 38,225                         |
| <hr/>                             |                                  |   |                                |
| <b>TRANSFERS TO RESERVE FUNDS</b> |                                  |   |                                |
| 50,000                            | 50,000                           | Property  | 50,000                         |
| 20,000                            | 20,000                           | Motor Vehicles                                  | 20,000                         |
| 5,000                             | 5,000                            | Office Systems                                  | 5,000                          |
| 30,000                            | 30,000                           | Roads   | 50,000                         |
| -                                 | 80,000                           | Kerbside Recycling                              | -                              |
| <hr/>                             |                                  |   |                                |
| 105,000                           | 185,000                          |   | 125,000                        |
| <hr/>                             |                                  |   |                                |
| <b>PENSION</b>                    |                                  |   |                                |
| 8,600                             | 8,642                            | Pre-1987 Debt                                   | 9,000                          |
| <hr/>                             |                                  |   |                                |
| <b>NON RECURRING</b>              |                                  |   |                                |
| 6,000                             | 670                              | Paintings conservation                          | -                              |
| <hr/>                             |                                  |   |                                |
| 80,000                            | -                                | <b>KERBSIDE RECYCLING SCHEME</b>                | -                              |
| <hr/>                             |                                  |   |                                |
| <u>£1,475,333</u>                 | <u>£1,410,431</u>                | <b>TOTAL ESTIMATED EXPENDITURE FOR THE YEAR</b> | <u>£1,439,800</u>              |

**PARISH OF ST BRELADE**  
**GENERAL ACCOUNT – ESTIMATES**  
**FOR THE YEAR ENDING 30 APRIL 2013**

| <b>2012 PARISH RATE</b>                            | £               | £               | £               | £               |
|--|-----------------|-----------------|-----------------|-----------------|
| - assessed at 138,212,314 Quarters (see below)     |                 |                 |                 |                 |
| Quarters:  |                 |                 |                 |                 |
| at 0.90p   | 1,243,911       |                 |                 |                 |
| at 0.91p   |                 | 1,257,732       |                 |                 |
| at 0.92p   |                 |                 | 1,271,553       |                 |
| at 0.93p   |                 |                 |                 | 1,285,375       |
| <b>SURCHARGES</b>                                  | 2,750           | 2,750           | 2,750           | 2,750           |
| <b>RETENTION OF ISLAND WIDE RATE SURCHARGES</b>    | 1,000           | 1,000           | 1,000           | 1,000           |
| <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 (see below)</b>              | 98,150          | 98,150          | 98,150          | 98,150          |
| <b>ESTIMATED TOTAL INCOME</b>                      | 1,341,811       | 1,355,632       | 1,369,453       | 1,383,275       |
| <b>ESTIMATED TOTAL EXPENDITURE</b>                 | 1,439,800       | 1,439,800       | 1,439,800       | 1,439,800       |
| <b>ESTIMATED (DEFICIT) FOR THE YEAR</b>            | (97,989)        | (84,168)        | (70,347)        | (56,525)        |
| <b>BALANCE IN HAND AT 1 MAY 2012</b>               | 580,456         | 580,456         | 580,456         | 580,456         |
| <b>NOTIONAL BALANCE IN HAND AT 30 APRIL 2013</b>   | <u>£482,467</u> | <u>£496,288</u> | <u>£510,109</u> | <u>£523,931</u> |

**ESTIMATED RECEIPTS**

|  | <b>Receipts<br/>2011/2012</b> | <b>Estimated<br/>receipts<br/>2012/2013</b> |
|--|-------------------------------|---|
|  | £                             | £   |
| <b>INCOME</b>                            |                               |   |
| Rent                                     | 12,122                        | 12,650                                      |
| Deposit interest                         | 12,880                        | 9,000                                       |
| Speeding fines                           | 5,105                         | 4,000                                       |
| Property search fees                     | 4,039                         | 5,000                                       |
| Dog permits                              | 6,475                         | 12,650                                      |
| Hire of Parish Hall                      | 5,058                         | 3,500                                       |
| Income support scheme administration fee | 1,272                         | 1,100                                       |
| Sunday trading permits                   | 1,905                         | 1,500                                       |
| Firework licences                        | 15                            | -   |
| Sundry                                   | 2,911                         | 2,000                                       |
| Parish Book                              | 167                           | -   |
|  | <u>51,949</u>                 | <u>42,150</u>                               |
| <b>CIMÉTIÈRE DES QUENNEVAIS</b>          | 5,124                         | (1,500)                                     |
| <b>GERVAISE LE GROS CENTRE</b>           | 36,289                        | 37,500                                      |
| <b>LE PAVÉ</b>                           | 19,824                        | 20,000                                      |
|  | <u>£113,186</u>               | <u>£98,150</u>                              |

Note:

- The number of 2012 Rate quarters has increased by 2,437,300 quarters after accounting for adjustments.
- 0.01p per Quarter = £13,821 in Rate collectable.
- The 2011 Rate at 0.93p amounted to £1,262,708.

The above Rate represents the Parish Rate for both Domestic and Non-Domestic property. An additional amount will be collected by the Parish on behalf of the States of Jersey in respect of the Island Wide Rate. The Island Wide rate for 2012 has been set at 0.69p (2011 0.67p) per Quarter for Domestic property and 1.21p (2011 – 1.17p) per Quarter for Non-Domestic property.