

**PARISH OF ST BRELADE**  
**FINANCIAL STATEMENTS**  
**30 APRIL 2013**  
**AND**  
**ESTIMATES 2013/2014**

**PARISH OF ST BRELADE**

**30 APRIL 2013**

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## **INDEPENDENT AUDITOR'S 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 2013 on pages 2 to 16. These financial statements have been prepared under the accounting policies set out therein.

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.

### **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 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 Publique, 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.

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 our opinion as to whether the financial statements are properly prepared in accordance with the Parish's own accounting policies and applicable law. We also 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 2013 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with applicable law.

**PARISH OF ST BRELADE**

**SUMMARY OF BALANCES AT 30 APRIL 2013**

<b>2012</b>		<b>2013</b>
£		£
	<b>CURRENT ASSETS</b>	
65,966	Debtors and prepayments	70,033
1,578,002	Cash at bank and in hand (note 3)	1,521,888
<u>1,643,968</u>		<u>1,591,921</u>
	<b>CREDITORS:</b>	
191,736	Amounts falling due within one year	197,076
<u>1,452,232</u>	<b>NET CURRENT ASSETS</b>	<u>1,394,845</u>
	<b>CREDITORS:</b>	
	Amounts falling due after more than one year:	
184,734	Driving licences - income received in advance	162,137
<u>£1,267,498</u>		<u>£1,232,708</u>
	Representing:	
580,456	<b>GENERAL ACCOUNT</b> (page 3)	595,056
458,706	<b>PROPERTY RESERVE FUND</b> (page 3)	381,923
81,722	<b>MOTOR VEHICLES RESERVE FUND</b> (page 3)	64,995
36,614	<b>OFFICE SYSTEMS RESERVE FUND</b> (page 3)	30,734
30,000	<b>ROADS RESERVE FUND</b> (page 3)	80,000
80,000	<b>KERBSIDE RECYCLING SCHEME RESERVE FUND</b> (page 3)	80,000
<u>£1,267,498</u>		<u>£1,232,708</u>

**MAISON ST BRELADE**

**SUMMARY OF BALANCES AT 30 APRIL 2013**

	<b>CURRENT ASSETS</b>	
101,257	Debtors and prepayments	136,713
444,398	Cash at bank and in hand	412,041
<u>545,655</u>		<u>548,754</u>
	<b>CREDITORS:</b>	
113,979	Amounts falling due within one year	115,455
<u>£431,676</u>	<b>NET CURRENT ASSETS</b>	<u>£433,299</u>
	Representing:	
<u>£431,676</u>	<b>MAISON ST BRELADE RESERVE</b> (page 10)	<u>£433,299</u>

The financial statements were approved on 8 July 2013

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**PARISH OF ST BRELADE**

**GENERAL ACCOUNT  
FOR THE YEAR ENDED 30 APRIL 2013**

<b>2011/2012</b>		<b>2012/2013</b>
£		£
1,377,528	<b>INCOME</b> (page 4)	1,353,002
1,410,431	<b>EXPENDITURE</b> (pages 5 - 6)	1,338,402
(32,903)	<b>(DEFICIT) OF INCOME FOR THE YEAR</b>	14,600
613,359	Add: <b>BALANCE IN HAND AT 1 MAY 2012</b>	580,456
<u>£580,456</u>	<b>BALANCE IN HAND AT 30 APRIL 2013</b>	<u>£595,056</u>

**PROPERTY RESERVE FUND  
FOR THE YEAR ENDED 30 APRIL 2013**

<b>2011/2012</b>		<b>2012/2013</b>
£		£
423,922	Balance at 1 May 2012	458,706
50,000	Parish Assembly vote (page 6)	50,000
473,922		508,706
-	Less: Play park refurbishment (note 5)	67,000
15,216	Parish Refuse depot maintenance (note 5)	5,071
-	Honorary Police Substation refurbishment (note 5)	19,712
-	Church rewiring (note 5)	35,000
<u>£458,706</u>	<b>BALANCE AT 30 APRIL 2013</b>	<u>£381,923</u>

**MOTOR VEHICLES RESERVE FUND  
FOR THE YEAR ENDED 30 APRIL 2013**

<b>2011/2012</b>		<b>2012/2013</b>
£		£
61,722	Balance at 1 May 2012	81,722
20,000	Parish Assembly vote (page 6)	20,000
-	Less: Purchase of lorry (note 7)	36,727
<u>£81,722</u>	<b>BALANCE AT 30 APRIL 2013</b>	<u>£64,995</u>

**OFFICE SYSTEMS RESERVE FUND  
FOR THE YEAR ENDED 30 APRIL 2013**

<b>2011/2012</b>		<b>2012/2013</b>
£		£
31,614	Balance at 1 May 2012	36,614
5,000	Parish Assembly vote (page 6)	5,000
36,614		41,614
-	Less: New server and upgrade to IT software (note 6)	10,880
<u>£36,614</u>	<b>BALANCE AT 30 APRIL 2013</b>	<u>£30,734</u>

**ROADS RESERVE FUND  
FOR THE YEAR ENDED 30 APRIL 2013**

<b>2011/2012</b>		<b>2012/2013</b>
£		£
-	Balance at 1 May 2012	30,000
30,000	Parish Assembly vote (page 6)	50,000
<u>£30,000</u>	<b>BALANCE AT 30 APRIL 2013</b>	<u>£80,000</u>

**KERBSIDE RECYCLING SCHEME RESERVE FUND  
FOR THE YEAR ENDED 30 APRIL 2013**

<b>2011/2012</b>		<b>2012/2013</b>
£		£
-	Balance at 1 May 2012	80,000
80,000	Transfer from General Account (page 6)	-
<u>£80,000</u>	<b>BALANCE AT 30 APRIL 2013</b>	<u>£80,000</u>

The notes on pages 11 to 16 form part of these financial statements  
Independent Auditor's report - page 1

**PARISH OF ST BRELADE**  
**GENERAL ACCOUNT - INCOME**  
**FOR THE YEAR ENDED 30 APRIL 2013**

<b>2011/2012</b>		<b>2012/2013</b>
£		£            £
	<b>2012 RATE</b>	
1,262,708	Assessed at 138,212,314 quarters at 0.90p	1,243,911
301	Less: Adjustments	(1,253)
(3,003)	Non-recoverables and write offs	(3,236)
(1,013)	Rates outstanding (note 2)	(1,696)
(3,715)		(6,185)
1,258,993		1,237,726
4,158	<b>SURCHARGES APPLIED</b>	4,250
-	Less: Adjustments	-
(911)	Non-recoverables and write offs	(703)
(171)	Surcharges outstanding (note 2)	(353)
3,076		3,194
1,052	<b>ARREARS OF RATE/SURCHARGES</b>	884
	<b>RETENTION OF ISLAND WIDE RATE SURCHARGE</b>	
1,180	Current year (page 17)	1,337
41	Prior years	22
1,221		1,359
	<b>OTHER INCOME</b>	
12,122	Rent	13,731
12,880	Deposit interest	9,887
5,105	Speeding fines	4,175
4,039	Property search fees	4,800
6,475	Dog permits	5,790
5,058	Hire of Parish Hall	5,369
1,272	Income support scheme – administration fee	336
1,905	Sunday trading permits	2,000
15	Firework licences	30
2,911	Sundry	2,903
167	Parish book	101
51,949		49,122
5,124	<b>CIMÉTIÈRE DES QUENNEVAIS</b> (page 7)	(1,154)
36,289	<b>GERVAISE LE GROS CENTRE</b> (page 8)	43,781
19,824	<b>LE PAVÉ</b> (page 8)	18,090
113,186		109,839
<u>£1,377,528</u>	<b>TOTAL INCOME FOR THE YEAR</b>	<u>£1,353,002</u>

**PARISH OF ST BRELADE**

**GENERAL ACCOUNT - EXPENDITURE**

**FOR THE YEAR ENDED 30 APRIL 2013**

<b>Expenditure 2011/2012</b>		<b>Estimates 2012/2013</b>	<b>Expenditure 2012/2013</b>
£		£	£
	<b>ADMINISTRATION</b>		
197,708	Salaries and social security	206,250	199,525
23,078	Pension fund contributions	23,600	22,532
14,875	Pensions	15,000	14,828
440	Etat Civil	1,000	464
4,375	Experts' fees	4,500	4,500
6,650	Audit fee	6,950	6,950
6,431	Professional fees	11,000	9,036
12,876	Telephone and postage	13,500	12,965
9,679	Advertising	8,500	7,422
5,791	Printing and stationery	7,750	5,609
1,800	Connétable's expenses	1,800	1,800
49,558	Parish Hall - upkeep and caretaker	47,750	44,103
2,316	Purchase and renting of office equipment	2,750	3,309
9,013	Information technology operational expenses	10,000	8,161
318	Staff training	3,000	972
7,618	Sundry insurance	7,800	7,297
10,792	Sundry expenses	17,000	12,585
2,109	Stray dogs	2,500	2,181
3,915	Connétables Supervisory Committee	4,000	3,901
3,235	Bank charges	3,300	3,495
792	Finance charges	2,000	1,269
373,369		399,950	372,904
	<b>TRESOR</b>		
73,622	Wages and social security	77,500	73,359
10,943	Pension fund contributions	11,450	11,059
5,832	Pensions	6,125	6,065
27,004	Repairs, maintenance and insurance	28,000	24,030
117,401		123,075	114,513
	<b>CHARITIES AND GRANTS</b>		
38,500	Communicare administration	37,000	37,000
25,301	Charities, clubs and associations (note 9)	26,250	26,250
1,250	Citizens Advice Bureau <u>St Brelade Youth Club</u>	1,250	1,250
8,300	Support youth workers	8,300	8,300
2,700	General running costs	10,000	10,000
76,051		82,800	82,800
5,851	<b>SENIOR CITIZENS CHRISTMAS LUNCH</b>	7,500	6,833
572,672	Carried forward to page 6	613,325	577,050

**PARISH OF ST BRELADE**  
**GENERAL ACCOUNT - EXPENDITURE**  
**FOR THE YEAR ENDED 30 APRIL 2013**

<b>Expenditure 2011/2012</b>		<b>Estimates 2012/2013</b>	<b>Expenditure 2012/2013</b>
£		£	£
572,672	Brought forward from page 5	613,325	577,050
<b>EXTERNAL SERVICES</b>			
154,384	Roads account - general vote (page 9)	180,000	137,564
26,605	Street lighting	25,000	21,711
361,958	Refuse collection - contract	373,000	367,849
(5,000)	Fuel supplement	-	-
19,360	Children's play park - wages and maintenance	22,500	17,168
4,652	Repairs and running costs - other properties	5,500	3,207
2,837	Floral display	6,250	4,359
<u>564,796</u>		<u>612,250</u>	<u>551,858</u>
<b>HONORARY POLICE</b>			
4,848	Motor expenses	5,000	4,959
6,509	Insurance	6,550	6,509
1,417	Telephone	1,600	1,608
1,825	Chef de Police Committee	2,000	1,849
4,608	Honorary Police expenses	5,250	5,144
10,244	Equipment and sundry expenses	10,000	5,439
9,416	Radios, including maintenance and subscription	9,600	9,580
1,559	Training	2,000	2,147
<u>40,426</u>		<u>42,000</u>	<u>37,235</u>
<b>LOAN</b>			
38,225	Gervaise Le Gros Centre (note 8)	38,225	38,225
<b>TRANSFER TO RESERVE FUNDS (page 3)</b>			
50,000	Property	50,000	50,000
20,000	Motor vehicles	20,000	20,000
5,000	Office systems	5,000	5,000
30,000	Roads	50,000	50,000
80,000	Kerbside Recycling	-	-
<u>185,000</u>		<u>125,000</u>	<u>125,000</u>
<b>PENSION</b>			
8,642	Pre-1987 Debt	9,000	9,034
<b>NON RECURRING</b>			
670	Paintings conservation	-	-
<u>£1,410,431</u>		<u>£1,439,800</u>	<u>£1,338,402</u>



**PARISH OF ST BRELADE**  
**CIMETIERE DES QUENNEVAIS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2013**

<b>2011/2012</b>		<b>2012/2013</b>
£		£                      £
	<b>INCOME</b>	
3,860	Purchase of burial rights	4,175
4,615	Burials	4,425
2,226	Cemetery fees	1,768
10,701		10,368
	<b>EXPENDITURE</b>	
3,500	Digging of graves	3,785
848	Top soil	955
512	Repairs to gate pillar	-
667	General maintenance and sundries	6,730
50	Insurance	52
5,577		11,522
<u>£5,124</u>	<b>NET INCOME FOR THE YEAR</b> transferred to General Account (page 4)	<u>£(1,154)</u>
<u>£ -</u>	<b>ESTIMATE</b>	<u>£(1,500)</u>

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

**PARISH OF ST BRELADE**  
**GERVAISE LE GROS CENTRE ACCOUNT**  
**(INCLUDING CLARENDON HOUSE)**  
**FOR THE YEAR ENDED 30 APRIL 2013**

<b>2011/2012</b>		<b>2012/2013</b>
£		£
	<b>INCOME</b>	
47,818	Rent	50,300
	<b>EXPENDITURE</b>	
600	Agents fee	-
1,198	Insurance	1,258
673	Rates	672
178	Telephone	224
124	Electricity	99
8,756	Maintenance and sundry expenditure	4,266
11,529		6,519
	<b>NET INCOME FOR THE YEAR</b>	
<u>£36,289</u>	transferred to General Account (page 4)	<u>£43,781</u>
	<b>ESTIMATE</b>	
<u>£36,000</u>		<u>£37,500</u>

Loan costs associated with the Gervaise Le Gros Centre loan are detailed in note 8.

**LE PAVÉ**  
**FOR THE YEAR ENDED 30 APRIL 2013**

<b>2011/2012</b>		<b>2012/2013</b>
£		£
	<b>INCOME</b>	
20,340	Rent	19,835
	<b>EXPENDITURE</b>	
-	Agents fee	300
179	Insurance	188
227	Rates	226
52	Electricity	69
58	Maintenance and sundry expenditure	962
516		1,745
	<b>NET INCOME FOR THE YEAR</b>	
<u>£19,824</u>	transferred to General Account (page 4)	<u>£18,090</u>
	<b>ESTIMATE</b>	
<u>£19,000</u>		<u>£20,000</u>

**PARISH OF ST BRELADE**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2013**

<b>2011/2012</b>		<b>2012/2013</b>
£		£                      £
	<b>EXPENDITURE</b>	
52,881	Materials and expenses	36,588
122,511	Wages and social security	129,504
15,969	Pension fund contributions	16,239
5,889	Pensions	6,153
5,148	Motor expenses	2,883
4,111	Traffic Warden - wages and expenses	12,275
6,635	Driving licence expenses	3,564
5,053	Rental – car park	5,159
218,197		212,365
	<b>Less: INCOME</b>	
	<b>PERMITS AND LICENCES</b>	
49,990	Driving licences	50,880
1,670	Firearm certificates	2,275
1,065	Chose Publique	588
510	International driving permits	540
200	Scaffolding permits	150
53,435		54,433
10,378	<b>FINES</b> - proportion retained by Parish	20,368
63,813		74,801
	<b>NET EXPENDITURE FOR THE YEAR</b>	
<u>£154,384</u>	transferred to General Account (page 6)	<u>£137,564</u>
<u>£180,525</u>	<b>ESTIMATE</b>	<u>£180,000</u>

**PARISH OF ST BRELADE**

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

**FOR THE YEAR ENDED 30 APRIL 2013**

<b>Actual 2011/2012</b>		<b>Budget 2012/2013</b>	<b>Actual 2012/2013</b>
£		£	£
	<b>INCOME</b>		
1,576,270	Accommodation	1,590,368	1,690,796
-	Respite	5,000	13,135
22,272	Rental income	21,000	22,381
2,768	Bank interest	1,500	3,050
<u>1,601,310</u>		<u>1,617,868</u>	<u>1,729,362</u>
	<b>EXPENDITURE</b>		
1,204,925	Salaries, wages and social security contributions	1,248,000	1,238,204
18,325	Pension fund contributions	23,000	21,181
2,583	Pension contribution – pre 1987 debt	3,000	2,698
7,267	Staff training	12,000	11,306
74,396	Food	76,000	72,445
33,595	Cleaning and laundry	39,000	37,048
71,491	Heat, light and water	80,000	83,592
14,516	Insurance/rates/licences	24,000	14,818
2,869	Telephone and postage	4,000	3,526
4,365	Advertising, printing and stationery	6,000	6,081
48,920	Repairs and renewals	50,000	36,421
10,602	Gardeners wages	16,000	14,191
1,187	Gardens and floral decorations	2,000	732
2,480	Audit fee	3,500	2,540
-	Professional fees	1,000	-
4,746	Motor expenses	4,000	3,452
5	Bank charges	100	15
1,795	Computer expenses	2,000	753
17,734	Sundry expenses	20,500	17,974
<u>1,521,801</u>		<u>1,614,100</u>	<u>1,566,977</u>
79,509	<b>NET INCOME FOR THE YEAR</b> - before bank loan interest	3,768	162,385
(8,878)	Bank loan interest	-	(57,413)
	<b>RETAINED INCOME FOR THE YEAR</b>		
<u>£70,631</u>	transferred to Maison St Brelade Reserve	<u>£3,768</u>	<u>£104,972</u>

**MAISON ST BRELADE RESERVE  
FOR THE YEAR ENDED 30 APRIL 2013**

<b>2011/2012</b>		<b>2012/2013</b>
£		£
420,255	Balance at 1 May 2012	431,676
70,631	Retained income for the year	104,972
<u>490,886</u>		<u>536,648</u>
(59,210)	Phase 2 & 3 furnishings	(103,349)
<u>£431,676</u>	<b>BALANCE AT 30 APRIL 2013</b>	<u>£433,299</u>

## PARISH OF ST BRELADE

### NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2013

#### 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**

The Kerbside Recycling Scheme Reserve Fund was established in order to retain the sum of £80,000 as approved at the Parish Assembly on 12 July 2012 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 2013**

<b>2.</b>	<b>PARISH RATES AND SURCHARGES OUTSTANDING</b>	<b>2013</b>	<b>2012</b>
	Balance of recoverable 2012 rates and surcharges	<u>£2,049</u>	<u>£1,184</u>
	Percentage of total adjusted cash receivable	<u>0.17%</u>	<u>0.09%</u>
<b>3.</b>	<b>CASH AT BANK AND IN HAND</b>	<b>2013</b>	<b>2012</b>
		£	£
	Current accounts	16,734	6,782
	Deposit accounts	223,139	60,000
	Term deposit accounts	1,281,941	1,511,198
	Cash in hand	74	22
		<u>£1,521,888</u>	<u>£1,578,002</u>

3a. The Parish has undertaken a major upgrade of the facilities at Maison St Brelade. Those improvements have been funded in part by donations and legacies with the balance 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 of the late Elizabeth Jane Such		100,000
Received from the Bosdet Foundation		200,000
Anonymous donation received		100,000
Bank deposit interest received		3,947
		<u>1,639,520</u>
Payments to contractor	4,178,394	
Lending fee (note 3b)	40,000	
Legal and professional fees	207,856	
Insurance	5,000	
		<u>(4,431,250)</u>
Loan – Barclays Private Clients International Limited (note 3b)		<u>£2,787,783</u>

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 2013

#### 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 (and including adjacent field)	Parish Church
Gervaise Le Gros Centre (including 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 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. As at the end of the year an amount of £20,287 was expended in this respect.

At a Parish Assembly held on 24 July 2012 a sum of £20,000 was voted from the Property Reserve Fund to cover the cost of improvements to Police substation. During the year an amount of £19,712 was expended in this respect.

At a Parish Assembly held on 20 February 2013 a sum of £67,000 was voted from the Property Reserve Fund to cover the cost of improvements to revamp Play Park. During the year an amount of £67,000 was expended in this respect.

At a Parish Assembly held on 26 September 2012 a sum of £35,000 was voted from the Property Reserve Fund to cover the cost of purchasing and installing new wiring for a new lighting system at the Parish Church. During the year an amount of £35,000 was expended in this respect.

#### 6. OFFICE SYSTEMS RESERVE FUND

During the year an amount of £10,880 was expended for the new server and upgrade of IT software.

#### 7. MOTOR VEHICLES RESERVE FUND

At a Parish Assembly held on 4 September 2012 a sum of £45,000 was voted from the Motor Vehicle Reserve Fund to meet the cost of purchasing a new Parish lorry. £40,844 was expended in this respect but £4,117 was received for the old lorry, hence a net amount spent of £36,727.

**PARISH OF ST. BRELADE**

**NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2013**

**8. STATES OF JERSEY LOAN**

	£
<b>Gervaise Le Gros Centre</b>	
Balance at 1 May 2012	44,878
Interest	1,795
	46,673
Payment from General Account (page 6)	(38,225)
	£8,448

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.

**9. CHARITIES, CLUBS AND ASSOCIATIONS**

	2013 £	2012 £
Brighter Futures	400	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.	4,500	5,000
Grace Trust	400	-
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	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
Sanctuary House	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
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
	17,300	17,100
Organisation, Clubs and Sundries	8,950	8,201
	£26,250	£25,301
Estimates	£26,250	£25,750



## PARISH OF ST. BRELADE

### NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2013

#### 10. CONTINGENT LIABILITY

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

#### 11. GOODS AND SERVICES TAX

Part 4 of the Goods and Services Tax (Jersey) Law 2007 relates to the Public Sector and interprets "Parish" as any of the 12 Parishes of Jersey. The Parish, as a public authority, has special treatment under Regulation 5 of the Goods and Services Tax (Jersey) Regulations 2007. This determines the detail of the application of the Law to the 12 Parishes of Jersey. In particular a Parish is required to be registered for Goods and Services Tax (GST).

GST does not apply to the supply of goods and services by a Parish, being a supply that is not in the course of or furtherance of a business. Most of the income is from rates received and is not derived from business activities. Article 53 of the Law requires any GST paid by the Parish to be refunded if it is incurred on supplies or importations that were not for business purpose.

In summary, GST will not be charged by the Parish on the supply of goods and services connected with regulatory functions but GST charges will apply where the parish provides goods and services in competition with commercial concerns.

#### 12. PENSION COSTS

Certain employees of the Parish, including Maison St Brelade, are members of the Public Employees 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 £52,297 (2012 - £51,799). The Maison St Brelade income and expenditure account includes pension contributions for staff to the scheme amounting to £21,181 (2012 - £18,325). 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:

**PARISH OF ST. BRELADE**

**NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2013**

**12. PENSION COSTS (continued)**

- 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 2013 this amount had increased to £1,005 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 2013. 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>		
2012 Island Wide rate		1,063,580
Less: Adjustments	(1,432)	
Non recoverable, write offs and outstanding	(4,596)	
		6,028
Balance paid to States of Jersey		£1,057,552
 <b>Surcharge</b>		
2012 Surcharge applied		3,663
Less: Non recoverable, write offs and outstanding		944
		£2,719
 Allocation towards collection costs (page 4)		£1,337
 Balance paid/payable to States of Jersey		£1,360

The above summary has been prepared from information at 30 April 2013. 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 2014**

<b>Estimates 2012/2013</b>	<b>Expenditure 2012/2013</b>		<b>Estimates 2013/2014</b>
£	£		£
		<b>ADMINISTRATION</b>	
206,250	199,525	Salaries and social security	195,000
23,600	22,532	Pension fund contributions	24,475
15,000	14,828	Pensions	15,300
1,000	464	Etat Civil	500
4,500	4,500	Experts' fees	4,500
6,950	6,950	Audit fee	7,125
11,000	9,036	Professional fees	12,500
13,500	12,965	Telephone and postage	13,700
8,500	7,422	Advertising	8,750
7,750	5,609	Printing and stationery	7,000
1,800	1,800	Connétable's expenses	1,800
47,750	44,103	Parish Hall - upkeep and caretaker	49,000
2,750	3,309	Purchase and renting of office equipment	3,000
10,000	8,161	Information technology operational expenses	9,000
3,000	972	Staff training	3,000
7,800	7,297	Sundry insurance	7,850
17,000	12,585	Sundry expenses	17,000
2,500	2,181	Stray dogs	2,450
4,000	3,901	Comité des Connétables/Supervisory Committee	4,100
3,300	3,495	Bank charges	3,650
2,000	1,269	Finance charges	2,000
<hr/>	<hr/>		<hr/>
399,950	372,904		391,700
<hr/>	<hr/>		<hr/>
		<b>TRESOR</b>	
77,500	73,359	Wages and social security	77,750
11,450	11,059	Pension fund contributions	11,500
6,125	6,065	Pensions	4,650
28,000	24,030	Repairs, maintenance and insurance	28,000
<hr/>	<hr/>		<hr/>
123,075	114,513		121,900
<hr/>	<hr/>		<hr/>
		<b>CHARITIES AND GRANTS</b>	
37,000	37,000	Communicare administration	37,000
26,250	26,250	Charities, clubs and associations	27,000
1,250	1,250	Citizens Advice Bureau	1,250
		<u>St. Brelade Youth Club</u>	
8,300	8,300	Support youth workers	8,300
10,000	10,000	General running costs	10,000
<hr/>	<hr/>		<hr/>
82,800	82,800		83,550
<hr/>	<hr/>		<hr/>
7,500	6,833	<b>SENIOR CITIZENS CHRISTMAS LUNCH</b>	7,500
<hr/>	<hr/>		<hr/>
613,325	577,050	Carried forward to page 19	604,650
<hr/>	<hr/>		<hr/>

**PARISH OF ST BRELADE**

**GENERAL ACCOUNT - ESTIMATES  
FOR THE YEAR ENDING 30 APRIL 2014**

<b>Estimates 2012/2013</b>	<b>Expenditure 2012/2013</b>		<b>Estimates 2013/2014</b>
£	£		£
<u>613,325</u>	<u>577,050</u>	Brought forward from page 18	<u>604,650</u>
		<b>EXTERNAL SERVICES</b>	
180,000	137,564	Roads account - general vote	180,000
25,000	21,711	Street lighting	28,000
373,000	367,849	Refuse collection - contract	382,000
22,500	17,168	Children's play park - wages and maintenance	22,500
5,500	3,207	Repairs and running costs - other properties	5,500
6,250	4,359	Floral display	6,000
<u>612,250</u>	<u>551,858</u>		<u>624,000</u>
		<b>HONORARY POLICE</b>	
5,000	4,959	Motor expenses	5,000
6,550	6,509	Insurance	6,550
1,600	1,608	Telephone	1,600
2,000	1,849	Comité des Chef de Police	2,000
5,250	5,144	Honorary Police expenses	5,250
10,000	5,439	Equipment and sundry expenses	10,000
9,600	9,580	Radios, including maintenance and subscription	9,825
2,000	2,147	Training	2,000
<u>42,000</u>	<u>37,235</u>		<u>42,225</u>
		<b>LOAN</b>	
<u>38,225</u>	<u>38,225</u>	Gervaise Le Gros Centre	<u>8,786</u>
		<b>TRANSFERS TO RESERVE FUNDS</b>	
50,000	50,000	Property	50,000
20,000	20,000	Motor Vehicles	-
5,000	5,000	Office Systems	5,000
50,000	50,000	Roads	70,000
<u>125,000</u>	<u>125,000</u>		<u>125,000</u>
		<b>PENSION</b>	
<u>9,000</u>	<u>9,034</u>	Pre-1987 Debt	<u>9,400</u>
<u>£1,439,800</u>	<u>£1,338,402</u>	<b>TOTAL ESTIMATED EXPENDITURE FOR THE YEAR</b>	<u>£1,414,061</u>

**PARISH OF ST BRELADE**

**GENERAL ACCOUNT – ESTIMATES  
FOR THE YEAR ENDING 30 APRIL 2014**

<b>2013 PARISH RATE</b>	£	£	£	£
- assessed at 139,112,394 Quarters (see below)				
Quarters:				
at 0.89p	1,238,100			
at 0.90p		1,252,012		
at 0.91p			1,265,923	
at 0.92p				1,279,834
<b>SURCHARGES</b>	2,800	2,800	2,800	2,800
<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</b> (see below)	100,275	100,275	100,275	100,275
<b>ESTIMATED TOTAL INCOME</b>	1,338,175	1,352,087	1,365,998	1,379,909
<b>ESTIMATED TOTAL EXPENDITURE</b>	1,414,061	1,414,061	1,414,061	1,414,061
<b>ESTIMATED (DEFICIT) FOR THE YEAR</b>	(75,886)	(61,974)	(48,063)	(34,152)
<b>BALANCE IN HAND AT 1 MAY 2013</b>	595,056	595,056	595,056	595,056
<b>NOTIONAL BALANCE IN HAND AT 30 APRIL 2014</b>	<u>£519,170</u>	<u>£533,082</u>	<u>£546,993</u>	<u>£560,904</u>

**ESTIMATED RECEIPTS**

	<b>Receipts 2012/2013</b>	<b>Estimated receipts 2013/2014</b>
	£	£
<b>INCOME</b>		
Rent	13,731	12,175
Deposit interest	9,887	8,500
Speeding fines	4,175	4,000
Property search fees	4,800	4,000
Dog permits	5,790	5,250
Hire of Parish Hall	5,369	3,500
Income support scheme administration fee	336	325
Sunday trading permits	2,000	1,500
Firework licences	30	25
Sundry	2,903	2,000
Parish Book	101	0
	<u>49,122</u>	<u>41,275</u>
<b>CIMÉTIÈRE DES QUENNEVAIS</b>	(1,154)	-
<b>GERVAISE LE GROS CENTRE</b>	43,781	39,000
<b>LE PAVÉ</b>	18,090	20,000
	<u>£109,839</u>	<u>£100,275</u>

Note:

- The number of 2013 Rate quarters has increased by 900,080 quarters.
- 0.01p per Quarter = £13,911 in Rate collectable.
- The 2012 Rate at 0.90p amounted to £1,243,911.

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 2013 has been set at 0.69p (2012 0.69p) per Quarter for Domestic property and 1.21p (2012 – 1.21p) per Quarter for Non-Domestic property.