

PARISH OF ST BRELADE
FINANCIAL STATEMENTS
30 APRIL 2014
AND
ESTIMATES 2014/2015

PARISH OF ST BRELADE

30 APRIL 2014

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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 2014 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.

In addition, we read the financial and non-financial information in the financial statements to identify material inconsistencies with the accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 2014 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 2014

2013		2014
£		£
	CURRENT ASSETS	
70,033	Debtors and prepayments	49,510
1,521,888	Cash at bank and in hand (note 3)	1,618,868
<u>1,591,921</u>		<u>1,668,378</u>
	CREDITORS:	
197,076	Amounts falling due within one year	194,978
<u>1,394,845</u>	NET CURRENT ASSETS	<u>1,473,400</u>
	CREDITORS:	
	Amounts falling due after more than one year:	
162,137	Driving licences - income received in advance	138,853
<u>£1,232,708</u>		<u>£1,334,547</u>
	Representing:	
595,056	GENERAL ACCOUNT (page 3)	635,607
381,923	PROPERTY RESERVE FUND (page 3)	431,923
64,995	MOTOR VEHICLES RESERVE FUND (page 3)	45,279
30,734	OFFICE SYSTEMS RESERVE FUND (page 3)	30,380
80,000	ROADS RESERVE FUND (page 3)	111,358
80,000	KERBSIDE RECYCLING SCHEME RESERVE FUND (page 3)	80,000
<u>£1,232,708</u>		<u>£1,334,547</u>

MAISON ST BRELADE

SUMMARY OF BALANCES AT 30 APRIL 2014

	CURRENT ASSETS	
136,713	Debtors and prepayments	157,583
412,041	Cash at bank and in hand	424,386
<u>548,754</u>		<u>581,969</u>
	CREDITORS:	
115,455	Amounts falling due within one year	112,677
<u>£433,299</u>	NET CURRENT ASSETS	<u>£469,292</u>
	Representing:	
<u>£433,299</u>	MAISON ST BRELADE RESERVE (page 10)	<u>£469,292</u>

The financial statements were approved on 14 July 2014

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**PARISH OF ST BRELADE
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2014**

2012/2013		2013/2014
£		£
1,353,002	INCOME (page 4)	1,370,521
1,338,402	EXPENDITURE (pages 5 - 6)	1,329,970
<u>14,600</u>	(DEFICIT) OF INCOME FOR THE YEAR	<u>40,551</u>
580,456	Add: BALANCE IN HAND AT 1 MAY 2013	595,056
<u>£595,056</u>	BALANCE IN HAND AT 30 APRIL 2014	<u>£635,607</u>

**PROPERTY RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2014**

2012/2013		2013/2014
£		£
458,706	Balance at 1 May 2013	381,923
50,000	Parish Assembly vote (page 6)	50,000
(67,000)	Less: Play park refurbishment (note 5)	-
(5,071)	Less: Parish Refuse depot maintenance (note 5)	-
(19,712)	Less: Honorary Police Substation refurbishment (note 5)	-
(35,000)	Less: Church rewiring (note 5)	-
<u>£381,923</u>	BALANCE AT 30 APRIL 2014	<u>£431,923</u>

**MOTOR VEHICLES RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2014**

2012/2013		2013/2014
£		£
81,722	Balance at 1 May 2013	64,995
20,000	Parish Assembly vote (page 6)	-
(36,727)	Less: Purchase of lorry (note 7)	-
<u>-</u>	Less: Purchase of Honorary Police vehicle (note 7)	<u>(19,716)</u>
<u>£64,995</u>	BALANCE AT 30 APRIL 2014	<u>£45,279</u>

**OFFICE SYSTEMS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2014**

2012/2013		2013/2014
£		£
36,614	Balance at 1 May 2013	30,734
5,000	Parish Assembly vote (page 6)	5,000
(10,880)	Less: New server and upgrade to IT software (note 6)	-
<u>-</u>	Less: New laser printer (note 6)	<u>(5,354)</u>
<u>£30,734</u>	BALANCE AT 30 APRIL 2014	<u>£30,380</u>

**ROADS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2014**

2012/2013		2013/2014
£		£
30,000	Balance at 1 May 2013	80,000
50,000	Parish Assembly vote (page 6)	70,000
<u>-</u>	Less: Traffic calming measures on Petite Route des Mielles (note 8)	<u>(38,642)</u>
<u>£80,000</u>	BALANCE AT 30 APRIL 2014	<u>£111,358</u>

**KERBSIDE RECYCLING SCHEME RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2014**

2012/2013		2013/2014
£		£
80,000	Balance at 1 May 2013	80,000
<u>-</u>	Transfer from General Account	<u>-</u>
<u>£80,000</u>	BALANCE AT 30 APRIL 2014	<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 2014

2012/2013		2013/2014
£		£ £
	2013 RATE	
1,243,911	Assessed at 139,112,394 quarters at 0.90p	1,252,012
(1,253)	Less: Adjustments	444
(3,236)	Non-recoverables and write offs	(2,441)
(1,696)	Rates outstanding (note 2)	(6,198)
(6,185)		(8,195)
1,237,726		1,243,817
4,250	SURCHARGES APPLIED	4,840
-	Less: Adjustments	-
(703)	Non-recoverables and write offs	(342)
(353)	Surcharges outstanding (note 2)	(1,054)
3,194		3,444
884	ARREARS OF RATE/SURCHARGES	4,188
	RETENTION OF ISLAND WIDE RATE SURCHARGE	
1,337	Current year (page 17)	2,896
22	Prior years	165
1,359		3,061
	OTHER INCOME	
13,731	Rent	12,830
9,887	Deposit interest	4,267
4,175	Speeding fines	3,640
4,800	Property search fees	5,766
5,790	Dog permits	6,955
5,369	Hire of Parish Hall	6,229
336	Income support scheme – administration fee	1,188
2,000	Sunday trading permits	1,650
30	Firework licences	15
2,903	Sundry	2,970
101	Parish book	115
49,122		45,625
(1,154)	CIMÉTIÈRE DES QUENNEVAIS (page 7)	5,487
43,781	GERVAISE LE GROS CENTRE (page 8)	44,631
18,090	LE PAVÉ (page 8)	20,268
109,839		116,011
<u>£1,353,002</u>	TOTAL INCOME FOR THE YEAR	<u>£1,370,521</u>

PARISH OF ST BRELADE

GENERAL ACCOUNT - EXPENDITURE

FOR THE YEAR ENDED 30 APRIL 2014

Expenditure 2012/2013		Estimates 2013/2014	Expenditure 2013/2014
£		£	£
	ADMINISTRATION		
199,525	Salaries and social security	195,000	186,229
22,532	Pension fund contributions	24,475	22,558
14,828	Pensions	15,300	15,130
464	Etat Civil	500	1,208
4,500	Experts' fees	4,500	4,500
6,950	Audit fee	7,125	7,000
9,036	Professional fees	12,500	8,522
12,965	Telephone and postage	13,700	14,931
7,422	Advertising	8,750	9,868
5,609	Printing and stationery	7,000	4,636
1,800	Connétable's expenses	1,800	1,800
44,103	Parish Hall - upkeep and caretaker	49,000	50,116
3,309	Purchase and renting of office equipment	3,000	3,035
8,161	Information technology operational expenses	9,000	3,634
972	Staff training	3,000	357
7,297	Sundry insurance	7,850	8,085
12,585	Sundry expenses	17,000	6,636
2,181	Stray dogs	2,450	2,440
3,901	Connétables Supervisory Committee	4,100	4,060
3,495	Bank charges	3,650	2,767
1,269	Finance charges	2,000	952
372,904		391,700	358,464
	TRESOR		
73,359	Wages and social security	77,750	73,917
11,059	Pension fund contributions	11,500	11,389
6,065	Pensions	4,650	4,563
24,030	Repairs, maintenance and insurance	28,000	28,079
114,513		121,900	117,948
	CHARITIES AND GRANTS		
37,000	Communicare administration	37,000	37,000
26,250	Charities, clubs and associations (note 10)	27,000	26,500
1,250	Citizens Advice Bureau <u>St Brelade Youth Club</u>	1,250	1,250
8,300	Support youth workers	8,300	8,300
10,000	General running costs	10,000	10,000
82,800		83,550	83,050
6,833	SENIOR CITIZENS CHRISTMAS LUNCH	7,500	7,070
577,050	Carried forward to page 6	604,650	566,532

PARISH OF ST BRELADE
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2014

Expenditure 2012/2013		Estimates 2013/2014	Expenditure 2013/2014
£		£	£
577,050	Brought forward from page 5	604,650	566,532
EXTERNAL SERVICES			
137,564	Roads account - general vote (page 9)	180,000	153,813
21,711	Street lighting	28,000	22,399
367,849	Refuse collection - contract	382,000	374,661
17,168	Children's play park - wages and maintenance	22,500	18,244
3,207	Repairs and running costs - other properties	5,500	3,295
4,359	Floral display	6,000	4,449
<u>551,858</u>		<u>624,000</u>	<u>576,861</u>
HONORARY POLICE			
4,959	Motor expenses	5,000	4,029
6,509	Insurance	6,550	7,697
1,608	Telephone	1,600	1,196
1,849	Chef de Police Committee	2,000	1,955
5,144	Honorary Police expenses	5,250	5,992
5,439	Equipment and sundry expenses	10,000	11,569
9,580	Radios, including maintenance and subscription	9,825	9,913
2,147	Training	2,000	1,154
<u>37,235</u>		<u>42,225</u>	<u>43,505</u>
LOAN			
38,225	Gervaise Le Gros Centre (note 9)	8,786	8,786
TRANSFER TO RESERVE FUNDS (page 3)			
50,000	Property	50,000	50,000
20,000	Motor vehicles	-	-
5,000	Office systems	5,000	5,000
50,000	Roads	70,000	70,000
<u>125,000</u>		<u>125,000</u>	<u>125,000</u>
PENSION			
9,034	Pre-1987 Debt	9,400	9,286
<u>£1,338,402</u>		<u>£1,414,061</u>	<u>£1,329,970</u>

PARISH OF ST BRELADE
CIMETIERE DES QUENNEVAIS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2014

2012/2013		2013/2014
£		£ £
	INCOME	
4,175	Purchase of burial rights	2,700
4,425	Burials	3,275
1,768	Cemetery fees	2,397
10,368		8,372
	EXPENDITURE	
3,785	Digging of graves	1,960
955	Top soil	360
-	Signage dogs/gate	210
6,730	General maintenance and sundries	303
52	Insurance	52
11,522		2,885
	NET INCOME FOR THE YEAR	
<u>£(1,154)</u>	transferred to General Account (page 4)	<u>£5,487</u>
<u>£(1,500)</u>	ESTIMATE	<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 2014

2012/2013		2013/2014
£		£
	INCOME	
50,300	Rent	51,265
	EXPENDITURE	
1,258	Insurance	1,284
672	Rates	672
224	Telephone	334
99	Electricity	97
4,266	Maintenance and sundry expenditure	4,247
6,519		6,634
	NET INCOME FOR THE YEAR	
<u>£43,781</u>	transferred to General Account (page 4)	<u>£44,631</u>
<u>£37,500</u>	ESTIMATE	<u>£39,000</u>

Loan costs associated with the Gervaise Le Gros Centre loan are detailed in note 9.

LE PAVÉ
FOR THE YEAR ENDED 30 APRIL 2014

2012/2013		2013/2014
£		£
	INCOME	
19,835	Rent	21,507
	EXPENDITURE	
300	Agents fee	-
188	Insurance	192
226	Rates	329
69	Electricity	53
962	Maintenance and sundry expenditure	665
1,745		1,239
	NET INCOME FOR THE YEAR	
<u>£18,090</u>	transferred to General Account (page 4)	<u>£20,268</u>
<u>£20,000</u>	ESTIMATE	<u>£20,000</u>

PARISH OF ST BRELADE
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2014

2012/2013		2013/2014
£		£ £
	EXPENDITURE	
36,588	Materials and expenses	60,145
129,504	Wages and social security	123,246
16,239	Pension fund contributions	16,069
6,153	Pensions	4,540
2,883	Motor expenses	3,469
12,275	Traffic Warden - wages and expenses	11,251
3,564	Driving licence expenses	2,832
5,159	Rental – car park	5,392
<u>212,365</u>		<u>226,944</u>
	Less: INCOME	
	PERMITS AND LICENCES	
50,880	Driving licences	50,560
2,275	Firearm certificates	1,420
588	Chose Publique	1,159
540	International driving permits	760
150	Scaffolding permits	150
<u>54,433</u>		<u>54,049</u>
20,368	FINES - proportion retained by Parish	19,082
<u>74,801</u>		<u>73,131</u>
	NET EXPENDITURE FOR THE YEAR	
<u>£137,564</u>	transferred to General Account (page 6)	<u>£153,813</u>
<u>£180,000</u>	ESTIMATE	<u>£180,000</u>

PARISH OF ST BRELADE

MAISON ST BRELADE - INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2014

Actual 2012/2013		Budget 2013/2014	Actual 2013/2014
£		£	£
	INCOME		
1,690,796	Accommodation	1,872,645	2,016,925
13,135	Respite	-	26,644
22,381	Rental income	22,000	22,380
3,050	Bank interest	1,500	2,222
<hr/>		<hr/>	<hr/>
1,729,362		1,896,145	2,068,171
	EXPENDITURE		
1,238,204	Salaries, wages and social security contributions	1,399,500	1,413,738
21,181	Pension fund contributions	22,500	22,169
2,698	Pension contribution – pre 1987 debt	3,000	2,774
11,306	Staff training	12,000	9,330
72,445	Food	76,000	78,013
37,048	Cleaning and laundry	39,000	42,046
83,592	Heat, light and water	93,000	93,164
14,818	Insurance/rates/licences	20,000	15,849
3,526	Telephone and postage	5,000	3,338
6,081	Advertising, printing and stationery	6,000	5,433
36,421	Repairs and renewals	65,000	55,008
14,191	Gardeners wages	-	8,256
732	Gardens and floral decorations	2,000	1,167
2,540	Audit fee	3,000	2,800
-	Professional fees	1,000	1,000
3,452	Motor expenses	4,000	3,934
15	Bank charges	100	65
753	Computer expenses	1,000	730
17,974	Sundry expenses	22,000	20,043
<hr/>		<hr/>	<hr/>
1,566,977		1,774,100	1,778,857
162,385	NET INCOME FOR THE YEAR - before bank loan interest	122,045	289,314
(57,413)	Bank loan interest	-	105,824
-	Bank loan charges	-	44,200
<hr/>		<hr/>	<hr/>
<u>£104,972</u>	RETAINED INCOME FOR THE YEAR transferred to Maison St Brelade Reserve	<u>£122,045</u>	<u>£139,290</u>

**MAISON ST BRELADE RESERVE
FOR THE YEAR ENDED 30 APRIL 2014**

2012/2013		2013/2014
£		£
431,676	Balance at 1 May 2013	433,299
104,972	Retained income for the year	139,290
<hr/>		<hr/>
536,648		572,589
(103,349)	Phase 2, 3 and 4 refurbishment costs	(21,883)
-	Plastic guttering and downpipes	(14,984)
-	Kitchen refurbishment	(66,430)
<hr/>		<hr/>
<u>£433,299</u>	BALANCE AT 30 APRIL 2014	<u>£469,292</u>

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

PARISH OF ST BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2014

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 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 2014

2. PARISH RATES AND SURCHARGES OUTSTANDING		2014	2013
Balance of recoverable 2013 rates and surcharges		<u>£7,252</u>	<u>£2,049</u>
Percentage of total adjusted cash receivable		<u>0.58%</u>	<u>0.17%</u>

3. CASH AT BANK AND IN HAND		2014	2013
		£	£
Current accounts		55,391	16,734
Deposit accounts		56,391	223,139
Term deposit accounts		1,507,072	1,281,941
Cash in hand		14	74
		<u>£1,618,868</u>	<u>£1,521,888</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		500,000
Anonymous donation received		100,000
Bank deposit interest received		3,947
		<u>1,943,467</u>
Payments to contractor	4,603,271	
Lending fee (note 3b)	40,000	
Legal and professional fees	271,643	
Insurance	5,000	
Balance of Bosdet Foundation funds held	28,553	
		<u>4,948,467</u>
Loan – Barclays Private Clients International Limited (note 3b)		<u>£3,005,000</u>

3b. The loan from Barclays Private Clients International Limited relates to a facility of up to £3,005,000 which is available to the Parish. The loan is secured by a registered Promissory Note for an amount of £4,000,000 on Maison St Brelade. During the period from first drawdown until 31 March 2014 interest was charged at a rate of 2.25% plus the Banks Base rate. Thereafter the rate has been fixed at 7.2% until 31 March 2034 by when the loan must have been repaid in full. The loan is repayable in quarterly instalments equivalent to an annual cost of £284,782.

PARISH OF ST BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2014

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 previous year an amount of £20,287 had been 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 previous 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 the Play Park. During the previous 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 previous year an amount of £35,000 was expended in this respect.

6. OFFICE SYSTEMS RESERVE FUND

During the year an amount of £5,354 was expended as the Parish contribution towards the new driving licence laser printer. During the previous 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 19 November 2013 a sum of £31,000 was voted from the Motor Vehicle Reserve Fund to meet the cost of purchasing a new Honorary Police vehicle. During the year an amount of £19,716 was expended in this respect.

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 during the previous year but £4,117 was received for the old lorry, hence a net amount spent of £36,727.

8. ROADS RESERVE FUND

At a Parish Assembly held on 19 November 2013 a sum of £67,000 was voted for use by the Parish Roads Committee for installing traffic calming measures on La Petite Route des Mielles. As at year end an amount of £38,642 had been expended in the first phase of this project.

PARISH OF ST. BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2014

9. STATES OF JERSEY LOAN

	£
Gervaise Le Gros Centre	
Balance at 1 May 2013	8,448
Interest	338
	8,786
Payment from General Account (page 6)	(8,786)
	£ -

The States Loan agreement in respect of Gervaise Le Gros Centre was signed on 17 June 1998. The £425,000 advanced was subject to interest at 4% per annum. The loan was 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.

10. CHARITIES, CLUBS AND ASSOCIATIONS

	2014	2013
	£	£
Brighter Futures	400	400
Brig-y-Don Children's Charity	400	400
Brook in Jersey	400	400
Caesarean Muscular Dystrophy Welfare Society Inc.	-	400
Causeway Association	400	400
Family Nursing and Home Care (Jersey) Inc.	4,500	4,500
Grace Trust	400	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	600
St John Ambulance in Jersey	400	400
Silkworth	400	400
The Jersey Association of Carers Inc.	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
	16,900	17,300
Organisation, Clubs and Sundries	9,600	8,950
	£26,500	£26,250
Estimates	£27,000	£26,250

PARISH OF ST. BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2014

11. 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.

12. 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.

13. 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 £52,509 (2013 - £52,297). The Maison St Brelade income and expenditure account includes pension contributions for staff to the scheme amounting to £22,169 (2013 - £21,181). 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 2014

13. 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. The monthly sum with effect from 1 January 2013 was £1,005 and from 1 January 2014 this amount remained at £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 2014. 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:

	£	£
Island Wide Rate		
2013 Island Wide rate		1,069,033
Less: Adjustments	700	
Non recoverable, write offs and outstanding	(8,514)	
		<u>(7,814)</u>
Balance paid to States of Jersey		<u>£1,061,219</u>
 Surcharge		
2013 Surcharge applied		4,147
Less: Non recoverable, write offs and outstanding		(1,250)
		<u>£2,896</u>
 Allocation towards collection costs (page 4)		<u>£2,896</u>
 Balance paid/payable to States of Jersey		<u>£ -</u>

The above summary has been prepared from information at 30 April 2014. 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 2015**

Estimates 2013/2014	Expenditure 2013/2014		Estimates 2014/2015
£	£		£
		ADMINISTRATION	
195,000	186,229	Salaries and social security	198,000
24,475	22,558	Pension fund contributions	28,000
15,300	15,130	Pensions	15,600
500	1,208	Etat Civil	750
4,500	4,500	Experts' fees	4,500
7,125	7,000	Audit fee	7,125
12,500	8,522	Professional fees	10,000
13,700	14,931	Telephone and postage	13,700
8,750	9,868	Advertising	9,850
7,000	4,636	Printing and stationery	7,000
1,800	1,800	Connétable's expenses	1,800
49,000	50,116	Parish Hall - upkeep and caretaker	55,500
3,000	3,035	Purchase and renting of office equipment	3,000
9,000	3,634	Information technology operational expenses	8,000
3,000	357	Staff training	2,000
7,850	8,085	Sundry insurance	8,300
17,000	6,636	Sundry and unforeseen expenses	19,000
2,450	2,440	Stray dogs	2,500
4,100	4,060	Comité des Connétables/Supervisory Committee	4,115
3,650	2,767	Bank charges	6,300
2,000	952	Finance charges	1,500
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391,700	358,464		406,540
		TRESOR	
77,750	73,917	Wages and social security	79,950
11,500	11,389	Pension fund contributions	11,950
4,650	4,563	Pensions	4,350
28,000	28,079	Repairs, maintenance and insurance	28,000
<hr/>	<hr/>		<hr/>
121,900	117,948		124,250
		CHARITIES AND GRANTS	
37,000	37,000	Communicare administration	37,000
27,000	26,500	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/>
83,550	83,050		83,550
		SENIOR CITIZENS CHRISTMAS LUNCH	
7,500	7,070		7,500
<hr/>	<hr/>		<hr/>
604,650	566,532	Carried forward to page 19	621,840
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PARISH OF ST BRELADE
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2015

Estimates 2013/2014	Expenditure 2013/2014		Estimates 2014/2015
£	£		£
604,650	566,532	Brought forward from page 18	621,840
EXTERNAL SERVICES			
180,000	153,813	Roads account - general vote	190,005
28,000	22,399	Street lighting	28,000
382,000	374,661	Refuse collection - contract	400,000
22,500	18,244	Children's play park - wages and maintenance	22,500
5,500	3,295	Repairs and running costs - other properties	5,450
6,000	4,449	Floral display	6,000
<u>624,000</u>	<u>576,861</u>		<u>651,955</u>
HONORARY POLICE			
5,000	4,029	Motor expenses	5,000
6,550	7,697	Insurance	6,515
1,600	1,196	Telephone	1,600
2,000	1,955	Comité des Chef de Police	1,985
5,250	5,992	Honorary Police expenses	5,300
10,000	11,569	Equipment and sundry expenses	13,000
9,825	9,913	Radios, including maintenance and subscription	10,400
2,000	1,154	Training	2,000
<u>42,225</u>	<u>43,505</u>		<u>45,800</u>
LOAN			
8,786	8,786	Gervaise Le Gros Centre	-
TRANSFERS TO RESERVE FUNDS			
50,000	50,000	Property	50,000
5,000	5,000	Office Systems	5,000
70,000	70,000	Roads	70,000
<u>125,000</u>	<u>125,000</u>		<u>125,000</u>
PENSION			
9,400	9,286	Pre-1987 Debt	9,500
<u>£1,414,061</u>	<u>£1,329,970</u>	TOTAL ESTIMATED EXPENDITURE FOR THE YEAR	<u>£1,454,095</u>

PARISH OF ST BRELADE

**GENERAL ACCOUNT – ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2015**

2014 PARISH RATE	£	£	£	£
- assessed at 140,335,594 Quarters (see below)				
Quarters:				
at 0.89p	1,248,987			
at 0.90p		1,263,020		
at 0.91p			1,277,054	
at 0.92p				1,291,087
SURCHARGES	2,900	2,900	2,900	2,900
RETENTION OF ISLAND WIDE RATE SURCHARGES	2,000	2,000	2,000	2,000
PROVISION FOR ADJUSTMENTS/ NON RECOVERABLES	(5,000)	(5,000)	(5,000)	(5,000)
ESTIMATED ARREARS OF RATES/SURCHARGES	1,000	1,000	1,000	1,000
ESTIMATED RECEIPTS (see below)	79,585	79,585	79,585	79,585
ESTIMATED TOTAL INCOME	1,329,472	1,343,505	1,357,539	1,371,572
ESTIMATED TOTAL EXPENDITURE	1,454,095	1,454,095	1,454,095	1,454,095
ESTIMATED (DEFICIT) FOR THE YEAR	(124,623)	(110,590)	(96,556)	(82,523)
BALANCE IN HAND AT 1 MAY 2014	635,607	635,607	635,607	635,607
NOTIONAL BALANCE IN HAND AT 30 APRIL 2015	<u>£510,984</u>	<u>£525,017</u>	<u>£539,051</u>	<u>£553,084</u>

ESTIMATED RECEIPTS

	Receipts 2013/2014	Estimated receipts 2014/2015
	£	£
INCOME		
Rent	12,830	12,340
Deposit interest	4,267	4,500
Speeding fines	3,640	2,730
Property search fees	5,766	4,325
Dog permits	6,955	5,500
Hire of Parish Hall	6,229	4,750
Income support scheme administration fee	1,188	500
Sunday trading permits	1,650	1,500
Firework licences	15	15
Sundry	2,970	2,000
Parish Book	115	-
	<u>45,625</u>	<u>38,160</u>
CIMÉTIÈRE DES QUENNEVAIS	5,487	1,000
GERVAISE LE GROS CENTRE	44,631	25,270
LE PAVÉ	20,268	15,155
	<u>£116,011</u>	<u>£79,585</u>

Note:

- The number of 2014 Rate quarters has increased by 1,223,200 quarters.
- 0.01p per Quarter is £14,033 in Rate collectable.
- The 2013 Rate at 0.90p amounted to £1,252,012.

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 2014 has been set at 0.70 p (2013 0.69p) per Quarter for Domestic property and 1.23p (2013 – 1.21p) per Quarter for Non-Domestic property.