

PARISH OF ST BRELADE
FINANCIAL STATEMENTS
30 APRIL 2016
AND
ESTIMATES 2016/2017

PARISH OF ST BRELADE

30 APRIL 2016

CONTENTS

	Page
Independent Auditor's Report	1
Summary of Balances	2
Summary of General Account and Reserve Funds	3
General Account - Income	4
- Expenditure	5 and 6
Cimetière des Quennevais Account	7
Gervaise Le Gros Centre Account and Le Pavè Account	8
Roads Account	9
Maison St Brelade - Income and Expenditure and Reserve Accounts	10
Notes to the Financial Statements	11 to 16
Island Wide Rate/Surcharge	17
Estimates	18 to 20

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 2016 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 2016 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 2016

2015		2016
£		£
	CURRENT ASSETS	
41,374	Debtors and prepayments	40,261
1,663,510	Cash at bank and in hand (note 3)	1,859,673
<u>1,704,884</u>		<u>1,899,934</u>
	CREDITORS:	
165,013	Amounts falling due within one year	221,424
<u>1,539,871</u>	NET CURRENT ASSETS	<u>1,678,510</u>
	CREDITORS:	
	Amounts falling due after more than one year:	
112,933	Driving licences - income received in advance	86,643
<u>£1,426,938</u>		<u>£1,591,867</u>
	Representing:	
659,954	GENERAL ACCOUNT (page 3)	742,888
445,994	PROPERTY RESERVE FUND (page 3)	480,692
34,375	MOTOR VEHICLES RESERVE FUND (page 3)	49,375
35,380	OFFICE SYSTEMS RESERVE FUND (page 3)	30,809
171,235	ROADS RESERVE FUND (page 3)	208,103
80,000	KERBSIDE RECYCLING SCHEME RESERVE FUND (page 3)	80,000
<u>£1,426,938</u>		<u>£1,591,867</u>

MAISON ST BRELADE

SUMMARY OF BALANCES AT 30 APRIL 2016

	CURRENT ASSETS	
179,328	Debtors and prepayments	173,693
575,513	Cash at bank and in hand	722,721
<u>754,841</u>		<u>896,414</u>
	CREDITORS:	
91,594	Amounts falling due within one year	78,668
<u>£663,247</u>	NET CURRENT ASSETS	<u>£817,746</u>
	Representing:	
<u>£663,247</u>	MAISON ST BRELADE RESERVE (page 10)	<u>£817,746</u>

The financial statements were approved on 6 July 2016

S PALLETT
Connétable

**PARISH OF ST BRELADE
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2016**

2014/2015		2015/2016
£		£
1,371,534	INCOME (page 4)	1,417,571
1,347,187	EXPENDITURE (pages 5 - 6)	1,334,637
<u>24,347</u>	SURPLUS OF INCOME FOR THE YEAR	<u>82,934</u>
635,607	Add: BALANCE IN HAND AT 1 MAY 2015	659,954
<u>£659,954</u>	BALANCE IN HAND AT 30 APRIL 2016	<u>£742,888</u>

**PROPERTY RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2016**

2014/2015		2015/2016
£		£
431,923	Balance at 1 May 2015	445,994
50,000	Parish Assembly vote	50,000
(34,241)	Less: Parish Hall redecoration (note 5)	-
(1,688)	Less: Repairs and Improvements at Parish Depot (note 5)	(12,702)
-	Less: Refurbishment of Parish Hall kitchen (note 5)	(2,600)
<u>£445,994</u>	BALANCE AT 30 APRIL 2016	<u>£480,692</u>

**MOTOR VEHICLES RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2016**

2014/2015		2015/2016
£		£
45,279	Balance at 1 May 2015	34,375
-	Parish Assembly vote	15,000
(10,904)	Less: Purchase of Honorary Police vehicle (note 6)	-
<u>£34,375</u>	BALANCE AT 30 APRIL 2016	<u>£49,375</u>

**OFFICE SYSTEMS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2016**

2014/2015		2015/2016
£		£
30,380	Balance at 1 May 2015	35,380
5,000	Parish Assembly vote	-
-	Less: New laser printer (note 7)	(4,571)
<u>£35,380</u>	BALANCE AT 30 APRIL 2016	<u>£30,809</u>

**ROADS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2016**

2014/2015		2015/2016
£		£
111,358	Balance at 1 May 2015	171,235
70,000	Parish Assembly vote	60,000
18,237	Receipt for Park Estate Footpath (note 8)	-
-	Receipt for Mont De La Rocque resurfacing (note 8)	5,000
(28,360)	Less: Traffic calming measures on Petite Route des Mielles (note 8)	(28,132)
<u>£171,235</u>	BALANCE AT 30 APRIL 2016	<u>£208,103</u>

**KERBSIDE RECYCLING SCHEME RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2016**

2014/2015		2015/2016
£		£
80,000	Balance at 1 May 2015	80,000
-	Transfer from General Account	-
<u>£80,000</u>	BALANCE AT 30 APRIL 2016	<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 2016

2014/2015		2015/2016
£		£ £
	2015 RATE	
1,263,020	Assessed at 141,460,874 quarters at 0.91p	1,287,294
-	Less: Adjustments	(16)
(1,081)	Non-recoverables and write offs	(1,119)
(5,256)	Rates outstanding (note 2)	(5,506)
(6,337)		(6,641)
1,256,683		1,280,653
6,616	SURCHARGES APPLIED	7,130
-	Less: Adjustments	-
(1,024)	Non-recoverables and write offs	(442)
(986)	Surcharges outstanding (note 2)	(919)
4,606		5,769
4,330	ARREARS OF RATE/SURCHARGES	4,911
	RETENTION OF ISLAND WIDE RATE SURCHARGE	
4,014	Current year (page 17)	4,896
1,329	Prior years	598
5,343		5,494
	OTHER INCOME	
13,047	Rent	12,873
5,360	Deposit interest	6,809
10,320	Speeding fines	7,435
5,369	Property search fees	5,969
6,905	Dog permits	7,380
5,802	Hire of Parish Hall	4,584
847	Income support scheme – administration fee	238
1,950	Sunday trading permits	1,350
2,740	Sundry	5,034
110	Parish book	114
52,450		51,786
3,849	CIMÉTIÈRE DES QUENNEVAIS (page 7)	4,482
27,534	GERVAISE LE GROS CENTRE (page 8)	43,422
16,739	LE PAVÉ (page 8)	21,054
100,572		120,744
£1,371,534	TOTAL INCOME FOR THE YEAR	£1,417,571

PARISH OF ST BRELADE

GENERAL ACCOUNT - EXPENDITURE

FOR THE YEAR ENDED 30 APRIL 2016

Expenditure 2014/2015		Estimates 2015/2016	Expenditure 2015/2016
£		£	£
	ADMINISTRATION		
192,980	Salaries and social security	202,000	193,291
24,413	Pension fund contributions	26,000	24,898
15,387	Pensions	16,100	15,566
352	Etat Civil	800	871
4,500	Experts' fees	4,500	4,500
7,350	Audit fee	7,350	6,885
14,079	Professional fees	13,570	11,811
13,225	Telephone and postage	13,500	14,395
8,617	Advertising	9,800	8,479
3,925	Printing and stationery	6,500	5,989
1,800	Connétable's expenses	2,000	2,000
52,623	Parish Hall - upkeep and caretaker	55,500	54,344
2,437	Purchase and renting of office equipment	3,000	1,605
8,312	Information technology operational expenses	18,485	20,767
355	Staff training	1,500	1,144
8,058	Sundry insurance	8,200	7,854
14,103	Sundry and unforeseen expenses	19,000	15,937
2,182	Stray dogs	1,800	1,540
4,115	Connétables Supervisory Committee	4,360	4,140
3,376	Bank charges	5,000	2,478
749	Finance charges	1,500	1,533
382,938		420,465	400,027
	TRESOR		
77,484	Wages and social security	79,960	79,103
11,693	Pension fund contributions	11,950	11,730
4,305	Pensions	4,395	4,359
29,805	Repairs, maintenance and insurance	31,000	30,767
123,287		127,305	125,959
	CHARITIES AND GRANTS		
37,000	Communicare administration	37,000	37,000
25,550	Charities, clubs and associations (note 9)	27,000	23,600
1,250	Citizens Advice Bureau	1,250	1,250
	<u>St Brelade Youth Club</u>		
8,300	Support youth workers	8,300	8,300
10,000	General running costs	10,000	10,000
82,100		83,550	80,150
7,815	SENIOR CITIZENS CHRISTMAS LUNCH	10,000	8,367
596,140	Carried forward to page 6	641,320	614,503

PARISH OF ST BRELADE
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2016

Expenditure 2014/2015		Estimates 2015/2016	Expenditure 2015/2016
£		£	£
596,140	Brought forward from page 5	641,320	614,503
EXTERNAL SERVICES			
164,348	Roads account - general vote (page 9)	196,750	162,240
17,827	Street lighting	23,000	18,330
362,220	Refuse collection - contract	398,000	328,984
17,412	Children's play park - wages and maintenance	22,000	19,940
4,293	Repairs and running costs - other properties	5,450	3,541
4,756	Floral display	6,340	5,124
<u>570,856</u>		<u>651,540</u>	<u>538,159</u>
HONORARY POLICE			
4,219	Motor expenses	5,200	5,198
6,520	Insurance	6,582	6,582
1,177	Telephone	1,200	1,159
2,010	Chef de Police Committee	1,965	1,975
4,816	Honorary Police expenses	5,300	4,934
13,807	Equipment and sundry expenses	13,000	14,332
10,213	Radios, including maintenance and subscription	10,600	10,407
2,862	Training	2,500	2,222
<u>45,624</u>		<u>46,347</u>	<u>46,809</u>
TRANSFER TO RESERVE FUNDS (page 3)			
50,000	Property	50,000	50,000
5,000	Office systems	-	-
70,000	Roads	60,000	60,000
-	Motor vehicle	15,000	15,000
<u>125,000</u>		<u>125,000</u>	<u>125,000</u>
PENSION			
9,567	Pre-1987 Debt	10,200	10,166
<u>£1,347,187</u>		<u>£1,474,407</u>	<u>£1,334,637</u>

PARISH OF ST BRELADE
CIMETIERE DES QUENNEVAIS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2016

2014/2015		2015/2016
£		£ £
	INCOME	
3,675	Purchase of burial rights	3,300
4,425	Burials	3,950
1,413	Cemetery fees	1,480
9,513		8,730
	EXPENDITURE	
3,640	Digging of graves	2,866
1,186	Top soil	637
785	General maintenance and sundries	691
53	Insurance	54
5,664		4,248
<u>£3,849</u>	NET INCOME FOR THE YEAR transferred to General Account (page 4)	<u>£4,482</u>
<u>£1,000</u>	ESTIMATE	<u>£1,000</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 2016

2014/2015			2015/2016
£		£	£
	INCOME		
49,221	Rent		52,924
	EXPENDITURE		
1,309	Insurance	1,216	
672	Rates	779	
340	Telephone	347	
136	Electricity	143	
19,230	Maintenance and sundry expenditure	7,017	
<u>21,687</u>			<u>9,502</u>
	NET INCOME FOR THE YEAR		
<u>£27,534</u>	transferred to General Account (page 4)		<u>£43,422</u>
<u>£25,270</u>	ESTIMATE		<u>£38,490</u>

LE PAVÉ
FOR THE YEAR ENDED 30 APRIL 2016

2014/2015			2015/2016
£		£	£
	INCOME		
21,791	Rent		22,046
	EXPENDITURE		
195	Insurance	258	
227	Rates	229	
45	Electricity	47	
4,585	Maintenance and sundry expenditure	458	
<u>5,052</u>			<u>992</u>
	NET INCOME FOR THE YEAR		
<u>£16,739</u>	transferred to General Account (page 4)		<u>£21,054</u>
<u>£15,155</u>	ESTIMATE		<u>£16,310</u>

PARISH OF ST BRELADE
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2016

2014/2015		2015/2016
£		£ £
	EXPENDITURE	
56,607	Materials and expenses	50,070
131,361	Wages and social security	134,104
16,828	Pension fund contributions	17,011
3,384	Pensions	2,896
4,265	Motor expenses	4,172
8,647	Traffic Warden - wages and expenses	10,865
1,851	Driving licence expenses	7,987
5,539	Rental – car park	5,597
228,482		232,702
	Less: INCOME	
	PERMITS AND LICENCES	
51,645	Driving licences	53,991
1,060	Firearm certificates	1,020
1,181	Chose Publique	1,821
590	International driving permits	680
225	Scaffolding permits	250
54,701		57,762
9,433	FINES - proportion retained by Parish	12,700
64,134		70,462
	NET EXPENDITURE FOR THE YEAR	
£164,348	transferred to General Account (page 6)	£162,240
<u>£190,005</u>	ESTIMATE	<u>£196,750</u>

PARISH OF ST BRELADE

MAISON ST BRELADE - INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2016

Actual 2014/2015 £		Budget 2015/2016 £	Actual 2015/2016 £
	INCOME		
2,254,116	Accommodation and respite	2,227,206	2,322,093
22,381	Rental income	22,000	22,883
2,044	Bank interest	1,800	2,795
2,278,541		2,251,006	2,347,771
	EXPENDITURE		
1,466,076	Salaries, wages, social security and pension contributions	1,558,000	1,531,710
2,801	Pension contribution – pre 1987 debt	3,000	2,864
9,288	Staff training	12,000	10,421
82,263	Food	87,000	86,696
43,553	Cleaning and laundry	50,000	52,741
84,042	Heat, light and water	80,000	74,403
18,220	Insurance/rates/licences	22,000	20,139
3,551	Telephone and postage	5,000	3,213
7,872	Advertising, printing and stationery	6,000	4,174
68,265	Repairs and renewals	80,000	78,407
3,945	Gardens and floral decorations	6,000	7,738
2,850	Audit fee	3,000	3,000
4,933	Professional fees	20,000	7,534
3,773	Motor expenses	4,000	1,625
65	Bank charges	100	48
3,800	Computer expenses	3,000	2,617
19,327	Sundry expenses	24,000	22,060
1,824,624		1,963,100	1,909,390
453,917	NET INCOME FOR THE YEAR - before bank loan repayments	287,906	438,381
259,962	Bank loan repayments	284,800	283,882
<u>£193,955</u>	RETAINED INCOME FOR THE YEAR transferred to Maison St Brelade Reserve	<u>£3,106</u>	<u>£154,499</u>

**MAISON ST BRELADE RESERVE
FOR THE YEAR ENDED 30 APRIL 2016**

2014/2015 £		2015/2016 £
469,292	Balance at 1 May 2015	663,247
193,955	Retained income for the year	154,499
<u>£663,247</u>	BALANCE AT 30 APRIL 2016	<u>£817,746</u>

PARISH OF ST BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2016

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 2016

2.	PARISH RATES AND SURCHARGES OUTSTANDING	2016	2015
	Balance of recoverable 2015 rates and surcharges	<u>£6,425</u>	<u>£6,242</u>
	Percentage of total adjusted cash receivable	<u>0.50%</u>	<u>0.49%</u>
3.	CASH AT BANK AND IN HAND	2016	2015
		£	£
	Current accounts	29,288	54,630
	Deposit accounts	222,372	204,933
	Term deposit accounts	1,607,884	1,403,890
	Cash in hand	129	57
		<u>£1,859,673</u>	<u>£1,663,510</u>

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
Parish Church	Parish Hall
Cimetière des Quennevais (including adjacent field)	
Parish Depot (old)- Le Mont les Vaux	Parish Works Depot - Le Mont à la Brune
Gervaise Le Gros Centre (including Clarendon House)	
Le Clos de Jacquet	Rectory, cottage and outbuildings
Refuse Depot - Le Mont à la Brune	Le Grand Clos du Coin (Clos des Pauvres)
and certain small parcels of land	

Parish properties were professionally valued for insurance purposes in February 2016. In accordance with its own accounting policies, the land and buildings owned by the Parish are not reflected in the Summary of Balances. Furthermore, a loan obtained to meet the costs of upgrading the facilities at Maison St Brelade is also not reflected.

Those improvements were funded in part by donations and legacies, with the balance funded by way of a loan facility from Barclays Private Clients International Limited. The loan relates to a facility of up to £3,005,000 which is available to the Parish. The loan is secured by a registered Promissory Note for an amount of £4,000,000 on Maison St Brelade. During the period from first drawdown until 31 March 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 over the term of the loan. At the year end the capital balance outstanding was £2,859,828.

PARISH OF ST BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2016

5. PROPERTY RESERVE FUND

At a Parish Assembly held on 18 March 2015 a sum of £35,000 was voted from the Property Reserve Fund to cover the cost of painting and redecorating the Parish Hall. During the previous year an amount of £34,241 was spent in this respect.

At a Parish Assembly held on 16 April 2015 a sum of £15,000 was voted from the Property Reserve Fund to cover the costs of repairs and improvements to the Roads Depot. During the current year an amount of £12,702 was spent in this respect (2015: £1,688).

At a Parish Assembly held on 24 February 2016 an amount of £28,250 was voted from the Property Reserve Fund to cover the costs of refurbishment of the Parish Hall kitchen. During the current year an amount of £2,600 was spent in this respect.

6. 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 ended 30 April 2014 an amount of £19,716 was spent in this respect with a further £10,904 being spent in the year ended 30 April 2015.

7. OFFICE SYSTEMS RESERVE FUND

During the current year an amount of £4,571 was spent as the Parish contribution towards a new driving licence laser printer. There was no expenditure incurred during the prior year.

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. During the year ended 30 April 2014 an amount of £38,642 was spent on the first phase of this project. During the year ended 30 April 2015 a further £28,360 was spent.

At a Parish Assembly held on 19 August 2015 an amount of £30,000 was voted for use by the Parish Roads Committee to continue the traffic calming measures on La Petite Route des Mielles. During the current year an amount of £28,049 was spent on this project.

At a Parish Assembly held on 16 March 2016 an amount of £37,000 was voted for use by the Parish Roads Committee to continue the traffic calming measures on La Petite Route des Mielles. During the current year an amount of £83 was spent on this project.

During the year an amount of £5,000 was received in respect of the forthcoming road resurfacing to 'Mont de la Rocque'. During the previous year an amount of £18,237 was received in respect of the sale of two sections of footpath in Park Estate.

PARISH OF ST. BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2016

9. CHARITIES, CLUBS AND ASSOCIATIONS

	2016		2015	
	£	£	£	£
Charities				
Arts in Health Care Trust		-		250
Brighter Futures		-		400
Brig-y-Don Children's Charity		-		400
Brook in Jersey		400		400
Caring Cooks of Jersey		400		-
Causeway Association		-		400
Family Nursing and Home Care (Jersey) Inc.		4,500		4,500
Grace Trust		400		400
Headway Jersey		400		400
Jersey Association for Youth and Friendship		400		400
Jersey Centre for Separated Families		400		-
Jersey Cheshire Homes		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 Mencap		-		400
Jersey Women's Refuge		400		400
Les Amis		400		400
Macmillan Cancer Support (Jersey) Limited		400		400
Motor Neurone Disease Association (Jersey Branch)		-		400
NCT Jersey		250		250
Parkinsons Disease Society		400		400
Royal National Lifeboat Institution		600		400
Sanctuary House		600		600
St John Ambulance in Jersey		400		400
Street Pastors		250		250
Silkworth		-		400
The Jersey Association of Carers Inc.		400		400
The Samaritans (Jersey Branch)		-		400
The Shelter Trust		400		400
Victim Support Jersey		400		400
		14,600		16,250
Clubs and Associations				
10 th Jersey (St Brelade) Scout Group	350		350	
Jersey Astronomy Club	350		350	
La Moye Cadets	350		350	
Les Creux Bowls Club	350		350	
Les Quennevais School	-		100	
No 7 Overseas (Jersey) Squadron	350		500	
Pathways	1,500		-	
Pisces Thai Boxing	350		350	
St Aubin's Institute	350		350	
St Aubin's Methodist Church	-		1,500	
St Brelade Battle of Flowers	2,000		2,000	
St Brelade Bowls Club	350		350	
St Brelade Netball Club	450		450	
St Brelade Small Bore Rifle Club	350		350	
St Brelade Twinning Association	500		500	
Jersey Mencap	-		400	
West District Guides Association	1,050		1,050	
West Show Association	350		-	
		9,000		9,300
		£23,600		£25,550
Estimates		£27,000		£27,000

PARISH OF ST. BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2016

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 £56,210 (2015 - £55,467). The Maison St Brelade income and expenditure account includes pension contributions for staff to the scheme amounting to £22,410 (2015 - £22,410). 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 2013. 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 2013 revealed a surplus of £92.7 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 2016

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. The monthly sum with effect from 1 January 2015 was £1,082 and from 1 January 2016 this amount increased to £1,092 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 2016. 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		
2015 Island Wide rate		1,105,342
Less: Adjustments	(13)	
Non recoverable, write offs and outstanding	(5,913)	
		(5,926)
Balance paid to States of Jersey		£1,099,416
 Surcharge		
2015 Surcharge applied		6,087
Less: Non recoverable, write offs and outstanding		(1,191)
		£4,896
 Allocation towards collection costs (page 4)		£4,896
 Balance paid/payable to States of Jersey		£ -

The above summary has been prepared from information at 30 April 2016. 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 2017**

Estimates 2015/2016	Expenditure 2015/2016		Estimates 2016/2017
£	£		£
		ADMINISTRATION	
202,000	193,291	Salaries and social security	205,600
26,000	24,898	Pension fund contributions	26,000
16,100	15,566	Pensions	16,100
800	871	Etat Civil	1,000
4,500	4,500	Experts' fees	4,500
7,350	6,885	Audit fee	7,250
13,570	11,811	Professional fees	13,100
13,500	14,395	Telephone and postage	13,700
9,800	8,479	Advertising	8,930
6,500	5,989	Printing and stationery	6,500
2,000	2,000	Connétable's expenses	2,000
55,500	54,344	Parish Hall - upkeep and caretaker	56,800
3,000	1,605	Purchase and renting of office equipment	3,000
18,485	20,767	Information technology operational expenses	27,228
1,500	1,144	Staff training	1,500
8,200	7,854	Sundry insurance	8,300
19,000	15,937	Sundry and unforeseen expenses	19,000
1,800	1,540	Stray dogs	1,800
4,360	4,140	Comité des Connétables/Supervisory Committee	4,180
5,000	2,478	Bank charges	3,450
1,500	1,533	Finance charges	3,050
<hr/>	<hr/>		<hr/>
420,465	400,027		432,988
<hr/>	<hr/>		<hr/>
		TRESOR	
79,960	79,103	Wages and social security	80,505
11,950	11,730	Pension fund contributions	11,990
4,395	4,359	Pensions	4,430
31,000	30,767	Repairs, maintenance and insurance	31,000
<hr/>	<hr/>		<hr/>
127,305	125,959		127,925
<hr/>	<hr/>		<hr/>
		CHARITIES AND GRANTS	
37,000	37,000	Communicare administration	37,000
25,000	21,600	Charities, clubs and associations	25,000
2,000	2,000	St Brelade Battle of Flowers Association	5,000
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	80,150		86,550
<hr/>	<hr/>		<hr/>
10,000	8,367	SENIOR CITIZENS CHRISTMAS LUNCH	10,000
<hr/>	<hr/>		<hr/>
641,320	614,503	Carried forward to page 19	657,463
<hr/>	<hr/>		<hr/>

PARISH OF ST BRELADE

**GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2017**

Estimates 2015/2016	Expenditure 2015/2016		Estimates 2016/2017
£	£		£
641,320	614,503	Brought forward from page 18	657,463
		EXTERNAL SERVICES	
196,750	162,240	Roads account - general vote	197,820
23,000	18,330	Street lighting	23,000
398,000	328,984	Refuse and recycling collection - contract	472,670
22,000	19,940	Children's play park - wages and maintenance	22,000
5,450	3,541	Repairs and running costs - other properties	5,840
6,340	5,124	Floral display	6,340
<u>651,540</u>	<u>538,159</u>		<u>727,670</u>
		HONORARY POLICE	
5,200	5,198	Motor expenses	5,400
6,582	6,582	Insurance	6,582
1,200	1,159	Telephone	1,200
1,965	1,975	Comité des Chef de Police	1,985
5,300	4,934	Honorary Police expenses	5,300
13,000	14,332	Equipment and sundry expenses	15,000
10,600	10,407	Radios, including maintenance and subscription	10,700
2,500	2,222	Training	2,600
<u>46,347</u>	<u>46,809</u>		<u>48,767</u>
		TRANSFERS TO RESERVE FUNDS	
50,000	50,000	Property	70,000
15,000	15,000	Motor Vehicles	10,000
-	-	Office Systems	5,000
60,000	60,000	Roads	40,000
<u>125,000</u>	<u>125,000</u>		<u>125,000</u>
		PENSION	
10,200	10,166	Pre-1987 Debt	10,250
<u>£1,474,407</u>	<u>£1,334,637</u>	TOTAL ESTIMATED EXPENDITURE FOR THE YEAR	<u>£1,569,150</u>

PARISH OF ST BRELADE

**GENERAL ACCOUNT – ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2017**

2016 PARISH RATE	£	£	£	£
- assessed at 142,917,424 Quarters (see below)				
Quarters:				
at 0.90p	1,286,257			
at 0.91p		1,300,549		
at 0.92p			1,314,840	
at 0.93p				1,329,132
SURCHARGES	7,000	7,000	7,000	7,000
RETENTION OF ISLAND WIDE RATE SURCHARGES	4,000	4,000	4,000	4,000
PROVISION FOR ADJUSTMENTS/ NON RECOVERABLES	(6,000)	(6,000)	(6,000)	(6,000)
ESTIMATED ARREARS OF RATES/SURCHARGES	1,000	1,000	1,000	1,000
ESTIMATED RECEIPTS (see below)	97,634	97,634	97,634	97,634
ESTIMATED TOTAL INCOME	1,389,891	1,404,183	1,418,474	1,432,766
ESTIMATED TOTAL EXPENDITURE	1,569,150	1,569,150	1,569,150	1,569,150
ESTIMATED (DEFICIT) FOR THE YEAR	(179,259)	(164,967)	(150,676)	(136,384)
BALANCE IN HAND AT 1 MAY 2016	742,888	742,888	742,888	742,888
TRANSFER FROM KERBSIDE RECYCLING SCHEME RESERVE FUND	20,000	20,000	20,000	20,000
NOTIONAL BALANCE IN HAND AT 30 APRIL 2017	<u>£583,629</u>	<u>£597,921</u>	<u>£612,212</u>	<u>£626,504</u>

ESTIMATED RECEIPTS

	Receipts 2015/2016	Estimated receipts 2016/2017
	£	£
INCOME		
Rent	12,873	12,810
Deposit interest	6,809	3,500
Speeding fines	7,435	3,000
Property search fees	5,969	4,500
Dog permits	7,380	6,000
Hire of Parish Hall	4,584	3,300
Income support scheme administration fee	238	-
Sunday trading permits	1,350	1,200
Sundry	5,034	3,500
Parish Book	114	-
	<u>51,786</u>	<u>37,810</u>
CIMÉTIÈRE DES QUENNEVAIS	4,482	1,000
GERVAISE LE GROS CENTRE	43,422	42,444
LE PAVÉ	21,054	16,380
	<u>£120,744</u>	<u>£97,634</u>

Note:

- The number of 2016 Rate quarters has increased by 1,456,550 quarters.
- 0.01p per Quarter is £14,292 in Rate collectable.
- The 2015 Rate at 0.91p amounted to £1,287,294.

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 2016 has been set at 0.70 p (2015 0.70p) per Quarter for Domestic property and 1.25p (2015 – 1.23p) per Quarter for Non-Domestic property.