

PARISH OF ST BRELADE
FINANCIAL STATEMENTS
30 APRIL 2017
AND
ESTIMATES 2017/2018

PARISH OF ST BRELADE

30 APRIL 2017

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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 2017 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 2017 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 2017

2016		2017
£		£
	CURRENT ASSETS	
40,261	Debtors and prepayments	52,541
1,859,673	Cash at bank and in hand (note 3)	1,820,264
<u>1,899,934</u>		<u>1,872,805</u>
	CREDITORS:	
221,424	Amounts falling due within one year	232,738
<u>1,678,510</u>	NET CURRENT ASSETS	<u>1,640,067</u>
	CREDITORS:	
	Amounts falling due after more than one year:	
86,643	Driving licences - income received in advance	63,607
<u>£1,591,867</u>		<u>£1,576,460</u>
	Representing:	
742,888	GENERAL ACCOUNT (page 3)	695,354
480,692	PROPERTY RESERVE FUND (page 3)	515,405
49,375	MOTOR VEHICLES RESERVE FUND (page 3)	42,128
30,809	OFFICE SYSTEMS RESERVE FUND (page 3)	35,809
208,103	ROADS RESERVE FUND (page 3)	227,764
80,000	KERBSIDE RECYCLING SCHEME RESERVE FUND (page 3)	60,000
<u>£1,591,867</u>		<u>£1,576,460</u>

MAISON ST BRELADE
SUMMARY OF BALANCES AT 30 APRIL 2017

	CURRENT ASSETS	
173,693	Debtors and prepayments	214,674
722,721	Cash at bank and in hand	754,232
<u>896,414</u>		<u>968,906</u>
	CREDITORS:	
78,668	Amounts falling due within one year	101,658
<u>£817,746</u>	NET CURRENT ASSETS	<u>£867,248</u>
	Representing:	
<u>£817,746</u>	MAISON ST BRELADE RESERVE (page 10)	<u>£867,248</u>

The financial statements were approved on 3 July 2017

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**PARISH OF ST BRELADE
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2017**

2015/2016		2016/2017
£		£
1,417,571	INCOME (page 4)	1,445,440
1,334,637	EXPENDITURE (pages 5 - 6)	(1,512,974)
82,934	SURPLUS/(DEFICIT) FOR THE YEAR	(67,534)
659,954	Add: BALANCE IN HAND AT 1 MAY 2016	742,888
-	Transfer from Kerbside Recycling Scheme Reserve Fund	20,000
<u>£742,888</u>	BALANCE IN HAND AT 30 APRIL 2017	<u>£695,354</u>

**PROPERTY RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2017**

2015/2016		2016/2017
£		£
445,994	Balance at 1 May 2016	480,692
50,000	Parish Assembly vote	70,000
(12,702)	Less: Repairs and Improvements at Parish Depot (note 5)	-
(2,600)	Less: Refurbishment of Parish Hall kitchen (note 5)	(35,287)
<u>£480,692</u>	BALANCE AT 30 APRIL 2017	<u>£515,405</u>

**MOTOR VEHICLES RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2017**

2015/2016		2016/2017
£		£
34,375	Balance at 1 May 2016	49,375
15,000	Parish Assembly vote	10,000
-	Less: Purchase of Honorary Police vehicle (note 6)	(21,247)
-	Add: Sale of Honorary Police vehicle (note 6)	4,000
<u>£49,375</u>	BALANCE AT 30 APRIL 2017	<u>£42,128</u>

**OFFICE SYSTEMS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2017**

2015/2016		2016/2017
£		£
35,380	Balance at 1 May 2016	30,809
-	Parish Assembly vote	5,000
(4,571)	Less: New laser printer (note 7)	-
<u>£30,809</u>	BALANCE AT 30 APRIL 2017	<u>£35,809</u>

**ROADS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2017**

2015/2016		2016/2017
£		£
171,235	Balance at 1 May 2016	208,103
60,000	Parish Assembly vote	40,000
-	Receipt for sale of land at Clos des Sables (note 8)	12,872
5,000	Receipt for Mont De La Rocque resurfacing (note 8)	-
(28,132)	Less: Traffic calming measures on Petite Route des Mielles (note 8)	(33,211)
<u>£208,103</u>	BALANCE AT 30 APRIL 2017	<u>£227,764</u>

**KERBSIDE RECYCLING SCHEME RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2017**

2015/2016		2016/2017
£		£
80,000	Balance at 1 May 2016	80,000
-	Transfer to General Account	(20,000)
<u>£80,000</u>	BALANCE AT 30 APRIL 2017	<u>£60,000</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 2017

2015/2016		2016/2017
£		£ £
	2016 RATE	
1,287,294	Assessed at 142,917,424 quarters at 0.92p	1,314,840
(16)	Less: Adjustments	-
(1,119)	Non-recoverables and write offs	(685)
(5,506)	Rates outstanding (note 2)	(2,863)
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(6,641)		(3,548)
<hr/>		<hr/>
1,280,653		1,311,292
7,130	SURCHARGES APPLIED	8,420
-	Less: Adjustments	-
(442)	Non-recoverables and write offs	(230)
(919)	Surcharges outstanding (note 2)	(701)
<hr/>		<hr/>
5,769		7,489
<hr/>		<hr/>
4,911	ARREARS OF RATE/SURCHARGES	5,292
	RETENTION OF ISLAND WIDE RATE SURCHARGE	
4,896	Current year (page 17)	6,374
598	Prior years	656
<hr/>		<hr/>
5,494		7,030
<hr/>		<hr/>
1,296,827		1,331,103
	OTHER INCOME	
12,873	Rent	12,888
6,809	Deposit interest	4,754
7,435	Speeding fines	4,730
5,969	Property search fees	5,066
7,380	Dog permits	7,360
4,584	Hire of Parish Hall	6,530
238	Income support scheme – administration fee	50
1,350	Sunday trading permits	1,715
-	Residents permits	1,020
5,034	Sundry	6,456
114	Parish book	105
<hr/>		<hr/>
51,786		50,674
4,482	CIMÉTIÈRE DES QUENNEVAIS (page 7)	(130)
43,422	GERVAISE LE GROS CENTRE (page 8)	42,379
21,054	LE PAVÉ (page 8)	21,414
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120,744		114,337
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<u>£1,417,571</u>	TOTAL INCOME FOR THE YEAR	<u>£1,445,440</u>

PARISH OF ST BRELADE

GENERAL ACCOUNT - EXPENDITURE

FOR THE YEAR ENDED 30 APRIL 2017

Expenditure 2015/2016		Estimates 2016/2017	Expenditure 2016/2017
£		£	£
	ADMINISTRATION		
193,291	Salaries and social security	205,600	209,482
24,898	Pension fund contributions	26,000	25,322
15,566	Pensions	16,100	15,758
871	Etat Civil	1,000	522
4,500	Experts' fees	4,500	4,500
6,885	Audit fee	7,250	7,250
11,811	Professional fees	13,100	16,985
2,400	Telephone	2,600	2,497
11,995	Postage	11,100	7,904
8,479	Advertising	8,930	7,549
5,989	Printing and stationery	6,500	3,981
2,000	Connétable's expenses	2,000	2,000
54,344	Parish Hall - upkeep and caretaker	56,800	57,557
1,605	Purchase and renting of office equipment	3,000	2,337
20,767	Information technology operational expenses	27,228	29,519
1,144	Staff training	1,500	2,181
7,854	Sundry insurance	8,300	8,364
15,937	Sundry and unforeseen expenses	19,000	9,203
1,540	Stray dogs	1,800	1,413
4,140	Connétables Supervisory Committee	4,180	4,180
2,478	Bank charges	3,450	2,347
1,533	Finance charges	3,050	2,189
400,027		432,988	423,040
	TRESOR		
79,103	Wages and social security	80,505	80,293
11,730	Pension fund contributions	11,990	11,883
4,359	Pensions	4,430	4,412
30,767	Repairs, maintenance and insurance	31,000	31,217
125,959		127,925	127,805
	CHARITIES AND GRANTS		
37,000	Communicare administration	37,000	37,000
21,600	Charities, clubs and associations (note 9)	25,000	21,750
2,000	St Brelade Battle of Flowers Association	5,000	10,000
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
80,150		86,550	88,300
8,367	SENIOR CITIZENS CHRISTMAS LUNCH	10,000	10,307
614,503	Carried forward to page 6	657,463	649,452

PARISH OF ST BRELADE
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2017

Expenditure 2015/2016		Estimates 2016/2017	Expenditure 2016/2017
£		£	£
614,503	Brought forward from page 5	657,463	649,452
EXTERNAL SERVICES			
162,240	Roads account - general vote (page 9)	197,820	160,577
18,330	Street lighting	23,000	19,358
328,984	Refuse and recycling collection - contract	472,670	470,916
19,940	Children's play park - wages and maintenance	22,000	21,203
3,541	Repairs and running costs - other properties	5,840	4,776
5,124	Floral display	6,340	6,673
<u>538,159</u>		<u>727,670</u>	<u>683,503</u>
HONORARY POLICE			
5,198	Motor expenses	5,400	4,579
6,582	Insurance	6,582	6,573
1,159	Telephone	1,200	1,191
1,975	Chef de Police Committee	1,985	1,985
4,934	Honorary Police expenses	5,300	4,406
14,332	Equipment and sundry expenses	15,000	12,814
10,407	Radios, including maintenance and subscription	10,700	10,720
2,222	Training	2,600	2,417
<u>46,809</u>		<u>48,767</u>	<u>44,685</u>
TRANSFER TO RESERVE FUNDS (page 3)			
50,000	Property	70,000	70,000
15,000	Motor vehicle	10,000	10,000
-	Office systems	5,000	5,000
60,000	Roads	40,000	40,000
<u>125,000</u>		<u>125,000</u>	<u>125,000</u>
PENSION			
10,166	Pre-1987 Debt	10,250	10,334
<u>£1,334,637</u>		<u>£1,569,150</u>	<u>£1,512,974</u>

PARISH OF ST BRELADE
CIMETIERE DES QUENNEVAIS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2017

2015/2016		2016/2017
£		£ £
	INCOME	
3,300	Purchase of burial rights	2,925
3,950	Burials	3,675
1,480	Cemetery fees	750
<u>8,730</u>		<u>7,350</u>
	EXPENDITURE	
2,866	Digging of graves	3,080
637	Top soil	835
691	General maintenance and sundries	3,511
54	Insurance	54
<u>4,248</u>		<u>7,480</u>
	NET INCOME FOR THE YEAR	
<u>£4,482</u>	transferred to General Account (page 4)	<u>£(130)</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 2017

2015/2016	£		2016/2017	£
		INCOME		
	52,924	Rent		50,775
		EXPENDITURE		
	1,216	Insurance	1,227	
	779	Rates	786	
	347	Telephone	352	
	143	Electricity	124	
	7,017	Maintenance and sundry expenditure	5,907	
	<u>9,502</u>			<u>8,396</u>
		NET INCOME FOR THE YEAR		
	<u>£43,422</u>	transferred to General Account (page 4)		<u>£42,379</u>
	<u>£38,490</u>	ESTIMATE		<u>£42,444</u>

LE PAVÉ
FOR THE YEAR ENDED 30 APRIL 2017

2015/2016	£		2016/2017	£
		INCOME		
	22,046	Rent		22,323
		EXPENDITURE		
	258	Insurance	261	
	229	Rates	230	
	47	Electricity	58	
	458	Maintenance and sundry expenditure	360	
	<u>992</u>			<u>909</u>
		NET INCOME FOR THE YEAR		
	<u>£21,054</u>	transferred to General Account (page 4)		<u>£21,414</u>
	<u>£16,310</u>	ESTIMATE		<u>£16,380</u>

PARISH OF ST BRELADE
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2017

2015/2016		2016/2017
£		£ £
	EXPENDITURE	
50,070	Materials and expenses	64,601
134,104	Wages and social security	137,121
17,011	Pension fund contributions	17,335
2,896	Pensions	1,873
4,172	Motor expenses	4,564
10,865	Traffic Warden - wages and expenses	10,237
7,987	Driving licence expenses	4,257
5,597	Rental – car park	5,686
232,702		245,674
	Less: INCOME	
	PERMITS AND LICENCES	
53,991	Driving licences	56,958
1,020	Firearm certificates	1,340
1,821	Chose Publique	1,504
-	Rental income	875
680	International driving permits	590
250	Scaffolding permits	125
57,762		61,392
12,700	FINES - proportion retained by Parish	23,705
70,462		85,097
	NET EXPENDITURE FOR THE YEAR	
<u>£162,240</u>	transferred to General Account (page 6)	<u>£160,577</u>
<u>£196,750</u>	ESTIMATE	<u>£197,820</u>

PARISH OF ST BRELADE

MAISON ST BRELADE - INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2017

Actual 2015/2016		Budget 2016/2017	Actual 2016/2017
£		£	£
	INCOME		
2,322,093	Accommodation and respite	2,344,000	2,363,119
22,883	Rental income	22,800	23,396
2,795	Bank interest	2,500	2,835
2,347,771		2,369,300	2,389,350
	EXPENDITURE		
1,531,710	Salaries, wages, social security and pension contributions	1,654,000	1,610,117
2,864	Pension contribution – pre 1987 debt	3,000	2,166
10,421	Staff training	14,000	17,129
86,696	Food	88,000	88,973
52,741	Cleaning and laundry	56,000	56,359
74,403	Heat, light and water	80,000	77,729
20,139	Insurance/rates/licences	26,000	20,397
3,213	Telephone and postage	5,000	3,338
4,174	Advertising, printing and stationery	6,000	5,687
78,407	Repairs and renewals	100,000	127,881
7,738	Gardens and floral decorations	15,000	12,054
3,000	Audit fee	4,000	3,190
7,534	Professional fees	10,000	371
1,625	Motor expenses	4,000	2,155
48	Bank charges	100	15
2,617	Computer expenses	5,000	5,255
22,060	Sundry expenses	29,000	22,250
1,909,390		2,099,100	2,055,066
438,381	NET INCOME FOR THE YEAR - before bank loan repayments	270,200	334,284
283,882	Bank loan repayments	284,800	284,782
<u>£154,499</u>	RETAINED INCOME FOR THE YEAR transferred to Maison St Brelade Reserve	<u>£(14,600)</u>	<u>£49,502</u>

**MAISON ST BRELADE RESERVE
FOR THE YEAR ENDED 30 APRIL 2017**

2015/2016		2016/2017
£		£
663,247	Balance at 1 May 2016	817,746
154,499	Retained income for the year	49,502
<u>£817,746</u>	BALANCE AT 30 APRIL 2017	<u>£867,248</u>

PARISH OF ST BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2017

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. At a Parish Assembly held on 12 July 2016 it was agreed that the £80,000 held within the reserve would be transferred to the General Account over a period of four years commencing in the year ended 30 April 2017.

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 2017

2.	PARISH RATES AND SURCHARGES OUTSTANDING	2017	2016
	Balance of recoverable 2016 rates and surcharges	<u>£3,564</u>	<u>£6,425</u>
	Percentage of total adjusted cash receivable	<u>0.27%</u>	<u>0.50%</u>
3.	CASH AT BANK AND IN HAND	2017	2016
		£	£
	Current accounts	15,040	29,288
	Deposit accounts	250,940	222,372
	Term deposit accounts	1,554,156	1,607,884
	Cash in hand	128	129
		<u>£1,820,264</u>	<u>£1,859,673</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 2015 interest was charged at a rate of 2.25% plus the Banks Base rate. Thereafter the rate has been fixed at 7.2% until 31 March 2034 by when the loan must have been repaid in full. The loan is repayable in quarterly instalments equivalent to an annual cost of £284,782 over the term of the loan. At the year end the capital balance outstanding was £2,778,804.

PARISH OF ST BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2017

5. PROPERTY RESERVE FUND

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 Parish Depot. During the year ended 30 April 2015 an amount of £1,688 was spent in this respect with a further £12,702 being spent in the year ended 30 April 2016.

At Parish Assemblies held on 24 February 2016 and 19 October 2016 amounts of £28,250 and £9,600 were voted from the Property Reserve Fund to cover the costs of refurbishment of the Parish Hall kitchen. During the year ended 30 April 2016 an amount of £2,600 was spent in this respect with a further £35,287 being spent in the current year.

At a Parish Assembly held on 19 October 2016 a sum of £16,800 was voted from the Property Reserve Fund to cover the costs of replacing the boiler at the Parish Hall. There was no expenditure incurred during the current year.

6. MOTOR VEHICLES RESERVE FUND

At a Parish Assembly held on 19 October 2016 a sum of £26,000 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 £21,247 was spent in this respect. The old Honorary Police Vehicle was disposed of for £4,000.

7. OFFICE SYSTEMS RESERVE FUND

During the previous 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 current year.

8. ROADS RESERVE FUND

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 previous 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 £33,211 was spent on this project in addition to the £83 spent in the previous year.

During the previous year an amount of £5,000 was received in respect of the forthcoming road resurfacing to 'Mont de la Rocque'. During the current year an amount of £12,872 was received in respect of the sale of land at 10A, Clos des Sables.

PARISH OF ST. BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2017

9. CHARITIES, CLUBS AND ASSOCIATIONS

	2017		2016	
	£	£	£	£
Charities				
Brook in Jersey		400		400
Caring Cooks of Jersey		400		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		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 Women's Refuge		600		400
Les Amis		400		400
Macmillan Cancer Support (Jersey) Limited		400		400
Natural Jersey		400		-
NCT Jersey		-		250
Parkinsons Disease Society		400		400
Royal National Lifeboat Institution		600		600
Sanctuary House		600		600
St John Ambulance in Jersey		400		400
Street Pastors		250		250
The Jersey Association of Carers Inc.		-		400
The Shelter Trust		400		400
The Stroke Association		150		-
Victim Support Jersey		400		400
Words and Numbers Matter		250		-
		14,550		14,600
Clubs and Associations				
10 th Jersey (St Brelade) Scout Group	400		350	
Jersey Air Rifle Club	400		-	
Jersey Astronomy Club	400		350	
La Moye Cadets	400		350	
Les Creux Bowls Club	400		350	
No 7 Overseas (Jersey) Squadron	400		350	
Pathways	1,500		1,500	
Pisces Thai Boxing	-		350	
St Aubin's Institute	400		350	
St Brelade Bowls Club	400		350	
St Brelade Netball Club	-		450	
St Brelade Small Bore Rifle Club	400		350	
St Brelade Twinning Association	500		500	
West District Guides Association	1,200		1,050	
West Show Association	400		350	
		7,200		7,000
		£21,750		£21,600
Estimates		£25,000		£25,000

PARISH OF ST. BRELADE

NOTES TO THE FINANCIAL STATEMENTS - 30 APRIL 2017

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 £55,873 (2016 - £56,210). The Maison St Brelade income and expenditure account includes pension contributions for staff to the scheme amounting to £22,264 (2016 - £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 2017

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 2016 was £1,092 and from 1 January 2017 this amount increased to £1,121 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 2017. 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		
2016 Island Wide rate		1,122,070
Less: Adjustments	-	
Non recoverable, write offs and outstanding	(2,806)	(2,806)
Balance paid to States of Jersey		£1,119,264
 Surcharge		
2016 Surcharge applied		7,087
Less: Non recoverable, write offs and outstanding		(713)
		£6,374
Allocation towards collection costs (page 4)		£6,374
Balance paid/payable to States of Jersey		£ -

The above summary has been prepared from information at 30 April 2017. 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 2018**

Estimates 2016/2017	Expenditure 2016/2017		Estimates 2017/2018
£	£		£
		ADMINISTRATION	
205,600	209,482	Salaries and social security	218,850
26,000	25,322	Pension fund contributions	27,550
16,100	15,758	Pensions	16,250
1,000	522	Etat Civil	1,000
4,500	4,500	Experts' fees	5,000
7,250	7,250	Audit fee	7,465
13,100	16,985	Professional fees	14,000
2,600	2,497	Telephone	2,600
11,100	7,904	Postage	11,100
8,930	7,549	Advertising	9,900
6,500	3,981	Printing and stationery	6,000
2,000	2,000	Connétable's expenses	2,000
56,800	57,557	Parish Hall - upkeep and caretaker	58,900
3,000	2,337	Purchase and renting of office equipment	3,000
27,228	29,519	Information technology operational expenses	17,000
1,500	2,181	Staff training	2,000
8,300	8,364	Sundry insurance	8,500
19,000	9,203	Sundry and unforeseen expenses	19,000
1,800	1,413	Stray dogs	1,610
4,180	4,180	Comité des Connétables/Supervisory Committee	4,225
3,450	2,347	Bank charges	3,000
3,050	2,189	Finance charges	3,200
<hr/>	<hr/>		<hr/>
432,988	423,040		442,150
<hr/>	<hr/>		<hr/>
		TRESOR	
80,505	80,293	Wages and social security	83,450
11,990	11,883	Pension fund contributions	12,210
4,430	4,412	Pensions	4,540
31,000	31,217	Repairs, maintenance and insurance	30,000
<hr/>	<hr/>		<hr/>
127,925	127,805		130,200
<hr/>	<hr/>		<hr/>
		CHARITIES AND GRANTS	
37,000	37,000	Communicare administration	37,000
25,000	21,750	Charities, clubs and associations	25,000
5,000	10,000	St Brelade Battle of Flowers Association	7,500
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/>
86,550	88,300		89,050
<hr/>	<hr/>		<hr/>
10,000	10,307	SENIOR CITIZENS CHRISTMAS LUNCH	10,000
<hr/>	<hr/>		<hr/>
657,463	649,452	Carried forward to page 19	671,400
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PARISH OF ST BRELADE

**GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2018**

Estimates 2016/2017	Expenditure 2016/2017		Estimates 2017/2018
£	£		£
<u>657,463</u>	<u>649,452</u>	Brought forward from page 18	<u>671,400</u>
		EXTERNAL SERVICES	
197,820	160,577	Roads account - general vote	209,879
23,000	19,358	Street lighting	26,000
472,670	470,916	Refuse and recycling collection - contract	473,400
22,000	21,203	Children's play park - wages and maintenance	22,890
5,840	4,776	Repairs and running costs - other properties	5,850
6,340	6,673	Floral display	6,840
<u>727,670</u>	<u>683,503</u>		<u>744,859</u>
		HONORARY POLICE	
5,400	4,579	Motor expenses	5,400
6,582	6,573	Insurance	7,488
1,200	1,191	Telephone	1,300
1,985	1,985	Comité des Chef de Police	2,325
5,300	4,406	Honorary Police expenses	5,800
15,000	12,814	Equipment and sundry expenses	15,000
10,700	10,720	Radios, including maintenance and subscription	10,768
2,600	2,417	Training	2,400
<u>48,767</u>	<u>44,685</u>		<u>50,481</u>
		TRANSFERS TO RESERVE FUNDS	
70,000	70,000	Property	70,000
10,000	10,000	Motor Vehicles	10,000
5,000	5,000	Office Systems	5,000
40,000	40,000	Roads	40,000
<u>125,000</u>	<u>125,000</u>		<u>125,000</u>
		PENSION	
<u>10,250</u>	<u>10,334</u>	Pre-1987 Debt	<u>10,680</u>
<u><u>£1,569,150</u></u>	<u><u>£1,512,974</u></u>	TOTAL ESTIMATED EXPENDITURE FOR THE YEAR	<u><u>£1,602,420</u></u>

PARISH OF ST BRELADE

**GENERAL ACCOUNT – ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2018**

2017 PARISH RATE	£	£	£	£
- assessed at 144,457,260 Quarters (see below)				
Quarters:				
at 0.92p	1,329,007			
at 0.93p		1,343,453		
at 0.94p			1,357,898	
at 0.95p				1,372,344
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	(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)	100,666	100,666	100,666	100,666
ESTIMATED TOTAL INCOME	1,436,673	1,451,119	1,465,564	1,480,010
ESTIMATED TOTAL EXPENDITURE	1,602,420	1,602,420	1,602,420	1,602,420
ESTIMATED (DEFICIT) FOR THE YEAR	(165,747)	(151,301)	(136,856)	(122,410)
BALANCE IN HAND AT 1 MAY 2017	695,354	695,354	695,354	695,354
TRANSFER FROM KERBSIDE RECYCLING SCHEME RESERVE FUND	20,000	20,000	20,000	20,000
NOTIONAL BALANCE IN HAND AT 30 APRIL 2018	<u>£549,607</u>	<u>£564,053</u>	<u>£578,498</u>	<u>£592,944</u>

ESTIMATED RECEIPTS

INCOME

	Receipts 2016/2017	Estimated receipts 2017/2018
	£	£
Rent	12,888	12,815
Deposit interest	4,754	3,500
Speeding fines	4,730	3,000
Property search fees	5,066	5,000
Dog permits	7,360	6,000
Hire of Parish Hall	6,530	3,300
Income support scheme administration fee	50	-
Sunday trading permits	1,715	1,200
Residents permits	1,020	800
Sundry	6,456	3,500
Parish Book	105	-
	<u>50,674</u>	<u>39,115</u>
CIMÉTIÈRE DES QUENNEVAIS	(130)	500
GERVAISE LE GROS CENTRE	42,379	43,976
LE PAVÉ	21,414	17,075
	<u>£114,337</u>	<u>£100,666</u>

Note:

- The number of 2017 Rate quarters has increased by 1,539,836 quarters.
- 0.01p per Quarter is £14,446 in Rate collectable.
- The 2016 Rate at 0.92p amounted to £1,314,840.

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 2017 has been set at 0.71p (2016 0.70p) per Quarter for Domestic property and 1.23p (2016 – 1.25p) per Quarter for Non-Domestic property.