

PARISH OF ST BRELADE
ACCOUNTS
30 APRIL 2019
AND
ESTIMATES 2019/2020

INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST BRELADE

Opinion

We have audited the accounts of the Parish of St Brelade (the "Parish") for the year ended 30 April 2019 which comprise the Summary of Balances, Summary of the General Account and Reserve Funds, General Account Income and Expenditure, the Cimetièrre des Quennevais Account, the Gervaise Le Gros Centre Account and Le Pavè Account, the Roads Account, the Maison St Brelade Income and Expenditure and Reserve Accounts and notes to the accounts, including a summary of significant accounting policies. The accounts have been prepared in accordance with the accounting policies set out therein.

In our opinion, the accounts for the year ended 30 April 2019 have been prepared in accordance with the accounting policies as set out on page 12.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the Parish in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The Connétable's use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- The Connétable has not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the Parish's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The Connétable is responsible for the other information issued with the accounts. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST BRELADE - CONTINUED

Responsibilities of the Connétable

The Connétable is responsible for the preparation of the accounts in accordance with applicable law and the Parish's own accounting policies. In preparing these accounts 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 accounts 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 Public, 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.

In preparing the accounts, the Connétable is responsible for assessing the Parish's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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.

12 July 2019

Alex Picot
Chartered Accountants

PARISH OF ST BRELADE

SUMMARY OF BALANCES AT 30 APRIL 2019

2018		2019
£		£
	CURRENT ASSETS	
47,109	Debtors and prepayments	43,846
1,868,174	Cash at bank and in hand (note 3)	2,211,678
<u>1,915,283</u>		<u>2,255,524</u>
	CREDITORS:	
150,347	Amounts falling due within one year	199,687
<u>1,764,936</u>	NET CURRENT ASSETS	<u>2,055,837</u>
	CREDITORS:	
	Amounts falling due after more than one year:	
78,129	Driving licences - income received in advance	229,266
<u>£1,686,807</u>		<u>£1,826,571</u>
	Representing:	
772,963	GENERAL ACCOUNT (page 4)	793,510
547,738	PROPERTY RESERVE FUND (page 4)	592,366
52,000	MOTOR VEHICLES RESERVE FUND (page 4)	62,000
32,720	OFFICE SYSTEMS RESERVE FUND (page 4)	37,720
241,386	ROADS RESERVE FUND (page 4)	320,975
40,000	KERBSIDE RECYCLING SCHEME RESERVE FUND (page 4)	20,000
<u>£1,686,807</u>		<u>£1,826,571</u>

MAISON ST BRELADE

SUMMARY OF BALANCES AT 30 APRIL 2019

	CURRENT ASSETS	
200,470	Debtors and prepayments	170,672
902,183	Cash at bank and in hand	899,605
<u>1,102,653</u>		<u>1,070,277</u>
	CREDITORS:	
164,978	Amounts falling due within one year	165,408
<u>£937,675</u>	NET CURRENT ASSETS	<u>£904,869</u>
	Representing:	
<u>£937,675</u>	MAISON ST BRELADE RESERVE (page 11)	<u>£904,869</u>

The accounts were approved on 12 July 2019

M K Jackson
Connétable

**PARISH OF ST BRELADE
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2019**

2017/2018		2018/2019
£		£
1,549,326	INCOME (page 5)	1,646,074
<u>(1,491,717)</u>	EXPENDITURE (pages 6 - 7)	<u>(1,645,527)</u>
57,609	SURPLUS FOR THE YEAR	547
695,354	Add: BALANCE IN HAND AT 1 MAY 2018	772,963
20,000	Transfer from Kerbside Recycling Scheme Reserve Fund	20,000
<u>£772,963</u>	BALANCE IN HAND AT 30 APRIL 2019	<u>£793,510</u>

**PROPERTY RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2019**

2017/2018		2018/2019
£		£
515,405	Balance at 1 May 2018	547,738
70,000	Parish Assembly vote	90,000
(30,885)	Less: Rectory works (note 5)	(6,469)
(6,330)	Less: Parish Hall works (note 5)	(10,413)
(452)	Less: Play Park works (note 5)	(28,490)
<u>£547,738</u>	BALANCE AT 30 APRIL 2019	<u>£592,366</u>

**MOTOR VEHICLES RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2019**

2017/2018		2018/2019
£		£
42,128	Balance at 1 May 2018	52,000
10,000	Parish Assembly vote	10,000
(128)	Less: Purchase of Honorary Police vehicle (note 6)	-
<u>£52,000</u>	BALANCE AT 30 APRIL 2019	<u>£62,000</u>

**OFFICE SYSTEMS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2019**

2017/2018		2018/2019
£		£
35,809	Balance at 1 May 2018	32,720
5,000	Parish Assembly vote	5,000
(8,089)	Less: IT expenses (note 7)	-
<u>£32,720</u>	BALANCE AT 30 APRIL 2019	<u>£37,720</u>

**ROADS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2019**

2017/2018		2018/2019
£		£
227,764	Balance at 1 May 2018	241,386
40,000	Parish Assembly vote	40,000
(26,378)	Less: Mont du Coin (note 8)	-
-	Plus: Funding for Le Boulevard resurfacing	39,589
<u>£241,386</u>	BALANCE AT 30 APRIL 2019	<u>£320,975</u>

**KERBSIDE RECYCLING SCHEME RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2019**

2017/2018		2018/2019
£		£
60,000	Balance at 1 May 2018	40,000
(20,000)	Transfer to General Account	(20,000)
<u>£40,000</u>	BALANCE AT 30 APRIL 2019	<u>£20,000</u>

PARISH OF ST BRELADE
GENERAL ACCOUNT - INCOME
FOR THE YEAR ENDED 30 APRIL 2019

2017/2018		2018/2019
£		£ £
	2018 RATE	
1,357,898	Assessed at 152,611,340 quarters at 0.96p	1,465,069
41,897	Payment from States of Jersey	-
-	Less: Adjustments	-
(4)	Non-recoverables and write offs	(693)
(4,841)	Rates outstanding (note 2)	(3,994)
(4,845)		(4,687)
1,394,950		1,460,382
16,734	SURCHARGES APPLIED	16,405
-	Less: Adjustments	-
(961)	Non-recoverables and write offs	(1,006)
(969)	Surcharges outstanding (note 2)	(681)
14,804		14,718
4,447	ARREARS OF RATE/SURCHARGES	4,371
	RETENTION OF ISLAND WIDE RATE SURCHARGE	
11,859	Current year (page 18)	12,501
739	Prior years	604
12,598		13,105
1,426,799		1,492,576
	OTHER INCOME	
13,133	Rent	9,260
4,236	Deposit interest	12,675
7,800	Speeding fines	7,045
6,058	Property search fees	7,201
7,195	Dog permits	7,485
5,585	Hire of Parish Hall	6,759
1,395	Sunday trading permits	1,646
1,792	Residents permits	1,968
5,619	Sundry	20,487
109	Parish book	129
52,922		74,655
2,485	CIMÉTIÈRE DES QUENNEVAIS (page 8)	6,500
47,500	GERVAISE LE GROS CENTRE (page 9)	50,052
19,620	LE PAVÉ (page 9)	22,291
122,527		153,498
<u>£1,549,326</u>	TOTAL INCOME FOR THE YEAR	<u>£1,646,074</u>

PARISH OF ST BRELADE

GENERAL ACCOUNT - EXPENDITURE

FOR THE YEAR ENDED 30 APRIL 2019

Expenditure 2017/2018		Estimates 2018/2019	Expenditure 2018/2019
£		£	£
	ADMINISTRATION		
207,297	Salaries and social security	254,700	233,027
25,333	Pension fund contributions	30,000	25,725
16,148	Pensions	16,800	16,746
474	Etat Civil	1,000	563
4,000	Experts' fees	5,000	5,000
7,465	Audit fee	7,838	7,838
6,123	Professional fees	12,000	13,476
2,675	Telephone	2,600	2,105
11,701	Postage	13,000	10,129
8,193	Advertising	9,900	7,793
5,495	Printing and stationery	8,000	6,912
2,000	Connétable's expenses	2,000	2,000
48,331	Parish Hall - upkeep and caretaker	54,000	47,606
2,127	Purchase and renting of office equipment	2,680	1,730
16,082	Information technology operational expenses	17,419	13,770
1,580	Staff training	4,000	3,133
8,152	Sundry insurance	8,931	9,297
18,478	Sundry and unforeseen expenses	19,400	17,946
1,413	Stray dogs	1,625	1,473
4,225	Connétables Supervisory Committee	4,950	4,810
2,511	Bank charges	3,000	2,890
2,566	Finance charges	5,650	5,155
402,369		484,493	439,124
	TRESOR		
83,880	Wages and social security	89,800	89,036
12,280	Pension fund contributions	11,700	11,616
4,522	Pensions	4,686	4,689
18,532	Repairs, maintenance and insurance	30,000	33,104
119,214		136,186	138,445
	CHARITIES AND GRANTS		
37,000	Communicare administration	37,000	37,000
25,600	Charities, clubs and associations (note 10)	25,950	22,900
7,500	St Brelade Battle of Flowers Association	7,500	7,500
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
89,650		90,000	86,950
10,045	SENIOR CITIZENS CHRISTMAS LUNCH	10,000	10,391
621,278	Carried forward to page 7	720,679	674,910

PARISH OF ST BRELADE
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2019

Expenditure 2017/2018		Estimates 2018/2019	Expenditure 2018/2019
£		£	£
621,278	Brought forward from page 6	720,679	674,910
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EXTERNAL SERVICES			
167,978	Roads account - general vote (page 10)	254,350	210,438
18,671	Street lighting	35,000	32,419
477,239	Refuse and recycling collection - contract	486,500	484,247
21,544	Children's play park - wages and maintenance	22,850	11,965
3,899	Repairs and running costs - other properties	6,700	9,702
7,003	Floral display	7,300	6,395
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696,334		812,700	755,166
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HONORARY POLICE			
4,027	Motor expenses	5,400	4,260
7,488	Insurance	7,482	7,456
926	Telephone	1,300	1,298
2,346	Chef de Police Committee	2,325	2,370
5,327	Honorary Police expenses	5,980	4,592
9,691	Equipment and sundry expenses	15,000	22,324
7,445	Radios, including maintenance and subscription	13,055	14,782
1,095	Training	2,400	2,133
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38,345		52,942	59,215
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TRANSFER TO RESERVE FUNDS (page 4)			
70,000	Property	90,000	90,000
10,000	Motor vehicle	10,000	10,000
5,000	Office systems	5,000	5,000
40,000	Roads	40,000	40,000
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125,000		145,000	145,000
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PENSION			
10,760	Pre-1987 Debt	11,710	11,236
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<u>£1,491,717</u>		<u>£1,743,031</u>	<u>£1,645,527</u>

PARISH OF ST BRELADE
CIMETIERE DES QUENNEVAIS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2019

2017/2018		2018/2019
£		£ £
	INCOME	
7,975	Purchase of burial rights	6,500
9,425	Burials	7,700
2,458	Cemetery fees	2,616
19,858		16,816
	EXPENDITURE	
4,774	Digging of graves	4,760
1,380	Top soil	2,052
10,953	General maintenance and sundries	3,329
266	Insurance	175
17,373		10,316
<u>£2,485</u>	NET INCOME FOR THE YEAR transferred to General Account (page 5)	<u>£6,500</u>
<u>£500</u>	ESTIMATE	<u>£500</u>

The costs of labour with regards to the Verger and Cemetery Attendants are not shown above and are reflected under the Tresor vote on page 6.

PARISH OF ST BRELADE
GERVAISE LE GROS CENTRE ACCOUNT
(INCLUDING CLARENDON HOUSE)
FOR THE YEAR ENDED 30 APRIL 2019

2017/2018	£		2018/2019	£
		INCOME		
	54,275	Rent		57,450
		EXPENDITURE		
	1,250	Insurance	1,295	
	795	Rates	785	
	395	Telephone	381	
	92	Electricity	95	
	4,243	Maintenance and sundry expenditure	4,842	
	<u>6,775</u>			<u>7,398</u>
		NET INCOME FOR THE YEAR		
	<u>£47,500</u>	transferred to General Account (page 5)		<u>£50,052</u>
	<u>£43,976</u>	ESTIMATE		<u>£45,000</u>

LE PAVÉ
FOR THE YEAR ENDED 30 APRIL 2019

2017/2018	£		2018/2019	£
		INCOME		
	22,604	Rent		22,864
		EXPENDITURE		
	266	Insurance	275	
	234	Rates	240	
	57	Electricity	58	
	2,427	Maintenance and sundry expenditure	-	
	<u>2,984</u>			<u>573</u>
		NET INCOME FOR THE YEAR		
	<u>£19,620</u>	transferred to General Account (page 5)		<u>£22,291</u>
	<u>£17,075</u>	ESTIMATE		<u>£18,000</u>

PARISH OF ST BRELADE
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2019

2017/2018		2018/2019
£		£ £
	EXPENDITURE	
79,094	Materials and expenses	97,201
139,845	Wages and social security	148,788
17,779	Pension fund contributions	18,222
790	Pensions	-
6,007	Motor expenses	6,723
10,610	Traffic Warden - wages and expenses	10,124
11,195	Driving licence expenses	36,513
5,735	Rental – car park	5,931
271,055		323,502
	Less: INCOME	
	PERMITS AND LICENCES	
61,545	Driving licences	60,630
2,255	Firearm certificates	1,835
1,304	Chose Publique	1,718
1,500	Rental income	1,538
713	International driving permits	6,335
125	Scaffolding permits	125
-	Roadwork fees	1,040
67,442		73,221
35,635	FINES - proportion retained by Parish	39,843
103,077		113,064
	NET EXPENDITURE FOR THE YEAR	
<u>£167,978</u>	transferred to General Account (page 7)	<u>£210,438</u>
<u>£209,879</u>	ESTIMATE	<u>£254,350</u>

PARISH OF ST BRELADE

MAISON ST BRELADE - INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2019

Actual 2017/2018		Budget 2018/2019	Actual 2018/2019
£		£	£
	INCOME		
2,487,410	Accommodation and respite	2,590,055	2,591,482
24,031	Rental income	23,500	22,515
1,949	Bank interest	1,800	3,245
2,513,390		2,615,355	2,617,242
	EXPENDITURE		
1,713,551	Salaries, wages, social security and pension contributions	1,842,500	1,831,954
3,706	Pension contribution – pre 1987 debt	4,000	2,996
14,071	Staff training	16,000	12,173
93,769	Food	96,000	93,505
57,476	Cleaning and laundry	60,000	58,870
76,954	Heat, light and water	78,000	83,910
24,504	Insurance/rates/licences	26,000	23,426
4,097	Telephone and postage	5,000	3,507
7,763	Advertising, printing and stationery	6,000	6,066
104,409	Repairs and renewals	110,000	112,213
11,967	Gardens and floral decorations	16,000	12,230
3,115	Audit fee	4,000	3,269
9,936	Professional fees	18,000	12,870
2,787	Motor expenses	3,000	2,337
5	Bank charges	100	13
3,674	Computer expenses	5,000	4,760
26,392	Sundry expenses	35,000	30,494
2,158,176		2,324,600	2,294,593
355,214	NET INCOME FOR THE YEAR - before bank loan repayments	290,755	322,649
284,787	Bank loan repayments	284,800	284,785
£70,427	RETAINED INCOME FOR THE YEAR transferred to Maison St Brelade Reserve	£5,955	£37,864

**MAISON ST BRELADE RESERVE
FOR THE YEAR ENDED 30 APRIL 2019**

2017/2018		2018/2019
£		£
867,248	Balance at 1 May 2018	937,675
70,427	Retained income for the year	37,864
-	Utilised in year (note 9)	(70,670)
£937,675	BALANCE AT 30 APRIL 2019	£904,869

PARISH OF ST BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2019

1. ACCOUNTING POLICIES

Basis of accounting

The accounts 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 ACCOUNTS - 30 APRIL 2019

2.	PARISH RATES AND SURCHARGES OUTSTANDING	2019	2018
	Balance of recoverable 2018 rates and surcharges	<u>£4,675</u>	<u>£5,810</u>
	Percentage of total adjusted cash receivable	<u>0.32%</u>	<u>0.43%</u>
3.	CASH AT BANK AND IN HAND	2019	2018
		£	£
	Current accounts	15,838	53,008
	Deposit accounts	212,609	214,258
	Term deposit accounts	1,983,078	1,600,869
	Cash in hand	153	39
		<u>£2,211,678</u>	<u>£1,868,174</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 over the term of the loan. At the year end the capital balance outstanding was £2,597,210.

The Parish has established an affordable homes scheme whereby successful applicants could purchase a property at a discount to the market value of that property subject to certain conditions. Under the rules of the scheme the discount given is secured by way of a second charge against the property and is payable to the Parish on the occurrence of a defined trigger event. To date no such trigger events have occurred and no funds have been payable to the Parish. In the event that funds are received the scheme requires the funds to be utilised for providing more Parish affordable and/or social housing and/or care and/or nursing home accommodation and/or for the ongoing maintenance or improvement of such housing accommodation. The properties subject to the scheme are located in Champ Pres des l'Eglise and the total of the bonds registered is £1,431,000.

PARISH OF ST BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2019

5. PROPERTY RESERVE FUND

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. During the year ended 30 April 2018 an amount of £6,330 was spent in this respect with a further £10,413 spent during the current year.

At a Parish Assembly held on 13 February 2018 a sum of £45,000 was voted from the Property Reserve Fund to cover refurbishment costs of the rectory kitchen and investigative works in respect of the Rectory bay windows. During the year ended 30 April 2018 an amount of £30,885 was spent on these matters with a further £6,469 spent during the current year.

At a Parish Assembly held on 5 March 2018 a sum of £33,000 was voted from the Property Reserve Fund to cover replacement of the children's play park fencing. During the year ended 30 April 2018 an amount of £452 was spent in this respect with a further £28,490 spent during the current year.

At a Parish Assembly held on 14 May 2019 a sum of £50,000 was voted from the Property Reserve Fund to cover the costs of a survey and any resulting works arising in respect of field 94 in connection with the need to extend the current cemetery.

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 previous two years a total amount £21,375 was spent on the vehicle.

7. OFFICE SYSTEMS RESERVE FUND

During the previous year an amount of £8,089 was spent on computer equipment at the Parish Hall. There was no expenditure during the current period.

8. ROADS RESERVE FUND

During the previous year an amount of £26,378 was spent on resurfacing works at Mont du Coin. During the year, the Parish received funding of £39,589 from the States of Jersey for Le Boulevard resurfacing. There was no expenditure during the current period.

9. MAISON ST BRELADE RESERVE

During the year an amount of £54,126 was spent on ceiling tracking hoisting and £16,544 was spent on twin head pumps. At a meeting of the management committee held on 20 March 2019 it was agreed that £8,000 would be spent in respect of a new boiler and £16,500 would be spent on plate exchangers.

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2019

10. CHARITIES, CLUBS AND ASSOCIATIONS

	2019		2018	
	£	£	£	£
Charities				
Autism Jersey		400		400
Brighter Futures		400		400
Brightly		400		-
Brook in Jersey		-		400
Caring Cooks of Jersey		400		400
Causeway Association		-		400
Community Savings		400		-
Driving for the Disabled		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 Association of Carers		400		-
Jersey Centre for Separated Families		400		400
Jersey Cheshire Homes		400		400
Jersey Friends of Air Search		-		600
Jersey Homeless Outreach Group		400		400
Jersey Hospice Care		1,000		1,000
Jersey MS Therapy Centre		-		400
Jersey Samaritans		400		400
Jersey Women's Refuge		-		600
JSPCA		400		-
Les Amis		400		400
Macmillan Cancer Support (Jersey) Limited		400		400
Mind Jersey		400		-
Natural Jersey		-		800
Oxygen Therapy Centre		400		400
Parkinsons Disease Society		400		400
Q Safe		-		250
Relate Jersey		400		400
Royal National Lifeboat Institution		600		600
Sanctuary House		-		600
Silkworth Lodge		400		400
St John Ambulance in Jersey		400		400
Street Pastors		250		250
Victim Support Jersey		400		400
Words and Numbers Matter		250		-
Youth Enquiry Service		250		-
		<hr/>		<hr/>
		16,450		18,000
Clubs and Associations				
10 th Jersey (St Brelade) Scout Group	400		400	
Jersey Air Rifle Club	400		400	
Jersey Astronomy Club	400		400	
Jersey Youth Trust	250		-	
La Moye Cadets	400		400	
Les Creux Bowls Club	400		400	
Natural Jersey	400		-	
No 7 Overseas (Jersey) Squadron	400		400	
Pathways	1,500		1,500	
St Aubin's Institute	400		400	
St Brelade Bowls Club	400		400	
St Brelade Netball Club	400		400	
St Brelade Small Bore Rifle Club	400		400	
St Brelade Twinning Association	500		500	
West District Guides Association	-		1,200	
West Show Association	400		400	
		<hr/>		<hr/>
		7,050		7,600
Less: Unclaimed donations – prior periods		(600)		-
		<hr/>		<hr/>
		<u>£22,900</u>		<u>£25,600</u>
Estimates		<hr/>		<hr/>
		<u>£25,950</u>		<u>£25,000</u>

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2019

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 Pension Fund ('PEPF'), which includes the Public Employees Contributory Retirement Scheme ('PECRS') and a career average revalued earnings (CARE) section known as the Public Employees' Pension Scheme (PEPS). The PECRS, whilst a final salary scheme, is not a conventional defined benefit scheme as the employer is not responsible for meeting any ongoing deficiency in the scheme. The PEPS is a career average revalued earnings scheme, but is not a conventional defined benefit scheme as the employer is not responsible for meeting any past service deficiency in the scheme. The pension funds are therefore accounted for as defined contribution schemes.

Since 1 January 2016 all new employees have been admitted into PEPS. Existing employees in the PECRS transferred into PEPS on 1 January 2019 with the exception of members who were within 7 years of their normal retirement age on 31 December 2018 who had the option to remain in PECRS. Contributions to the Scheme are at the rate of:

- 14.4% (previously 13.6% to 31 December 2018) of salary in respect of each employee who is a member of the PECRS.
- 16% of pensionable earnings in respect of each employee who is an active member of the PEPS.

The Parish also has a liability to meet its share of the pre-1987 debt of the PECRS, 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 was to be serviced by 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 2018 was £1,187 and from 1 January 2019 was £1,184.

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2019

13. PENSION COSTS (continued)

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 have not been recorded in the accounts at 30 April 2019. 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 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		
2018 Island Wide rate		1,210,724
Less: Adjustments		-
Non recoverable, write offs and outstanding	(3,995)	
		<u>(3,995)</u>
Balance paid/payable to States of Jersey		<u>£1,206,729</u>
 Surcharge		
2018 Surcharge applied		13,837
Less: Non recoverable, write offs and outstanding		(1,336)
		<u>£12,501</u>
Allocation towards collection costs (page 5)		<u>£12,501</u>
Balance paid/payable to States of Jersey		<u>£ -</u>

The above summary has been prepared from information at 30 April 2019. It is for information purposes only and does not form part of the audited accounts of the Parish.

PARISH OF ST BRELADE

**GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2020**

Estimates 2018/2019	Expenditure 2018/2019		Estimates 2019/2020
£	£		£
		ADMINISTRATION	
254,700	233,027	Salaries and social security	247,000
30,000	25,725	Pension fund contributions	30,500
16,800	16,746	Pensions	17,460
1,000	563	Etat Civil	3,000
5,000	5,000	Experts' fees	5,000
7,838	7,838	Audit fee	8,120
12,000	13,476	Professional fees	23,025
2,600	2,105	Telephone	2,500
13,000	10,129	Postage	12,000
9,900	7,793	Advertising	8,500
8,000	6,912	Printing and stationery	7,950
2,000	2,000	Connétable's expenses	2,000
54,000	47,606	Parish Hall - upkeep and caretaker	45,000
2,680	1,730	Purchase and renting of office equipment	2,700
17,419	13,770	Information technology operational expenses	18,297
4,000	3,133	Staff training	2,000
8,931	9,297	Sundry insurance	9,550
19,400	17,946	Sundry and unforeseen expenses	19,400
1,625	1,473	Stray dogs	1,740
4,950	4,810	Comité des Connétables/Supervisory Committee	5,025
3,000	2,890	Bank charges	2,990
5,650	5,155	Finance charges	3,600
<hr/>	<hr/>		<hr/>
484,493	439,124		477,357
		TRESOR	
89,800	89,036	Wages and social security	93,380
11,700	11,616	Pension fund contributions	12,850
4,686	4,689	Pensions	4,860
30,000	33,104	Repairs, maintenance and insurance	30,000
<hr/>	<hr/>		<hr/>
136,186	138,445		141,090
		CHARITIES AND GRANTS	
37,000	37,000	Communicare administration	40,700
25,950	22,900	Charities, clubs and associations	25,000
7,500	7,500	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/>
90,000	86,950		92,750
		SENIOR CITIZENS CHRISTMAS LUNCH	
10,000	10,391		10,000
<hr/>	<hr/>		<hr/>
720,679	674,910	Carried forward to page 20	721,197
<hr/>	<hr/>		<hr/>

PARISH OF ST BRELADE

**GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2020**

Estimates 2018/2019	Expenditure 2018/2019		Estimates 2019/2020
£	£		£
720,679	674,910	Brought forward from page 19	721,197
		EXTERNAL SERVICES	
254,350	210,438	Roads account - general vote	254,235
35,000	32,419	Street lighting	50,940
486,500	484,247	Refuse and recycling collection - contract	505,400
22,850	11,965	Children's play park - wages and maintenance	35,000
6,700	9,702	Repairs and running costs - other properties	6,450
7,300	6,395	Floral display	7,300
<u>812,700</u>	<u>755,166</u>		<u>859,325</u>
		HONORARY POLICE	
5,400	4,260	Motor expenses	5,000
7,482	7,456	Insurance	7,459
1,300	1,298	Telephone	1,300
2,325	2,370	Comité des Chef de Police	4,015
5,980	4,592	Honorary Police expenses	5,980
15,000	22,324	Equipment and sundry expenses	15,400
13,055	14,782	Radios, including maintenance and subscription	9,297
2,400	2,133	Training	2,500
<u>52,942</u>	<u>59,215</u>		<u>50,951</u>
		TRANSFERS TO RESERVE FUNDS	
90,000	90,000	Property	90,000
10,000	10,000	Motor Vehicles	10,000
5,000	5,000	Office Systems	5,000
40,000	40,000	Roads	40,000
<u>145,000</u>	<u>145,000</u>		<u>145,000</u>
		PENSION	
11,710	11,236	Pre-1987 Debt	11,440
<u>£1,743,031</u>	<u>£1,645,527</u>	TOTAL ESTIMATED EXPENDITURE FOR THE YEAR	<u>£1,787,913</u>

PARISH OF ST BRELADE

**GENERAL ACCOUNT – ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2020**

2019 PARISH RATE	£	£	£	£
- assessed at 154,216,340 Quarters (see below)				
Quarters:				
at 0.95p	1,465,055			
at 0.96p		1,480,477		
at 0.97p			1,495,898	
at 0.98p				1,511,320
SURCHARGES	10,780	10,780	10,780	10,780
RETENTION OF ISLAND WIDE RATE SURCHARGES	7,000	7,000	7,000	7,000
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)	118,625	118,625	118,625	118,625
ESTIMATED TOTAL INCOME	1,597,460	1,612,882	1,628,303	1,643,725
ESTIMATED TOTAL EXPENDITURE	1,787,913	1,787,913	1,787,913	1,787,913
ESTIMATED (DEFICIT) FOR THE YEAR	(190,453)	(175,031)	(159,610)	(144,188)
BALANCE IN HAND AT 1 MAY 2019	793,510	793,510	793,510	793,510
TRANSFER FROM KERBSIDE RECYCLING SCHEME RESERVE FUND	20,000	20,000	20,000	20,000
NOTIONAL BALANCE IN HAND AT 30 APRIL 2020	<u>£623,057</u>	<u>£638,479</u>	<u>£653,900</u>	<u>£669,322</u>

ESTIMATED RECEIPTS

	Receipts 2018/2019	Estimated receipts 2019/2020
	£	£
INCOME		
Rent	9,260	11,941
Deposit interest	12,675	6,000
Speeding fines	7,045	4,000
Property search fees	7,201	5,000
Dog permits	7,485	6,000
Hire of Parish Hall	6,759	4,700
Sunday trading permits	1,646	1,200
Residents permits	1,968	1,500
Sundry	20,487	10,000
Parish Book	129	-
	74,655	50,341
CIMÉTIÈRE DES QUENNEVAIS	6,500	1,000
GERVAISE LE GROS CENTRE	50,052	48,356
LE PAVÉ	22,291	18,928
	<u>£153,498</u>	<u>£118,625</u>

Note:

- The number of 2019 Rate quarters has increased by 1,605,000 quarters.
- 0.01p per Quarter is £15,422 in Rate collectable.
- The 2018 Rate at 0.96p amounted to £1,465,069.

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 2019 has been set at 0.74p (2018 0.73p) per Quarter for Domestic property and 1.05p (2018 – 1.05p) per Quarter for Non-Domestic property.