

PARISH OF ST BRELADE
ACCOUNTS
30 APRIL 2020
AND
ESTIMATES 2020/2021

**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 2020 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 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 2020 have been prepared in accordance with the accounting policies as set out on page 11.

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.

8 July 2020

Alex Picot
Chartered Accountants

PARISH OF ST BRELADE
SUMMARY OF BALANCES AT 30 APRIL 2020

2019		2020
£		£
	CURRENT ASSETS	
43,846	Debtors and prepayments	59,328
2,211,678	Cash at bank and in hand (note 3)	2,209,863
<u>2,255,524</u>		<u>2,269,191</u>
	CREDITORS:	
199,687	Amounts falling due within one year	169,856
<u>2,055,837</u>	NET CURRENT ASSETS	<u>2,099,335</u>
	CREDITORS:	
	Amounts falling due after more than one year:	
229,266	Driving licences - income received in advance	226,974
<u>£1,826,571</u>		<u>£1,872,361</u>
	Representing:	
793,510	GENERAL ACCOUNT (page 4)	830,844
592,366	PROPERTY RESERVE FUND (page 4)	567,024
62,000	MOTOR VEHICLES RESERVE FUND (page 4)	72,000
37,720	OFFICE SYSTEMS RESERVE FUND (page 4)	39,017
320,975	ROADS RESERVE FUND (page 4)	248,476
20,000	KERBSIDE RECYCLING SCHEME RESERVE FUND (page 4)	-
-	AFFORDABLE HOMES SCHEME SURPLUS (note 4)	115,000
<u>£1,826,571</u>		<u>£1,872,361</u>

The accounts were approved on 7 July 2020

M K Jackson
.....Connétable

**PARISH OF ST BRELADE
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020**

2018/2019		2019/2020
£		£
1,646,074	INCOME (page 5)	1,640,056
<u>(1,645,527)</u>	EXPENDITURE (pages 6 - 7)	<u>(1,622,722)</u>
547	SURPLUS FOR THE YEAR	17,334
772,963	Add: BALANCE IN HAND AT 1 MAY 2019	793,510
20,000	Transfer from Kerbside Recycling Scheme Reserve Fund	20,000
<u>£793,510</u>	BALANCE IN HAND AT 30 APRIL 2020	<u>£830,844</u>

**PROPERTY RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2020**

2018/2019		2019/2020
£		£
547,738	Balance at 1 May 2019	592,366
90,000	Parish Assembly vote	90,000
(6,469)	Less: Rectory works (note 5)	(3,664)
(10,413)	Less: Parish Hall works (note 5)	(58,562)
(28,490)	Less: Play Park works (note 5)	-
-	Less: Cemetery extension works (note 5)	(53,116)
<u>£592,366</u>	BALANCE AT 30 APRIL 2020	<u>£567,024</u>

**MOTOR VEHICLES RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2020**

2018/2019		2019/2020
£		£
52,000	Balance at 1 May 2019	62,000
10,000	Parish Assembly vote	10,000
<u>£62,000</u>	BALANCE AT 30 APRIL 2020	<u>£72,000</u>

**OFFICE SYSTEMS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2020**

2018/2019		2019/2020
£		£
32,720	Balance at 1 May 2019	37,720
5,000	Parish Assembly vote	5,000
-	Less: IT expenses (note 7)	(3,703)
<u>£37,720</u>	BALANCE AT 30 APRIL 2020	<u>£39,017</u>

**ROADS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2020**

2018/2019		2019/2020
£		£
241,386	Balance at 1 May 2019	320,975
40,000	Parish Assembly vote	40,000
39,589	Plus: Funding for Le Boulevard resurfacing (note 8)	-
-	Less: Le Boulevard resurfacing costs (note 8)	(71,833)
-	Less: Mont de la Rocque resurfacing costs (note 8)	(40,666)
<u>£320,975</u>	BALANCE AT 30 APRIL 2020	<u>£248,476</u>

**KERBSIDE RECYCLING SCHEME RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2020**

2018/2019		2019/2020
£		£
40,000	Balance at 1 May 2019	20,000
(20,000)	Transfer to General Account	(20,000)
<u>£20,000</u>	BALANCE AT 30 APRIL 2020	<u>£ -</u>

The notes on pages 11 to 16 form part of these accounts
Independent Auditor's report - pages 1 and 2

PARISH OF ST BRELADE
GENERAL ACCOUNT - INCOME
FOR THE YEAR ENDED 30 APRIL 2020

2018/2019		2019/2020
£		£ £
	2019 RATE	
1,465,069	Assessed at 154,216,340 quarters at 0.96p	1,480,477
-	Less: Adjustments	-
(693)	Non-recoverables and write offs	(62)
(3,994)	Rates outstanding (note 2)	(6,885)
<hr/>		<hr/>
(4,687)		(6,947)
<hr/>		<hr/>
1,460,382		1,473,530
16,405	SURCHARGES APPLIED	
-	Less: Adjustments	11,551
(1,006)	Non-recoverables and write offs	(132)
(681)	Surcharges outstanding (note 2)	(1,064)
<hr/>		<hr/>
14,718		(1,196)
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4,371	ARREARS OF RATE/SURCHARGES	3,954
	RETENTION OF ISLAND WIDE RATE SURCHARGE	
12,501	Current year (page 17)	8,182
604	Prior years	518
<hr/>		<hr/>
13,105		8,700
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1,492,576		1,496,539
	OTHER INCOME	
9,260	Rent	13,993
12,675	Deposit interest	17,460
7,045	Speeding fines	1,825
7,201	Property search fees	6,706
7,485	Dog permits	7,820
6,759	Hire of Parish Hall	4,290
1,646	Sunday trading permits	1,550
1,968	Residents permits	2,036
20,487	Sundry	10,603
129	Parish book	87
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74,655		66,370
6,500	CIMÉTIÈRE DES QUENNEVAIS (page 8)	8,412
50,052	GERVAISE LE GROS CENTRE (page 9)	48,612
22,291	LE PAVÉ (page 9)	20,123
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153,498		143,517
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<u>£1,646,074</u>	TOTAL INCOME FOR THE YEAR	<u>£1,640,056</u>

PARISH OF ST BRELADE
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2020

Expenditure 2018/2019		Estimates 2019/2020	Expenditure 2019/2020
£		£	£
	ADMINISTRATION		
233,027	Salaries and social security	247,000	235,208
25,725	Pension fund contributions	30,500	28,205
16,746	Pensions	17,460	17,319
563	Etat Civil	3,000	3,142
5,000	Experts' fees	5,000	5,000
7,838	Audit fee	8,120	8,120
13,476	Professional fees	23,025	21,619
2,105	Telephone	2,500	2,146
10,129	Postage	12,000	12,363
7,793	Advertising	8,500	4,001
6,912	Printing and stationery	7,950	6,282
2,000	Connétable's expenses	2,000	2,000
47,606	Parish Hall - upkeep and caretaker	45,000	34,852
1,730	Purchase and renting of office equipment	2,700	2,377
13,770	Information technology operational expenses	18,297	22,951
3,133	Staff training	2,000	734
9,297	Sundry insurance	9,550	9,988
17,946	Sundry and unforeseen expenses	19,400	14,932
1,473	Stray dogs	1,740	1,237
4,810	Connétable's Supervisory Committee	5,025	5,025
2,890	Bank charges	2,990	3,176
5,155	Finance charges	3,600	5,621
439,124		477,357	446,298
	TRESOR		
89,036	Wages and social security	93,380	91,689
11,616	Pension fund contributions	12,850	12,708
4,689	Pensions	4,860	4,850
33,104	Repairs, maintenance and insurance	30,000	17,538
138,445		141,090	126,785
	CHARITIES AND GRANTS		
37,000	Communicare administration	40,700	40,700
22,900	Charities, clubs and associations (note 9)	25,000	15,700
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
86,950		92,750	83,450
10,391	SENIOR CITIZENS CHRISTMAS LUNCH	10,000	10,049
674,910	Carried forward to page 7	721,197	666,582

PARISH OF ST BRELADE
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2020

Expenditure 2018/2019		Estimates 2019/2020	Expenditure 2019/2020
£		£	£
674,910	Brought forward from page 6	721,197	666,582
EXTERNAL SERVICES			
210,438	Roads account - general vote (page 10)	254,235	175,882
32,419	Street lighting	50,940	26,237
484,247	Refuse and recycling collection	505,400	500,814
11,965	Children's play park - wages and maintenance	35,000	35,639
9,702	Repairs and running costs - other properties	6,450	4,106
6,395	Floral display	7,300	7,911
<u>755,166</u>		<u>859,325</u>	<u>750,589</u>
HONORARY POLICE			
4,260	Motor expenses	5,000	4,825
7,456	Insurance	7,459	7,459
1,298	Telephone	1,300	1,438
2,370	Chef de Police Committee	4,015	4,150
4,592	Honorary Police expenses	5,980	5,544
22,324	Equipment and sundry expenses	15,400	15,684
14,782	Radios, including maintenance and subscription	9,297	9,297
2,133	Training	2,500	540
<u>59,215</u>		<u>50,951</u>	<u>48,937</u>
TRANSFER TO RESERVE FUNDS (page 4)			
90,000	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
<u>145,000</u>		<u>145,000</u>	<u>145,000</u>
PENSION			
11,236	Pre-1987 Debt	11,440	11,614
<u>£1,645,527</u>		<u>£1,787,913</u>	<u>£1,622,722</u>

PARISH OF ST BRELADE
CIMÉTIÈRE DES QUENNEVAIS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

2018/2019		2019/2020	
£		£	£
	INCOME		
6,500	Purchase of burial rights	3,950	
7,700	Burials	6,100	
2,616	Cemetery fees	2,952	
16,816			13,002
	EXPENDITURE		
4,760	Digging of graves	1,960	
2,052	Top soil	875	
3,329	General maintenance and sundries	1,633	
175	Insurance	122	
10,316			4,590
	NET INCOME FOR THE YEAR		
<u>£6,500</u>	transferred to General Account (page 5)	<u>£8,412</u>	
<u>£500</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 6.

PARISH OF ST BRELADE
GERVAISE LE GROS CENTRE ACCOUNT
(INCLUDING CLARENDON HOUSE)
FOR THE YEAR ENDED 30 APRIL 2020

2018/2019			2019/2020
£		£	£
	INCOME		
57,450	Rent		57,357
	EXPENDITURE		
1,295	Insurance	1,476	
785	Rates	788	
381	Telephone	412	
95	Electricity	94	
4,842	Maintenance and sundry expenditure	5,975	
<u>7,398</u>			<u>8,745</u>
	NET INCOME FOR THE YEAR		
<u>£50,052</u>	transferred to General Account (page 5)		<u>£48,612</u>
<u>£45,000</u>	ESTIMATE		<u>£48,356</u>

LE PAVÉ
FOR THE YEAR ENDED 30 APRIL 2020

2018/2019			2019/2020
£		£	£
	INCOME		
22,864	Rent		23,641
	EXPENDITURE		
275	Insurance	330	
240	Rates	240	
58	Electricity	60	
-	Maintenance and sundry expenditure	2,888	
<u>573</u>			<u>3,518</u>
	NET INCOME FOR THE YEAR		
<u>£22,291</u>	transferred to General Account (page 5)		<u>£20,123</u>
<u>£18,000</u>	ESTIMATE		<u>£18,928</u>

PARISH OF ST BRELADE
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

2018/2019		2019/2020
£		£ £
	EXPENDITURE	
97,201	Materials and expenses	102,040
148,788	Wages and social security	134,633
18,222	Pension fund contributions	17,925
6,723	Motor expenses	6,412
10,124	Traffic Warden - wages and expenses	10,118
36,513	Driving licence expenses	7,950
5,931	Rental – car park	6,210
323,502		285,288
	Less: INCOME	
	PERMITS AND LICENCES	
60,630	Driving licences	59,424
1,835	Firearm certificates	1,035
1,718	Chose Publique	1,939
1,538	Rental income	1,589
6,335	International driving permits	4,993
1,165	Roadwork fees	11,118
73,221		80,098
39,843	FINES - proportion retained by Parish	29,308
113,064		109,406
	NET EXPENDITURE FOR THE YEAR	
£210,438	transferred to General Account (page 7)	£175,882
£254,350	ESTIMATE	£254,235

PARISH OF ST BRELADE
NOTES TO THE ACCOUNTS - 30 APRIL 2020

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) 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.

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.

Expenditure

All expenditure is accounted for on an accruals basis.

PARISH OF ST BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2020

2.	PARISH RATES AND SURCHARGES OUTSTANDING	2020	2019
	Balance of recoverable 2019 rates and surcharges	<u>£7,949</u>	<u>£4,675</u>
	Percentage of total adjusted cash receivable	<u>0.54%</u>	<u>0.32%</u>
3.	CASH AT BANK AND IN HAND	2020	2019
		£	£
	Current accounts	70,884	15,838
	Deposit accounts	128,847	212,609
	Term deposit accounts	2,009,936	1,983,078
	Cash in hand	196	153
		<u>£2,209,863</u>	<u>£2,211,678</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 £2,498,325.

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. 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 £1,341,000. During the year, in accordance with the rules of the scheme, an amount of £115,000 was received by the Parish in respect of one property on which a bond of £90,000 had been registered.

PARISH OF ST BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2020

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 year ended 30 April 2019.

At a Parish Assembly held on 26 November 2019 a sum of £65,000 was voted from the Property Reserve Fund to cover the costs of improvements to the Main Hall at the Parish Hall. During the current year £58,562 was spent in this respect.

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 year ended 30 April 2019 and a further £3,664 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 year ended 30 April 2019. There was no expenditure 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. Subsequently, at a Parish Assembly held on 26 May 2020 a further £50,000 was approved towards this project. During the current year £53,116 was spent on this matter.

At a Parish Assembly held on 26 May 2020 a sum of £6,000 was voted from the Property Reserve Fund to cover the costs of a survey and investigative works at the Old Parish Depot.

6. MOTOR VEHICLES RESERVE FUND

There was no expenditure from from the Motor Vehicle Reserve Fund during either the current or previous year.

7. OFFICE SYSTEMS RESERVE FUND

During the year an amount of £3,703 was spent on improving the Wi-Fi systems at the Parish Hall. There was no expenditure during the previous period.

8. ROADS RESERVE FUND

During the previous year an amount of £39,589 was received from the States of Jersey to be used towards the costs of resurfacing Le Boulevard. During the current year expenditure of £71,833 was incurred on this resurfacing. A further amount of £40,666 was spent on resurfacing at Mont de la Rocque.

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2020

9. CHARITIES, CLUBS AND ASSOCIATIONS

	2020		2019	
	£	£	£	£
Charities				
Age Concern		400		-
Autism Jersey		-		400
Brighter Futures		-		400
Brightly		-		400
Caring Cooks of Jersey		-		400
Community Savings		400		400
Driving for the Disabled		400		400
Family Nursing and Home Care (Jersey) Inc.		4,500		4,500
Grace Trust		-		400
Headway Jersey		400		400
Jersey Association for Youth and Friendship		400		400
Jersey Association of Carers		-		400
Jersey Centre for Separated Families		-		400
Jersey Cheshire Homes		-		400
Jersey Homeless Outreach Group		-		400
Jersey Hospice Care		-		1,000
Jersey Samaritans		-		400
JSPCA		-		400
Les Amis		400		400
Macmillan Cancer Support (Jersey) Limited		400		400
Mind Jersey		-		400
Natural Jersey		400		400
Oxygen Therapy Centre		-		400
Parkinsons Disease Society		-		400
Relate Jersey		-		400
Royal National Lifeboat Institution		-		600
Sanctuary House		400		-
Silkworth Lodge		-		400
St John Ambulance in Jersey		400		400
Street Pastors		-		250
Victim Support Jersey		-		400
Words and Numbers Matter		-		250
Youth Enquiry Service		-		250
		8,500		16,850
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	
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	
		7,200		6,650
Less: Unclaimed donations – prior periods		-		(600)
		£15,700		£22,900
Estimates		£25,000		£25,950

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2020

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, 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:

- 15.2% (previously 14.4% to 31 December 2019) of salary in respect of each employee who is a member of the PECRS.
- 15.2% to 16% of pensionable earnings in respect of each employee who is an active member of the PEPS depending on length of service.

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 2019 was £1,184 and from 1 January 2020 was £1,319.

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2020

12. 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 2020. 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		
2019 Island Wide rate		1,234,364
Less: Adjustments	-	
Non recoverable, write offs and outstanding	(6,030)	
		<u>(6,030)</u>
Balance paid/payable to States of Jersey		<u><u>£1,228,334</u></u>
Surcharge		
2019 Surcharge applied		9,182
Less: Non recoverable, write offs and outstanding		(1,000)
		<u>£8,182</u>
Allocation towards collection costs (page 5)		<u>£8,182</u>
Balance paid/payable to States of Jersey		<u>£ -</u>

The above summary has been prepared from information at 30 April 2020. 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 2021**

Estimates 2019/2020	Expenditure 2019/2020		Estimates 2020/2021
£	£		£
		ADMINISTRATION	
247,000	235,208	Salaries and social security	237,700
30,500	28,205	Pension fund contributions	33,000
17,460	17,319	Pensions	17,905
3,000	3,142	Etat Civil	2,500
5,000	5,000	Experts' fees	6,000
8,120	8,120	Audit fee	8,350
23,025	21,619	Professional fees	15,000
2,500	2,146	Telephone	2,500
12,000	12,363	Postage	12,000
8,500	4,001	Advertising	8,175
7,950	6,282	Printing and stationery	6,500
2,000	2,000	Connétable's expenses	2,250
45,000	34,852	Parish Hall - upkeep and caretaker	43,195
2,700	2,377	Purchase and renting of office equipment	2,680
18,297	22,951	Information technology operational expenses	29,040
2,000	734	Staff training	2,000
9,550	9,988	Sundry insurance	10,200
19,400	14,932	Sundry and unforeseen expenses	19,400
1,740	1,237	Stray dogs	1,200
5,025	5,025	Comité des Connétables/Supervisory Committee	5,950
2,990	3,176	Bank charges	3,730
3,600	5,621	Finance charges	6,600
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477,357	446,298		475,875
		TRESOR	
93,380	91,689	Wages and social security	95,300
12,850	12,708	Pension fund contributions	13,560
4,860	4,850	Pensions	4,990
30,000	17,538	Repairs, maintenance and insurance	30,000
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141,090	126,785		143,850
		CHARITIES AND GRANTS	
40,700	40,700	Communicare administration	41,800
25,000	15,700	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	9,500
10,000	10,000	General running costs	10,250
<hr/>	<hr/>		<hr/>
92,750	83,450		95,300
		SENIOR CITIZENS CHRISTMAS LUNCH	
10,000	10,049		10,000
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721,197	666,582	Carried forward to page 19	725,025
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PARISH OF ST BRELADE

**GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2021**

Estimates 2019/2020	Expenditure 2019/2020		Estimates 2020/2021
£	£		£
721,197	666,582	Brought forward from page 18	725,025
		EXTERNAL SERVICES	
254,235	175,882	Roads account - general vote	238,970
50,940	26,237	Street lighting	48,500
505,400	500,814	Refuse and recycling collection	518,000
35,000	35,639	Children's play park - wages and maintenance	35,000
6,450	4,106	Repairs and running costs - other properties	6,200
7,300	7,911	Floral display	8,400
<u>859,325</u>	<u>750,589</u>		<u>855,070</u>
		HONORARY POLICE	
5,000	4,825	Motor expenses	5,500
7,459	7,459	Insurance	7,375
1,300	1,438	Telephone	1,400
4,015	4,150	Comité des Chef de Police	4,135
5,980	5,544	Honorary Police expenses	7,200
15,400	15,684	Equipment and sundry expenses	22,000
9,297	9,297	Radios, including maintenance and subscription	10,000
2,500	540	Training	5,000
<u>50,951</u>	<u>48,937</u>		<u>62,610</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	
11,440	11,614	Pre-1987 Debt	12,650
<u>£1,787,913</u>	<u>£1,622,722</u>	TOTAL ESTIMATED EXPENDITURE FOR THE YEAR	<u>£1,800,355</u>

PARISH OF ST BRELADE

**GENERAL ACCOUNT – ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2021**

2020 PARISH RATE	£	£	£	£
- assessed at 155,126,230 Quarters (see below)				
Quarters:				
at 0.96p	1,489,212			
at 0.97p		1,504,724		
at 0.98p			1,520,237	
at 0.99p				1,535,750
SURCHARGES	8,085	8,085	8,085	8,085
RETENTION OF ISLAND WIDE RATE SURCHARGES	6,800	6,800	6,800	6,800
PROVISION FOR ADJUSTMENTS/ NON RECOVERABLES	(37,000)	(37,000)	(37,000)	(37,000)
ESTIMATED ARREARS OF RATES/SURCHARGES	1,000	1,000	1,000	1,000
ESTIMATED RECEIPTS (see below)	139,780	139,780	139,780	139,780
ESTIMATED TOTAL INCOME	1,607,877	1,623,389	1,638,902	1,654,415
ESTIMATED TOTAL EXPENDITURE	(1,800,355)	(1,800,355)	(1,800,355)	(1,800,355)
ESTIMATED (DEFICIT) FOR THE YEAR	(192,478)	(176,966)	(161,453)	(145,940)
BALANCE IN HAND AT 1 MAY 2020	830,844	830,844	830,844	830,844
NOTIONAL BALANCE IN HAND AT 30 APRIL 2021	<u>£638,366</u>	<u>£653,878</u>	<u>£669,391</u>	<u>£684,904</u>

ESTIMATED RECEIPTS

	Receipts 2019/2020	Estimated receipts 2020/2021
	£	£
INCOME		
Rent	13,993	16,445
Deposit interest	17,460	10,000
Speeding fines	1,825	2,000
Property search fees	6,706	5,000
Dog permits	7,820	10,000
Hire of Parish Hall	4,290	3,000
Sunday trading permits	1,550	1,400
Residents permits	2,036	2,000
Sundry	10,603	10,000
Parish Book	87	-
	<u>66,370</u>	<u>59,845</u>
CIMÉTIÈRE DES QUENNEVAIS	8,412	1,000
GERVAISE LE GROS CENTRE	48,612	50,100
LE PAVÉ	20,123	28,835
	<u>£143,517</u>	<u>£139,780</u>

Note:

- The number of 2020 Rate quarters has increased by 909,890 quarters.
- 0.01p per Quarter is £15,513 in Rate collectable.
- The 2019 Rate at 0.96p amounted to £1,480,477.

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 2020 has been proposed to be set at 0.74p (2019 0.74p) per Quarter for Domestic property and 1.05p (2019 – 1.05p) per Quarter for Non-Domestic property.