

PARISH OF ST BRELADE
ACCOUNTS
30 APRIL 2021
AND
ESTIMATES 2021/2022

PARISH OF ST BRELADE

30 APRIL 2021

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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 2021 which comprise the Summary of Balances, Summary of the General Account and Reserve Funds, General Account Income and Expenditure, the Cimetière 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 2021 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.

Emphasis of matter – basis of accounting

Without modifying our opinion, we draw attention to note 1 to the accounts, which describes the basis of accounting. The accounts are prepared for the purpose of presentation to the Parish Assembly, together with estimates of the funds required by the Parish, in accordance with Rates (Jersey) Law 2005. As a result, the accounts may not be suitable for another purpose.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the Connétable's use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Parish's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the Connétable with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information presented other than the accounts and our auditor's report thereon. The Connétable is responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. 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 this gives rise to a material misstatement in the accounts themselves. 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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

During our audit we assessed the risk of material misstatement of the accounts as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the parish and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the accounts as well as those which may have an effect on amounts in the accounts, for instance through the imposition of fines or litigation. These included, but were not limited to Rates (Jersey) Law 2005 as well as general legislation applicable to a Parish's activity, such as Employment Law, Health and Safety Regulation and Data Protection requirements. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud

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

Auditor's responsibilities for the audit of the accounts (continued)

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs(UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting estimates;
- Review for any changes to activities which the parish undertakes;

There are inherent limitations in the audit procedures above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of it. In addition, the risk of not detecting material misstatement due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

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.

13 July 2021

Alex Picot
Chartered Accountants

PARISH OF ST BRELADE
SUMMARY OF BALANCES AT 30 APRIL 2021

2020		2021
£		£
	CURRENT ASSETS	
59,328	Debtors and prepayments	51,138
2,209,863	Cash at bank and in hand (note 3)	2,639,285
<u>2,269,191</u>		<u>2,690,423</u>
	CREDITORS:	
56,571	Amounts falling due within one year	389,085
<u>2,212,620</u>		<u>2,301,338</u>
	DEFERRED INCOME	
340,259	Driving licence income and rates income received in advance	349,089
<u>£1,872,361</u>		<u>£1,952,249</u>
	Representing:	
830,844	GENERAL ACCOUNT (page 5)	736,141
567,024	PROPERTY RESERVE FUND (page 5)	534,571
72,000	MOTOR VEHICLES RESERVE FUND (page 5)	54,331
39,017	OFFICE SYSTEMS RESERVE FUND (page 5)	41,812
248,476	ROADS RESERVE FUND (page 5)	218,236
115,000	AFFORDABLE HOMES SCHEME SURPLUS (note 4)	367,158
<u>£1,872,361</u>		<u>£1,952,249</u>

The accounts were approved on 12 July 2021

M K Jackson
.....Connétable

**PARISH OF ST BRELADE
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021**

2019/2020		2020/2021
£		£
1,640,056	INCOME (page 6)	1,648,734
<u>(1,622,722)</u>	EXPENDITURE (pages 7 - 8)	<u>(1,743,437)</u>
17,334	SURPLUS/(DEFICIT) FOR THE YEAR	(94,703)
793,510	Add: BALANCE IN HAND AT 1 MAY 2020	830,844
20,000	Transfer from Kerbside Recycling Scheme Reserve Fund	-
<u>£830,844</u>	BALANCE IN HAND AT 30 APRIL 2021	<u>£736,141</u>

**PROPERTY RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2021**

2019/2020		2020/2021
£		£
592,366	Balance at 1 May 2020	567,024
90,000	Parish Assembly vote	90,000
(3,664)	Less: Rectory works (note 5)	(354)
(58,562)	Less: Parish Hall works (note 5)	(3,959)
-	Less: Old Parish Depot (note 5)	(5,221)
(53,116)	Less: Cemetery extension works (note 5)	(112,919)
<u>£567,024</u>	BALANCE AT 30 APRIL 2021	<u>£534,571</u>

**MOTOR VEHICLES RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2021**

2019/2020		2020/2021
£		£
62,000	Balance at 1 May 2020	72,000
10,000	Parish Assembly vote	10,000
-	Less: Isuzu Gafter Truck (note 6)	(27,669)
<u>£72,000</u>	BALANCE AT 30 APRIL 2021	<u>£54,331</u>

**OFFICE SYSTEMS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2021**

2019/2020		2020/2021
£		£
37,720	Balance at 1 May 2020	39,017
5,000	Parish Assembly vote	5,000
(3,703)	Less: IT expenses (note 7)	(2,205)
<u>£39,017</u>	BALANCE AT 30 APRIL 2021	<u>£41,812</u>

**ROADS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2021**

2019/2020		2020/2021
£		£
320,975	Balance at 1 May 2020	248,476
40,000	Parish Assembly vote	40,000
-	Less: Rue Au Moestre (note 8)	(18,855)
-	Less: Parq du Pont Marquet (note 8)	(18,917)
(71,833)	Less: Le Boulevard (note 8)	-
(40,666)	Less: Mont de la Rocque (note 8)	(32,468)
<u>£248,476</u>	BALANCE AT 30 APRIL 2021	<u>£218,236</u>

**KERBSIDE RECYCLING SCHEME RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2021**

2019/2020		2020/2021
£		£
20,000	Balance at 1 May 2020	-
(20,000)	Transfer to General Account	-
<u>£ -</u>	BALANCE AT 30 APRIL 2021	<u>£ -</u>

The notes on pages 12 to 17 form part of these accounts
Independent Auditor's report - pages 1 to 3

PARISH OF ST BRELADE
GENERAL ACCOUNT - INCOME
FOR THE YEAR ENDED 30 APRIL 2021

2019/2020		2020/2021
£		£ £
	2020 RATE	
1,480,477	Assessed at 155,126,230 quarters at 0.96p	1,489,212
-	Less: Adjustments	-
(62)	Non-recoverables and write offs	-
(6,885)	Rates outstanding (note 2)	(3,510)
(6,947)		(3,510)
1,473,530		1,485,702
11,551	SURCHARGES APPLIED	12,892
-	Less: Adjustments	-
(132)	Non-recoverables and write offs	(45)
(1,064)	Surcharges outstanding (note 2)	(709)
(1,196)		(754)
3,954	ARREARS OF RATE/SURCHARGES	5,461
	RETENTION OF ISLAND WIDE RATE SURCHARGE	
8,182	Current year (page 18)	9,884
518	Prior years	666
8,700		10,550
1,496,539		1,513,851
	OTHER INCOME	
13,993	Rent	13,536
17,460	Deposit interest	5,300
1,825	Speeding fines	7,076
6,706	Property search fees	7,306
7,820	Dog permits	16,670
4,290	Hire of Parish Hall	1,475
1,550	Sunday trading permits	1,825
2,036	Residents permits	2,244
10,603	Sundry	6,047
87	Parish book	-
66,370		61,479
8,412	CIMÉTIÈRE DES QUENNEVAIS (page 9)	(490)
48,612	GERVAISE LE GROS CENTRE (page 10)	51,113
20,123	LE PAVÉ (page 10)	22,781
143,517		134,883
£1,640,056	TOTAL INCOME FOR THE YEAR	£1,648,734

The notes on pages 12 to 17 form part of these accounts
Independent Auditor's report - pages 1 to 3

PARISH OF ST BRELADE
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2021

Expenditure 2019/2020		Estimates 2020/2021	Expenditure 2020/2021
£		£	£
	ADMINISTRATION		
235,208	Salaries and social security	237,700	272,230
28,205	Pension fund contributions	33,000	31,855
17,319	Pensions	17,905	17,605
3,142	Etat Civil	2,500	-
5,000	Experts' fees	6,000	6,000
8,120	Audit fee	8,350	8,350
5,275	Professional fees	15,000	12,831
16,344	Data protection expenses	-	6,150
2,146	Telephone	2,500	2,837
12,363	Postage	12,000	14,084
4,001	Advertising	8,175	3,369
6,282	Printing and stationery	6,500	8,402
2,000	Connétable's expenses	2,250	2,250
34,852	Parish Hall - upkeep and caretaker	43,195	78,501
2,377	Purchase and renting of office equipment	2,680	2,131
22,951	Information technology operational expenses	29,040	13,742
734	Staff training	2,000	1,575
9,988	Sundry insurance	10,200	9,523
14,932	Sundry and unforeseen expenses	19,400	9,775
1,237	Stray dogs	1,200	1,047
5,025	Connétable's Supervisory Committee	5,950	5,500
3,176	Bank charges	3,730	3,655
5,621	Finance charges	6,600	5,771
446,298		475,875	517,183
	EXCEPTIONAL ITEM		
-	Legal fees (note 14)	-	30,571
	TRESOR		
91,689	Wages and social security	95,300	94,245
12,708	Pension fund contributions	13,560	13,645
4,850	Pensions	4,990	4,930
17,538	Repairs, maintenance and insurance	30,000	25,302
126,785		143,850	138,122
	CHARITIES AND GRANTS		
40,700	Communicare administration	41,800	40,700
15,700	Charities, clubs and associations (note 9)	25,000	12,180
7,500	St Brelade Battle of Flowers Association	7,500	7,500
1,250	Citizens Advice Bureau <u>St Brelade Youth Project</u>	1,250	1,250
8,300	Support youth workers	9,500	9,500
10,000	General running costs	10,250	10,250
83,450		95,300	81,380
10,049	SENIOR CITIZENS CHRISTMAS LUNCH	10,000	-
666,582	Carried forward to page 8	725,025	767,256

PARISH OF ST BRELADE
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2021

Expenditure 2019/2020		Estimates 2020/2021	Expenditure 2020/2021
£		£	£
666,582	Brought forward from page 7	725,025	767,256
EXTERNAL SERVICES			
175,882	Roads account - general vote (page 11)	238,970	177,715
26,237	Street lighting (note 13)	48,500	56,656
500,814	Refuse and recycling collection	518,000	509,335
35,639	Children's play park - wages and maintenance	35,000	13,376
4,106	Repairs and running costs - other properties	6,200	3,831
7,911	Floral display	8,400	10,454
<u>750,589</u>		<u>855,070</u>	<u>771,367</u>
HONORARY POLICE			
4,825	Motor expenses	5,500	4,327
7,459	Insurance	7,375	7,285
1,438	Telephone	1,400	1,378
4,150	Chef de Police Committee	4,135	3,810
5,544	Honorary Police expenses	7,200	6,129
15,684	Equipment and sundry expenses	22,000	13,049
9,297	Radios, including maintenance and subscription	10,000	10,149
540	Training	5,000	1,110
<u>48,937</u>		<u>62,610</u>	<u>47,237</u>
TRANSFER TO RESERVE FUNDS (page 5)			
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			
11,614	Pre-1987 Debt	12,650	12,577
<u>£1,622,722</u>		<u>£1,800,355</u>	<u>£1,743,437</u>

PARISH OF ST BRELADE
CIMÉTIÈRE DES QUENNEVAIS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021

2019/2020		2020/2021
£		£ £
	INCOME	
3,950	Purchase of burial rights	2,950
6,100	Burials	4,275
2,952	Cemetery fees	3,984
13,002		11,209
	EXPENDITURE	
1,960	Digging of graves	2,737
875	Top soil	362
1,633	General maintenance and sundries	8,419
122	Insurance	181
4,590		11,699
<u>£8,412</u>	NET (DEFICIT)/INCOME FOR THE YEAR transferred to General Account (page 6)	<u>£(490)</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 7.

PARISH OF ST BRELADE
GERVAISE LE GROS CENTRE ACCOUNT
(INCLUDING CLARENDON HOUSE)
FOR THE YEAR ENDED 30 APRIL 2021

2019/2020	£		2020/2021	£
		INCOME		
	57,357	Rent		57,652
		EXPENDITURE		
	1,476	Insurance	1,513	
	788	Rates	788	
	412	Telephone	450	
	94	Electricity	91	
	5,975	Maintenance and sundry expenditure	3,697	
	<u>8,745</u>			<u>6,539</u>
		NET INCOME FOR THE YEAR		
	<u>£48,612</u>	transferred to General Account (page 6)		<u>£51,113</u>
	<u>£48,356</u>	ESTIMATE		<u>£50,100</u>

LE PAVÉ
FOR THE YEAR ENDED 30 APRIL 2021

2019/2020	£		2020/2021	£
		INCOME		
	23,641	Rent		24,144
		EXPENDITURE		
	330	Insurance	330	
	240	Rates	240	
	60	Electricity	60	
	2,888	Maintenance and sundry expenditure	733	
	<u>3,518</u>			<u>1,363</u>
		NET INCOME FOR THE YEAR		
	<u>£20,123</u>	transferred to General Account (page 6)		<u>£22,781</u>
	<u>£18,928</u>	ESTIMATE		<u>£28,835</u>

PARISH OF ST BRELADE
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021

2019/2020		2020/2021
£		£ £
	EXPENDITURE	
102,040	Materials and expenses	88,183
134,633	Wages and social security	139,583
17,925	Pension fund contributions	18,243
6,412	Motor expenses	10,066
10,118	Traffic Warden - wages and expenses	10,672
7,950	Driving licence expenses	19,442
6,210	Rental – car park	6,434
285,288		292,623
	Less: INCOME	
	PERMITS AND LICENCES	
59,424	Driving licences	61,146
1,035	Firearm certificates	1,215
1,939	Chose Publique	1,918
1,589	Rental income and scaffold permits	2,782
4,993	International driving permits	1,200
11,118	Roadwork fees	11,492
80,098		79,753
29,308	FINES - proportion retained by Parish	35,155
109,406		114,908
	NET EXPENDITURE FOR THE YEAR	
<u>£175,882</u>	transferred to General Account (page 8)	<u>£177,715</u>
<u>£254,235</u>	ESTIMATE	<u>£238,970</u>

PARISH OF ST BRELADE
NOTES TO THE ACCOUNTS - 30 APRIL 2021

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 2021

2. PARISH RATES AND SURCHARGES OUTSTANDING		2021	2020
Balance of recoverable 2020 rates and surcharges		<u>£4,219</u>	<u>£7,949</u>
Percentage of total adjusted cash receivable		<u>0.28%</u>	<u>0.54%</u>
3. CASH AT BANK AND IN HAND		2021	2020
		£	£
Current accounts		244,298	70,884
Deposit accounts		194,943	128,847
Term deposit accounts		2,195,099	2,009,936
Cash in hand		4,945	196
		<u>£2,639,285</u>	<u>£2,209,863</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 £2,390,576.

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 £1,161,000. During the year, in accordance with the rules of the scheme, an amount of £252,158 was received by the Parish in respect of two of the properties on which bonds of £180,000 had been registered. In previous years £115,000 has been received 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 2021

5. **PROPERTY RESERVE FUND**

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 year ended 30 April 2020 an amount of £58,562 was spent in this respect with a further £3,959 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 further sums of £6,469, £3,664 and £354 being spent in the subsequent three years.

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 Parish Assemblies held on 26 May 2020 and 14 July 2020 further sums of £50,000 and £500,000 respectively were approved towards this project. During the year ended 30 April 2020 an amount of £53,116 was spent on this matter with a further £112,919 spent during the current year.

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. During the current year £5,221 was spent on this matter.

6. **MOTOR VEHICLES RESERVE FUND**

During the current year an amount of £27,669 was spent on a new Isuzu Gafter Tipper Truck, such expenditure having been approved by a Parish Assembly on 17 November 2020. Subsequent to the year end a further £2,317 was spent on fitting a wire mesh cage and towbar to the truck.

7. **OFFICE SYSTEMS RESERVE FUND**

During the current year an amount of £2,205 was spent on a printer/copier. During the previous year an amount of £3,703 was spent on improving the Wi-Fi systems at the Parish Hall.

8. **ROADS RESERVE FUND**

During the year ended 30 April 2019 an amount of £39,589 was received from the Government of Jersey to be used towards the costs of resurfacing Le Boulevard. During the previous year expenditure of £71,833 was incurred on this resurfacing. During the current year an amount of £32,468 was spent on Mont de la Rocque, £46,666 having been spent in the previous year. During the current year £18,917 was spent on Parq du Pont Marquet and £18,855, net of recoveries from third parties was spent on Rue Au Moestre.

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2021

9. CHARITIES, CLUBS AND ASSOCIATIONS

	2021		2020	
	£	£	£	£
Charities				
Age Concern		400		400
Brightly		400		-
Community Savings		400		400
Driving for the Disabled		400		400
Family Nursing and Home Care (Jersey) Inc.		4,500		4,500
Headway Jersey		400		400
Jersey Association for Youth and Friendship		400		400
Les Amis		400		400
Macmillan Cancer Support (Jersey) Limited		400		400
Natural Jersey		400		400
Sanctuary House		-		400
St John Ambulance in Jersey		400		400
		8,500		8,500
Clubs and Associations				
10 th Jersey (St Brelade) Scout Group	400		400	
Jersey Air Rifle Club	-		400	
Jersey Astronomy Club	400		400	
La Moye Cadets	400		400	
Les Creux Bowls Club	400		400	
No 7 Overseas (Jersey) Squadron	-		400	
Pathways	1,500		1,500	
St Aubin's Institute	400		400	
St Brelade Bowls Club	400		400	
St Brelade Netball Club	-		400	
St Brelade Small Bore Rifle Club	400		400	
St Brelade Twinning Association	-		500	
West District Guides Association	1,200		1,200	
		5,500		7,200
Less: Unclaimed donations – prior periods		(1,820)		-
		£12,180		£15,700
Estimates		£25,000		£25,000

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2021

10. CONTINGENT LIABILITY

The Parish has entered into an agreement with the Government of Jersey relating to the IT States Computer Link. In the event of a claim by the Government 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 2020 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:

- 16% 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 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 2020 was £1,319 and from 1 January 2021 was £1,343.

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2021

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 2021. 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.

13. STREET LIGHTING

The Parish has entered into an agreement with Jersey Electricity PLC ('the Company') whereby the Company will replace 98 lighting columns and 14 brackets and lanterns at a total cost of £477,500 payable over a period of 15 years in quarterly instalments of £7,958.33 until 2035. At the year end an amount of £437,708 remained outstanding.

14. EXCEPTIONAL ITEM

During the year the Parish were summonsed to a Judicial Review and as a result incurred unforeseen legal expenses.

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 Government of Jersey.

Set out below is a summary of the collections:

	£	£
Island Wide Rate		
2020 Island Wide rate		1,240,572
Less: Adjustments	-	
Non recoverable, write offs and outstanding	(2,723)	
		<u>(2,723)</u>
Balance paid/payable to the Government of Jersey		<u><u>£1,237,849</u></u>
Surcharge		
2020 Surcharge applied		10,515
Less: Non recoverable, write offs and outstanding		(631)
		<u>£9,884</u>
Allocation towards collection costs (page 5)		<u>£9,884</u>
Balance paid/payable to the Government of Jersey		<u>£ -</u>

The above summary has been prepared from information at 30 April 2021. 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 2022**

Estimates 2020/2021	Expenditure 2020/2021		Estimates 2021/2022
£	£		£
		ADMINISTRATION	
237,700	272,230	Salaries and social security	279,800
33,000	31,855	Pension fund contributions	30,100
17,905	17,605	Pensions	18,000
2,500	-	Etat Civil	2,500
6,000	6,000	Experts' fees	6,000
8,350	8,350	Audit fee	8,500
15,000	12,831	Professional fees	15,000
-	6,150	Data protection expenses	6,000
2,500	2,837	Telephone	2,850
12,000	14,084	Postage	12,000
8,175	3,369	Advertising	4,000
6,500	8,402	Printing and stationery	8,500
2,250	2,250	Connétable's expenses	2,250
43,195	78,501	Parish Hall - upkeep and caretaker	45,000
2,680	2,131	Purchase and renting of office equipment	2,750
29,040	13,742	Information technology operational expenses	24,500
2,000	1,575	Staff training	2,000
10,200	9,523	Sundry insurance	10,300
19,400	9,775	Sundry and unforeseen expenses	19,400
1,200	1,047	Stray dogs	1,200
5,950	5,500	Comité des Connétables/Supervisory Committee	6,250
3,730	3,655	Bank charges	3,750
6,600	5,771	Finance charges	6,000
<hr/>	<hr/>		<hr/>
475,875	517,183		516,650
		EXCEPTIONAL ITEM	
-	30,571	Legal fees	45,000
<hr/>	<hr/>		<hr/>
		TRESOR	
95,300	94,245	Wages and social security	95,300
13,560	13,645	Pension fund contributions	14,300
4,990	4,930	Pensions	2,800
30,000	25,302	Repairs, maintenance and insurance	40,000
<hr/>	<hr/>		<hr/>
143,850	138,122		152,400
		CHARITIES AND GRANTS	
41,800	40,700	Communicare administration	41,800
25,000	12,180	Charities, clubs and associations	15,000
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 Project</u>	
9,500	9,500	Support youth workers	9,500
10,250	10,250	General running costs	10,250
<hr/>	<hr/>		<hr/>
95,300	81,380		85,300
		SENIOR CITIZENS CHRISTMAS LUNCH	
10,000	-		12,000
<hr/>	<hr/>		<hr/>
725,025	767,256	Carried forward to page 20	811,350
<hr/>	<hr/>		<hr/>

PARISH OF ST BRELADE
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2022

Estimates 2020/2021	Expenditure 2020/2021		Estimates 2021/2022
£	£		£
725,025	767,256	Brought forward from page 19	811,350
EXTERNAL SERVICES			
238,970	177,715	Roads account - general vote	260,650
48,500	56,656	Street lighting	50,000
518,000	509,335	Refuse and recycling collection	520,000
35,000	13,376	Children's play park - wages and maintenance	40,000
6,200	3,831	Repairs and running costs - other properties	6,200
8,400	10,454	Floral display	8,000
<hr/> 855,070	<hr/> 771,367		<hr/> 884,850
HONORARY POLICE			
-	-	Wages and social security	34,100
-	-	Pension fund contributions	2,300
5,500	4,327	Motor expenses	5,000
7,375	7,285	Insurance	8,000
1,400	1,378	Telephone	1,400
4,135	3,810	Comité des Chef de Police	4,150
7,200	6,129	Honorary Police expenses	7,200
22,000	13,049	Equipment and sundry expenses	20,000
10,000	10,149	Radios, including maintenance and subscription	12,000
5,000	1,110	Training	5,000
<hr/> 62,610	<hr/> 47,237		<hr/> 99,150
TRANSFERS TO RESERVE FUNDS			
90,000	90,000	Property	150,000
10,000	10,000	Motor Vehicles	10,000
5,000	5,000	Office Systems	5,000
40,000	40,000	Roads	60,000
<hr/> 145,000	<hr/> 145,000		<hr/> 225,000
PENSION			
12,650	12,577	Pre-1987 Debt	13,000
<hr/> £1,800,355	<hr/> £1,743,437	TOTAL ESTIMATED EXPENDITURE FOR THE YEAR	<hr/> £2,033,350

PARISH OF ST BRELADE

**GENERAL ACCOUNT – ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2022**

2021 PARISH RATE	£	£	£	£
- assessed at 157,897,690 Quarters (see below)				
Quarters:				
at 1.05p	1,657,926			
at 1.10p		1,736,875		
at 1.15p			1,815,823	
at 1.20p				1,894,772
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	(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)	135,300	135,300	135,300	135,300
ESTIMATED TOTAL INCOME	1,804,111	1,883,060	1,962,008	2,040,957
ESTIMATED TOTAL EXPENDITURE	(2,033,350)	(2,033,350)	(2,033,350)	(2,033,350)
ESTIMATED (DEFICIT) FOR THE YEAR	(229,239)	(150,290)	(71,342)	7,607
BALANCE IN HAND AT 1 MAY 2021	736,141	736,141	736,141	736,141
NOTIONAL BALANCE IN HAND AT 30 APRIL 2022	<u>£506,902</u>	<u>£585,851</u>	<u>£664,799</u>	<u>£743,748</u>

	Receipts 2020/2021	Estimated receipts 2021/2022
	£	£
OTHER INCOME		
Rent	13,536	16,900
Deposit interest	5,300	4,500
Speeding fines	7,076	5,000
Property search fees	7,306	6,000
Dog permits	16,670	12,500
Hire of Parish Hall	1,475	3,000
Sunday trading permits	1,825	1,400
Residents permits	2,244	2,000
Sundry	6,047	10,000
	<u>61,479</u>	<u>61,300</u>
CIMÉTIÈRE DES QUENNEVAIS	(490)	1,000
GERVAISE LE GROS CENTRE	51,113	50,000
LE PAVÉ	22,781	23,000
	<u>£134,883</u>	<u>£135,300</u>

Note:

- The number of 2021 Rate quarters has increased by 2,771,460 quarters.
- 0.01p per Quarter is £15,790 in Rate collectable.
- The 2020 Rate at 0.96p amounted to £1,489,212.

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 Government of Jersey in respect of the Island Wide Rate. The Island Wide rate for 2021 has been proposed to be set at 0.76p (2020 0.74p) per Quarter for Domestic property and 1.08p (2020 – 1.05p) per Quarter for Non-Domestic property.