

PARISH OF ST BRELADE
ACCOUNTS
30 APRIL 2022
AND
ESTIMATES 2022/2023

PARISH OF ST BRELADE

30 APRIL 2022

CONTENTS

	Page
Independent Auditor's Report	1 to 3
Summary of Balances	4
Summary of General Account and Reserve Funds	5
General Account - Income	6
- Expenditure	7 and 8
Cimetière des Quennevais Account	9
Gervaise Le Gros Centre Account and Le Pavè Account	10
Roads Account	11
Notes to the Accounts	12 to 17
Island Wide Rate/Surcharge	18
Estimates	19 to 21

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 2022 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 2022 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.

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.

8 July 2022

Alex Picot
Chartered Accountants

PARISH OF ST BRELADE
SUMMARY OF BALANCES AT 30 APRIL 2022

2021		2022
£		£
	CURRENT ASSETS	
51,138	Debtors and prepayments	82,082
2,639,285	Cash at bank and in hand (note 3)	2,441,484
<u>2,690,423</u>		<u>2,523,566</u>
	CREDITORS:	
389,085	Amounts falling due within one year	238,690
<u>2,301,338</u>		<u>2,284,876</u>
	DEFERRED INCOME	
349,089	Driving licence income and rates income received in advance	352,573
<u>£1,952,249</u>		<u>£1,932,303</u>
	Representing:	
736,141	GENERAL ACCOUNT (page 5)	677,769
534,571	PROPERTY RESERVE FUND (page 5)	378,267
54,331	MOTOR VEHICLES RESERVE FUND (page 5)	62,014
41,812	OFFICE SYSTEMS RESERVE FUND (page 5)	46,812
218,236	ROADS RESERVE FUND (page 5)	266,283
367,158	AFFORDABLE HOMES SCHEME SURPLUS (note 4)	501,158
<u>£1,952,249</u>		<u>£1,932,303</u>

The accounts were approved on 5 July 2022

M K Jackson
.....Connétable

**PARISH OF ST BRELADE
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022**

2020/2021		2021/2022
£		£
1,648,734	INCOME (page 6)	1,888,039
(1,743,437)	EXPENDITURE (pages 7 - 8)	(1,946,411)
(94,703)	SURPLUS/(DEFICIT) FOR THE YEAR	(58,372)
830,844	Add: BALANCE IN HAND AT 1 MAY 2021	736,141
<u>£736,141</u>	BALANCE IN HAND AT 30 APRIL 2022	<u>£677,769</u>

**PROPERTY RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2022**

2020/2021		2021/2022
£		£
567,024	Balance at 1 May 2021	534,571
90,000	Parish Assembly vote	150,000
(354)	Less: Rectory works (note 5)	-
(3,959)	Less: Parish Hall works (note 5)	-
(5,221)	Less: Old Parish Depot (note 5)	-
(112,919)	Less: Cemetery extension works (note 5)	(300,374)
-	Less: Parish Hall roof (note 5)	(5,930)
<u>£534,571</u>	BALANCE AT 30 APRIL 2022	<u>£378,267</u>

**MOTOR VEHICLES RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2022**

2020/2021		2021/2022
£		£
72,000	Balance at 1 May 2021	54,331
10,000	Parish Assembly vote	10,000
(27,669)	Less: Isuzu Gafter Truck (note 6)	(2,317)
<u>£54,331</u>	BALANCE AT 30 APRIL 2022	<u>£62,014</u>

**OFFICE SYSTEMS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2022**

2020/2021		2021/2022
£		£
39,017	Balance at 1 May 2021	41,812
5,000	Parish Assembly vote	5,000
(2,205)	Less: IT expenses (note 7)	-
<u>£41,812</u>	BALANCE AT 30 APRIL 2022	<u>£46,812</u>

**ROADS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2022**

2020/2021		2021/2022
£		£
248,476	Balance at 1 May 2021	218,236
40,000	Parish Assembly vote	60,000
(18,855)	Less: La Rue au Moestre (note 8)	-
(18,917)	Less: Parq du Pont Marquet (note 8)	-
-	Less: Le Mont es Croix (note 8)	(11,953)
(32,468)	Less: Mont de la Rocque (note 8)	-
<u>£218,236</u>	BALANCE AT 30 APRIL 2022	<u>£266,283</u>

PARISH OF ST BRELADE
GENERAL ACCOUNT - INCOME
FOR THE YEAR ENDED 30 APRIL 2022

2020/2021		2021/2022
£		£ £
	2021 RATE	
1,489,212	Assessed at 157,982,490 quarters at 1.10p	1,737,807
-	Less: Adjustments	-
-	Non-recoverables and write offs	(658)
(3,510)	Rates outstanding (note 2)	(5,124)
(3,510)		(5,782)
1,485,702		1,732,025
12,892	SURCHARGES APPLIED	19,531
-	Less: Adjustments	-
(45)	Non-recoverables and write offs	(193)
(709)	Surcharges outstanding (note 2)	(1,662)
(754)		(1,855)
5,461	ARREARS OF RATE/SURCHARGES	3,794
	RETENTION OF ISLAND WIDE RATE SURCHARGE	
9,884	Current year (page 18)	12,770
666	Prior years	434
10,550		13,204
1,513,851		1,766,699
	OTHER INCOME	
13,536	Rent	37,277
5,300	Deposit interest	3,342
7,076	Speeding fines	7,460
7,306	Property search fees	7,179
16,670	Dog permits	16,045
1,475	Hire of Parish Hall	4,234
1,825	Sunday trading permits	1,560
2,244	Residents permits	144
6,047	Sundry	7,682
61,479		84,923
(490)	CIMÉTIÈRE DES QUENNEVAIS (page 9)	(1,335)
51,113	GERVAISE LE GROS CENTRE (page 10)	20,976
22,781	LE PAVÉ (page 10)	16,776
134,883		121,340
<u>£1,648,734</u>	TOTAL INCOME FOR THE YEAR	<u>£1,888,039</u>

PARISH OF ST BRELADE
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2022

Expenditure 2020/2021		Estimates 2021/2022	Expenditure 2021/2022
£		£	£
	ADMINISTRATION		
272,230	Salaries and social security	279,800	288,670
31,855	Pension fund contributions	30,100	29,860
17,605	Pensions	18,000	18,314
-	Etat Civil	2,500	-
6,000	Experts' fees	6,000	6,000
8,350	Audit fee	8,500	8,500
12,831	Professional fees	15,000	8,847
6,150	Data protection expenses	6,000	183
2,837	Telephone	2,850	3,147
14,084	Postage	12,000	12,668
3,369	Advertising	4,000	7,354
8,402	Printing and stationery	8,500	6,483
2,250	Connétable's expenses	2,250	2,250
78,501	Parish Hall - upkeep and caretaker	45,000	69,075
-	Parish Hall - flat repairs and upkeep	-	14,148
2,131	Purchase and renting of office equipment	2,750	1,680
13,742	Information technology operational expenses	24,500	30,184
1,575	Staff training	2,000	827
9,523	Sundry insurance	10,300	10,307
9,775	Sundry and unforeseen expenses	19,400	13,755
1,047	Stray dogs	1,200	982
5,500	Connétable's Supervisory Committee	6,250	5,730
3,655	Bank charges	3,750	5,076
5,771	Finance charges	6,000	7,536
517,183		516,650	551,576
	EXCEPTIONAL ITEM		
30,571	Legal fees (note 14)	45,000	35,489
	TRESOR		
94,245	Wages and social security	95,300	96,563
13,645	Pension fund contributions	14,300	14,464
4,930	Pensions	2,800	1,043
25,302	Repairs, maintenance and insurance	40,000	38,904
138,122		152,400	150,974
	CHARITIES AND GRANTS		
40,700	Communicare administration	41,800	41,800
12,180	Charities, clubs and associations (note 9)	15,000	14,000
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 Project</u>		
9,500	Support youth workers	9,500	9,500
10,250	General running costs	10,250	10,250
81,380		85,300	84,300
-	SENIOR CITIZENS CHRISTMAS LUNCH	12,000	8,835
767,256	Carried forward to page 8	811,350	831,174

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 2022

Expenditure 2020/2021		Estimates 2021/2022	Expenditure 2021/2022
£		£	£
767,256	Brought forward from page 7	811,350	831,174
EXTERNAL SERVICES			
177,715	Roads account - general vote (page 11)	260,650	191,525
56,656	Street lighting (note 13)	50,000	37,739
509,335	Refuse and recycling collection	520,000	515,452
13,376	Children's play park - wages and maintenance	40,000	32,764
3,831	Repairs and running costs - other properties	6,200	5,045
10,454	Floral display	8,000	7,589
<u>771,367</u>		<u>884,850</u>	<u>790,114</u>
HONORARY POLICE			
-	Wages and social security	34,100	28,852
-	Pension fund contributions	2,300	2,232
4,327	Motor expenses	5,000	6,942
7,285	Insurance	8,000	7,887
1,378	Telephone	1,400	1,632
3,810	Chef de Police Committee	4,150	4,305
6,129	Honorary Police expenses	7,200	5,830
13,049	Equipment and sundry expenses	20,000	6,956
-	Information technology operational expenses	-	8,781
10,149	Radios, including maintenance and subscription	12,000	12,429
1,110	Training	5,000	1,130
<u>47,237</u>		<u>99,150</u>	<u>86,976</u>
TRANSFER TO RESERVE FUNDS (page 5)			
90,000	Property	150,000	150,000
10,000	Motor vehicle	10,000	10,000
5,000	Office systems	5,000	5,000
40,000	Roads	60,000	60,000
<u>145,000</u>		<u>225,000</u>	<u>225,000</u>
PENSION			
12,577	Pre-1987 Debt	13,000	13,147
<u>£1,743,437</u>		<u>£2,033,350</u>	<u>£1,946,411</u>

PARISH OF ST BRELADE
CIMÉTIÈRE DES QUENNEVAIS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

2020/2021		2021/2022
£		£ £
	INCOME	
2,950	Purchase of burial rights	3,450
4,275	Burials	5,450
3,984	Cemetery fees	1,532
11,209		10,432
	EXPENDITURE	
2,737	Digging of graves	10,186
362	Top soil	601
8,419	General maintenance and sundries	911
181	Insurance	69
11,699		11,767
<u>£(490)</u>	NET (DEFICIT)/INCOME FOR THE YEAR transferred to General Account (page 6)	<u>£(1,335)</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 2022

2020/2021			2021/2022
£		£	£
	INCOME		
57,652	Rent		55,934
	EXPENDITURE		
1,513	Insurance	1,803	
788	Rates	859	
450	Telephone	455	
91	Electricity	91	
3,697	Maintenance and sundry expenditure	31,750	
<u>6,539</u>			<u>34,958</u>
	NET INCOME FOR THE YEAR		
<u>£51,113</u>	transferred to General Account (page 6)		<u>£20,976</u>
	ESTIMATE		
<u>£50,100</u>			<u>£50,000</u>

LE PAVÉ
FOR THE YEAR ENDED 30 APRIL 2022

2020/2021			2021/2022
£		£	£
	INCOME		
24,144	Rent		24,555
	EXPENDITURE		
330	Insurance	382	
240	Rates	264	
60	Electricity	60	
733	Maintenance and sundry expenditure	7,073	
<u>1,363</u>			<u>7,779</u>
	NET INCOME FOR THE YEAR		
<u>£22,781</u>	transferred to General Account (page 6)		<u>£16,776</u>
	ESTIMATE		
<u>£28,835</u>			<u>£23,000</u>

PARISH OF ST BRELADE
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

2020/2021		2021/2022
£		£ £
	INCOME	
	PERMITS AND LICENCES	
61,146	Driving licences	63,335
1,215	Firearm certificates	1,865
1,918	Chose Publique	3,217
2,782	Rental income	-
1,200	International driving permits	9,890
11,492	Roadwork fees and scaffold permits	6,302
<hr/>		<hr/>
79,753		84,609
35,155	FINES - proportion retained by Parish	30,005
<hr/>		<hr/>
114,908		114,614
	EXPENDITURE	
88,183	Materials and expenses	86,887
139,583	Wages and social security	155,717
18,243	Pension fund contributions	23,031
10,066	Motor expenses	8,765
10,672	Traffic Warden - wages and expenses	18,819
19,442	Driving licence expenses	6,361
6,434	Rental – car park at rear of Parish Hall	6,559
<hr/>		<hr/>
292,623		306,139
	NET EXPENDITURE FOR THE YEAR	
<u>£177,715</u>	transferred to General Account (page 8)	<u>£191,525</u>
 <u>£238,970</u>	ESTIMATE	 <u>£260,650</u>

PARISH OF ST BRELADE
NOTES TO THE ACCOUNTS - 30 APRIL 2022

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.

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.

2. PARISH RATES AND SURCHARGES OUTSTANDING	2022	2021
Balance of recoverable 2021 rates and surcharges	<u>£6,786</u>	<u>£4,219</u>
Percentage of total adjusted cash receivable	<u>0.39%</u>	<u>0.28%</u>

PARISH OF ST BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2022

3. CASH AT BANK AND IN HAND

	2022	2021
	£	£
Current accounts	161,863	244,298
Deposit accounts	181,031	194,943
Term deposit accounts	2,098,232	2,195,099
Cash in hand	358	4,945
	<u>£2,441,484</u>	<u>£2,639,285</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 £2,274,857.

Affordable Homes Scheme Surplus

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 Le Champ Pres de L'Eglise and the total of the bonds registered is £1,070,000. During the year, in accordance with the rules of the scheme, an amount of £134,000 was received by the Parish in respect of one property on which a bond of £191,000 had been registered. In previous years £367,158 has been received in respect of three properties on which bonds totalling £270,000 had been registered. Any funds received are separately accounted for under the Affordable Homes Scheme Surplus and the balance at the year-end was £501,158.

PARISH OF ST BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2022

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 year ended 30 April 2021.

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 year ended 30 April 2021 and £300,374 in 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 previous year £5,221 was spent on this matter.

At a Parish Assembly held on 30 November 2021 a sum of up to £20,000 was voted from the Property Reserve Fund to cover the costs of investigations into the reroofing of the parish Hall to include the incorporation of a one-bedroom housing unit. During the year £5,930 was spent on this matter.

6. **MOTOR VEHICLES RESERVE FUND**

During the previous 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 2021. During the current year a further £2,317 was spent on fitting a wire mesh cage and towbar to the truck.

At a Parish Assembly held on 30 November 2021 a sum of up to £25,000 was voted from the Motor Vehicles Reserve Fund to purchase a vehicle for the parking control officer. No expenditure was incurred on this matter during the year.

7. **OFFICE SYSTEMS RESERVE FUND**

During the previous year an amount of £2,205 was spent on a printer/copier. There was no expenditure during the current year.

8. **ROADS RESERVE FUND**

During the previous year an amount of £32,468 was spent on Mont de la Rocque, £18,917 was spent on Parq du Pont Marquet and £18,855, net of recoveries from third parties was spent on La Rue au Moestre. During the current year an amount of £11,953 was spent on Le Mont es Croix.

The Parish has contracted to approximately £51,000 of road resurfacing on Park Estate and Le Mont du Coin. Furthermore, an unexpected, estimated expenditure of £100,000 is immediately required to La Rue du Conet. The Parish will need to replenish the Roads Reserve Fund accordingly.

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2022

9. CHARITIES, CLUBS AND ASSOCIATIONS

	2022		2021	
	£	£	£	£
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
Mind Jersey		400		-
Natural Jersey		400		400
Sanctuary House		400		-
St John Ambulance in Jersey		400		400
		<u>8,900</u>		<u>8,500</u>
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	
Pathways	1,500		1,500	
St Aubin's Institute	400		400	
St Brelade Bowls Club	400		400	
St Brelade Small Bore Rifle Club	-		400	
West District Guides Association	800		1,200	
		<u>5,100</u>		<u>5,500</u>
Less: Unclaimed donations – prior periods		-		(1,820)
		<u>£14,000</u>		<u>£12,180</u>
Estimates		<u>£15,000</u>		<u>£25,000</u>

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2022

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 2021 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 2021 was £1,343 and from 1 January 2022 was £1,453.

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2022

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 2022. 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 £405,875 remained outstanding.

14. EXCEPTIONAL ITEM

During the previous year the Parish were summonsed to a Judicial Review and as a result incurred unforeseen legal expenses of £30,571. During the current year further costs were incurred to settle the dispute. The total sum of £35,489 represents legal costs incurred by the parish (£11,300) and the third party (£24,189).

15. OTHER INCOME - RENT

An analysis of rental income shown under other income is detailed below:

	£
La Pulente car park	5,750
Parish Hall flats	14,880
Log cabin	4,875
The kiosk	8,164
ATM at Parish Hall	3,333
Parish depot and substation	295
	<hr/>
	<u>£37,277</u>

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		
2021 Island Wide rate		1,302,193
Less: Adjustments	-	
Non recoverable, write offs and outstanding	(4,174)	
		<u>(4,174)</u>
Balance paid/payable to the Government of Jersey		<u>£1,298,019</u>
Surcharge		
2021 Surcharge applied		14,134
Less: Non recoverable, write offs and outstanding		(1,364)
		<u>£12,770</u>
Allocation towards collection costs (page 6)		<u>£12,770</u>
Balance paid/payable to the Government of Jersey		<u>£ -</u>

The above summary has been prepared from information at 30 April 2022. 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 2023**

Estimates 2021/2022	Expenditure 2021/2022		Estimates 2022/2023
£	£		£
		ADMINISTRATION	
279,800	288,670	Salaries and social security	301,850
30,100	29,860	Pension fund contributions	32,950
18,000	18,314	Pensions	19,450
2,500	-	Etat Civil	1,000
6,000	6,000	Experts' fees	6,000
8,500	8,500	Audit fee	9,180
15,000	8,847	Professional fees	18,000
6,000	183	Data protection expenses	-
2,850	3,147	Telephone	3,500
12,000	12,668	Postage	13,500
4,000	7,354	Advertising	7,500
8,500	6,483	Printing and stationery	8,500
2,250	2,250	Connétable's expenses	2,500
45,000	69,075	Parish Hall - upkeep and caretaker	57,500
-	14,148	Parish Hall - flat repairs and upkeep	7,500
2,750	1,680	Purchase and renting of office equipment	2,750
24,500	30,184	Information technology operational expenses	30,000
2,000	827	Staff training	2,000
10,300	10,307	Sundry insurance	12,000
19,400	13,755	Sundry and unforeseen expenses	15,000
1,200	982	Stray dogs	1,200
6,250	5,730	Comité des Connétables/Supervisory Committee	6,250
3,750	5,076	Bank charges	5,000
6,000	7,536	Finance charges	7,500
<hr/>	<hr/>		<hr/>
516,650	551,576		570,630
		EXCEPTIONAL ITEM	
45,000	35,489	Legal fees	-
<hr/>	<hr/>		<hr/>
		TRESOR	
95,300	96,563	Wages and social security	117,900
14,300	14,464	Pension fund contributions	17,750
2,800	1,043	Pensions	-
40,000	38,904	Repairs, maintenance and insurance	40,000
<hr/>	<hr/>		<hr/>
152,400	150,974		175,650
		CHARITIES AND GRANTS	
41,800	41,800	Communicare administration	44,000
15,000	14,000	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	10,000
10,250	10,250	General running costs	10,750
<hr/>	<hr/>		<hr/>
85,300	84,300		88,500
		SENIOR CITIZENS CHRISTMAS LUNCH	
12,000	8,835		12,000
<hr/>	<hr/>		<hr/>
811,350	831,174	Carried forward to page 20	846,780
<hr/>	<hr/>		<hr/>

PARISH OF ST BRELADE
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2023

Estimates 2021/2022	Expenditure 2021/2022		Estimates 2022/2023
£	£		£
811,350	831,174	Brought forward from page 19	846,780
EXTERNAL SERVICES			
260,650	191,525	Roads account - general vote	260,650
50,000	37,739	Street lighting	45,000
520,000	515,452	Refuse and recycling collection	550,950
40,000	32,764	Children's play park - wages and maintenance	35,000
6,200	5,045	Repairs and running costs - other properties	6,200
8,000	7,589	Floral display	8,000
<hr/>	<hr/>		<hr/>
884,850	790,114		905,800
HONORARY POLICE			
34,100	28,852	Wages and social security	32,100
2,300	2,232	Pension fund contributions	2,350
5,000	6,942	Motor expenses	7,500
8,000	7,887	Insurance	8,300
1,400	1,632	Telephone	1,650
4,150	4,305	Comité des Chef de Police	4,500
7,200	5,830	Honorary Police expenses	8,000
20,000	6,956	Equipment and sundry expenses	6,500
-	8,781	Information technology operational expenses	8,500
12,000	12,429	Radios, including maintenance and subscription	12,000
5,000	1,130	Training	5,000
<hr/>	<hr/>		<hr/>
99,150	86,976		96,400
TRANSFERS TO RESERVE FUNDS			
150,000	150,000	Property	150,000
10,000	10,000	Motor Vehicles	10,000
5,000	5,000	Office Systems	-
60,000	60,000	Roads	75,000
<hr/>	<hr/>		<hr/>
225,000	225,000		235,000
PENSION			
13,000	13,147	Pre-1987 Debt	14,300
<hr/>	<hr/>		<hr/>
<u>£2,033,350</u>	<u>£1,946,411</u>	TOTAL ESTIMATED EXPENDITURE FOR THE YEAR	<u>£2,098,280</u>

PARISH OF ST BRELADE

**GENERAL ACCOUNT – ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2023**

2022 PARISH RATE	£	£	£
- assessed at 159,311,390 Quarters (see below)			
Quarters:			
at 1.10p	1,752,425		
at 1.18p		1,879,874	
at 1.24p			1,975,461
SURCHARGES	8,085	8,085	8,085
RETENTION OF ISLAND WIDE RATE SURCHARGES	6,800	6,800	6,800
PROVISION FOR ADJUSTMENTS/ NON RECOVERABLES	(5,000)	(5,000)	(5,000)
ESTIMATED ARREARS OF RATES/SURCHARGES	1,000	1,000	1,000
ESTIMATED RECEIPTS (see below)	121,100	121,100	121,100
ESTIMATED TOTAL INCOME	1,884,410	2,011,859	2,107,446
ESTIMATED TOTAL EXPENDITURE	(2,098,280)	(2,098,280)	(2,098,280)
ESTIMATED (DEFICIT) FOR THE YEAR	(213,870)	(86,421)	9,166
BALANCE IN HAND AT 1 MAY 2022	677,769	677,769	677,769
NOTIONAL BALANCE IN HAND AT 30 APRIL 2023	<u>£463,899</u>	<u>£591,348</u>	<u>£686,935</u>

	Receipts 2021/2022	Estimated receipts 2022/2023
	£	£
OTHER INCOME		
Rent	37,277	25,000
Deposit interest	3,342	4,000
Speeding fines	7,460	7,000
Property search fees	7,179	7,000
Dog permits	16,045	16,000
Hire of Parish Hall	4,234	3,000
Sunday trading permits	1,560	1,500
Residents permits	144	1,600
Sundry	7,682	10,000
	84,923	75,100
CIMÉTIÈRE DES QUENNEVAIS	(1,335)	1,000
GERVAISE LE GROS CENTRE	20,976	25,000
LE PAVÉ	16,776	17,500
	<u>£121,340</u>	<u>£121,100</u>

Note:

- The number of 2022 Rate quarters has increased by 1,328,900 quarters.
- 0.01p per Quarter is £15,931 in Rate collectable.
- The 2021 Rate at 1.10p amounted to £1,737,807.

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 2022 has been proposed to be set at 0.80p (2021 0.76p) per Quarter for Domestic property and 1.15p (2021 – 1.08p) per Quarter for Non-Domestic property.