

PARISH OF ST BRÉLADE

PARISH ASSEMBLY

Minutes of an Assembly of Principals and Electors of the Parish of St Brélade held in the Main Hall at the Parish Hall, St Aubin, St Brelade on Tuesday 25 July 2023 commencing at 19:00 hours

Chairman of the Parish Assembly:	The Connétable, M.K. Jackson, presided.
Convening Notice:	The Convening Notice was read by the Assistant Parish Secretary.
1. Approve and adopt the Act of the Parish Assembly held on 27 June 2023:	The Minutes of the previous Assembly of Principals and Electors of the Parish of St Brélade held on Tuesday 27 June 2023 were adopted after a proposal by Mr Michael Videgrain that the Minutes be taken as read, this was seconded by Chef de Police Mr Michel Bougeard.
2. Receive and if deemed advisable, adopt the financial statements of the Connétable for the financial year ended 30 April 2023; the said financial accounts having been audited by the Parish Accountants and examined and approved by the Committee appointed for that Purpose:	<p>The Connétable introduced Mr Stephen Phillips of Alex Picot, the Parish's Accountants. Mr Phillips explained the accounts of the Connétable for the year ended the 30 April 2023, a copy of which is attached and forms part of these minutes.</p> <p>Mr Phillips stated that Maison St Brelade accounts were included for the first time since the Covid outbreak.</p> <p>The Connétable thanked Mr Phillips and his team and asked for any questions before continuing.</p> <p>Mr Michael Videgrain advised the Assembly that having gone through the accounts in detail along with the rest of the Accounts Committee he wished to propose their adoption. Mr C Cooke seconded the proposition.</p>

<p>3. Vote a sum of money for use by the Parish Roads Committee, for the upkeep and maintenance of the Parish by-roads for the year ending 3 April 2024:</p>	<p>The Connétable explained the estimates for the Roads account for the year ending 30 April 2024, a copy of which is attached and forms part of these minutes.</p> <p>There were no questions or comments made and the accounts were unanimously adopted following a proposition by Mr Eddie Baker and seconded by Mrs Enid Quenault.</p> <p>The Connétable gave thanks to the members of the Parish Roads Committee for all their hard work, he also thanked Mr Philip Chevalier and his team for his admirable efforts in keeping the roads clean and tidy.</p>
<p>4. Receive and if deemed advisable, approve estimates for the requirements of the Parish for the financial year ending 30 April 2024, including transfer to the reserve funds for specified purposes:</p>	<p>The Connétable explained the estimates for the year ending 30 April 2024, a copy which is attached and forms part of these minutes.</p> <p>The following questions or comments were raised.</p> <p>Deputy Helen Miles asked if the estimates included sufficient funding for Christmas trees at Les Quennevais and expressed her disappointment with the lack of decorations at Les Quennevais in past years.</p> <p>The Connétable said that the estimates covered only material costs but would look at alternative ways to cover the labour costs if necessary.</p> <p>The Connétable was asked to explain the process for the detailed drawings, by-Law applications and development process for the works to the Parish Hall roof and flat. The Connétable responded that when the detailed plans and by-laws were received they would then be in a position to invite tenders. Once these have been received a Parish Assembly will be convened to consider whether or not to accept a recommended tender and the financing thereof.</p> <p>Mrs Enid Quenault commented on how well kept the Cemetery was and that it was of great credit to the Parish.</p> <p>Mr Alan Webb stated the new extension of the Cemetery had been done at the expense of the old part which looked very neglected.</p> <p>The Connétable agreed. Rev Mark Bond responded stating that the old part of the cemetery was 90% shale whilst the new part had the shale removed and replaced with soil making it easier to maintain. Rev Bond said that the sextons did all they could but acknowledged his point.</p> <p>Deputy Moz Scott suggested looking at landscaping, the Connétable responded that there was not sufficient space between gravestones.</p>

Mr Alan webb mentioned that there were a number of sunken graves to which Rev Bond replied that there was inevitable sinkage and this would be dealt with. A further 3 graves were due to be re-opened shortly.

Mrs Quenault was disappointed with the criticism and was very impressed with how the Cemetery was looked after.

Mr Alan Webb appealed for more people to come and help with the Battle of Flowers float and suggested that the Parish Hall put a request on it's website.

Deputy Miles asked about funding for the Youth Project at Communicare Centre, and that parishioners should have a chance to see how the parish funds were spent.

The Connétable explained that all accounts were available.

Deputy Moz Scott asked that the accounts be put on the Parish website as comments were made that it was difficult to access the accounts.

Rev Bond explained the breakdown of the funding, the Parish, Trust and States each contributed one third although the States contribution had reduced over the years.

A question was raised by Deputy Miles about the composition of the Communicare Council and whether they advertise for members to sit on the Board.

Mr Ken Corbin a member of the Committee said the committee was made up of a small council of 12 represented by members of the C of E and Methodist Churches.

The Connétable said that the council would be receptive to new ideas.

Deputy Moz Scott commented that there should be more transparency and suggested the accounts for Communicare be added as an addendum to the Parish Accounts.

Deputy Helen Miles questioned the increase cost of the TETRA radios to which Centenier Michel Bougeard replied that old radios were obsolete and needed replacing.

The Connétable thanked the Honorary Police for all their hard work.

The total estimated expenditure for the year ending 30 April 2024 amounted to £2,336.717.00 including transfers.

No further questions were asked. The Proposition was proposed by Deputy Renouf and seconded by Mr Chris Cooke and was unanimously passed.

The Connétable thanked Adam Hodgkins for all his work throughout the year and the Parish Staff for all their efforts.

<p>5. Approve a rate for the year 2023, of an amount which will produce for the Parish income that is at least sufficient to satisfy the requirements set out on the approved estimates:</p>	<p>The Connétable explained how the rate was calculated with the addition of the IWR at 1.31p for N D and 0.89 for D properties.</p> <p>The Connétable recommended a Parish Rate of 1.28p per quarter.</p> <p>Deputy Renouf proposed the rate be set at 1.30 per qtr to reduce the deficit to £70,000.</p> <p>Mr Arthur Morley proposed 1.33 per quarter and suggested that any less would be too high a deficit. This was seconded by Peter Norman.</p> <p>Mr Mike Videgrain seconded Deputy Renouf's suggestion of 1.30 per quarter.</p> <p>The Connétable asked for any further propositions non were received.</p> <p>A vote was taken for the rate to be set at 1.33 per quarter with 4 people voting for and 10 people voting for 1.30.</p> <p>The Rate was approved at 1.30 per quarter and the Connétable thanked Wendy and the Rates Assessors for all their hard work.</p>
<p>6. Elect a committee to examine the Connétable's accounts for the year ending 30 April 2024.</p>	<p>The Connétable explained that all members of the Committee were willing to stand again with the addition of Mr Paul Beaugie. This was proposed by Arthur Morley and seconded by Mr C Cooke.</p> <p>The proposition was unanimously carried.</p>
<p>7. Approve a firm of Chartered Accountants to audit the Connétable's Accounts for the year ending 30 April 2024 (the present Chartered Accountants, Messrs Alex Picot, have signified their willingness to be reappointed):</p>	<p>On a proposition by Centenier Bougeard and seconded by Mr Peter Norman, Messrs Alex Picot were requested to audit the Connétable's accounts for the year ending 2024.</p> <p>The proposition was unanimously carried.</p> <p>Mr Alan Breckon commented on the very comprehensive accounts thanking Mr Stephen Phillips.</p>

The Connétable thanked the 25 persons present and points taken on board for Communicare and the Youth Project and wished them a safe journey home.

The Connétable declared the meeting closed at 20.55 hours.

Signed: _____ Dated: _____

M K Jackson, Connétable

PARISH OF ST BRELADE
ACCOUNTS
30 APRIL 2023
AND
ESTIMATES 2023/2024



Alex Picot
chartered accountants

1st Floor, The Le Gallais Building
6 Minden Place, St Helier
Jersey JE2 4WQ

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 2023 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, the Maison St Brelade Income and Expenditure and Reserve Accounts and notes to the accounts, including a summary of significant accounting policies. The accounts have been prepared in accordance with the accounting policies set out therein.

In our opinion, the accounts for the year ended 30 April 2023 have been prepared in accordance with the accounting policies as set out on page 13.

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.



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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.



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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.

14 July 2023

Alex Picot
Chartered Accountants

PARISH OF ST BRELADE
SUMMARY OF BALANCES AT 30 APRIL 2023

2022		2023
£		£
	CURRENT ASSETS	
82,082	Debtors and prepayments	41,009
2,441,484	Cash at bank and in hand (note 3)	2,336,117
<u>2,523,566</u>		<u>2,377,126</u>
	CURRENT LIABILITIES:	
238,690	Amounts falling due within one year	282,691
<u>2,284,876</u>		<u>2,094,435</u>
	DEFERRED INCOME	
352,573	Driving licence income and rates income received in advance	326,103
<u>£1,932,303</u>		<u>£1,768,332</u>
	Representing:	
677,769	GENERAL ACCOUNT (page 5)	719,195
378,267	PROPERTY RESERVE FUND (page 5)	314,785
62,014	MOTOR VEHICLES RESERVE FUND (page 5)	72,014
46,812	OFFICE SYSTEMS RESERVE FUND (page 5)	46,812
266,283	ROADS RESERVE FUND (page 5)	114,368
501,158	AFFORDABLE HOMES SCHEME SURPLUS (note 4)	501,158
<u>£1,932,303</u>		<u>£1,768,332</u>

MAISON ST BRELADE

SUMMARY OF BALANCES AT 30 APRIL 2023

	CURRENT ASSETS	
260,919	Debtors and prepayments	417,097
581,190	Cash at bank and in hand	318,561
<u>842,109</u>		<u>735,658</u>
	CREDITORS:	
246,934	Amounts falling due within one year	208,534
<u>£595,175</u>	NET CURRENT ASSETS	<u>£527,124</u>
	Representing:	
<u>£595,175</u>	MAISON ST BRELADE RESERVE (page 12)	<u>£527,124</u>

The accounts were approved on 14 July 2023

M K Jackson
Connétable

The notes on pages 13 to 18 form part of these accounts
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**PARISH OF ST BRELADE
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023**

2021/2022		2022/2023
£		£
1,889,374	INCOME (page 6)	2,128,862
<u>(1,947,746)</u>	EXPENDITURE (pages 7 - 8)	<u>(2,087,436)</u>
(58,372)	SURPLUS/(DEFICIT) FOR THE YEAR	41,426
736,141	Add: BALANCE IN HAND AT 1 MAY 2022	677,769
<u><u>£677,769</u></u>	BALANCE IN HAND AT 30 APRIL 2023	<u><u>£719,195</u></u>

**PROPERTY RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2023**

2021/2022		2022/2023
£		£
534,571	Balance at 1 May 2022	378,267
150,000	Parish Assembly vote	150,000
<u>(300,374)</u>	Less: Cemetery extension works (note 5)	<u>(153,783)</u>
(5,930)	Less: Parish Hall roof (note 5)	(14,356)
-	Less: Children's play park toilet block (note 5)	(10,635)
-	Less: Parish Hall works (note 5)	(14,198)
-	Less: Clarendon House works (note 5)	(10,242)
-	Less: Clarendon House fire alarm system (note 5)	(10,268)
<u><u>£378,267</u></u>	BALANCE AT 30 APRIL 2023	<u><u>£314,785</u></u>

**MOTOR VEHICLES RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2023**

2021/2022		2022/2023
£		£
54,331	Balance at 1 May 2022	62,014
10,000	Parish Assembly vote	10,000
<u>(2,317)</u>	Less: Isuzu Grafter Truck (note 6)	<u>-</u>
<u><u>£62,014</u></u>	BALANCE AT 30 APRIL 2023	<u><u>£72,014</u></u>

**OFFICE SYSTEMS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2023**

2021/2022		2022/2023
£		£
41,812	Balance at 1 May 2022	46,812
5,000	Parish Assembly vote	-
<u>-</u>	Less: IT expenses (note 7)	<u>-</u>
<u><u>£46,812</u></u>	BALANCE AT 30 APRIL 2023	<u><u>£46,812</u></u>

**ROADS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2023**

2021/2022		2022/2023
£		£
218,236	Balance at 1 May 2022	266,283
60,000	Parish Assembly vote	75,000
<u>(11,953)</u>	Less: Le Mont es Croix (note 8)	<u>-</u>
-	Less: Mont due Coin (note 8)	(41,921)
-	Less: Rue de Conet (note 8)	(93,491)
-	Less: Park Estate (note 8)	(12,295)
-	Less: Route de Faunois (note 8)	(28,958)
-	Less: Mont Gras d'Eau (note 8)	(30,250)
-	Less: Clos des Sables (note 8)	(20,000)
<u><u>£266,283</u></u>	BALANCE AT 30 APRIL 2023	<u><u>£114,368</u></u>

The notes on pages 13 to 18 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 2023

2021/2022		2022/2023
£	2022 RATE	£ £
1,737,807	Assessed at 159,311,390 quarters at 1.18p	1,879,874
-	Less: Adjustments	-
(658)	Non-recoverables and write offs	(762)
(5,124)	Rates outstanding (note 2)	(8,656)
<u>(5,782)</u>		<u>(9,418)</u>
1,732,025		1,870,456
19,531	SURCHARGES APPLIED	20,198
-	Less: Adjustments	
(193)	Non-recoverables and write offs	(275)
(1,662)	Surcharges outstanding (note 2)	(2,687)
<u>(1,855)</u>		<u>(2,962)</u>
3,794	ARREARS OF RATE/SURCHARGES	5,178
	RETENTION OF ISLAND WIDE RATE SURCHARGE	
12,770	Current year (page 19)	12,474
434	Prior years	988
<u>13,204</u>		<u>13,462</u>
1,766,699		1,906,332
	OTHER INCOME	
37,277	Rent (note 15)	34,843
3,342	Deposit interest	64,774
7,460	Speeding fines	7,610
7,179	Property search fees	6,133
16,045	Dog permits – net of direct costs	15,371
4,234	Hire of Parish Hall	6,850
1,560	Sunday trading permits	1,860
144	Residents permits	1,372
7,682	Sundry	14,946
<u>84,923</u>		<u>153,759</u>
20,976	GERVAISE LE GROS CENTRE (page 10)	50,359
16,776	LE PAVÉ (page 10)	18,412
<u>122,675</u>		<u>222,530</u>
<u>£1,889,374</u>	TOTAL INCOME FOR THE YEAR	<u>£2,128,862</u>

The notes on pages 13 to 18 form part of these accounts
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PARISH OF ST BRELADE
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2023

Expenditure 2021/2022		Estimates 2022/2023	Expenditure 2022/2023
£		£	£
	ADMINISTRATION		
288,670	Salaries and social security	301,850	282,151
29,860	Pension fund contributions	32,950	29,346
18,314	Pensions	19,450	17,605
-	Etat Civil	1,000	-
6,000	Experts' (Rates Assessors) honorarium	6,000	6,000
8,500	Audit fee	9,180	9,180
8,847	Professional fees	18,000	28,530
183	Data protection expenses	-	-
3,147	Telephone	3,500	4,488
12,668	Postage	13,500	17,959
7,354	Advertising	7,500	7,383
6,483	Printing and stationery	8,500	6,316
2,250	Connétable's expenses	2,500	2,500
69,075	Parish Hall - upkeep and caretaker	57,500	80,575
14,148	Parish Hall - flat repairs and upkeep	7,500	24,131
1,680	Purchase and renting of office equipment	2,750	1,947
30,184	Information technology operational expenses	30,000	33,201
827	Staff training	2,000	-
10,307	Sundry insurance	12,000	11,535
13,755	Sundry and unforeseen expenses	15,000	17,320
982	Stray dogs (JSPCA retainer)	1,200	1,039
5,730	Connétable's Supervisory Committee	6,250	6,120
5,076	Bank charges	5,000	4,909
7,536	Card collection charges	7,500	8,179
551,576		570,630	600,414
	EXCEPTIONAL ITEM		
35,489	Legal fees (note 14)	-	-
	TRESOR		
96,563	Wages and social security	117,900	101,286
14,464	Pension fund contributions	17,750	15,173
1,043	Pensions	-	-
38,904	Repairs, maintenance and insurance	40,000	16,836
150,974		175,650	133,295
	CIMÉTIÈRE DES QUENNEVAIS		
1,335	Cimétiere Des Quennevais (page 9)	(1,000)	34,044
	CHARITIES AND GRANTS		
41,800	Communicare administration	44,000	44,000
14,000	Charities, clubs and associations (note 9)	15,000	13,300
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	10,000	10,000
10,250	General running costs	10,750	10,750
84,300		88,500	86,800
	SENIOR CITIZENS CHRISTMAS LUNCH		
8,835		12,000	9,544
832,509	Carried forward to page 8	845,780	864,097

The notes on pages 13 to 18 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 2023

Expenditure 2021/2022		Estimates 2022/2023	Expenditure 2022/2023
£		£	£
832,509	Brought forward from page 7	845,780	864,097
	EXTERNAL SERVICES		
191,525	Roads account - general vote (page 11)	260,650	231,723
37,739	Street lighting (note 13)	45,000	47,913
515,452	Refuse and recycling collection	550,950	546,222
32,764	Children's play park - wages and maintenance	35,000	29,516
5,045	Repairs and running costs - other properties	6,200	8,939
7,589	Floral display	8,000	13,432
<u>790,114</u>		<u>905,800</u>	<u>877,745</u>
	HONORARY POLICE		
28,852	Wages and social security	32,100	30,316
2,232	Pension fund contributions	2,350	2,329
6,942	Motor expenses	7,500	7,389
7,887	Insurance	8,300	8,283
1,632	Telephone	1,650	1,704
4,305	Chef de Police Committee	4,500	4,380
5,830	Honorary Police honorarium	8,000	7,410
6,956	Equipment and sundry expenses	6,500	9,963
8,781	Information technology operational expenses	8,500	10,182
12,429	Radios, including maintenance and subscription	12,000	11,709
1,130	Training	5,000	2,998
<u>86,976</u>		<u>96,400</u>	<u>96,663</u>
	TRANSFER TO RESERVE FUNDS (page 5)		
150,000	Property	150,000	150,000
10,000	Motor vehicle	10,000	10,000
5,000	Office systems	-	-
60,000	Roads	75,000	75,000
<u>225,000</u>		<u>235,000</u>	<u>235,000</u>
	PENSION		
13,147	Pre-1987 Debt	14,300	13,931
<u>£1,947,746</u>		<u>£2,097,280</u>	<u>£2,087,436</u>

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PARISH OF ST BRELADE
CIMÉTIÈRE DES QUENNEVAIS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023

2021/2022		2022/2023
£		£ £
	INCOME	
3,450	Purchase of burial rights	3,700
5,450	Burials	6,775
1,532	Cemetery fees	1,655
<u>10,432</u>		<u>12,130</u>
	EXPENDITURE	
10,186	Digging of graves	-
601	Top soil	-
-	Initial maintenance of cemetery extension	31,684
911	General maintenance and sundries	14,301
69	Insurance	189
<u>11,767</u>		<u>46,174</u>
<u>£(1,335)</u>	NET (DEFICIT)/INCOME FOR THE YEAR transferred to General Account (page 6)	<u>£(34,044)</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 2023

2021/2022	£		2022/2023	£
		INCOME		
55,934		Rent		61,362
		EXPENDITURE		
1,803		Insurance	1,801	
859		Rates	888	
455		Telephone	437	
91		Electricity	100	
31,750		Maintenance and sundry expenditure	7,777	
<u>34,958</u>				<u>11,003</u>
		NET INCOME FOR THE YEAR		
<u>£20,976</u>		transferred to General Account (page 6)		<u>£50,359</u>
<u>£50,000</u>		ESTIMATE		<u>£25,000</u>

LE PAVÉ
FOR THE YEAR ENDED 30 APRIL 2023

2021/2022	£		2022/2023	£
		INCOME		
24,555		Rent		25,212
		EXPENDITURE		
382		Insurance	403	
264		Rates	281	
60		Electricity	64	
7,073		Maintenance and sundry expenditure	6,052	
<u>7,779</u>				<u>6,800</u>
		NET INCOME FOR THE YEAR		
<u>£16,776</u>		transferred to General Account (page 6)		<u>£18,412</u>
<u>£23,000</u>		ESTIMATE		<u>£17,500</u>

PARISH OF ST BRELADE
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023

2021/2022		2022/2023
£		£
	INCOME	
	PERMITS AND LICENCES	
63,335	Driving licences	64,956
1,865	Firearm certificates	2,405
3,217	Chose Publique	2,440
9,890	International driving permits	9,090
6,302	Roadwork fees and scaffold permits	9,257
84,609		
30,005	FINES - proportion retained by Parish	88,148
114,614		23,315
		111,463
	EXPENDITURE	
86,887	Materials and expenses	104,324
155,717	Wages and social security	156,263
23,031	Pension fund contributions	23,172
8,765	Motor expenses	12,232
18,819	Traffic Warden - wages and expenses	20,916
6,361	Driving licence expenses	19,682
6,559	Rental – car park at rear of Parish Hall	6,597
306,139		343,186
	NET EXPENDITURE FOR THE YEAR	
<u>£191,525</u>	transferred to General Account (page 8)	<u>£231,723</u>
<u>£260,650</u>	ESTIMATE	<u>£260,650</u>

The notes on pages 13 to 18 form part of these accounts
Independent Auditor's report - pages 1 to 3

PARISH OF ST BRELADE
MAISON ST BRELADE - INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023

Actual 2021/20122 £		Actual 2022/2023 £
	INCOME	
2,983,312	Accommodation and respite	3,329,707
19,168	Rental income	11,100
70	Bank interest	34
3,002,550		3,340,841
	EXPENDITURE	
2,366,904	Salaries, wages, social security and pension contributions	2,504,151
4,996	Pension contribution – pre 1987 debt	3,633
14,710	Staff training	16,236
98,036	Food	113,029
29,704	Cleaning and laundry	40,076
91,181	Heat, light and water	116,911
29,028	Insurance/rates/licences	40,869
8,116	Telephone and postage	7,396
8,888	Advertising, printing and stationery	8,041
128,855	Repairs and renewals	194,500
10,885	Gardens and floral decorations	12,644
3,450	Audit fee	3,050
11,888	Professional fees	18,017
1,831	Motor expenses	1,428
-	Bank charges	60
12,776	Computer expenses	14,735
11,902	Medical expenses	14,852
19,018	Sundry expenses	16,820
2,852,168		3,126,448
<u>£150,382</u>	NET INCOME FOR THE YEAR transferred to Maison St Brelade Reserve	<u>£214,393</u>

MAISON ST BRELADE RESERVE FOR THE YEAR ENDED 30 APRIL 2023		
2021/2022 £		2022/2023 £
887,176	Balance at 1 May 2022	595,175
150,382	Retained income for the year	214,393
(284,800)	Bank loan capital and interest repayments	(282,444)
(157,583)	Utilised in year (note 16)	-
<u>£595,124</u>	BALANCE AT 30 APRIL 2023	<u>£527,124</u>

PARISH OF ST BRELADE
NOTES TO THE ACCOUNTS - 30 APRIL 2023

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention, and in accordance with accounting policies selected by the Parish.

Fixed assets

Land and buildings owned by the Parish are not reflected in the Summary of Balances and are listed in Note 4. No depreciation is provided on buildings.

The cost of general repairs and maintenance to buildings, and furniture, fittings and equipment is charged to General Account (Parish) or Income and Expenditure Account (Maison St Brelade) in the year of expenditure.

Finance arrangements

Loans with a duration in excess of one year which are advanced to the Parish are not included as liabilities of the Parish in the Summary of Balances. Repayments made in respect of such loans are accounted for in the year repayments are made.

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 Public.

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 Public.

Maison St Brelade Reserve

The Maison St Brelade Reserve has been established to absorb part or all of any exceptional costs in respect of Maison St Brelade in order to equalise the effect of such expenditure. Any surplus or deficit of income over expenditure in respect of Maison St Brelade is transferred to the reserve.

Income and expenditure

Income

All income is brought into account on a receipts basis except:-

General Account and Roads Account:

- Income from driving licences which is apportioned over the period of the licence.
- Rental income and deposit interest which are accounted for on an accruals basis.

Expenditure

All expenditure is accounted for on an accruals basis.

PARISH OF ST BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2023

2. PARISH RATES AND SURCHARGES OUTSTANDING	2023	2022
Balance of recoverable 2022 rates and surcharges	<u>£11,343</u>	<u>£6,786</u>
Percentage of total adjusted cash receivable	<u>0.60%</u>	<u>0.39%</u>
 3. CASH AT BANK AND IN HAND	 2023	 2022
	£	£
Current accounts	172,849	161,863
Deposit accounts	17,387	181,031
Term deposit accounts	2,143,762	2,098,232
Cash in hand	2,119	358
	<u>£2,336,117</u>	<u>£2,441,484</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	
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 and certain small parcels of land	Le Grand Clos du Coin (Clos des Pauvres)

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 £2,117,974 (prior year £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. No funds were received during the current year. In previous years £501,158 has been received in respect of four properties on which bonds totalling £461,000 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 2023

5. PROPERTY RESERVE FUND

Cemetery Extension Works

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, 14 July 2020 and 31 May 2022 further sums of £50,000, £500,000 and £21,000 respectively were approved towards this project. During the year ended 30 April 2020 £53,116 was spent on this matter with a further £112,919 spent during the year ended 30 April 2021, £300,374 during the year ended 30 April 2022 and £153,783 in the current year.

Parish Hall Roof

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 ended 30 April 2022 £5,930 was spent on this matter with a further £14,356 spent during the current year. At a Parish Assembly held on 27 June 2023 a further sum of £25,000 was approved to progress the works to tender stage.

Children's play park toilet block

At a Parish Assembly held on 22 February 2022 a sum of up to £14,000 was voted from the Property Reserve Fund to cover the costs of drafting plans in relation to the modernisation of the toilet block within the Children's play park. During the current year £10,635 was spent on this matter. At a Parish Assembly held on 27 June 2023 a further sum of £35,000 was approved to progress the works to tender stage.

Parish Hall Works

At a Parish Assembly held on 26 April 2022 a sum of up to £15,000 was voted from the Property Reserve Fund to cover the costs of refurbishment of the bathroom at flat 1 at the parish Hall. During the current year £14,198 was spent on this matter.

Clarendon House Works

At a Parish Assembly held on 31 May 2022 a sum of up to £15,000 was voted from the Property Reserve Fund to cover the costs of refurbishment of the bathroom at flat 1 Clarendon House. During the current year £10,242 was spent on this matter.

Clarendon House fire alarm system

At a Parish Assembly held on 31 May 2022 a sum of up to £15,000 was voted from the Property Reserve Fund to cover the costs of replacing the fire alarm system at Clarendon House following a fire at the property. During the current year £15,601 was spent on this matter and £5,333 was received from the Parish insurer following the fire.

6. MOTOR VEHICLES RESERVE FUND

During the year ended 30 April 2021 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 2022. During the year ended 30 April 2022 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 has been incurred on this matter to date.

At a Parish Assembly held on 27 June 2023 a sum of £10,000 was approved towards the purchase of a second-hand van.

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2023

7. OFFICE SYSTEMS RESERVE FUND

There was no expenditure during the current or previous year.

8. ROADS RESERVE FUND

During the previous year an amount of £11,953 was spent on Le Mont es Croix. During the current year £41,921 was spent on Le Mont du Coin, £93,491 on La Rue du Conet, £12,295 on Park Estate, £28,958 on Route de Faunois, £30,250 on Mont Gras d'Eau and £20,000 on Clos des Sables.

9. CHARITIES, CLUBS AND ASSOCIATIONS

	2023		2022	
	£	£	£	£
Charities				
Age Concern		400		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		400
Natural Jersey		-		400
Sanctuary House		-		400
St John Ambulance in Jersey		-		400
Healing Waves		400		-
		8,100		8,900
Clubs and Associations				
10 th Jersey (St Brelade) Scout Group	-		400	
Jersey Air Rifle Club	400		400	
Jersey Astronomy Club	400		400	
La Moye Cadets	-		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		800	
St Brelade Twinning Association	500		-	
		5,200		5,100
		<u>£13,300</u>		<u>£14,000</u>
Estimates		<u>£15,000</u>		<u>£15,000</u>

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2023

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 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:

- 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 2022 was £1,453 and from 1 January 2023 was £1,485.

PARISH OF ST. BRELADE

NOTES TO THE ACCOUNTS - 30 APRIL 2023

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 2023. 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 £374,042 remained outstanding.

14. EXCEPTIONAL ITEM

During the year ended 30 April 2021 the Parish were summonsed to a Judicial Review and as a result incurred unforeseen legal expenses of £30,571. During the year ended 30 April 2022 further costs of £35,489 were incurred to settle the dispute. This sum represented legal costs incurred by the parish of £11,300 and £24,189 relating to the third party.

15. OTHER INCOME - RENT

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

	2023	2022
	£	£
La Pulente car park	3,608	5,750
Parish Hall flats	18,059	14,880
Log cabin	4,500	4,875
The kiosk	3,676	8,164
ATM at Parish Hall	5,000	3,333
Parish depot and substation	-	295
	<u>£34,843</u>	<u>£37,277</u>

16. MAISON ST BRELADE RESERVE

During the previous year £31,650 was spent on replacement carpets, £38,277 on a new telephone system, £30,649 on refurbishment of the dining room, £16,300 installing WiFi and £40,707 on the refurbishment of the two flats.

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		
2022 Island Wide rate	1,385,049	
Less: Adjustments		
Non recoverable, write offs and outstanding	(6,511)	
		<u>1,378,538</u>
Balance paid/payable to the Government of Jersey		<u>£1,378,538</u>
Surcharge		
2022 Surcharge applied		14,552
Less: Non recoverable, write offs and outstanding		(2,078)
		<u>£12,474</u>
Allocation towards collection costs (page 6)		<u>£(12,474)</u>
Balance paid/payable to the Government of Jersey		<u>£ -</u>

The above summary has been prepared from information at 30 April 2023. 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 2024**

Estimates 2022/2023 £	Expenditure 2022/2023 £		Estimates 2023/2024 £
		ADMINISTRATION	
301,850	282,151	Salaries and social security	340,850
32,950	29,346	Pension fund contributions	39,340
19,450	17,605	Pensions	22,500
1,000	-	Etat Civil	1,000
6,000	6,000	Experts' (Rates assessors) honorarium	7,000
9,180	9,180	Audit fee	9,640
18,000	28,530	Professional fees	40,000
3,500	4,488	Telephone	4,900
13,500	17,959	Postage	18,000
7,500	7,383	Advertising	7,500
8,500	6,316	Printing and stationery	8,500
2,500	2,500	Connétable's expenses	3,000
57,500	80,575	Parish Hall - upkeep and caretaker	75,000
7,500	24,131	Parish Hall - flat repairs and upkeep	2,000
2,750	1,947	Purchase and renting of office equipment	2,500
30,000	33,201	Information technology operational expenses	37,340
2,000	-	Staff training	2,000
12,000	11,535	Sundry insurance	18,000
15,000	17,320	Sundry and unforeseen expenses	15,000
1,200	1,039	Stray dogs (JSPCA retainer)	1,200
6,250	6,120	Comité des Connétables/Supervisory Committee	6,500
5,000	4,909	Bank charges	5,400
7,500	8,179	Card collection charges	8,900
<hr/>	<hr/>		<hr/>
570,630	600,414		676,070
		TRESOR	
117,900	101,286	Wages and social security	82,000
17,750	15,173	Pension fund contributions	12,300
40,000	16,836	Repairs, maintenance and insurance	40,000
<hr/>	<hr/>		<hr/>
175,650	133,295		134,300
		CIMÉTIÈRE DES QUENNEVAIS	
(1,000)	34,044	Cimétiere Des Quennevais	20,000
<hr/>	<hr/>		<hr/>
		CHARITIES AND GRANTS	
44,000	44,000	Communicare administration	48,000
15,000	13,300	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>	
10,000	10,000	Support youth workers	11,000
10,750	10,750	General running costs	10,750
<hr/>	<hr/>		<hr/>
88,500	86,800		93,500
		SENIOR CITIZENS CHRISTMAS LUNCH	
12,000	9,544		12,000
<hr/>	<hr/>		<hr/>
845,780	864,097	Carried forward to page 21	935,870

PARISH OF ST BRELADE
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2024

Estimates 2022/2023	Expenditure 2022/2023		Estimates 2023/2024
£	£		£
845,780	864,097	Brought forward from page 20	935,870
EXTERNAL SERVICES			
260,650	231,723	Roads account - general vote	272,600
45,000	47,913	Street lighting	50,000
550,950	546,222	Refuse and recycling collection	592,380
35,000	29,516	Children's play park - wages and maintenance	35,000
6,200	8,939	Repairs and running costs - other properties	6,200
8,000	13,432	Floral display	14,500
<u>905,800</u>	<u>877,745</u>		<u>970,680</u>
HONORARY POLICE			
32,100	30,316	Wages and social security	34,430
2,350	2,329	Pension fund contributions	2,540
7,500	7,389	Motor expenses	8,500
8,300	8,283	Insurance	8,700
1,650	1,704	Telephone	1,860
4,500	4,380	Comité des Chef de Police	4,780
8,000	7,410	Honorary Police honorarium	8,000
6,500	9,963	Equipment and sundry expenses	11,000
8,500	10,182	Information technology operational expenses	11,000
12,000	11,709	Radios, including maintenance and subscription	20,000
5,000	2,998	Training	5,000
<u>96,400</u>	<u>96,663</u>		<u>115,810</u>
TRANSFERS TO RESERVE FUNDS			
150,000	150,000	Property	175,000
10,000	10,000	Motor Vehicles	25,000
-	-	Office Systems	-
75,000	75,000	Roads	100,000
<u>235,000</u>	<u>235,000</u>		<u>300,000</u>
PENSION			
14,300	13,931	Pre-1987 Debt	14,357
<u>£2,097,280</u>	<u>£2,087,436</u>	TOTAL ESTIMATED EXPENDITURE FOR THE YEAR	<u>£2,336,717</u>

PARISH OF ST BRELADE
GENERAL ACCOUNT – ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2024

2023 PARISH RATE	£	£	£
- assessed at 159,528,920 Quarters (see below)			
Quarters:			
at 1.18p	1,882,441		
at 1.28p		2,041,970	
at 1.33p			2,121,735
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)	182,700	182,700	182,700
ESTIMATED TOTAL INCOME	2,076,026	2,235,555	2,315,320
ESTIMATED TOTAL EXPENDITURE	(2,336,717)	(2,336,717)	(2,336,717)
ESTIMATED (DEFICIT) FOR THE YEAR	(260,691)	(101,162)	(21,397)
BALANCE IN HAND AT 1 MAY 2023	719,195	719,195	719,195
NOTIONAL BALANCE IN HAND AT 30 APRIL 2024	<u>£458,504</u>	<u>£618,033</u>	<u>£697,798</u>

	Receipts 2022/2023	Estimated receipts 2023/2024
	£	£
OTHER INCOME		
Rent	34,843	31,385
Deposit interest	64,774	40,000
Speeding fines	7,610	7,000
Property search fees	6,133	5,000
Dog permits – net of direct costs	15,371	15,000
Hire of Parish Hall	6,850	5,000
Sunday trading permits	1,860	1,800
Residents permits	1,372	1,400
Sundry	14,946	10,000
	<u>153,759</u>	<u>116,585</u>
GERVAISE LE GROS CENTRE	50,359	56,115
LE PAVÉ	18,412	10,000
	<u>£222,530</u>	<u>£182,700</u>

Note:

- The number of 2023 Rate quarters has increased by 217,530 quarters.
- 0.01p per Quarter is £15,953 in Rate collectable.
- The 2022 Rate at 1.18p amounted to £1,879,874.

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 2023 has been proposed to be set at 0.89p (2022 0.80p) per Quarter for Domestic property and 1.31p (2022 – 1.15p) per Quarter for Non-Domestic property.