

**PARISH OF ST BRELADE**  
**ACCOUNTS**  
**30 APRIL 2024**  
**AND**  
**ESTIMATES 2024/2025**

**PARISH OF ST BRELADE**

**30 APRIL 2024**

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

**Opinion**

We have audited the accounts of the Parish of St Brelade (the "Parish") for the year ended 30 April 2024 which comprise the Summary of Balances, Summary of the General Account and Reserve Funds, General Account Income and Expenditure, the Cimetièrre des Quennevais Account, the Gervaise Le Gros Centre Account and Le Pavè Account, the Roads Account, the Maison St Brelade Income and Expenditure and Reserve Accounts and notes to the accounts, including a summary of significant accounting policies. The accounts have been prepared in accordance with the accounting policies set out therein.

In our opinion, the accounts for the year ended 30 April 2024 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.

## **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](http://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.

10 July 2024

Alex Picot  
**Chartered Accountants**

**PARISH OF ST BRELADE**  
**SUMMARY OF BALANCES AT 30 APRIL 2024**

<b>2023</b>		<b>2024</b>
£		£
	<b>CURRENT ASSETS</b>	
41,009	Debtors and prepayments	128,327
2,336,117	Cash at bank and in hand (note 3)	2,363,605
<u>2,377,126</u>		<u>2,491,932</u>
	<b>CURRENT LIABILITIES:</b>	
282,691	Amounts falling due within one year	209,814
<u>2,094,435</u>		<u>2,282,118</u>
	<b>DEFERRED INCOME</b>	
326,103	Driving licence income and rates income received in advance	322,159
<u>£1,768,332</u>		<u>£1,959,959</u>
	Representing:	
719,195	<b>GENERAL ACCOUNT</b> (page 5)	785,826
314,785	<b>PROPERTY RESERVE FUND</b> (page 5)	420,539
72,014	<b>MOTOR VEHICLES RESERVE FUND</b> (page 5)	35,929
46,812	<b>OFFICE SYSTEMS RESERVE FUND</b> (page 5)	38,889
114,368	<b>ROADS RESERVE FUND</b> (page 5)	177,618
501,158	<b>AFFORDABLE HOMES SCHEME SURPLUS</b> (note 4)	501,158
<u>£1,768,332</u>		<u>£1,959,959</u>

**MAISON ST BRELADE**  
**SUMMARY OF BALANCES AT 30 APRIL 2024**

	<b>CURRENT ASSETS</b>	
417,097	Debtors and prepayments	410,746
318,561	Cash at bank and in hand	446,043
<u>735,658</u>		<u>856,789</u>
	<b>CREDITORS:</b>	
208,534	Amounts falling due within one year	239,995
<u>£527,124</u>	<b>NET CURRENT ASSETS</b>	<u>£616,794</u>
	Representing:	
<u>£527,124</u>	<b>MAISON ST BRELADE RESERVE</b> (page 12)	<u>£616,794</u>

The accounts were approved on 9 July 2024

M K Jackson  
.....Connétable

**PARISH OF ST BRELADE  
GENERAL ACCOUNT  
FOR THE YEAR ENDED 30 APRIL 2024**

<b>2022/2023</b>		<b>2023/2024</b>
£		£
2,128,862	<b>INCOME</b> (page 6)	2,399,295
<u>(2,087,436)</u>	<b>EXPENDITURE</b> (pages 7 - 8)	<u>(2,332,664)</u>
41,426	<b>SURPLUS FOR THE YEAR</b>	66,631
677,769	Add: <b>BALANCE IN HAND AT 1 MAY 2023</b>	719,195
<u>£719,195</u>	<b>BALANCE IN HAND AT 30 APRIL 2024</b>	<u>£785,826</u>

**PROPERTY RESERVE FUND  
FOR THE YEAR ENDED 30 APRIL 2024**

<b>2022/2023</b>		<b>2023/2024</b>
£		£
378,267	Balance at 1 May 2023	314,785
150,000	Parish Assembly vote	175,000
(153,783)	Less: Cemetery extension works (note 5)	(808)
(14,356)	Less: Parish Hall roof (note 5)	(37,425)
(10,635)	Less: Children's play park toilet block (note 5)	(41,255)
(14,198)	Less: Parish Hall works (note 5)	-
(10,242)	Add: Clarendon House works (note 5)	10,242
(10,268)	Less: Clarendon House fire alarm system (note 5)	-
<u>£314,785</u>	<b>BALANCE AT 30 APRIL 2024</b>	<u>£420,539</u>

**MOTOR VEHICLES RESERVE FUND  
FOR THE YEAR ENDED 30 APRIL 2024**

<b>2022/2023</b>		<b>2023/2024</b>
£		£
62,014	Balance at 1 May 2023	72,014
10,000	Parish Assembly vote	25,000
-	Less: Renault Kangoo Electric (note 6)	(17,138)
-	Less: Ford Transit (note 6)	(34,234)
-	Less: VW Caddy (note 6)	(9,713)
<u>£72,014</u>	<b>BALANCE AT 30 APRIL 2024</b>	<u>£35,929</u>

**OFFICE SYSTEMS RESERVE FUND  
FOR THE YEAR ENDED 30 APRIL 2024**

<b>2022/2023</b>		<b>2023/2024</b>
£		£
46,812	Balance at 1 May 2023	46,812
-	Parish Assembly vote	-
-	Less: IT expenses (note 7)	(7,923)
<u>£46,812</u>	<b>BALANCE AT 30 APRIL 2024</b>	<u>£38,889</u>

**ROADS RESERVE FUND  
FOR THE YEAR ENDED 30 APRIL 2024**

<b>2022/2023</b>		<b>2023/2024</b>
£		£
266,283	Balance at 1 May 2023	114,368
75,000	Parish Assembly vote	100,000
-	Sale of land	8,049
-	Less: Le Mont es Croix (note 8)	(16,249)
(41,921)	Less: Mont du Coin (note 8)	-
(93,491)	Less: Rue de Conet (note 8)	-
(12,295)	Less: Park Estate (note 8)	-
(28,958)	Less: Route de Faunois (note 8)	-
(30,250)	Less: Mont Gras d'Eau (note 8)	-
(20,000)	Add: Clos des Sables (note 8)	5,000
-	Less: Mont Les Vaux (note 8)	(33,550)
<u>£114,368</u>	<b>BALANCE AT 30 APRIL 2024</b>	<u>£177,618</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 2024**

<b>2022/2023</b>		<b>2023/2024</b>
£		£                      £
	<b>2023 RATE</b>	
1,879,874	Assessed at 159,496,720 quarters at 1.30p	2,073,457
-	Less: Adjustments	(991)
(762)	Non-recoverables and write offs	(585)
(8,656)	Rates outstanding (note 2)	(7,990)
<hr/>		<hr/>
(9,418)		(9,566)
<hr/>		<hr/>
1,870,456		2,063,891
20,198	<b>SURCHARGES APPLIED</b>	17,521
-	Less: Adjustments	-
(275)	Non-recoverables and write offs	(114)
(2,687)	Surcharges outstanding (note 2)	(1,565)
<hr/>		<hr/>
(2,962)		(1,679)
<hr/>		<hr/>
5,178	<b>ARREARS OF RATE/SURCHARGES</b>	6,163
	<b>RETENTION OF ISLAND WIDE RATE SURCHARGE</b>	
12,474	Current year (page 19)	12,019
988	Prior years	1,303
<hr/>		<hr/>
13,462		13,322
<hr/>		<hr/>
1,906,332		2,099,218
	<b>OTHER INCOME</b>	
34,843	Rent (note 14)	36,832
64,774	Deposit interest	150,373
7,610	Speeding fines	13,110
6,133	Property search fees	3,932
15,371	Dog permits – net of direct costs	14,742
6,850	Hire of Parish Hall	9,017
1,860	Sunday trading permits	1,275
1,372	Residents permits	2,548
14,946	Sundry	6,188
<hr/>		<hr/>
153,759		238,017
50,359	<b>GERVAISE LE GROS CENTRE</b> (page 10)	39,089
18,412	<b>LE PAVÉ</b> (page 10)	22,971
<hr/>		<hr/>
222,530		300,077
<hr/>		<hr/>
<u>£2,128,862</u>	<b>TOTAL INCOME FOR THE YEAR</b>	<u>£2,399,295</u>



**PARISH OF ST BRELADE**  
**GENERAL ACCOUNT - EXPENDITURE**  
**FOR THE YEAR ENDED 30 APRIL 2024**

<b>Expenditure 2022/2023</b>		<b>Estimates 2023/2024</b>	<b>Expenditure 2023/2024</b>
£		£	£
	<b>ADMINISTRATION</b>		
282,151	Salaries and social security	340,850	335,815
29,346	Pension fund contributions	39,340	36,004
17,605	Pensions	22,500	23,381
-	Etat Civil	1,000	-
6,000	Experts' (Rates Assessors) honorarium	7,000	7,000
9,180	Audit fee	9,640	9,640
28,530	Professional fees	40,000	33,372
4,488	Telephone	4,900	4,406
17,959	Postage	18,000	13,691
7,383	Advertising	7,500	3,885
6,316	Printing and stationery	8,500	8,975
2,500	Connétable's expenses	3,000	3,000
80,575	Parish Hall - upkeep and caretaker	75,000	71,337
24,131	Parish Hall - flat repairs and upkeep	2,000	294
1,947	Purchase and renting of office equipment	2,500	1,731
33,201	Information technology operational expenses	37,340	27,032
-	Staff training	2,000	400
11,535	Sundry insurance	18,000	14,449
17,320	Sundry and unforeseen expenses	15,000	19,168
1,039	Stray dogs (JSPCA retainer)	1,200	1,023
6,120	Connétable's Supervisory Committee	6,500	6,780
4,909	Bank charges	5,400	4,490
8,179	Card collection charges	8,900	10,720
600,414		676,070	636,593
	<b>TRESOR</b>		
101,286	Wages and social security	82,000	88,299
15,173	Pension fund contributions	12,300	12,919
16,836	Repairs, maintenance and insurance	40,000	69,671
133,295		134,300	170,889
	<b>CIMÉTIÈRE DES QUENNEVAIS</b>		
34,044	Cimétiere Des Quennevais (page 9)	20,000	71,331
	<b>CHARITIES AND GRANTS</b>		
44,000	Communicare administration	48,000	48,000
13,300	Charities, clubs and associations (note 9)	15,000	14,100
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>		
10,000	Support youth workers	11,000	11,000
10,750	General running costs	10,750	10,750
86,800		93,500	92,600
9,544	<b>SENIOR CITIZENS CHRISTMAS LUNCH</b>	12,000	10,983
864,097	Carried forward to page 8	935,870	982,396

**PARISH OF ST BRELADE**  
**GENERAL ACCOUNT - EXPENDITURE**  
**FOR THE YEAR ENDED 30 APRIL 2024**

<b>Expenditure 2022/2023</b>		<b>Estimates 2023/2024</b>	<b>Expenditure 2023/2024</b>
£		£	£
864,097	Brought forward from page 7	935,870	982,396
	<b>EXTERNAL SERVICES</b>		
231,723	Roads account - general vote (page 11)	272,600	256,506
47,913	Street lighting (note 13)	50,000	43,201
546,222	Refuse and recycling collection	592,380	595,357
29,516	Children's play park - wages and maintenance	35,000	14,659
8,939	Repairs and running costs - other properties	6,200	3,889
10,230	Floral display	14,500	10,144
3,202	Christmas lighting and decorations	-	14,052
877,745		970,680	937,808
	<b>HONORARY POLICE</b>		
30,316	Wages and social security	34,430	30,453
2,329	Pension fund contributions	2,540	2,637
7,389	Motor expenses	8,500	6,569
8,283	Insurance	8,700	8,707
1,704	Telephone	1,860	1,981
4,380	Chef de Police Committee	4,780	4,770
7,410	Honorary Police honorarium	8,000	5,545
9,963	Equipment and sundry expenses	11,000	15,332
10,182	Information technology operational expenses	11,000	12,847
11,709	Radios, including maintenance and subscription	20,000	7,260
2,998	Training	5,000	2,064
96,663		115,810	£98,165
	<b>TRANSFER TO RESERVE FUNDS (page 5)</b>		
150,000	Property	175,000	175,000
10,000	Motor vehicle	25,000	25,000
75,000	Roads	100,000	100,000
235,000		300,000	300,000
	<b>PENSION</b>		
13,931	Pre-1987 Debt	14,357	14,295
<b>£2,087,436</b>		<b>£2,336,717</b>	<b>£2,332,664</b>

**PARISH OF ST BRELADE**  
**CIMÉTIÈRE DES QUENNEVAIS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2024**

<b>2022/2023</b>		<b>2023/2024</b>
£		£      £
	<b>INCOME</b>	
3,700	Purchase of burial rights	3,100
6,775	Burials	4,433
1,655	Cemetery fees	640
12,130		8,173
	<b>EXPENDITURE</b>	
31,684	Initial maintenance of cemetery extension	-
14,301	General maintenance and sundries (note 5)	33,203
-	Staff costs	46,184
189	Insurance	117
46,174		79,504
<u>£(34,044)</u>	<b>NET (DEFICIT) FOR THE YEAR</b> transferred to General Account (page 6)	<u>£(71,331)</u>
<u>£1,000</u>	<b>ESTIMATE</b>	<u>£(20,000)</u>

**PARISH OF ST BRELADE**  
**GERVAISE LE GROS CENTRE ACCOUNT**  
**(INCLUDING CLARENDON HOUSE)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

<b>2022/2023</b>		<b>2023/2024</b>
£		£
	<b>INCOME</b>	
61,362	Rent	64,921
	<b>EXPENDITURE</b>	
1,801	Insurance	2,640
888	Rates	988
437	Telephone	476
100	Electricity	113
7,777	Maintenance and sundry expenditure (note 5)	21,615
11,003		25,832
	<b>NET INCOME FOR THE YEAR</b>	
<u>£50,359</u>	transferred to General Account (page 6)	<u>£39,089</u>
<u>£25,000</u>	<b>ESTIMATE</b>	<u>£56,115</u>

**LE PAVÉ**  
**FOR THE YEAR ENDED 30 APRIL 2024**

<b>2022/2023</b>		<b>2023/2024</b>
£		£
	<b>INCOME</b>	
25,212	Rent	25,212
	<b>EXPENDITURE</b>	
403	Insurance	576
281	Rates	311
64	Electricity	85
6,052	Maintenance and sundry expenditure	1,269
6,800		2,241
	<b>NET INCOME FOR THE YEAR</b>	
<u>£18,412</u>	transferred to General Account (page 6)	<u>£22,971</u>
<u>£17,500</u>	<b>ESTIMATE</b>	<u>£10,000</u>

**PARISH OF ST BRELADE**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2024**

<b>2022/2023</b>		<b>2023/2024</b>
£		£                      £
	<b>INCOME</b>	
	<b>PERMITS AND LICENCES</b>	
64,956	Driving licences	68,129
2,405	Firearm certificates	1,600
2,440	Chose Publique	1,660
9,090	International driving permits	5,650
9,257	Roadwork fees and scaffold permits	9,222
88,148		86,261
23,315	<b>FINES</b> - proportion retained by Parish	17,170
111,463		103,431
	<b>EXPENDITURE</b>	
104,324	Materials and expenses	96,201
156,263	Wages and social security	178,835
23,172	Pension fund contributions	26,262
12,232	Motor expenses	15,873
20,916	Traffic Warden - wages and expenses	19,661
19,682	Driving licence expenses	16,124
6,597	Rental – car park at rear of Parish Hall	6,981
343,186		359,937
<u>£231,723</u>	<b>NET EXPENDITURE FOR THE YEAR</b> transferred to General Account (page 8)	<u>£256,506</u>
<u>£260,650</u>	<b>ESTIMATE</b>	<u>£272,600</u>

**PARISH OF ST BRELADE**

**MAISON ST BRELADE - INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2024**

<b>Actual 2022/2023</b>		<b>Actual 2023/2024</b>
£		£
	<b>INCOME</b>	
3,329,707	Accommodation and respite	3,899,980
11,100	Rental income	14,500
34	Bank interest	2,668
<u>3,340,841</u>		<u>£3,917,148</u>
	<b>EXPENDITURE</b>	
2,504,151	Salaries, wages, social security and pension contributions	2,913,385
3,633	Pension contribution – pre 1987 debt	3,805
16,236	Staff training	19,664
113,029	Food	120,880
40,076	Cleaning and laundry	37,350
116,911	Heat, light and water	112,416
40,869	Insurance/rates/licences	42,664
7,396	Telephone and postage	6,548
8,041	Advertising, printing and stationery	8,711
194,500	Repairs and renewals	174,199
12,644	Gardens and floral decorations	14,366
3,050	Audit fee	3,650
18,017	Professional fees	16,665
1,428	Motor expenses	1,560
60	Bank charges	43
14,735	Computer expenses	16,938
14,852	Medical expenses	21,658
16,820	Sundry expenses	28,902
<u>3,126,448</u>		<u>3,543,404</u>
	<b>NET INCOME FOR THE YEAR</b>	
<u>£214,393</u>	transferred to Maison St Brelade Reserve	<u>£373,744</u>

**MAISON ST BRELADE RESERVE  
FOR THE YEAR ENDED 30 APRIL 2024**

<b>2022/2023</b>		<b>2023/2024</b>
£		£
595,175	Balance at 1 May 2023	527,124
214,393	Retained income for the year	373,744
(282,444)	Bank loan capital and interest repayments	(284,074)
<u>£527,124</u>	<b>BALANCE AT 30 APRIL 2024</b>	<u>£616,794</u>

**PARISH OF ST BRELADE**  
**NOTES TO THE ACCOUNTS - 30 APRIL 2024**

**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.

**Interest received**

Interest is not accrued to any of the Reserve Fund Accounts including the Affordable Homes Scheme. Deposit interest is credited to the General Account.

**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, 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 2024**

<b>2.</b>	<b>PARISH RATES AND SURCHARGES OUTSTANDING</b>	<b>2024</b>	<b>2023</b>
	Balance of recoverable 2023 rates and surcharges	<u>£9,555</u>	<u>£11,343</u>
	Percentage of total adjusted cash receivable	<u>0.46%</u>	<u>0.60%</u>
<b>3.</b>	<b>CASH AT BANK AND IN HAND</b>	<b>2024</b>	<b>2023</b>
		£	£
	Current accounts	21,116	172,849
	Deposit accounts	27,251	17,387
	Term deposit accounts	2,308,650	2,143,762
	Cash in hand	6,588	2,119
		<u>£2,363,605</u>	<u>£2,336,117</u>

**4. PARISH PROPERTIES**

Properties which the Parish owns or has a level of responsibility for includes:

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	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 and insured values are index linked annually. 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 £2,016,242 (prior year £2,117,974).

**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 2024**

**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, £153,783 during the year ended 30 April 2023 and £11,878 in the current year. As the total expenditure exceeded the amount of the Property Reserve approved at Parish Assemblies for use on this project by £11,070, this amount has been charged as part of the cemetery maintenance costs during 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 year ended 30 April 2023. At a Parish Assembly held on 27 June 2023 a further sum of £35,000 was approved to progress the works to tender stage. During the current year, £37,425 was spent on this matter. At a Parish Assembly on 28 May 2024, further expenditure of up to £415,000 was approved for the reroofing of the Parish Hall, dependent on a transfer of £35,000 from the General Account to the Property Reserve Fund being approved at the July Parish Assembly.

**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 previous year £10,635 was spent on this matter. At a Parish Assembly held on 27 June 2023 a further sum of £25,000 was approved to progress the works to tender stage. In addition, at a Parish Assembly on 30 April 2024 a further £16,645 was approved. During the current year, £41,255 was spent on this matter.

**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 year ended 30 April 2023, £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. To date no expenditure has been incurred on these works. During the prior year £10,242 expenditure was allocated to this reserve. It has subsequently been identified that this expenditure related to works on Gervaise Le Gros property. Accordingly, this reserve has been credited with £10,242 in the current year and the amount has been charged to Maintenance and Sundry Expenditure in the Gervaise Le Gros Account

**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 year ended 30 April 2023 £15,601 was spent on this matter and £5,333 was received from the Parish insurer following the fire.

**PARISH OF ST. BRELADE**

**NOTES TO THE ACCOUNTS - 30 APRIL 2024**

**6. MOTOR VEHICLES RESERVE FUND**

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. During the current year a Renault Kangoo electric vehicle was obtained for £17,138.

At a Parish Assembly held on 27 June 2023 a sum of £10,000 was approved towards the purchase of a second-hand van. During the year a VW Caddy was acquired for £9,713. The vehicle was purchased from Jackson Yacht Services in which the Constable has an ownership interest.

On 28 November 2023, a Parish Assembly approved expenditure of up to £55,000 to obtain a replacement Honorary Police vehicle. During the year £34,234 was spent to obtain a Ford Transit.

**7. OFFICE SYSTEMS RESERVE FUND**

At a Parish Assembly held on 30 October 2023, a sum of up to £10,000 was approved from the Office Systems Reserve Fund to purchase Computer hardware and equipment. During the year £7,923 was spent on this equipment.

**8. ROADS RESERVE FUND**

During the previous 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. During the current year £16,249 was spent on Le Mont es Croix and £33,550 on Mont Les Vaux. £5,000 was credited to the fund on determining that the provision for expenditure on Clos des Sables, recognised in the prior year, was overstated. Proceeds of £8,049 from the sale of property at Quennevais Park were allocated to the fund.

**9. CHARITIES, CLUBS AND ASSOCIATIONS**

	<b>2024</b>		<b>2023</b>	
	£	£	£	£
<b>Charities</b>				
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		800		-
Healing Waves		400		400
		8,900		8,100
<b>Clubs and Associations</b>				
Jersey Air Rifle Club	400		400	
Jersey Astronomy Club	400		400	
La Moye Cadets	400		-	
Les Creux Bowls Club	-		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		400	
West District Guides Association	800		800	
St Brelade Twinning Association	500		500	
		5,200		5,200
		£14,100		£13,300
<b>Estimates</b>		£15,000		£15,000

**PARISH OF ST. BRELADE**

**NOTES TO THE ACCOUNTS - 30 APRIL 2024**

**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.

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 2023 was £1,485 and from 1 January 2024 was £1,555.

**PARISH OF ST. BRELADE**  
**NOTES TO THE ACCOUNTS - 30 APRIL 2024**

**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 2024. 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 £342,209 remained outstanding.

**14. OTHER INCOME - RENT**

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

	<b>2024</b>	<b>2023</b>
	£	£
La Pulente car park	-	3,608
Parish Hall flats	21,595	18,059
Log cabin	4,125	4,500
The kiosk	5,074	3,676
ATM at Parish Hall	5,000	5,000
Parish depot and substation	1,038	-
	<u>£36,832</u>	<u>£34,843</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:

	£	£
<b>Island Wide Rate</b>		
2023 Island Wide rate		1,553,190
Less: Adjustments	(678)	
Non recoverable, write offs and outstanding	(6,459)	
	(7,137)	
Balance paid/payable to the Government of Jersey		£1,546,053
 <b>Surcharge</b>		
2023 Surcharge applied		13,239
Less: Non recoverable, write offs and outstanding		(1,220)
		£12,019
 Allocation towards collection costs (page 6)		£(12,019)
 Balance paid/payable to the Government of Jersey		£ -

The above summary has been prepared from information at 30 April 2024. 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 2025**

<b>Estimates 2023/2024</b>	<b>Expenditure 2023/2024</b>		<b>Estimates 2024/2025</b>
£	£		£
		<b>ADMINISTRATION</b>	
340,850	335,815	Salaries and social security	383,000
39,340	36,004	Pension fund contributions	43,800
22,500	23,381	Pensions	15,600
1,000	-	Etat Civil	-
7,000	7,000	Experts' (Rates assessors) honorarium	7,000
9,640	9,640	Audit fee	10,500
40,000	33,372	Professional fees	35,000
4,900	4,406	Telephone	5,500
18,000	13,691	Postage	15,000
7,500	3,885	Advertising	7,500
8,500	8,975	Printing and stationery	10,000
3,000	3,000	Connétable's expenses	3,000
75,000	71,337	Parish Hall - upkeep and caretaker	60,000
2,000	294	Parish Hall - flat repairs and upkeep	2,000
-	-	Parish Hall - external redecoration	60,000
2,500	1,731	Purchase and renting of office equipment	2,500
37,340	27,032	Information technology operational expenses	40,000
2,000	400	Staff training	2,000
18,000	14,449	Sundry insurance	18,000
15,000	19,168	Sundry and unforeseen expenses	15,000
1,200	1,023	Stray dogs (JSPCA retainer)	1,200
6,500	6,780	Comité des Connétables/Supervisory Committee	7,000
5,400	4,490	Bank charges	5,000
8,900	10,720	Card collection charges	12,000
<hr/>	<hr/>		<hr/>
676,070	636,593		760,600
		<b>TRESOR</b>	
82,000	88,299	Wages and social security	90,800
12,300	12,919	Pension fund contributions	13,650
40,000	69,671	Repairs, maintenance and insurance	50,000
<hr/>	<hr/>		<hr/>
134,300	170,889		154,450
		<b>CIMÉTIÈRE DES QUENNEVAIS</b>	
20,000	71,331	Cimétiere Des Quennevais	70,000
<hr/>	<hr/>		<hr/>
		<b>CHARITIES AND GRANTS</b>	
48,000	48,000	Communicare administration	50,000
15,000	14,100	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>	
11,000	11,000	Support youth workers	11,500
10,750	10,750	General running costs	11,000
<hr/>	<hr/>		<hr/>
93,500	92,600		96,250
		<b>SENIOR CITIZENS CHRISTMAS LUNCH</b>	
12,000	10,983		12,000
<hr/>	<hr/>		<hr/>
935,870	982,396	Carried forward to page 21	1,093,300
<hr/>	<hr/>		<hr/>

**PARISH OF ST BRELADE**

**GENERAL ACCOUNT - ESTIMATES  
FOR THE YEAR ENDING 30 APRIL 2025**

<b>Estimates 2023/2024</b>	<b>Expenditure 2023/2024</b>		<b>Estimates 2024/2025</b>
£	£		£
935,870	982,396	Brought forward from page 20	1,093,300
<b>EXTERNAL SERVICES</b>			
272,600	256,506	Roads account - general vote	311,700
50,000	43,201	Street lighting	50,000
592,380	595,357	Refuse and recycling collection	616,900
35,000	14,659	Children's play park - wages and maintenance	35,000
6,200	3,889	Repairs and running costs - other properties	5,000
14,500	10,144	Floral display	15,000
-	14,052	Christmas lighting and decoration	14,000
<hr/> 970,680	<hr/> 937,808		<hr/> 1,047,600
<b>HONORARY POLICE</b>			
34,430	30,453	Wages and social security	36,000
2,540	2,637	Pension fund contributions	5,100
8,500	6,569	Motor expenses	8,500
8,700	8,707	Insurance	9,900
1,860	1,981	Telephone	2,000
4,780	4,770	Comité des Chef de Police	5,500
8,000	5,545	Honorary Police honorarium	8,000
11,000	15,332	Equipment and sundry expenses	13,500
11,000	12,847	Information technology operational expenses	15,000
20,000	7,260	Radios, including maintenance and subscription	20,000
5,000	2,064	Training	10,000
<hr/> 115,810	<hr/> 98,165		<hr/> 133,500
<b>TRANSFERS TO RESERVE FUNDS</b>			
175,000	175,000	Property	250,000
25,000	25,000	Motor Vehicles	25,000
100,000	100,000	Roads	100,000
<hr/> 300,000	<hr/> 300,000		<hr/> 375,000
<b>PENSION</b>			
14,357	14,295	Pre-1987 Debt	15,050
<u>£2,336,717</u>	<u>£2,332,664</u>	<b>TOTAL ESTIMATED EXPENDITURE FOR THE YEAR</b>	<u>£2,664,450</u>

**PARISH OF ST BRELADE**  
**GENERAL ACCOUNT – ESTIMATES**  
**FOR THE YEAR ENDING 30 APRIL 2025**

<b>2024 PARISH RATE</b>	£	£	£	£
- assessed at 160,088,028 Quarters (see below)				
Quarters:				
at 1.30p	2,081,144			
at 1.38p		2,209,215		
at 1.40p			2,241,232	
at 1.43p				2,289,259
<b>SURCHARGES</b>	8,085	8,085	8,085	8,085
<b>RETENTION OF ISLAND WIDE RATE SURCHARGES</b>	6,800	6,600	6,800	6,800
<b>PROVISION FOR ADJUSTMENTS/ NON RECOVERABLES</b>	(5,000)	(5,000)	(5,000)	(5,000)
<b>ESTIMATED ARREARS OF RATES/SURCHARGES</b>	1,000	1,000	1,000	1,000
<b>ESTIMATED RECEIPTS</b> (see below)	241,450	241,450	241,450	241,450
<b>ESTIMATED TOTAL INCOME</b>	2,333,479	2,461,550	2,493,567	2,541,594
<b>ESTIMATED TOTAL EXPENDITURE</b>	(2,664,450)	(2,664,450)	(2,664,450)	(2,664,450)
<b>ESTIMATED (DEFICIT) FOR THE YEAR</b>	(330,971)	(202,900)	(170,883)	(122,856)
<b>BALANCE IN HAND AT 1 MAY 2024</b>	785,826	785,826	785,826	785,826
<b>NOTIONAL BALANCE IN HAND AT 30 APRIL 2025</b>	<u>£454,855</u>	<u>£582,926</u>	<u>£614,943</u>	<u>£662,970</u>

<b>OTHER INCOME</b>	<b>Receipts</b>	<b>Estimated receipts</b>
	<b>2023/2024</b>	<b>2024/2025</b>
	£	£
Rent	36,832	33,500
Deposit interest	150,373	100,000
Speeding fines	13,110	10,000
Property search fees	3,932	4,000
Dog permits – net of direct costs	14,742	15,000
Hire of Parish Hall	9,017	10,000
Sunday trading permits	1,275	1,500
Residents permits	2,548	2,500
Sundry	6,188	10,000
	<u>238,017</u>	<u>186,500</u>
<b>GERVAISE LE GROS CENTRE</b>	39,089	41,150
<b>LE PAVÉ</b>	22,971	13,800
	<u>£300,077</u>	<u>£241,450</u>

**Note:**

- The number of 2024 Rate quarters has increased by 591,308 quarters.
- 0.01p per Quarter is £16,009 in Rate collectable.
- The 2023 Rate at 1.30p amounted to £2,073,457.

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 2024 has been set at 0.92p (2023 0.89p) per Quarter for Domestic property and 1.37p (2023 – 1.31p) per Quarter for Non-Domestic property.