PARISH OF ST BRELADE

ACCOUNTS

30 APRIL 2026

AND

ESTIMATES 2026/2027

PARISH OF ST BRELADE

30 APRIL 2026

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Alex Picot
chartered accountants

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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 2026 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 2026 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.

Alex Picot
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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.

Alex Picot
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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.

27 July 2026

Alex Picot
Chartered Accountants

PARISH OF ST BRELADE

SUMMARY OF BALANCES AT 30 APRIL 2026

2025 £		2026 £
	CURRENT ASSETS	
412,093	Debtors and prepayments (note 15)	183,137
2,148,057	Cash at bank and in hand (note 3)	2,027,439
2,560,150		2,210,576
	CURRENT LIABILITIES:	
341,963	Amounts falling due within one year	240,881
2,218,187		1,969,695
	DEFERRED INCOME	
324,809	Driving licence income and rates income received in advance	312,723
£1,893,378		£1,656,972
	Representing:	
792,632	**GENERAL ACCOUNT** (page 5)	490,061
254,074	**PROPERTY RESERVE FUND** (page 5)	401,944
43,819	**MOTOR VEHICLES RESERVE FUND** (page 5)	68,819
38,889	**OFFICE SYSTEMS RESERVE FUND** (page 5)	37,140
124,806	**ROADS RESERVE FUND** (page 5)	104,388
639,158	**AFFORDABLE HOMES SCHEME SURPLUS** (note 4)	554,620
£1,893,378		£1,656,972

MAISON ST BRELADE

SUMMARY OF BALANCES AT 30 APRIL 2026

2025 £		2026 £
	CURRENT ASSETS	
292,343	Debtors and prepayments	248,953
627,571	Cash at bank and in hand	791,866
919,914		1,040,819
	CREDITORS:	
269,952	Amounts falling due within one year	312,492
£649,962	**NET CURRENT ASSETS**	£728,327
	Representing:	
£649,962	**MAISON ST BRELADE RESERVE** (page 12)	£728,327

The accounts were approved on 21 July 2026

.... Connétable

PARISH OF ST BRELADE

GENERAL ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

2024/2025		2025/2026
£		£
2,558,798	**INCOME** (page 6)	2,519,984
(2,551,992)	**EXPENDITURE** (pages 7 - 8)	(2,822,555)
6,806	**(DEFICIT)/SURPLUS FOR THE YEAR**	(302,571)
785,826	Add: **BALANCE IN HAND AT 1 MAY 2025**	792,632
£792,632	**BALANCE IN HAND AT 30 APRIL 2026**	£490,061

PROPERTY RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2026

2024/2025		2025/2026
£		£
420,539	Balance at 1 May 2025	254,074
250,000	Parish Assembly vote	350,000
(396,700)	Less: Parish Hall roof (note 5)	(9,302)
(19,765)	Less: Rectory refurbishment (note 5)	(190,235)
-	Less: Children's play park toilet block (note 5)	(2,593)
£254,074	**BALANCE AT 30 APRIL 2026**	£401,944

MOTOR VEHICLES RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2026

2024/2025		2025/2026
£		£
35,929	Balance at 1 May 2025	43,819
25,000	Parish Assembly vote	25,000
(17,110)	Less: Ford Transit (note 6)	-
£43,819	**BALANCE AT 30 APRIL 2026**	£68,819

OFFICE SYSTEMS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2026

2024/2025		2025/2026
£		£
38,889	Balance at 1 May 2025	38,889
-	Less: IT expenses (note 7)	(1,749)
£38,889	**BALANCE AT 30 APRIL 2026**	£37,140

ROADS RESERVE FUND
FOR THE YEAR ENDED 30 APRIL 2026

2024/2025		2025/2026
£		£
177,618	Balance at 1 May 2025	124,806
100,000	Parish Assembly vote	125,000
(34,264)	Less: Mont de Boulevard (note 8)	-
(21,818)	Less: Quai Bisson (note 8)	-
(17,255)	Less: Les Landes Avenue (note 8)	-
(68,229)	Less: Mont Gras d'Eau (note 8)	-
(11,246)	Less: Seven Oaks (note 8)	(92,434)
-	Less: Park Estate (note 8)	(52,984)
£124,806	**BALANCE AT 30 APRIL 2026**	£104,388

PARISH OF ST BRELADE

GENERAL ACCOUNT - INCOME

FOR THE YEAR ENDED 30 APRIL 2026

2024/2025		2025/2026	
£		£	£
	2025 RATE		
2,242,378	Assessed at 160,498,558 quarters at 1.44p (note 2)		2,311,179
(119)	Less: Adjustments	-	
-	Non-recoverables and write offs	(115)	
(5,724)	Rates outstanding (note 2)	(3,879)	
(5,843)			(3,994)
2,236,535			2,307,185
18,375	**SURCHARGES APPLIED**		12,283
-	Less: Adjustments	-	
(54)	Non-recoverables and write offs	(200)	
(748)	Surcharges outstanding (note 2)	(574)	
(802)			(774)
9,730	**ARREARS OF RATE/SURCHARGES**		5,588
	RETENTION OF ISLAND WIDE RATE SURCHARGE		
13,053	Current year (page 19)	7,848	
1,444	Prior years	526	
14,497			8,374
2,278,335			2,332,656
	OTHER INCOME		
33,020	Rent (note 14)	34,520	
145,823	Deposit interest	90,123	
14,365	Speeding fines	5,265	
7,951	Property search fees	11,080	
14,025	Dog permits – net of direct costs	12,823	
9,430	Hire of Parish Hall	10,962	
960	Sunday trading permits	1,680	
1,644	Residents permits	-	
8,636	Sundry	4,229	
-	Contribution to legal expenses – field 767	17,000	
235,854		187,682	
21,311	**GERVAISE LE GROS CENTRE** (page 10)	(27,784)	
23,298	**LE PAVÉ** (page 10)	27,430	
280,463			187,328
£2,558,798	**TOTAL INCOME FOR THE YEAR**		£2,519,984

PARISH OF ST BRELADE

GENERAL ACCOUNT - EXPENDITURE

FOR THE YEAR ENDED 30 APRIL 2026

Expenditure 2024/2025 £		Estimates 2025/2026 £	Expenditure 2025/2026 £
	ADMINISTRATION		
376,123	Salaries and social security	402,500	405,607
43,680	Pension fund contributions	58,700	45,730
16,866	Pensions	13,500	13,124
7,000	Experts' (Rates Assessors) honorarium	7,000	7,000
10,500	Audit fee	11,000	11,000
29,145	Professional fees	40,000	47,771
4,111	Telephone	5,000	3,583
11,583	Postage	15,000	8,675
5,038	Advertising	7,000	3,276
11,821	Parish events	5,000	11,921
11,294	Printing and stationery	11,500	9,776
3,000	Connétable's expenses	3,000	3,000
76,894	Parish Hall - upkeep and caretaker	80,000	63,059
797	Parish Hall – flat repairs and upkeep	2,000	1,443
63,513	Parish Hall – external redecoration	-	-
2,484	Purchase and renting of office equipment	2,500	2,286
30,055	Information technology operational expenses	35,000	39,360
477	Staff training	2,000	288
22,976	Sundry insurance	25,000	26,016
25,401	Sundry and unforeseen expenses	20,000	9,914
1,009	Stray dogs (JSPCA retainer)	1,200	1,033
8,170	Connétable's Supervisory Committee	8,500	7,750
4,786	Bank charges	5,000	5,501
12,246	Card collection charges	12,500	12,316
778,969		772,900	739,429
	TRESOR		
93,209	Wages and social security (note 16)	92,500	92,552
13,456	Pension fund contributions (note 16)	10,500	13,381
53,799	Repairs, maintenance and insurance (note 16)	50,000	40,032
-	Rectory refurbishment overspend (note 5,16)	-	138,155
160,464		153,000	284,120
	CIMÉTIERE DES QUENNEVAIS		
47,629	Cimétiere Des Quennevais (page 9)	55,000	52,891
	CHARITIES AND GRANTS		
50,000	Communicare administration	51,500	51,500
8,000	Charities, clubs and associations (note 9)	15,000	12,750
7,500	St Brelade Battle of Flowers Association	7,500	7,500
1,250	Citizens Advice Bureau	1,500	1,500
	St Brelade Youth Project		
11,500	Support youth workers	15,000	15,000
11,000	General running costs	15,000	15,000
89,250		105,500	103,250
10,543	**SENIOR CITIZENS CHRISTMAS LUNCH**	12,000	8,575
1,086,855	Carried forward to page 8	1,098,400	1,188,265

PARISH OF ST BRELADE

GENERAL ACCOUNT - EXPENDITURE

FOR THE YEAR ENDED 30 APRIL 2026

Expenditure 2024/2025 £		Estimates 2025/2026 £	Expenditure 2025/2026 £
1,086,855	Brought forward from page 7	1,098,400	1,188,265
	EXTERNAL SERVICES		
275,842	Roads account - general vote (page 11)	327,500	276,772
43,993	Street lighting (note 13)	50,000	42,606
614,876	Refuse and recycling collection	616,000	616,046
14,178	Children's play park - wages and maintenance	50,000	43,286
4,527	Repairs and running costs - other properties	5,000	7,786
5,503	Floral display	10,000	11,306
12,324	Christmas lighting and decorations	15,500	20,022
971,243		1,074,000	1,017,824
	HONORARY POLICE		
36,864	Wages and social security	35,000	33,985
5,014	Pension fund contributions	5,200	5,163
8,821	Motor expenses	8,500	8,007
9,292	Insurance	9,900	9,977
2,101	Telephone	2,200	2,018
5,080	Chef de Police Committee	5,500	5,700
6,500	Honorary Police honorarium	8,000	6,800
15,797	Equipment and sundry expenses	17,500	9,481
11,764	Information technology operational expenses	13,500	11,648
1,316	Radios, including maintenance and subscription	20,000	3,790
1,379	Training	10,000	3,193
-	Recruitment	3,000	1,015
103,928		138,300	100,777
	TRANSFER TO RESERVE FUNDS (page 5)		
250,000	Property	350,000	350,000
25,000	Motor vehicle	25,000	25,000
100,000	Roads	125,000	125,000
375,000		500,000	500,000
	PENSION		
14,966	Pre-1987 Debt	15,800	15,689
£2,551,992		£2,826,500	£2,822,555

PARISH OF ST BRELADE

CIMÉTIERE DES QUENNEVAIS ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

2024/2025 £		2025/2026 £	£
	INCOME		
3,925	Purchase of burial rights	3,400	
7,725	Burials	6,165	
1,654	Cemetery fees	1,837	
13,304			11,402
	EXPENDITURE		
8,837	General maintenance and sundries	13,103	
51,917	Staff costs	51,045	
179	Insurance	145	
60,933			64,293
£(47,629)	**NET (DEFICIT) FOR THE YEAR** transferred to General Account (page 7)		£(52,891)
£(70,000)	**ESTIMATE**		£(55,000)

PARISH OF ST BRELADE

GERVAISE LE GROS CENTRE ACCOUNT
(INCLUDING CLARENDON HOUSE)

FOR THE YEAR ENDED 30 APRIL 2026

2024/2025		2025/2026	
£		£	£
	INCOME		
60,462	Rent		50,276
	EXPENDITURE		
3,352	Insurance	3,547	
1,048	Rates	1,325	
956	Utilities	1,790	
33,795	Maintenance and sundry expenditure	71,398	
39,151			78,060
	NET (DEFICIT)/SURPLUS FOR THE YEAR		
£21,311	transferred to General Account (page 6)		£(27,784)
£41,150	**ESTIMATE**		£10,000

LE PAVÉ

FOR THE YEAR ENDED 30 APRIL 2026

2024/2025		2025/2026	
£		£	£
	INCOME		
25,690	Rent		28,800
	EXPENDITURE		
730	Insurance	756	
329	Rates	338	
109	Electricity	77	
1,224	Maintenance and sundry expenditure	199	
2,392			1,370
	NET INCOME FOR THE YEAR		
£23,298	transferred to General Account (page 6)		£27,430
£13,800	**ESTIMATE**		£18,000

PARISH OF ST BRELADE

ROADS ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

2024/2025		2025/2026	
£		£	£
	INCOME		
	PERMITS AND LICENCES		
72,955	Driving licences	79,738	
-	Residents permits[1]	3,134	
955	Firearm certificates	1,645	
460	Chose Publique	3,570	
5,280	International driving permits	5,580	
14,805	Roadwork fees and scaffold permits	14,653	
94,455		108,320	
19,238	**FINES** - proportion retained by Parish	12,830	
113,693			121,150
	EXPENDITURE		
110,615	Materials and expenses	116,220	
200,987	Wages and social security	193,039	
33,350	Pension fund contributions	32,144	
12,262	Motor expenses	17,195	
17,356	Traffic Warden - wages and expenses[2]	20,216	
7,710	Driving licence expenses	11,832	
7,255	Rental – car park at rear of Parish Hall	7,276	
389,535			397,922
	NET EXPENDITURE FOR THE YEAR		
£275,842	transferred to General Account (page 8)		£276,772
£311,700	**ESTIMATE**		£327,500

[1]Residents Permits - in previous years parking permits for Les Quennevais Park had been shown as Other Income on page 6 of the Accounts. As the parking spaces are located on Parish maintained roads, this revenue should be credited to the Roads Account.

[2]Traffic Warden costs include salary, vehicle insurance, telephone charges and now additionally pension contributions

PARISH OF ST BRELADE

MAISON ST BRELADE - INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

Actual 2024/2025 £		Actual 2025/2026 £
	INCOME	
4,301,013	Accommodation and respite	4,668,211
25,398	Rental income	25,496
8,331	Bank interest	6,207
4,334,742		4,699,914
	EXPENDITURE	
3,308,803	Salaries, wages, social security and pension contributions	3,642,790
4,912	Pension contribution – pre 1987 debt	4,171
23,018	Staff training	16,172
128,466	Food	137,262
37,636	Cleaning and laundry	42,407
113,341	Heat, light and water	120,082
46,715	Insurance/rates/licences	73,591
5,817	Telephone and postage	4,672
10,006	Advertising, printing and stationery	11,142
195,066	Repairs and renewals	137,259
16,706	Gardens and floral decorations	17,232
8,760	Audit fee	8,800
34,722	Professional fees	48,776
1,621	Motor expenses	3,104
122	Bank charges	100
22,351	Computer expenses	26,359
24,922	Medical expenses	30,979
33,763	Sundry expenses	11,946
4,016,747		4,336,832
	NET INCOME FOR THE YEAR	
£317,995	transferred to Maison St Brelade Reserve	£363,082

MAISON ST BRELADE RESERVE
FOR THE YEAR ENDED 30 APRIL 2026

2024/2025 £		2025/2026 £
616,794	Balance at 1 May 2025	649,962
317,995	Retained income for the year	363,082
(284,827)	Bank loan capital and interest repayments	(284,717)
£649,962	**BALANCE AT 30 APRIL 2026**	£728,327

NOTES TO THE ACCOUNTS - 30 APRIL 2026

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.

2. PARISH RATES

Parish Rates and Surcharges Outstanding	2026	2025
Balance of recoverable 2025 rates and surcharges	£4,453	£6,472
Percentage of total adjusted cash receivable	0.19%	0.29%

3. CASH AT BANK AND IN HAND

	2026 £	2025 £
Current accounts	47,832	(5,365)
Deposit accounts	975,854	49,710
Term deposit accounts	1,000,000	2,100,000
Cash in hand	3,753	3,712
	£2,027,439	£2,148,057

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
Church hall, office and cottage
Parish Church
Cimetière des Quennevais
Parish Depot (old) - Le Mont les Vaux
Gervaise Le Gros Centre (including Clarendon House)
Le Clos de Jacquet
Refuse Depot - Le Mont à la Brune
and certain small parcels of land

Le Pavé
Maison St Brelade
Parish Hall
Parish Works Depot - Le Mont à la Brune
Rectory, cottage and outbuildings
Le Grand Clos du Coin (Clos des Pauvres)

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 £1,720,140 (prior year £1,874,064).

4. PARISH PROPERTIES (CONTINUED)

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 £981,000. In previous years £501,158 has been received in respect of four properties on which bonds totalling £461,000 had been registered. During the year, an additional £138,000 was received in respect of a property on which a bond totalling £89,000 had been registered. Any funds received are separately accounted for under the Affordable Homes Scheme Surplus. At a Parish Assembly dated 29 April 2025, it was voted that £90,000 from the reserve be utilised to fund the installation of solar panels at Maison St Brelade. The work was completed during the year at a cost of £84,538.

5. PROPERTY RESERVE FUND

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 prior 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. £396,700 was spent on the project during the year ended 30 April 2025 and £9,302 during the year ended 30 April 2026.

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 year ended 30 April 2023 £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. Subsequently, £41,255 was spent during the year ended 30 April 2024.

At a Parish Assembly held on 31 March 2026 a sum of £300,000 was voted from the Property Reserve Fund for the refurbishment of the toilet block and replacement of the drains in the Children's play park. There was no expenditure in the prior year but £2,593 was spent during the current year.

Rectory refurbishment

At a Parish Assembly held on 24 September 2024, a sum of up to £40,000 was voted from the Property Reserve Fund to progress plans for submission to the planning department with respect to the re-roofing and refurbishment of the rectory. In addition, at a Parish Assembly on 17 December 2024, it was voted up to £170,000 from the Property Reserve Fund be used as the Parish contribution to the work on the rectory. During the year ended 30 April 2025, £219,765 was spent on the rectory with a contribution of £200,000 being receivable from the 192 Trust (Rectorat).

Funding for the project carried into this Financial Year was £190,235 and a further contribution of £76,000 was received from Rectorat funds. Expenditure of £266,235 was allocated against these funds, exhausting the balance available. Additional expenditure on the Rectory Refurbishment of £138,155 which includes £13,794 on maintenance of the Rectory Cottages has been charged to the Tresor expenses in the general account as disclosed on page 7.

6. **MOTOR VEHICLES RESERVE FUND**

On 28 November 2023, a Parish Assembly approved expenditure of up to £55,000 to obtain a replacement Honorary Police vehicle. During the year ended 30 April 2024, £34,234 was spent to obtain a Ford Transit. In the prior year, a further £17,110 was spent on delivery and conversion of this vehicle.

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 ended 30 April 2024 £7,923 was spent on this equipment. During the year ended 30 April 2026, £1,749 was spent on telecommunications equipment.

8. **ROADS RESERVE FUND**

During the prior year £34,264 was spent on Mont de Boulevard (net of contributions of £36,684 towards the costs), £21,818 was spent on Quai Bisson (net of contributions of £4,363) and £17,255 was spent on Les Landes Avenue (net of contributions of £20,000). In addition, £68,229 was spent on Mont Gras d'Eau and £11,246 on the Seven Oaks safety barrier installation. During the current year, £92,434 was spent on the Seven Oaks project and £52,984 on Park Estate.

9. **CHARITIES, CLUBS AND ASSOCIATIONS**

	2026		2025	
	£	£	£	£
Charities				
Age Concern		500		500
Autism Jersey		500		-
Brighter Futures		500		-
Community Savings		500		-
Drivability		500		500
Healing Waves		500		-
Les Amis		500		-
Macmillan Cancer Support (Jersey) Limited		500		-
Natural Jersey		500		500
RNLI		500		-
Sanctuary House		500		500
Silkworth Lodge		500		-
St Aubin Methodist Church		500		-
		6,500		2,000
Clubs and Associations				
10th Jersey (St Brelade) Scouts	500		500	
Jersey Air Rifle Club	500		500	
Jersey Astronomy Club	500		500	
La Moye Cadets	500		500	
Jersey French Association	100		-	
Jersey Normandy Association	100		-	
No 7 Overseas (Jersey) Squadron	500		500	
St Aubin's Institute	500		500	
St Brelade Bowls Club	500		500	
St Brelade Netball Club	500		500	
St Brelade Pétanque Club	500		-	
St Brelade Small Bore Rifle Club	500		500	
St Brelade Twinning Association	500		500	
West District Guides Association	500		1,000	
		6,200		6,000
Sundry donations		50		-
		£12,750		£8,000
Estimates		£15,000		£15,000

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 2025 was £1,555 and from 1 January 2026 was £1,627.

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 2026. 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 £278,543 remained outstanding.

14. OTHER INCOME - RENT

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

	2026	2025
	£	£
Parish Hall flats	25,020	23,520
Log cabin	4,500	4,500
ATM at Parish Hall	5,000	5,000
	£34,520	£33,020

15. DEBTORS AND PREPAYMENTS

	2026	2025
	£	£
Accounts receivable	158,998	178,970
GST recoverable	10,715	14,260
Due from the 192 Trust (note 5)	-	200,000
Prepayments	13,424	18,863
	£183,137	£412,093

16. TRESOR

The Tresor is the Account through which certain properties associated with the Ancient Parish Church are maintained; such properties being the Parish Church, Fishermen's Chapel, Churchyard, Rectory and various church lands. These properties are overseen by the Rectorat Committee, a body comprising the Connétable, two Procureurs du Bien Public, the Rector and two Churchwardens.

Income generated by the Church properties is applied, through the Tresor, towards their maintenance. Any shortfall in the running costs is met by the Parish and reflected in these financial statements.

In accordance with the Canons of the Church of England in Jersey, the Churchwardens are required to maintain separate accounts for the Tresor. These accounts can be made available upon request.

	2026	2025
	£	£
Wages and social security	92,552	93,209
Pension fund contributions	13,381	13,456
Rectory refurbishment	138,155	-
General Administrative expenses, repairs and maintenance	33,387	46,390
Fuel	1,096	1,154
Advertising	383	-
Insurance	4,223	6,255
Training	943	-
	£284,120	£160,464

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		
2025 Island Wide rate		1,648,537
Less: Adjustments	(75)	
Non recoverable, write offs and outstanding	(2,830)	
		(2,905)
Balance paid/payable to the Government of Jersey		£1,645,632
Surcharge		
2025 Surcharge applied		8,252
Less: Non recoverable, write offs and outstanding		(404)
		£7,848
Allocation towards collection costs (page 6)		£(7,848)
Balance paid/payable to the Government of Jersey		£ -

The above summary has been prepared from information at 30 April 2026. 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 2027

Estimates 2025/2026 £	Expenditure 2025/2026 £		Estimates 2026/2027 £
		ADMINISTRATION	
402,500	405,607	Salaries and social security	400,000
58,700	45,730	Pension fund contributions	42,500
13,500	13,124	Pensions	14,000
7,000	7,000	Experts' (Rates assessors) honorarium	7,000
11,000	11,000	Audit fee	11,500
40,000	47,771	Professional fees	40,000
-	-	Data protection	4,000
5,000	3,583	Telephone	3,600
15,000	8,675	Postage	8,000
7,000	3,276	Advertising	5,000
5,000	11,921	Parish Events	5,000
11,500	9,776	Printing and stationery	11,500
3,000	3,000	Connétable's expenses	3,000
80,000	63,059	Parish Hall - upkeep and caretaker	70,000
2,000	1,443	Parish Hall - flat repairs and upkeep	2,000
2,500	2,286	Purchase and renting of office equipment	2,500
35,000	39,360	Information technology operational expenses	42,000
2,000	288	Staff training	1,000
25,000	26,016	Insurance	30,000
20,000	9,914	Contingency	15,000
1,200	1,033	Stray dogs (JSPCA retainer)	1,350
8,500	7,750	Comité des Connétables/Supervisory Committee	8,500
5,000	5,501	Bank charges	5,000
12,500	12,316	Card collection charges	12,500
772,900	739,429		744,950
		TRESOR	
92,500	92,552	Wages and social security	93,000
10,500	13,381	Pension fund contributions	10,500
50,000	40,032	Repairs, maintenance and insurance	40,000
-	138,155	Rectory refurbishment overspend	20,000
153,000	284,120		163,500
		CIMÉTIERE DES QUENNEVAIS	
55,000	52,891	Cimétiere Des Quennevais	48,000
		CHARITIES AND GRANTS	
51,500	51,500	Communicare administration	53,000
15,000	12,750	Charities, clubs and associations	15,000
7,500	7,500	St Brelade Battle of Flowers Association	7,500
1,500	1,500	Citizens Advice Bureau	1,500
		St. Brelade Youth Project	
15,000	15,000	Support youth workers	15,500
15,000	15,000	General running costs	15,500
105,500	103,250		108,000
12,000	8,575	**SENIOR CITIZENS CHRISTMAS LUNCH**	10,000
1,098,400	1,188,265	Carried forward to page 21	1,074,450

PARISH OF ST BRELADE

GENERAL ACCOUNT - ESTIMATES FOR THE YEAR ENDING 30 APRIL 2027

Estimates 2025/2026 £	Expenditure 2025/2026 £		Estimates 2026/2027 £
1,098,400	1,188,265	Brought forward from page 20	1,074,450
		EXTERNAL SERVICES	
327,500	276,772	Roads account - general vote	332,100
50,000	42,606	Street lighting	45,000
616,000	616,046	Refuse and recycling collection	620,750
50,000	43,286	Children's play park - wages and maintenance	45,000
5,000	7,786	Repairs and running costs - other properties	7,500
10,000	11,306	Floral display	10,000
15,500	20,022	Christmas lighting and decoration	20,000
1,074,000	1,017,824		1,080,350
		HONORARY POLICE	
35,000	33,985	Wages and social security	35,400
5,200	5,163	Pension fund contributions	5,200
8,500	8,007	Motor expenses	8,500
9,900	9,977	Insurance	9,900
2,200	2,018	Telephone	2,200
5,500	5,700	Comité des Chef de Police	5,500
8,000	6,800	Honorary Police officer expenses	8,000
17,500	9,481	Equipment and sundry expenses	17,500
3,000	1,015	Recruitment	3,000
13,500	11,648	Information technology operational expenses	13,500
20,000	3,790	Radios, including maintenance and subscription	10,000
10,000	3,193	Training	5,000
138,300	100,777		123,700
		TRANSFERS TO RESERVE FUNDS	
350,000	350,000	Property	150,000
25,000	25,000	Motor Vehicles	35,000
125,000	125,000	Roads	150,000
500,000	500,000		335,000
		PENSION	
15,800	15,689	Pre-1987 Debt	16,500
£2,826,500	£2,822,555	**TOTAL ESTIMATED EXPENDITURE FOR THE YEAR**	£2,630,000

PARISH OF ST BRELADE

GENERAL ACCOUNT – ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2027

	£	£	£	£
2026 PARISH RATE - assessed at 161,102,088 Quarters (see below)				
Quarters:				
at 1.44p	2,319,870			
at 1.47p		2,368,200		
at 1.48p			2,384,310	
at 1.49p				2,400,420
SURCHARGES	8,085	8,085	8,085	8,085
RETENTION OF ISLAND WIDE RATE SURCHARGES	6,800	6,800	6,800	6,800
PROVISION FOR ADJUSTMENTS/ NON RECOVERABLES	(5,000)	(5,000)	(5,000)	(5,000)
ESTIMATED ARREARS OF RATES/SURCHARGES	1,000	1,000	1,000	1,000
ESTIMATED RECEIPTS (see below)	210,000	210,000	210,000	210,000
ESTIMATED TOTAL INCOME	2,540,755	2,589,085	2,605,195	2,621,305
ESTIMATED TOTAL EXPENDITURE	(2,630,000)	(2,630,000)	(2,630,000)	(2,630,000)
ESTIMATED (DEFICIT) FOR THE YEAR	(89,245)	(40,915)	(24,805)	(8,695)
BALANCE IN HAND AT 1 MAY 2026	490,061	490,061	490,061	490,061
NOTIONAL BALANCE IN HAND AT 30 APRIL 2027	£400,816	£449,146	£465,256	£481,366

	Receipts 2025/2026 £	**Estimated receipts 2026/2027** £
OTHER INCOME		
Rent	34,520	35,000
Deposit interest	90,123	85,000
Speeding fines	5,265	6,000
Property search fees	11,080	11,000
Dog permits – net of direct costs	12,823	12,500
Hire of Parish Hall	10,962	11,000
Sunday trading permits	1,680	1,500
Sundry	4,229	5,000
	170,682	167,000
GERVAISE LE GROS CENTRE	(27,784)	20,000
LE PAVÉ	27,430	23,000
	£170,328	£210,000

Note:

- The number of 2026 Rate quarters has increased by 603,530 quarters.
- 0.01p per Quarter is £16,110 in Rate collectable.
- The 2025 Rate at 1.44p amounted to £2,311,179.

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 2026 has been set at 0.96p (2025 0.94p) per Quarter for Domestic property and 1.41p (2025 – 1.38p) per Quarter for Non-Domestic property.