



PARISH OF ST. SAVIOUR

ACCOUNTS
AT
30th APRIL 2014

PARISH OF ST SAVIOUR
INDEX TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2014

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**INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND
ELECTORS OF THE PARISH OF ST SAVIOUR**

We have audited the accounts of the Parish of St Saviour for the year ended 30 April 2014 on pages 2 to 11. These accounts have been prepared under the accounting policies set out therein.

This report is made solely to the Parish's principals and electors, 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.

Respective responsibilities of Connétable and auditors

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 Publique, 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.

Our responsibility is to audit and express an opinion on the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors. We report to you our opinion as to whether the accounts are properly prepared in accordance with the Parish's own accounting policies and applicable law. We also report to you if, in our opinion, the Parish has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

Scope of the audit opinion

An audit includes obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Parish's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Parish; and the overall presentation of the accounts.

In addition, we read the financial and non-financial information issued with the accounts to identify material inconsistencies with the accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view, in accordance with the Parish's own accounting policies, of the Parish's affairs as at 30 April 2014 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with applicable law.

PARISH OF ST SAVIOUR
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2014

| | | 2014 £ | 2014 £ | 2013 £ |
|---|-------------|------------------|------------------|------------------|
| | Note | Estimates | | |
| EXPENDITURE | | | | |
| PARISH ADMINISTRATION | | | | |
| Salaries, social security and pension contributions | | 280,000 | 278,533 | 287,329 |
| Retirement pensions | | 140,000 | 138,692 | 128,695 |
| Electoral list | | 3,500 | 3,659 | 3,115 |
| Public election expenses | | 6,000 | 2,197 | (3,301) |
| Rate collection costs | | 30,000 | 27,714 | 27,486 |
| Honorary Police | | 30,000 | 25,080 | 26,172 |
| Parish Hall | | 32,000 | 27,247 | 31,825 |
| Stationery and advertising | | 8,000 | 6,003 | 7,435 |
| Telephone and postage | | 8,000 | 7,664 | 6,621 |
| Insurance | | 7,500 | 7,709 | 7,373 |
| Audit fee | | 7,500 | 7,500 | 7,000 |
| Constables' supervisory committee expenses | | 6,500 | 5,890 | 5,950 |
| Computer expenses | | 8,000 | 7,063 | 7,673 |
| Sundry expenses | 10 | 18,000 | 15,285 | 14,852 |
| | | <u>585,000</u> | <u>560,236</u> | <u>558,225</u> |
| PARISH WORKS | | | | |
| Roads account (page 5) | | 316,000 | 272,740 | 309,297 |
| Refuse collection | | 348,000 | 308,602 | 328,154 |
| Street lighting | | 26,000 | 24,958 | 23,020 |
| | | <u>690,000</u> | <u>606,300</u> | <u>660,471</u> |
| GENERAL | | | | |
| Maintenance of Parish property | | 25,000 | 20,576 | 22,951 |
| Trésor – sexton, church and rectory | | 50,000 | 51,190 | 41,355 |
| Trésor – wages for churchyard maintenance | | 18,000 | 18,315 | 16,663 |
| | | <u>93,000</u> | <u>90,081</u> | <u>80,969</u> |
| COMMUNITY SUPPORT | | | | |
| Charitable grants | 2 | 20,000 | 20,350 | 19,950 |
| Maufant Youth Centre | | - | - | 3,000 |
| Grands Vaux Youth Centre | | 15,000 | 15,000 | 6,500 |
| The Bridge | | 4,000 | 4,000 | 4,000 |
| General | | 2,000 | 621 | 1,490 |
| St Saviour's Battle of Flower Association | | 4,000 | 4,000 | 4,000 |
| Senior Citizens Garden Party and New Year lunch | | 9,000 | 8,413 | 8,603 |
| Parish in Bloom | | 2,000 | 2,000 | 2,000 |
| Brighter Futures | | 2,500 | 2,500 | - |
| | | <u>58,500</u> | <u>56,884</u> | <u>49,543</u> |
| EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES | | <u>1,426,500</u> | <u>1,313,501</u> | <u>1,349,208</u> |

The notes on pages 7 to 11 form part of these accounts
Auditors' report - page 1

PARISH OF ST SAVIOUR
GENERAL ACCOUNT (continued)
FOR THE YEAR ENDED 30 APRIL 2014

| | Note | 2014 £ Estimates | 2014 £ | 2013 £ |
|---|-------------|---------------------------------|--------------------------|--------------------------|
| EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES | | <u>1,426,500</u> | <u>1,313,501</u> | <u>1,349,208</u> |
| SPECIAL VOTES | | | | |
| Vehicle reserve | 5 | 50,000 | 50,000 | 20,000 |
| Property reserve | 8 | 50,000 | 50,000 | - |
| Lift reserve | 7 | - | - | 50,000 |
| Photocopier/fax/scanner purchase | | 8,000 | 6,995 | - |
| | | <u>108,000</u> | <u>106,995</u> | <u>70,000</u> |
| TOTAL EXPENDITURE FOR THE YEAR | | <u><u>£1,534,500</u></u> | <u><u>£1,420,496</u></u> | <u><u>£1,419,208</u></u> |

PARISH OF ST SAVIOUR
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2014

| | 2014 | 2013 |
|---|--------------------------|--------------------------|
| | £ | £ |
| INCOME | | |
| Rates for the year 2013 | | |
| 145,982,086 quarters at 1.00p per quarter | 1,459,821 | 1,472,901 |
| (2012 – 144,402,036 quarters at 1.02p) | | |
| Deduct: Unpaid | 14,339 | 15,206 |
| Rebates and adjustments | 3,341 | 3,561 |
| | <u>17,680</u> | <u>18,767</u> |
| Rates received | 1,442,141 | 1,454,134 |
| Rate arrears received | 6,906 | 9,640 |
| Rate surcharge received | 7,696 | 6,944 |
| Speeding fines | 2,690 | 7,115 |
| Property enquiries and sundry permits | 9,966 | 6,961 |
| Dog licences | 5,610 | 4,395 |
| Less: Stray dog costs | 1,640 | 1,139 |
| | <u>3,970</u> | <u>3,256</u> |
| Bank deposit interest | 5,078 | 6,350 |
| Bank deposit interest - pension reserve | 1,105 | 1,382 |
| States Grant - welfare administration | - | 415 |
| TOTAL INCOME FOR THE YEAR | <u><u>£1,479,552</u></u> | <u><u>£1,496,197</u></u> |

GENERAL ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2014

| | 2014 | 2013 |
|--------------------------------|------------------------|------------------------|
| | £ | £ |
| INCOME (as above) | 1,479,552 | 1,496,197 |
| EXPENDITURE (page 3) | 1,420,496 | 1,419,208 |
| SURPLUS FOR THE YEAR | 59,056 | 76,989 |
| BALANCE BROUGHT FORWARD | 717,497 | 640,508 |
| BALANCE CARRIED FORWARD | <u><u>£776,553</u></u> | <u><u>£717,497</u></u> |

PARISH OF ST SAVIOUR
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2014

| | Note | 2014 | | 2013 | |
|--|-------------|-------------|------------------------|-------------|------------------------|
| | | £ | £ | £ | £ |
| EXPENDITURE | | | | | |
| Contractor for resurfacing | | | 26,576 | | 62,610 |
| Wages, social security and pension contributions | | | 279,597 | | 287,626 |
| Materials, upkeep and sundries | | | 26,343 | | 22,945 |
| Motor expenses | | | 35,035 | | 32,546 |
| | | | <u>367,551</u> | | <u>405,727</u> |
| INCOME | | | | | |
| Sundry receipts, less expenses: | | | | | |
| Firearms | | 1,480 | | 1,465 | |
| Driving licences | 3 | 53,794 | | 52,243 | |
| Car park rentals | | 25,712 | | 26,076 | |
| Fines | | 13,338 | | 16,211 | |
| Sundry income | | 487 | | 435 | |
| | | <u></u> | <u>94,811</u> | <u></u> | <u>96,430</u> |
| NET EXPENDITURE FOR THE YEAR | | | | | |
| CARRIED TO GENERAL ACCOUNT | | | <u><u>£272,740</u></u> | | <u><u>£309,297</u></u> |

PARISH OF ST SAVIOUR
SUMMARY OF BALANCES AT 30 APRIL 2014

| | Note | 2014 | 2013 |
|--|-------------|-------------------|-------------------|
| | | £ | £ |
| CURRENT ASSETS | | | |
| Cash at bank and in hand | | | |
| Current account | | 13,665 | 26,627 |
| Deposit accounts | | 1,328,508 | 1,221,811 |
| Pension deposit account | 11 | 552,632 | 552,632 |
| Cash in hand | | 1,393 | 2,354 |
| | | <u>1,896,198</u> | <u>1,803,424</u> |
| Debtors and prepayments | | 34,272 | 20,669 |
| | | <u>1,930,470</u> | <u>1,824,093</u> |
| CREDITORS: Amounts falling due within one year | | | |
| Deferred income - driving licences | 3 | 39,185 | 37,945 |
| Sundry creditors and accruals | | 99,629 | 93,881 |
| | | <u>138,814</u> | <u>131,826</u> |
| NET CURRENT ASSETS | | <u>1,791,656</u> | <u>1,692,267</u> |
| CREDITORS: Amounts falling due after more than one year | | | |
| Deferred income - driving licences | 3 | 149,419 | 177,444 |
| | | <u>£1,642,237</u> | <u>£1,514,823</u> |
| Represented by: | | | |
| GENERAL ACCOUNT (page 4) | | 776,553 | 717,497 |
| MILLENNIUM PROJECT RESERVE FUND | 4 | 21,119 | 21,894 |
| VEHICLE RESERVE | 5 | 69,300 | 42,120 |
| PULLIN BEQUEST FUND | 6 | 81,360 | 81,360 |
| LIFT RESERVE | 7 | 96,273 | 99,320 |
| PROPERTY RESERVE | 8 | 45,000 | - |
| PENSION RESERVE | 11 | 552,632 | 552,632 |
| | | <u>£1,642,237</u> | <u>£1,514,823</u> |

26 JUNE
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**PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2014**

1. ACCOUNTING POLICIES

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention, and in accordance with accounting policies selected by the Parish. A selection of the more important accounting policies, which have been applied consistently, is set out below.

1.2 Income

The Parish rates are brought into account on a receipts basis. Income from five year and ten year driving licences is apportioned over the period of the licence. Other income, including bank deposit interest, is credited when it is received.

1.3 Expenditure

Expenditure is accounted for on an accruals basis.

1.4 Fixed assets

Land and buildings belonging to the parish are not reflected in the balance sheet but are listed in Note 8. Furniture and equipment are written off in the year of acquisition.

2. CHARITABLE GRANTS

| | 2014 | 2013 |
|---|----------------|----------------|
| | £ | £ |
| 17th Jersey (St Saviour) Guides Troup Troup | 450 | 450 |
| 2nd Jersey (Greve D'Azette) Scouts Troup | 450 | 450 |
| 3rd Jersey (St Saviour) Scouts Troup | 450 | 450 |
| 9th Jersey (St Lukes) Scouts Troup | 450 | 450 |
| 7 th (St Lukes) Brownies | 450 | 450 |
| ACET (Jersey) Limited | 400 | 400 |
| Age Concern Jersey | 500 | 500 |
| Alzheimers Jersey | 400 | 400 |
| Brighter Futures | - | 400 |
| Caesarean Muscular Dystrophy | 400 | 400 |
| Diabetes Jersey | 400 | 400 |
| Family Nursing and Home Care | 3,500 | 3,500 |
| Headway (Jersey) Brain Injuries | 400 | 400 |
| Jersey Across Group | 400 | 400 |
| Jersey Arts in Health Care Trust | 400 | 400 |
| Jersey Association for Youth & Friendship | 900 | 900 |
| Jersey Association of Carers | 400 | 400 |
| Jersey Association for Spina Bifida | 400 | 400 |
| Jersey Kidney patients Association | 400 | - |
| Jersey Brook Advisory Centre | 400 | 400 |
| Jersey Cancer Relief | 900 | 900 |
| Jersey Cheshire Homes | 500 | 500 |
| Jersey Citizens Advice | 500 | 500 |
| Jersey Council on Alcoholism | 900 | 900 |
| Jersey Domestic Violence | 400 | 400 |
| Jersey Epilepsy Association | 400 | 400 |
| Jersey Homeless Outreach | 400 | 400 |
| Jersey Hospice Care | 900 | 900 |
| Jersey Stroke Club | 400 | 400 |
| Jersey Women's Refuge | 500 | 500 |
| Milli's Child Contact Centre | 200 | 200 |
| National Childbirth Trust Jersey | - | - |
| Relate Jersey | 400 | 400 |
| Samaritans Jersey | 400 | 400 |
| St John's Ambulance | 400 | 400 |
| St Saviours Netball Club | 400 | 400 |
| Silkworth Lodge | 400 | - |
| The Shelter Trust | 400 | 400 |
| Jersey Victim Support Scheme | 400 | 400 |
| | <u>£20,350</u> | <u>£19,950</u> |

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2014

3. INCOME - DRIVING LICENCES

| | 2014 | 2013 |
|---|-----------------------|-----------------------|
| | £ | £ |
| Total receipts | 33,163 | 35,336 |
| Add: Deferred income brought forward | 215,389 | 237,635 |
| | <u>248,552</u> | <u>272,971</u> |
| Less: Deferred income carried forward | | |
| - Due within one year | 39,185 | 37,945 |
| - Due within two to nine years | <u>149,419</u> | <u>177,444</u> |
| | 188,604 | 215,389 |
| Driving licence income for the year | 59,948 | 57,582 |
| Less: Expenses | <u>6,154</u> | <u>5,339</u> |
| Net income transferred to Roads Account | <u><u>£53,794</u></u> | <u><u>£52,243</u></u> |

4. MILLENNIUM PROJECT RESERVE FUND

| | 2014 | 2013 |
|-------------------------------------|-----------------------|-----------------------|
| | £ | £ |
| Balance brought forward | 21,894 | 22,878 |
| Expenses paid: | | |
| Tree planting programme | (88) | (984) |
| Petanque Pitch planning/design fees | <u>(687)</u> | <u>-</u> |
| Balance carried forward | <u><u>£21,119</u></u> | <u><u>£21,894</u></u> |

5. VEHICLE RESERVE

| | 2014 | 2013 |
|---|-----------------------|-----------------------|
| | £ | £ |
| Balance brought forward | 42,120 | 27,889 |
| Transfer from General Account | 50,000 | 20,000 |
| Sale of vehicles | 4,540 | 50 |
| Purchase of two second hand road sweepers | (24,466) | - |
| Purchase of ride-on mower | <u>(2,894)</u> | <u>(5,819)</u> |
| Balance carried forward | <u><u>£69,300</u></u> | <u><u>£42,120</u></u> |

6. PULLIN BEQUEST FUND

| | 2014 | 2013 |
|--|-----------------------|-----------------------|
| | £ | £ |
| Funds received from the estate of the late Deputy Mrs. Pullin to be used for the benefit of the Parish | 81,360 | 81,360 |
| Balance carried forward | <u><u>£81,360</u></u> | <u><u>£81,360</u></u> |

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2014

7. LIFT RESERVE FUND

| | 2014 £ | 2013 £ |
|-------------------------------|------------------|------------------|
| Balance brought forward | 99,320 | 50,000 |
| Transfer from General Account | - | 50,000 |
| Planning and build costs | (3,047) | (680) |
| Balance carried forward | <u>£96,273</u> | <u>£99,320</u> |

8. PROPERTY RESERVE FUND

| | 2014 £ | 2013 £ |
|-------------------------------|------------------|------------------|
| Balance brought forward | - | - |
| Transfer from General Account | 50,000 | - |
| Legal fees | (5,000) | - |
| Balance carried forward | <u>£45,000</u> | <u>£-</u> |

On 27 August 2013 a Parish Assembly voted in favour of the Parish of St Saviour accepting a gift of 30 bungalows with associated parking rights relating thereto in Langtry Gardens and 8 parking spaces in Chasse Brunet. The Assembly also authorised the purchase of two further bungalows on the same site. The same Assembly authorised the use of funds of £370,000 for the purchase of the 2 bungalows and £100,000 for costs relating to the acquisition of all.

By 30 April 2014 the sum of £5,000 had been incurred towards the legal costs of the above transactions which have been funded from the Property Reserve. At the end of the financial year the Parish had not received or acquired any of the Langtry Gardens units, they are not expected to be ready for occupation until the beginning of 2015.

9. LAND AND BUILDINGS

Land and buildings owned by the Parish but not reflected in the balance sheet are as follows:

St Saviour's Parish Hall (including caretaker's flat, stores and garage)
St Saviour's House
St Saviour's Rectory
Parish Depot
Car parks - Victoria Road/Clos Paumelle
Miscellaneous parcels of land, traffic islands and gardens.

10. SUNDRY EXPENSES

| | 2014 £ | 2013 £ |
|-------------------------------|------------------|------------------|
| Bank charges | 3,135 | 3,014 |
| Battle of Flowers Association | 663 | 772 |
| Entertaining and hospitality | 2,414 | 2,879 |
| Constable's expenses | - | 150 |
| Miss St Saviour | 798 | 871 |
| Registrars costs | 220 | 358 |
| Twinning costs | 3,715 | 3,239 |
| Legal and professional fees | 3,024 | 1,674 |
| Sundry | 1,316 | 1,895 |
| | <u>£15,285</u> | <u>£14,852</u> |

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2014

11. PARISH NON CONTRIBUTORY PENSION SCHEME

Certain employees of the Parish are entitled under their terms of employment to receive pensions from the parish. These persons are long standing members of staff, both administration and manual workers, who elected not to join the States of Jersey Public Employees Contributory Retirement Scheme (PECRS). There are at present eighteen persons receiving pensions directly from the Parish and a further three persons will be entitled to receive their pensions in this manner.

In addition to the annual vote in the Parish accounts for the cost of these pensions, a reserve fund has been established by Act of Parish Assembly, from which some of the cost of the pensions were paid until 30 April 2007. Subsequent to that date it has been decided to charge all pensions paid by the Parish under this scheme to the General Account and also to credit the bank interest arising on this reserve fund to the General Account.

| | 2014 £ | 2013 £ |
|-----------------------------|------------------------|------------------------|
| Balance brought forward | 552,632 | 552,632 |
| Add: | | |
| Bank interest | 1,105 | 1,382 |
| | <u>553,737</u> | <u>554,014</u> |
| Less: | | |
| Transfer to General Account | (1,105) | (1,382) |
| Balance carried forward | <u><u>£552,632</u></u> | <u><u>£552,632</u></u> |

12. STATES OF JERSEY PUBLIC EMPLOYEES CONTRIBUTORY RETIREMENT SCHEME

Pension costs

With the exception of those referred to in note 11, the remaining employees of the Parish are members of the Public Employees Contributory Retirement Scheme ('PECRS'), which is a defined benefit pension scheme, open to employees of several employers in the Island of Jersey. The assets are held separately from those of the Parish. Contribution rates are determined by an independent actuary so as to spread the costs of providing benefits over the members' expected service lives.

Salaries and wages include pension contributions for staff to this scheme amounting to £84,671 (2013: £83,657). Since the Parish is unable to readily identify its share of the underlying assets and liabilities of the PECRS, being a multi-employer scheme under Financial Reporting Standard 17 'Retirement Benefits' ('FRS 17'), contributions to the scheme will continue to be accounted for as if they were contributions to a defined contribution scheme.

Actuarial valuations are performed on a triennial basis, the most recent being at 31 December 2010. The main purposes of the valuation are to review the operations of the scheme, to report on its financial condition, and to confirm the adequacy of the contributions to support the scheme benefits. The valuation of the scheme at 31 December 2010 revealed a surplus of £40.6 million.

Up to January 2006 the Parish's contribution rate was set at 15.16% of salary costs, but from February 2006 the PECRS actuary set the Parish's contribution rate at 13.60% of salary costs, with effect from 1 January 2002. Therefore, for the period 1 January 2002 to 31 January 2006 there were overpayments into the scheme in respect of annual contributions of PECRS members' salary costs.

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2014

12. STATES OF JERSEY PUBLIC EMPLOYEES CONTRIBUTORY RETIREMENT SCHEME (Continued)

Pension costs

However, in addition the Parish also has a liability to meet its share of the pre-1987 debt, 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 comprised two elements and was to be serviced in the following ways:

- 1) the payment of a fixed monthly sum for twelve months starting in February 2006 and ending on January 2007 to clear the arrears due in respect of pre-1987 debt repayments net of the overpayment of contributions to the present scheme made in the period 1 January 2002 to 31 January 2006.
- 2) 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 £665 and will increase 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 2013 was £906 and from January 2014 was £895.

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 financial statements at 30 April 2014. 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. CONTINGENT LIABILITY

The Parish has entered into an agreement with The States of Jersey relating to the IT States Computer Link. In the event of a claim by The States of Jersey against the Parish of St Saviour, the Parish is liable for the first £14,327 of the claim. At the date of signing the accounts, the Constable is not aware of any security breaches having occurred that would result in a claim for damages being received.



PARISH OF ST. SAVIOUR

ESTIMATES

1ST MAY 2014 to 30TH APRIL 2015

| | 2014 / 2015 Estimates | ESTIMATES 2013 / 2014 | 2013 / 2014 Actual | 2012 / 2013 Actual |
|--|--------------------------|--------------------------|-----------------------|-----------------------|
| EXPENDITURE | | | | |
| PARISH ADMINISTRATION | | | | |
| Salaries, Social Security & Employer's Pension Contributions | 292,000 | 280,000 | 278,533 | 287,329 |
| Retirement Pensions Paid | 152,000 | 140,000 | 138,692 | 128,695 |
| Electoral List | 3,500 | 3,500 | 3,659 | 3,115 |
| Public Election Expenses | 6,000 | 6,000 | 2,197 - | 3,301 |
| Rate Collection Costs | 29,000 | 30,000 | 27,714 | 27,486 |
| Honorary Police Expenses | 29,000 | 30,000 | 25,080 | 26,172 |
| Parish Hall | 30,000 | 32,000 | 27,247 | 31,825 |
| Stationery & Advertising | 8,000 | 8,000 | 6,003 | 7,435 |
| Telephone & Postage | 8,000 | 8,000 | 7,664 | 6,621 |
| Insurance (Employer's Liability) | 8,000 | 7,500 | 7,709 | 7,373 |
| Audit Fee | 7,500 | 7,500 | 7,500 | 7,000 |
| Constable's Supervisory Committee | 6,500 | 6,500 | 5,890 | 5,950 |
| Computer Expenses | 8,000 | 8,000 | 7,063 | 7,673 |
| Sundry Expenses | 17,000 | 18,000 | 15,285 | 14,852 |
| | 604,500 | 585,000 | 560,236 | 558,225 |
| PARISH WORKS | | | | |
| Roads Account | 343,000 | 316,000 | 272,740 | 309,297 |
| Refuse Collection | 348,000 | 348,000 | 308,602 | 328,154 |
| Street Lighting | 26,000 | 26,000 | 24,958 | 23,020 |
| | 717,000 | 690,000 | 606,300 | 660,471 |
| EXPENDITURE C/F | 1,321,500 | 1,275,000 | 1,166,536 | 1,218,696 |

| | 2014 / 2015 Estimates | ESTIMATES 2013 / 2014 | 2013 / 2014 Actual | 2012 / 2013 Actual |
|--|--------------------------|--------------------------|-----------------------|-----------------------|
| EXPENDITURE B/F | 1,321,500 | 1,275,000 | 1,166,536 | 1,218,696 |
| GENERAL | | | | |
| Maintenance of Parish Property | 25,000 | 25,000 | 20,576 | 22,951 |
| Tresor Account :- Sexton, Church & Rectory | 50,000 | 50,000 | 51,190 | 41,355 |
| Tresor :- Churchyard Maintenance | 19,250 | 18,000 | 18,315 | 16,663 |
| Charitable Grants | 20,000 | 20,000 | 20,350 | 19,950 |
| Community Support: | | | | |
| Maufant Youth Centre | - | - | - | 3,000 |
| Grands Vaux Youth Centre | 15,000 | 15,000 | 15,000 | 6,500 |
| The Bridge | 4,000 | 4,000 | 4,000 | 4,000 |
| Brighter Futures | 2,500 | 2,500 | 2,500 | - |
| General | 2,000 | 2,000 | 621 | 1,490 |
| St. Saviour's Battle of Flowers Association | 6,000 | 4,000 | 4,000 | 4,000 |
| Senior Citizens Garden Party & New Year Lunch | 9,000 | 9,000 | 8,413 | 8,603 |
| Parish in Bloom | 2,000 | 2,000 | 2,000 | 2,000 |
| | <u>154,750</u> | <u>151,500</u> | <u>146,965</u> | <u>130,512</u> |
| EXPENDITURE EX SPECIAL VOTES | 1,476,250 | 1,426,500 | 1,313,501 | 1,349,208 |
| SPECIAL VOTES | | | | |
| Transfer to Vehicle Reserve | 20,000 | 50,000 | 50,000 | 20,000 |
| Mini Excavator & Tractor for Cemetery (shared) | - | - | - | - |
| Provision for New Lift & Ramp at Parish Hall | - | - | - | 50,000 |
| Transfer to Property Fund | 100,000 | 50,000 | 50,000 | - |
| Replacement Photocopier/Fax/ Scanner | - | 8,000 | 6,995 | - |
| | <u>120,000</u> | <u>108,000</u> | <u>106,995</u> | <u>70,000</u> |
| TOTAL EXPENDITURE C/F | £1,596,250 | £1,534,500 | £1,420,496 | £1,419,208 |

| | 2014 / 2015 Estimates | ESTIMATES 2013 / 2014 | 2013 / 2014 Actual | 2012 / 2013 Actual |
|-------------------------------------|--------------------------|--------------------------|-----------------------|-----------------------|
| TOTAL EXPENDITURE B/F | £1,596,250 | £1,534,500 | £1,420,496 | £1,419,208 |
| INCOME | | | | |
| Rate Arrears | 7,500 | 8,000 | 6,906 | 9,640 |
| Rate Surcharge | 7,000 | 5,000 | 7,696 | 6,944 |
| Speeding Fines | 5,000 | 6,500 | 2,690 | 7,115 |
| Property Enquiries & Sundry Permits | 7,500 | 7,000 | 9,966 | 6,961 |
| Bank Interest - Investments | 5,500 | 5,000 | 5,078 | 6,350 |
| Bank Interest - Pension Reserve | 1,500 | 1,500 | 1,105 | 1,382 |
| Income Support Administration | - | - | - | 415 |
| Dog Licences | 3,000 | 2,500 | 3,970 | 3,256 |
| TOTAL INCOME | 37,000 | 35,500 | 37,411 | 42,063 |
| NET BUDGET | £1,559,250 | £1,499,000 | £1,383,085 | £1,377,145 |

FINANCIAL YEAR 2014/ 2015

GENERAL ACCOUNT FORECAST AT 30th APRIL 2015

| Quarters | Rate/Qtr | Rate Income | Balance b/f | Total Funds | Less Estimates | Balance 30-Apr | wks bal gross exp |
|-------------|----------|----------------|----------------|----------------|-------------------|-------------------|----------------------|
| 146,733,876 | 0.0102 | 1,496,686 | 776,553 | 2,273,239 | 1,559,250 | 713,989 | 23.8 |
| 146,733,876 | 0.0101 | 1,482,012 | 776,553 | 2,258,565 | 1,559,250 | 699,315 | 23.3 |
| 146,733,876 | 0.0100 | 1,467,339 | 776,553 | 2,243,892 | 1,559,250 | 684,642 | 22.8 |
| 146,733,876 | 0.0099 | 1,452,665 | 776,553 | 2,229,218 | 1,559,250 | 669,968 | 22.3 |
| 146,733,876 | 0.0098 | 1,437,992 | 776,553 | 2,214,545 | 1,559,250 | 655,295 | 21.9 |
| 146,733,876 | 0.0097 | 1,423,319 | 776,553 | 2,199,872 | 1,559,250 | 640,622 | 21.4 |
| 146,733,876 | 0.0096 | 1,408,645 | 776,553 | 2,185,198 | 1,559,250 | 625,948 | 20.9 |

Should the Assembly approve the recommended rate, Rate Demands will be billed as below:

| Domestic | p/qtr | last year | Non -Domestic | p/qtr | last year |
|---------------------|-------------|-----------|---------------------------|-------------|-----------|
| Parish Rate | 1.00 | 1.00 | Parish Rate | 1.00 | 1.00 |
| Island Wide Rate | 0.70 | 0.69 | Island Wide Rate | 1.23 | 1.21 |
| Total Domestic Rate | <u>1.70</u> | 1.69 | Total Non - Domestic Rate | <u>2.23</u> | 2.21 |

For Information - previous years' rate per quarter:

| Domestic | Non-Domestic |
|----------|--------------|
| 2010/11 | 2.14p |
| 2011/12 | 2.17p |
| 2012/13 | 2.23p |
| 2013/14 | 2.21p |



PARISH OF ST. SAVIOUR

Parish Hall, St. Saviour, Jersey, Channel Islands, JE2 7LF

Tel: (01534) 735864 Fax: (01534) 732350

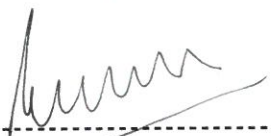

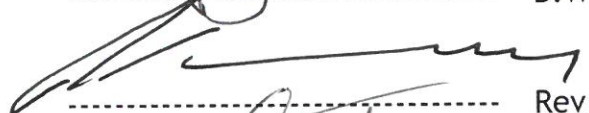
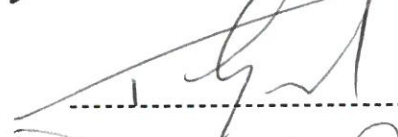
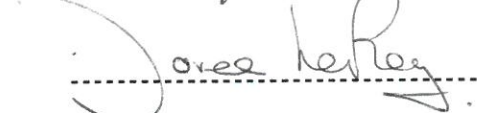


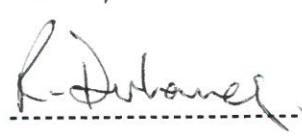
Email: stsaviour@poss.gov.je Website: www.parish.gov.je/st_saviour

2014

COMMITTEE ACT

THIS twenty sixth day of June in the year two thousand and fourteen.

WE, the undersigned, members of the Committee elected by Act of Parish Assembly dated 4th July 2013 for the purpose of examining the Connétable's Accounts for the financial year ended 30th April, 2014, have this day received from Mr Andrew Le Cheminant, Chartered Accountant of Messrs. Alex Picot, Parish Auditors, a full report of the accounts and financial statements and hereby recommend the adoption of same by the Parish Assembly to be held on Thursday 3rd July 2014. We have also examined the Estimates of the forthcoming financial year and support the Connétable in her recommendation that the level of Parish Rate be adopted at 1.00p per Quarter.

| | | |
|---|---------------------------|--|
|  | Advocate P. de C. Maurant | Procureur du Bien Public |
|  | B.W. Le Lievre, Esq. | Procureur du Bien Public |
|  | Rev. Dr. A.C. Swindell | Rector |
|  | Centenier T. Gorvel | Chef de Police |
|  | Mrs D Le Roy | Church Warden |
|  | A Ilton Esq. | Church Warden |
|  | G A Witts, Esq. | Chairman, Rates Assessment Committee |
|  | Deputy R. C. Duhamel | Senior Deputy |