



PARISH OF ST. SAVIOUR

ACCOUNTS  
AT  
30<sup>th</sup> APRIL 2015

**PARISH OF ST SAVIOUR**  
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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 2015 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 2015 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 2015**

		2015 £	2015 £	2014 £
	Note	Estimates		
<b>EXPENDITURE</b>				
<b>PARISH ADMINISTRATION</b>				
Salaries, social security and pension contributions		292,000	289,778	278,533
Retirement pensions		152,000	151,356	138,692
Electoral list		3,500	1,241	3,659
Public election expenses		6,000	2,262	2,197
Rate collection costs		29,000	26,042	27,714
Honorary Police		29,000	25,094	25,080
Parish Hall		30,000	26,341	27,247
Stationery and advertising		8,000	5,652	6,003
Telephone and postage		8,000	5,063	7,664
Insurance		8,000	7,839	7,709
Audit fee		7,500	7,500	7,500
Constables' supervisory committee expenses		6,500	5,975	5,890
Computer expenses		8,000	5,514	7,063
Sundry expenses	11	17,000	18,959	15,285
		<u>604,500</u>	<u>578,616</u>	<u>560,236</u>
<b>PARISH WORKS</b>				
Roads account (page 5)		343,000	333,363	272,740
Refuse collection		348,000	348,985	308,602
Street lighting		26,000	27,713	24,958
		<u>717,000</u>	<u>710,061</u>	<u>606,300</u>
<b>GENERAL</b>				
Maintenance of Parish property		25,000	30,004	20,576
Trésor – sexton, church and rectory		50,000	45,403	51,190
Trésor – wages for churchyard maintenance		19,250	24,181	18,315
		<u>94,250</u>	<u>99,588</u>	<u>90,081</u>
<b>COMMUNITY SUPPORT</b>				
Charitable grants	2	20,000	20,750	20,350
Grands Vaux Youth Centre		15,000	15,000	15,000
The Bridge		4,000	4,000	4,000
General		2,000	1,503	621
St Saviour's Battle of Flower Association		6,000	6,000	4,000
Senior Citizens Garden Party and New Year lunch		9,000	8,759	8,413
Parish in Bloom		2,000	2,000	2,000
Brighter Futures		2,500	2,500	2,500
		<u>60,500</u>	<u>60,512</u>	<u>56,884</u>
<b>EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES</b>		<u>1,476,250</u>	<u>1,448,777</u>	<u>1,313,501</u>

**PARISH OF ST SAVIOUR**  
**GENERAL ACCOUNT (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2015**

		2015 £	2015 £	2014 £
	Note	Estimates		
<b>EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES</b>		1,476,250	1,448,777	1,313,501
<b>SPECIAL VOTES</b>				
Vehicle reserve	6	20,000	20,000	50,000
Property reserve	9	100,000	100,000	50,000
Cemetery records software, hardware		-	(4,739)	-
Photocopier/fax/scanner purchase		-	-	6,995
		<u>120,000</u>	<u>115,261</u>	<u>106,995</u>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>		<u>£1,592,250</u>	<u>£1,564,038</u>	<u>£1,420,496</u>

**PARISH OF ST SAVIOUR**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2015**

	2015	2014
	£	£
<b>INCOME</b>		
Rates for the year 2014		
146,746,736 quarters at 1.00p per quarter	1,467,464	1,459,821
(2013 – 145,982,086 quarters at 1.00p)		
Deduct: Unpaid	13,710	14,339
Rebates and adjustments	3,483	3,341
	<u>17,193</u>	<u>17,680</u>
Rates received	1,450,271	1,442,141
Rate arrears received	8,118	6,906
Rate surcharge received	8,953	7,696
Speeding fines	4,565	2,690
Property enquiries and sundry permits	9,603	9,966
Dog licences	7,525	5,610
Less: Stray dog costs	<u>(2,285)</u>	<u>(1,640)</u>
	5,240	3,970
Bank deposit interest	4,034	5,078
Bank deposit interest - pension reserve	1,222	1,105
Loan interest- pension reserve	3,186	
<b>TOTAL INCOME FOR THE YEAR</b>	<u><u>£1,495,192</u></u>	<u><u>£1,479,552</u></u>

**GENERAL ACCOUNT SUMMARY**  
**FOR THE YEAR ENDED 30 APRIL 2015**

	2015	2014
	£	£
<b>INCOME</b> (as above)	1,495,192	1,479,552
<b>EXPENDITURE</b> (page 3)	1,564,038	1,420,496
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<u>(68,846)</u>	<u>59,056</u>
<b>BALANCE BROUGHT FORWARD</b>	776,553	717,497
<b>BALANCE CARRIED FORWARD</b>	<u><u>£707,707</u></u>	<u><u>£776,553</u></u>

**PARISH OF ST SAVIOUR**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2015**

	<b>Note</b>	<b>2015</b>		<b>2014</b>	
		£	£	£	£
<b>EXPENDITURE</b>					
Contractor for resurfacing			96,189		26,576
Wages, social security and pension contributions			257,742		279,597
Materials, upkeep and sundries			28,171		26,343
Motor expenses			36,494		35,035
Professional expenses			10,599		-
			<u>429,195</u>		<u>367,551</u>
<b>INCOME</b>					
Sundry receipts, less expenses:					
Firearms		765		1,480	
Driving licences	4	59,112		53,794	
Car park rentals		26,235		25,712	
Fines		9,397		13,338	
Sundry income		323		487	
		<u>95,832</u>		<u>94,811</u>	
<b>NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT</b>			<u><u>£333,363</u></u>		<u><u>£272,740</u></u>

**PARISH OF ST SAVIOUR**  
**SUMMARY OF BALANCES AT 30 APRIL 2015**

<b>PARISH FUNDS</b>		<b>2015</b>		<b>2014</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>NON-CURRENT ASSETS</b>					
Maisons Connétable Ozouf Loan	3		389,574		-
<b>CURRENT ASSETS</b>					
Cash at bank and in hand					
Current account		43,115		13,665	
Deposit accounts		1,266,838		1,328,508	
Pension deposit account	12	163,058		552,632	
Cash in hand		2,399		1,393	
			1,475,410		1,896,198
Debtors and prepayments			17,330		34,272
			1,492,740		1,930,470
<b>CREDITORS: Amounts falling due within one year</b>					
Deferred income - driving licences	4	40,585		39,185	
Sundry creditors and accruals		120,131		99,629	
			160,716		138,814
<b>NET CURRENT ASSETS</b>			1,332,024		1,791,656
<b>CREDITORS: Amounts falling due after more than one year</b>					
Deferred income - driving licences	4		121,434		149,419
			<u>£1,600,164</u>		<u>£1,642,237</u>
Represented by:					
<b>GENERAL ACCOUNT</b> (page 4)			707,707		776,553
<b>MILLENNIUM PROJECT RESERVE FUND</b>	5		20,409		21,119
<b>VEHICLE RESERVE</b>	6		10,802		69,300
<b>PULLIN BEQUEST FUND</b>	7		123,250		81,360
<b>LIFT RESERVE</b>	8		43,493		96,273
<b>PROPERTY RESERVE</b>	9		141,871		45,000
<b>PENSION RESERVE</b>	12		552,632		552,632
			<u>£1,600,164</u>		<u>£1,642,237</u>
<b>MAISONS CONNÉTABLE OZOUF FUND</b>					
			£		£
<b>ASSETS</b>					
Purchase of two Bungalows			382,350		-
Debtors			23,708		-
			<u>£406,058</u>		<u>£ -</u>
<b>LIABILITIES</b>					
Loan due to Pension Reserve			389,574		-
Rents Received		24,830		-	
Less: Expenses		(1,122)		-	
Interest		(3,186)		-	
Insurance		(4,038)		-	
Net income for the year			16,484		-
			<u>£406,058</u>		<u>£ -</u>

CONNÉTABLE S A RENNARD  
..... Connétable  
  
7 JULY 2015  
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**PARISH OF ST SAVIOUR  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2015**

**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 10. Furniture and equipment are written off in the year of acquisition.

**2. CHARITABLE GRANTS**

	<b>2015</b>	<b>2014</b>
	£	£
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 <sup>th</sup> (St Lukes) Brownies	450	450
ACET (Jersey) Limited	400	400
Age Concern Jersey	500	500
Alzheimers Jersey	400	400
Caesarean Muscular Dystrophy	-	400
Channel Islands Air Search	500	-
Diabetes Jersey	400	400
Family Nursing and Home Care	3,500	3,500
Headway (Jersey) Brain Injuries	400	400
Jersey Across Group	-	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	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
MacMillan Jersey	500	-
Milli's Child Contact Centre	200	200
National Childbirth Trust Jersey	200	-
Relate Jersey	400	400
Samaritans Jersey	400	400
St John's Ambulance	400	400
St Saviours Netball Club	400	400
Silkworth Lodge	400	400
The Shelter Trust	400	400
Jersey Victim Support Scheme	400	400
	<u>£20,750</u>	<u>£20,350</u>

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**3. MAISONS CONNÉTABLE OZOUF LOAN**

	<b>2015</b>	<b>2014</b>
	£	£
Balance at 30 April 2015	<u>£389,574</u>	<u>£ -</u>

On 27 August 2014 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. The funds for the purchase were borrowed from the Pension Reserve deposit account. The loan will bear interest at the rate of 5% p.a. and is repayable either after four years or thereafter on demand.

**4. INCOME - DRIVING LICENCES**

	<b>2015</b>	<b>2014</b>
	£	£
Total receipts	33,962	33,163
Add: Deferred income brought forward	188,604	215,389
	<u>222,566</u>	<u>248,552</u>
Less: Deferred income carried forward		
- Due within one year	40,585	39,185
- Due within two to nine years	121,434	149,419
	<u>162,019</u>	<u>188,604</u>
Driving licence income for the year	60,547	59,948
Less: Expenses	(1,435)	(6,154)
Net income transferred to Roads Account	<u>£59,112</u>	<u>£53,794</u>

**5. MILLENNIUM PROJECT RESERVE FUND**

	<b>2015</b>	<b>2014</b>
	£	£
Balance brought forward	21,119	21,894
Expenses paid:		
Tree planting programme	-	(88)
Petanque Pitch planning/design fees	(710)	(687)
Balance carried forward	<u>£20,409</u>	<u>£21,119</u>

**6. VEHICLE RESERVE**

	<b>2015</b>	<b>2014</b>
	£	£
Balance brought forward	69,300	42,120
Transfer from General Account	20,000	50,000
Sale of vehicles	300	4,540
Purchase of Vehicles	(78,798)	(27,360)
Balance carried forward	<u>£10,802</u>	<u>£69,300</u>

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**7. PULLIN BEQUEST FUND**

	<b>2015</b> £	<b>2014</b> £
Balance brought forward	81,360	-
Funds received from the estate of the late Deputy Mrs Pullin	41,890	81,360
Balance carried forward	<u>£123,250</u>	<u>£81,360</u>

**8. LIFT RESERVE FUND**

	<b>2015</b> £	<b>2014</b> £
Balance brought forward	96,273	99,320
Planning and build costs	(52,780)	(3,047)
Balance carried forward	<u>£43,493</u>	<u>£96,273</u>

**9. PROPERTY RESERVE FUND**

	<b>2015</b> £	<b>2014</b> £
Balance brought forward	45,000	-
Transfer from General Account	100,000	50,000
Property Expenses	(3,129)	(5,000)
Balance carried forward	<u>£141,871</u>	<u>£45,000</u>

**10. 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  
Bungalows in Langtry Gardens  
Car parks - Victoria Road/Clos Paumelle  
Miscellaneous parcels of land, traffic islands and gardens.

**11. SUNDRY EXPENSES**

	<b>2015</b> £	<b>2014</b> £
Bank charges	3,376	3,135
Battle of Flowers Association	621	663
Entertaining and hospitality	2,444	2,414
Constable's donations	360	-
Miss St Saviour	745	798
Registrars costs	314	220
Twinning costs	3,021	3,715
Legal and professional fees	2,585	3,024
Down Your Way Walk	1,585	-
Sundry	3,908	1,316
	<u>£18,959</u>	<u>£15,285</u>

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**12. 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.

	<b>2015</b> £	<b>2014</b> £
Represented by:		
Cash at Bank	163,058	552,632
Maisons Connétable Ozouf Loan	389,574	-
Balance brought forward	552,632	552,632
Add: Bank interest	1,222	1,105
Loan interest	3,186	-
	557,040	553,737
Less: Transfer to General Account	(4,408)	(1,105)
Balance carried forward	<u>£552,632</u>	<u>£552,632</u>

**13. STATES OF JERSEY PUBLIC EMPLOYEES CONTRIBUTORY RETIREMENT SCHEME**

**Pension costs**

With the exception of those referred to in note 12, 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 £93,616 (2014: £84,671). 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 2013. 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 2013 revealed a surplus of £92.7 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 2015**

**13. 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 2014 was £895 and from January 2015 was £974.

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 2015. 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.

**14. 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

1<sup>ST</sup> MAY 2015 to 30<sup>TH</sup> APRIL 2016

	2015 / 2016 Estimates	2014 / 2015 Estimates	2014 / 2015 Actual	2013 / 2014 Actual
<b>EXPENDITURE</b>				
<b>PARISH ADMINISTRATION</b>				
Salaries, Social Security & Employer's Pension Contributions	301,000	292,000	289,778	278,533
Retirement Pensions Paid	153,000	152,000	151,356	138,692
Electoral List	3,500	3,500	1,241	3,659
Public Election Expenses	3,500	6,000	2,262	2,197
Rate Collection Costs	42,000	29,000	26,042	27,714
Honorary Police Expenses	48,000	29,000	25,094	25,080
Parish Hall	29,000	30,000	26,341	27,247
Stationery & Advertising	6,500	8,000	5,652	6,003
Telephone & Postage	6,500	8,000	5,063	7,664
Insurance ( Employer's Liability )	8,000	8,000	7,839	7,709
Audit Fee	8,000	7,500	7,500	7,500
Constable's Supervisory Committee	6,500	6,500	5,975	5,890
Computer Expenses	7,000	8,000	5,514	7,063
Sundry Expenses	17,000	17,000	18,959	15,285
	<u>639,500</u>	<u>604,500</u>	<u>578,616</u>	<u>560,236</u>
<b>PARISH WORKS</b>				
Roads Account	370,000	343,000	333,363	272,740
Refuse Collection	370,000	348,000	348,985	308,602
Street Lighting	27,000	26,000	27,713	24,958
	<u>767,000</u>	<u>717,000</u>	<u>710,061</u>	<u>606,300</u>
<b>EXPENDITURE C/F</b>	<b>1,406,500</b>	<b>1,321,500</b>	<b>1,288,677</b>	<b>1,166,536</b>



	2015 / 2016 Estimates	2014 / 2015 Estimates	2014 / 2015 Actual	2013 / 2014 Actual
<b>EXPENDITURE B/F</b>	<b>1,406,500</b>	<b>1,321,500</b>	<b>1,288,677</b>	<b>1,166,536</b>
<b>GENERAL</b>				
Maintenance of Parish Property	25,000	25,000	30,004	20,576
Tresor Account :- Sexton, Church & Rectory	50,000	50,000	45,403	51,190
Tresor :- Churchyard Maintenance	21,500	19,250	24,181	18,315
Charitable Grants	21,000	20,000	20,750	20,350
Community Support:				
Grands Vaux	15,000	15,000	15,000	15,000
The Bridge	4,000	4,000	4,000	4,000
Brighter Futures	2,500	2,500	2,500	2,500
General	2,000	2,000	1,503	621
St. Saviour's Battle of Flowers Association	6,000	6,000	6,000	4,000
Senior Citizens Garden Party & New Year Lunch	9,500	9,000	8,759	8,413
Parish in Bloom	2,000	2,000	2,000	2,000
	<u>158,500</u>	<u>154,750</u>	<u>160,100</u>	<u>146,965</u>
<b>EXPENDITURE EX SPECIAL VOTES</b>	<b>1,565,000</b>	<b>1,476,250</b>	<b>1,448,777</b>	<b>1,313,501</b>
<b>SPECIAL VOTES</b>				
Transfer to Vehicle Reserve	30,000	20,000	20,000	50,000
Transfer to Property Fund	50,000	100,000	100,000	50,000
Cemetery Software etc	-	-	-4,739	-
Replacement Photocopier/Fax/ Scanner	-	-	-	6,995
	<u>80,000</u>	<u>120,000</u>	<u>115,261</u>	<u>106,995</u>
<b>TOTAL EXPENDITURE C/F</b>	<b>£1,645,000</b>	<b>£1,596,250</b>	<b>£1,564,038</b>	<b>£1,420,496</b>



	2015 / 2016 Estimates	2014 / 2015 Estimates	2014 / 2015 Actual	2013 / 2014 Actual
<b>TOTAL EXPENDITURE B/F</b>	<b>£1,645,000</b>	<b>£1,596,250</b>	<b>£1,564,038</b>	<b>£1,420,496</b>
<b>INCOME</b>				
Rate Arrears	8,000	7,500	8,118	6,906
Rate Surcharge	8,000	7,000	8,953	7,696
Speeding Fines	5,000	5,000	4,565	2,690
Property Enquiries & Sundry Permits	9,000	7,500	9,603	9,966
Bank Interest - Investments	5,500	5,500	4,034	5,078
Interest - Pension Reserve & MCO Bungalows Loan	21,000	1,500	4,408	1,105
Dog Licences	4,500	3,000	5,240	3,970
<b>TOTAL INCOME</b>	<b>61,000</b>	<b>37,000</b>	<b>44,921</b>	<b>37,411</b>
<b>NET BUDGET</b>	<b>£1,584,000</b>	<b>£1,559,250</b>	<b>£1,519,117</b>	<b>£1,383,085</b>

## FINANCIAL YEAR 2015/ 2016

## GENERAL ACCOUNT FORECAST AT 30th APRIL 2015

Quarters	Rate/Qtr	Rate Income	Balance b/f	Total Funds	Less Estimates	Balance 30-Apr-16	wks bal gross exp
148,785,528	0.0106	1,577,127	751,200	2,328,327	1,584,000	744,327	24.4
148,785,528	0.0105	1,562,248	751,200	2,313,448	1,584,000	729,448	23.9
148,785,528	0.0104	1,547,369	751,200	2,298,569	1,584,000	714,569	23.5
148,785,528	0.0103	1,532,491	751,200	2,283,691	1,584,000	699,691	23.0
148,785,528	0.0102	1,517,612	751,200	2,268,812	1,584,000	684,812	22.5
148,785,528	0.0101	1,502,734	751,200	2,253,934	1,584,000	669,934	22.0
148,785,528	0.0100	1,487,855	751,200	2,239,055	1,584,000	655,055	21.5

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	1.02	1.00	Parish Rate	1.02	1.00
Island Wide Rate	0.70	0.70	Island Wide Rate	1.23	1.23
Total Domestic Rate	<u>1.72</u>	1.70	Total Non - Domestic Rate	<u>2.25</u>	2.23

For Information - previous years' rate per quarter:

Domestic	Non-Domestic
2012/13	2.23p
2013/14	2.21p
2014/15	2.23p
2015/16	2.25p



# PARISH OF ST. SAVIOUR

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2015

## COMMITTEE ACT

THIS second day of July in the year two thousand and fifteen.

WE, the undersigned, members of the Committee elected by Act of Parish Assembly dated 3<sup>rd</sup> July 2014 for the purpose of examining the Connétable's Accounts for the financial year ended 30<sup>th</sup> April 2015, 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 9<sup>th</sup> July 2015. 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 1.02 p per Quarter.

Advocate P. de C. Maurant

Procureur du Bien Public

G.A. Witts

Procureur du Bien Public

Rev. Dr. A.C. Swindell

Rector

Centenier P.D. McDonald

Chef de Police

Mrs D Le Roy

Church Warden

A.J. Ilton Esq.

Church Warden

S. R. Mottershaw

Chairman,  
Rates Assessment  
Committee



Deputy K.C. Lewis

Senior Deputy



*In attendance only, no vote this year.*