



PARISH OF ST. SAVIOUR

ACCOUNTS
AT
30TH APRIL 2017

PARISH OF ST SAVIOUR

INDEX TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2017

Page

1	Independent Auditors' Report
2/3	General Account - Expenditure
4	General Account - Income
4	General Account - Summary
5	Roads Account
6	Summary of Balances
7/11	Notes to the Accounts



Alex Picot

chartered accountants

95-97 Halkett Place

St. Helier, Jersey

Channel Islands JE1 1BX

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 2017 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 2017 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with applicable law.

5 JULY 2017

ALEX PICOT
Chartered Accountants

PARISH OF ST SAVIOUR
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2017

		2017 £	2017 £	2016 £
	Note	Estimates		
EXPENDITURE				
PARISH ADMINISTRATION				
Salaries, social security and pension contributions		316,000	323,145	305,633
Retirement pensions		151,000	150,519	150,497
Electoral list		3,500	3,565	3,421
Public election expenses		3,500	(1,692)	2,726
Rate collection costs		38,000	44,048	42,338
Honorary Police		33,000	31,926	41,540
Parish Hall		28,000	24,604	26,620
Stationery and advertising		6,500	9,025	6,235
Telephone and postage		6,500	5,463	5,925
Insurance		8,000	6,681	7,459
Audit fee		8,000	7,500	7,500
Constables' supervisory committee expenses		6,500	6,286	6,200
Computer expenses		7,000	6,537	9,406
Sundry expenses	12	17,000	24,545	15,419
		<u>632,500</u>	<u>642,152</u>	<u>630,919</u>
PARISH WORKS				
Roads account (page 5)		350,000	338,718	275,484
Refuse collection		360,000	377,609	363,454
Street lighting		35,000	34,351	22,529
		<u>745,000</u>	<u>750,678</u>	<u>661,467</u>
GENERAL				
Maintenance of Parish property		30,000	13,172	20,495
Trésor – sexton, church and rectory		79,000	75,243	45,244
Trésor – wages for churchyard maintenance		-	8,517	33,462
		<u>109,000</u>	<u>96,932</u>	<u>99,201</u>
COMMUNITY SUPPORT				
Charitable grants	2	21,000	20,800	20,000
Grands Vaux Youth Centre		15,000	15,000	15,000
The Bridge		4,000	4,000	4,000
General		2,000	1,465	1,413
St Saviour's Battle of Flower Association		6,000	6,000	6,000
Senior Citizens Garden Party and New Year lunch		10,000	11,207	8,438
Parish in Bloom		2,000	2,000	2,000
Brighter Futures		2,500	2,500	2,500
Georgetown Methodist Church		5,000	5,000	
		<u>67,500</u>	<u>67,972</u>	<u>59,351</u>
EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		<u>1,554,000</u>	<u>1,557,734</u>	<u>1,450,938</u>

PARISH OF ST SAVIOUR
GENERAL ACCOUNT (continued)
FOR THE YEAR ENDED 30 APRIL 2017

		2017 £	2017 £	2016 £
	Note	Estimates		
EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		1,554,000	1,557,734	1,450,938
SPECIAL VOTES				
Vehicle reserve	6	20,000	20,000	30,000
Property reserve	9	50,000	50,000	50,000
Roads reserve	10	100,000	100,000	-
		<u>170,000</u>	<u>170,000</u>	<u>80,000</u>
TOTAL EXPENDITURE FOR THE YEAR		<u>£1,724,000</u>	<u>£1,727,734</u>	<u>£1,530,938</u>

PARISH OF ST SAVIOUR
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2017

	2017		2016	
	£	£	£	£
INCOME				
Rates for the year 2016				
2016 150,871,778 quarters at 1.02p per quarter		1,538,892		1,517,612
(2015 -148,785,528 quarters at 1.02p)				
Deduct: Unpaid	11,956		14,241	
Rebates and adjustments	3,956		3,855	
		15,912		18,096
Rates received		1,522,980		1,499,516
Rate arrears received		10,135		7,353
Rate surcharge received		6,026		4,395
Speeding fines		11,442		7,934
Property enquiries and sundry permits		11,340		8,308
Hire of Parish Hall		1,109		-
Rental income		3,330		571
Dog licences	6,545		6,215	
Less: Stray dog costs	(1,196)		(1,232)	
		5,349		4,983
Bank deposit interest		1,727		3,499
Bank deposit interest - pension reserve		145		271
Loan interest- pension reserve		22,607		20,862
TOTAL INCOME FOR THE YEAR		<u>£1,596,190</u>		<u>£1,557,692</u>

GENERAL ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2017

	2017	2016
	£	£
INCOME (as above)	1,596,190	1,557,692
EXPENDITURE (page 3)	1,727,734	1,530,938
(DEFICIT)/SURPLUS FOR THE YEAR	(131,544)	26,754
TRANSFER FROM LIFT RESERVE	-	43,493
BALANCE BROUGHT FORWARD	777,954	707,707
BALANCE CARRIED FORWARD	<u>£646,410</u>	<u>£777,954</u>

PARISH OF ST SAVIOUR
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2017

	Note	2017		2016	
		£	£	£	£
EXPENDITURE					
Contractor for resurfacing			101,428		16,761
Wages, social security and pension contributions			278,390		268,247
Materials, upkeep and sundries			24,511		40,369
Motor expenses			25,717		35,829
Professional expenses			902		1,999
			<u>430,948</u>		<u>363,205</u>
INCOME					
Sundry receipts, less expenses:					
Firearms		1,785		905	
Driving licences	4	50,699		46,820	
Car park rentals		25,746		24,948	
Fines		14,000		14,400	
Sundry income		-		648	
		<u></u>	<u>92,230</u>	<u></u>	<u>87,721</u>
NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT			<u><u>£338,718</u></u>		<u><u>£275,484</u></u>

PARISH OF ST SAVIOUR
SUMMARY OF BALANCES AT 30 APRIL 2017

PARISH FUNDS		2017		2016	
	Note	£	£	£	£
NON-CURRENT ASSETS					
Maisons Connétable Ozouf Loan	3		452,144		452,144
CURRENT ASSETS					
Cash at bank and in hand					
Current account		111,256		86,560	
Deposit accounts		1,616,736		1,299,483	
Pension deposit account	13	100,488		100,488	
Cash in hand		2,498		917	
			1,830,978		1,487,448
Debtors and prepayments			47,869		44,842
			2,330,991		1,532,290
CREDITORS: Amounts falling due within one year					
Deferred income - driving licences	4	40,028		41,805	
Sundry creditors and accruals		224,360		155,092	
			264,388		196,897
NET CURRENT ASSETS			2,066,603		1,335,393
CREDITORS: Amounts falling due after more than one year					
Deferred income - driving licences	4		68,086		92,769
Cash held for Maisons Connétable Ozouf			487,033		126,172
TOTAL NET ASSETS			<u>£1,511,484</u>		<u>£1,568,596</u>
Represented by:					
GENERAL ACCOUNT (page 4)			646,410		777,954
MILLENNIUM PROJECT RESERVE FUND	5		-		3,961
VEHICLE RESERVE	6		38,835		44,302
PULLIN BEQUEST FUND	7		129,022		129,022
LIFT RESERVE	8		-		-
PROPERTY RESERVE	9		85,760		60,725
ROADS RESERVE	10		58,825		-
PENSION RESERVE	13		552,632		552,632
			<u>£1,511,484</u>		<u>£1,568,596</u>
MAISONS CONNÉTABLE OZOUF FUND					
			£		£
ASSETS					
Acquisition of Bungalows			452,144		452,144
Debtors			32,790		106,214
Cash held by Parish			487,033		126,172
			<u>£971,967</u>		<u>£684,530</u>
LIABILITIES					
Loan due to Pension Reserve			452,144		452,144
Rents Received		350,614		271,937	
Less: Property management expenses		(30,763)		(21,128)	
Interest		(22,607)		(20,862)	
Insurance		(2,184)		(8,944)	
Other		(7,623)		(5,101)	
Net income for the year		287,437		215,902	
ACCUMULATED NET RENTAL INCOME B/F		<u>232,386</u>		<u>16,484</u>	
ACCUMULATED NET RENTAL INCOME C/F			519,823		232,386
			<u>£971,967</u>		<u>£684,530</u>

CONNÉTABLE S A RENNARD

29 JUNE 2017

..... Connétable

.....

**PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2017**

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

2. CHARITABLE GRANTS

	2017	2016
	£	£
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	550	500
Alzheimers Jersey	400	400
Channel Islands Air Search	500	500
Diabetes Jersey	400	400
Family Nursing and Home Care	3,500	3,500
Headway (Jersey) Brain Injuries	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	400
Jersey Brook Advisory Centre	400	400
Jersey Cheshire Homes	500	500
Jersey Citizens Advice	500	500
Jersey Council on Alcoholism	900	900
Jersey Epilepsy Association	400	400
Jersey Homeless Outreach	400	400
Jersey Hospice Care	500	900
Jersey Women's Refuge	600	500
MacMillan Jersey	500	500
National Childbirth Trust Jersey	-	200
Relate Jersey	400	400
Samaritans Jersey	500	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
Jersey Centre for Separated Families	200	200
Street Pastors Jersey	300	250
Jershen	300	200
Caring Cooks of Jersey	500	500
Community Savings Limited	500	-
Grace Trust	500	-
	<u>£20,800</u>	<u>£20,000</u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2017

3. MAISONS CONNÉTABLE OZOUF LOAN

	2017	2016
Balance at 30 April 2017	<u>£452,144</u>	<u>£452,144</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

	2017		2016
	£	£	£
Total receipts		36,887	34,826
Add: Deferred income brought forward		<u>134,574</u>	<u>162,019</u>
		171,461	196,845
Less: Deferred income carried forward			
- Due within one year	40,028		41,805
- Due within two to nine years	<u>68,086</u>		<u>92,769</u>
		108,114	134,574
Driving licence income for the year		63,347	62,271
Less: Expenses		<u>(12,648)</u>	<u>(15,451)</u>
Net income transferred to Roads Account		<u>£50,699</u>	<u>£46,820</u>

5. MILLENNIUM PROJECT RESERVE FUND

	2017	2016
	£	£
Balance brought forward	3,961	20,409
Expenses paid:		
Deposit for crockery	(3,961)	(5,289)
Petanque pitch expenses	-	(11,159)
Balance carried forward	<u>£ -</u>	<u>£3,961</u>

6. VEHICLE RESERVE

	2017	2016
	£	£
Balance brought forward	44,302	10,802
Transfer from General Account	20,000	30,000
Sale of vehicles	4,000	3,500
Purchase of Vehicles	<u>(29,467)</u>	-
Balance carried forward	<u>£38,835</u>	<u>£44,302</u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2017

7. PULLIN BEQUEST FUND

	2017 £	2016 £
Balance brought forward	129,022	123,250
Funds received from the estate of the late Deputy Mrs Pullin	-	5,772
Balance carried forward	<u>£129,022</u>	<u>£129,022</u>

8. LIFT RESERVE FUND

	2017 £	2016 £
Balance brought forward	-	43,493
Transfer to General Account	-	(43,493)
Balance carried forward	<u>£ -</u>	<u>£ -</u>

9. PROPERTY RESERVE FUND

	2017 £	2016 £
Balance brought forward	60,725	141,871
Transfer from General Account	50,000	50,000
Rectory expenses	(24,965)	(131,146)
Balance carried forward	<u>£85,760</u>	<u>£60,725</u>

10. ROADS RESERVE FUND

	2017 £	2016 £
Balance brought forward	-	-
Transfer from General Account	100,000	-
Rue de la Chouquetterie expenses	(41,175)	-
Balance carried forward	<u>£58,825</u>	<u>£ -</u>

11. 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.

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2017

12. SUNDRY EXPENSES

	2017	2016
	£	£
Bank charges	4,024	2,861
Battle of Flowers Association	1,063	477
Entertaining and hospitality	1,664	3,474
Constable's donations	362	-
Miss St Saviour	350	951
Registrars costs	321	59
Twinning costs	2,218	887
Legal and professional fees	3,634	2,629
Sundry	2,611	4,081
GST correction	8,298	-
	<u>£24,545</u>	<u>£15,419</u>

13. 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.

	2017	2016
	£	£
Represented by:		
Cash at Bank	100,488	100,488
Maisons Connétable Ozouf Loan	452,144	452,144
Balance brought forward	552,632	552,632
Add: Bank interest	145	271
Loan interest	22,607	20,862
	575,384	573,765
Less: Transfer to General Account	(22,752)	(21,133)
Balance carried forward	<u>£552,632</u>	<u>£552,632</u>

14. STATES OF JERSEY PUBLIC EMPLOYEES CONTRIBUTORY RETIREMENT SCHEME

Pension costs

With the exception of those referred to in note 13, 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.

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2017

14. STATES OF JERSEY PUBLIC EMPLOYEES CONTRIBUTORY RETIREMENT SCHEME (continued)

Pension costs (continued)

Salaries and wages include pension contributions for staff to this scheme amounting to £107,249 (2016: £98,002). 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.

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 2016 was £983 and from January 2017 was £1,009.

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 2017. 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.

15. 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 2017 to 30TH APRIL 2018

	2017 / 2018 Estimates	2016 / 2017 Estimates	2016 / 2017 Actual	2015 / 2016 Actual
EXPENDITURE				
PARISH ADMINISTRATION				
Salaries, Social Security & Employer's Pension Contributions	327,000	316,000	323,145	305,633
Retirement Pensions Paid	153,500	151,000	150,519	150,497
Electoral List	4,100	3,500	3,565	3,422
Public Election Expenses	2,000	3,500	(1,692)	2,726
Rate Collection Costs	40,000	38,000	44,048	42,338
Honorary Police Expenses	38,000	33,000	31,926	41,540
Parish Hall	25,000	28,000	24,604	26,620
Stationery & Advertising	9,000	6,500	9,025	6,235
Telephone & Postage	6,000	6,500	5,463	5,925
Insurance (Employer's Liability)	8,000	8,000	6,681	7,459
Audit Fee	7,500	8,000	7,500	7,500
Constable's Supervisory Committee	6,600	6,500	6,286	6,200
Computer Expenses	32,800	7,000	6,537	9,406
Sundry Expenses	24,000	17,000	24,545	15,419
	683,500	632,500	642,152	630,920
PARISH WORKS				
Roads Account	345,000	350,000	338,718	275,484
Refuse Collection	385,000	360,000	377,609	363,454
Street Lighting	30,000	35,000	34,351	22,529
	760,000	745,000	750,678	661,467
EXPENDITURE C/F	1,443,500	1,377,500	1,392,830	1,292,387

Parish of St. Saviour	ESTIMATED BUDGET			2017-2018
	2017 / 2018 Estimates	2016 / 2017 Estimates	2016 / 2017 Actual	2015 / 2016 Actual
EXPENDITURE B/F	1,443,500	1,377,500	1,392,830	1,292,387
GENERAL				
Maintenance of Parish Property	30,000	30,000	13,172	20,493
Tresor Account :- Sexton, Church & Rectory	79,000	79,000	75,243	45,243
Tresor :- Churchyard Maintenance (Parish)		-	8,517	33,462
Charitable Grants	21,000	21,000	20,800	20,000
Community Support:				
Grands Vaux	15,000	15,000	15,000	15,000
Georgetown Methodist Church & Community Centre	5,000	5,000	5,000	-
The Bridge	4,000	4,000	4,000	4,000
Brighter Futures	2,500	2,500	2,500	2,500
General	1,500	2,000	1,465	1,413
St. Saviour's Battle of Flowers Association	6,000	6,000	6,000	6,000
Senior Citizens Garden Party & New Year Lunch	11,500	10,000	11,207	8,438
Parish in Bloom	2,000	2,000	2,000	2,000
	<u>177,500</u>	<u>176,500</u>	<u>164,904</u>	<u>158,549</u>
EXPENDITURE EX SPECIAL VOTES	1,621,000	1,554,000	1,557,734	1,450,936
SPECIAL VOTES				
Transfer to Vehicle Reserve	30,000	20,000	20,000	30,000
Transfer to Property Fund	110,000	50,000	50,000	50,000
Transfer to Roads Reserve	-	100,000	100,000	-
	<u>140,000</u>	<u>170,000</u>	<u>170,000</u>	<u>80,000</u>
TOTAL EXPENDITURE C/F	£1,761,000	£1,724,000	£1,727,734	£1,530,936

	2017 / 2018 Estimates	2016 / 2017 Estimates	2016 / 2017 Actual	2015 / 2016 Actual
TOTAL EXPENDITURE B/F	£1,761,000	£1,724,000	£1,727,734	£1,530,936
INCOME				
Rate Arrears	8,000	8,000	10,135	7,353
Rate Surcharge	6,000	6,000	6,026	4,395
Speeding Fines	8,000	6,000	11,442	7,935
Hire of Parish Hall	2,000	-	1,109	-
Rental Income	335	-	3,330	-
Property Enquiries & Sundry Permits	10,000	9,000	11,340	8,879
Bank Interest	2,000	3,000	1,872	3,499
Interest - Pension Reserve & MCO Bungalows Loan	22,600	22,800	22,607	21,133
Dog Licences	5,300	4,500	5,349	4,983
TOTAL INCOME	64,235	59,300	73,210	58,177
NET BUDGET	£1,696,765	£1,664,700	£1,654,524	£1,472,759

FINANCIAL YEAR 2017 / 2018
GENERAL ACCOUNT FORECAST AT 30th APRIL 2017

Quarters	Rate/Qtr	Rate Income	Balance b/f	Total Funds	Less Estimates	Balance 30-Apr-18	wks bal gross exp
152,497,632	0.0109	1,662,224	646,410	2,308,634	1,696,765	611,869	18.8
152,497,632	0.0108	1,646,974	646,410	2,293,384	1,696,765	596,619	18.3
152,497,632	0.0107	1,631,725	646,410	2,278,135	1,696,765	581,370	17.8
152,497,632	0.0106	1,616,475	646,410	2,262,885	1,696,765	566,120	17.3
152,497,632	0.0105	1,601,225	646,410	2,247,635	1,696,765	550,870	16.9
152,497,632	0.0104	1,585,975	646,410	2,232,385	1,696,765	535,620	16.4
152,497,632	0.0103	1,570,726	646,410	2,217,136	1,696,765	520,371	15.9
152,497,632	0.0102	1,555,476	646,410	2,201,886	1,696,765	505,121	15.5
152,497,632	0.0101	1,540,226	646,410	2,186,636	1,696,765	489,871	15.0
152,497,632	0.0100	1,524,976	646,410	2,171,386	1,696,765	474,621	14.5

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	1.04	1.02	Parish Rate	1.04	1.02
Island Wide Rate	0.71	0.70	Island Wide Rate	1.23	1.25
Total Domestic Rate	<u>1.75</u>	1.72	Total Non - Domestic Rate	<u>2.27</u>	2.27

For Information - previous years' rate per quarter:

Domestic	Non-Domestic
2014/15	2014/15
2015/16	2015/16
2016/17	2016/17
2017/18	2017/18
1.70p	2.23p
1.72p	2.25p
1.72p	2.27p
1.75p	2.27p



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

2017

COMMITTEE ACT

This twenty-ninth day of June in the year two thousand and seventeen.

WE, the undersigned, members of the Committee elected by Act of Parish Assembly dated 7th July 2016 for the purpose of examining the Connétable's Accounts for the financial year ended 30th April 2017, have this day received from Mr Don Connolly, 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 6th July 2017. 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 1.04p per Quarter.

Apologies

Advocate P. de C. Mourant

Procureur du Bien Public

Apologies

G. A. Witts

Procureur du Bien Public

Apologies

Rev. P. W. Dyson

Rector

I. Lewis

Centenier Mrs I. I. Lewis

Chef de Police

Doree Le Roy

Mrs D. J. Le Roy

Church Warden

Apologies

A.J. Ilton

Church Warden

Apologies

S. R. Mottershaw

Chairman,
Rates Assessment Committee

K.C. Lewis

Deputy K.C. Lewis

Senior Deputy