



PARISH OF ST SAVIOUR
ACCOUNTS
AT 30 APRIL 2019
AND
ESTIMATES 2019/2020

PARISH OF ST SAVIOUR

INDEX TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2019

	Page
Independent Auditors' Report	1-2
General Account	
- Income	3
- Expenditure	4 - 5
- Summary	5
Roads Account	6
Summary of Balances	
- Parish Funds	7
- Maisons Connétable Ozouf Fund	8
Notes to the Accounts	9 - 14
Estimates	15 - 16
Setting of Parish Rate	17

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

Opinion

We have audited the accounts of the Parish of St Saviour (the "parish") for the year ended 30 April 2019 on pages 3 to 14. 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 2019 have been prepared in accordance with the accounting policies as set out on page 9.

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.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The Connétable's use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- The Connétable has not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the parish's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The Connétable is responsible for the other information presented with the accounts. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, 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 there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS
OF THE PARISH OF ST SAVIOUR (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.

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.

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.



Alex Picot
Chartered Accountants

4 July

2019

PARISH OF ST SAVIOUR
GENERAL ACCOUNT – INCOME
FOR THE YEAR ENDED 30 APRIL 2019

INCOME	Note	2019		2018	
		£	£	£	£
Rates receivable	2		1,796,809		1,585,675
Deduct: Unpaid		8,835		11,660	
Rebates and adjustments		1,321		871	
			(10,156)		(12,531)
Rates received			1,786,653		1,573,144
Rate arrears received			12,460		12,409
Rate surcharge received			7,415		8,533
Speeding fines			6,040		19,895
Property research fees & sundry permits			19,063		15,366
Hire of Parish Hall			1,448		2,038
Rental income			335		335
Dog licences		6,940		6,275	
Less: Stray dog costs		(1,187)		(1,263)	
			5,753		5,012
Bank deposit interest			6,325		2,577
Bank deposit interest - pension reserve			1,579		722
Loan interest- pension reserve			22,607		22,607
TOTAL INCOME FOR THE YEAR			<u><u>£1,869,678</u></u>		<u><u>£1,662,638</u></u>

PARISH OF ST SAVIOUR
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2019

		2019 £	2019 £	2018 £
	Note	Estimates		
EXPENDITURE				
ADMINISTRATIVE EXPENSES				
Salaries, social security and employers pension contributions		336,000	320,003	310,081
Parish retirement pensions		157,000	151,955	152,792
Electoral list		4,000	4,553	3,760
Public election expenses		3,000	2,965	2,159
Rate collection costs		37,000	29,155	17,986
Honorary Police		40,000	37,688	37,209
Parish Hall		24,000	23,977	27,309
Stationary		5,500	5,462	4,788
Postage		3,000	2,054	2,603
Telephone		6,500	4,860	2,879
Advertisement		3,500	3,378	3,121
Insurance		9,000	10,184	8,496
Auditor's fees		7,900	7,560	7,500
Constables' supervisory committee expenses		7,265	7,180	6,635
Computer expenses		25,000	25,262	28,515
Legal and professional fees		23,000	22,443	16,816
Bank and commission charges		9,000	4,707	5,350
Sundry expenses	12	4,100	4,147	5,788
		<u>704,765</u>	<u>667,533</u>	<u>643,768</u>
PARISH WORKS				
Roads service account (page 6)		345,000	346,730	337,761
Refuse services		397,000	436,201	414,569
Street lighting costs		32,000	21,483	33,475
		<u>774,000</u>	<u>804,414</u>	<u>785,805</u>
GENERAL				
Maintenance of Parish Properties		28,000	32,190	32,243
Trésor – sexton, church and rectory		95,000	109,687	81,794
Trésor – wages for churchyard maintenance		-	700	1,360
		<u>123,000</u>	<u>142,577</u>	<u>115,397</u>
COMMUNITY SUPPORT				
Charitable grants	5	21,000	19,600	19,200
Grands Vaux Youth Centre		15,000	15,000	15,000
The Bridge		4,000	4,000	4,000
General		2,000	3,322	2,016
St Saviour's Battle of Flower Association		6,000	6,000	6,000
Senior Citizens Garden Party & New Year lunch		11,500	12,832	11,538
Parish in Bloom		2,000	2,000	2,011
Brighter Futures		2,500	2,500	2,500
Georgetown Methodist Church		-	-	5,000
		<u>64,000</u>	<u>65,254</u>	<u>67,265</u>
EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		<u>1,665,765</u>	<u>1,679,778</u>	<u>1,612,235</u>

PARISH OF ST SAVIOUR
GENERAL ACCOUNT (continued)
FOR THE YEAR ENDED 30 APRIL 2019

		2019 £	2019 £	2018 £
	Note	Estimates		
EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		1,665,765	1,679,778	1,612,235
SPECIAL VOTES				
Vehicle reserve	6	76,000	76,000	30,000
Property reserve	9	47,000	47,000	110,000
Roads reserve	10	60,000	60,000	-
		<u>183,000</u>	<u>183,000</u>	<u>140,000</u>
TOTAL EXPENDITURE FOR THE YEAR		<u>£1,848,765</u>	<u>£1,862,778</u>	<u>£1,752,235</u>

GENERAL ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2019

	2019 £	2018 £
INCOME (page 3)	1,869,678	1,662,638
EXPENDITURE (pages 4 and 5)	(1,862,778)	(1,752,235)
SURPLUS/(DEFICIT) FOR THE YEAR	6,900	(89,597)
BALANCE BROUGHT FORWARD	556,813	646,410
BALANCE CARRIED FORWARD	<u>£563,713</u>	<u>£556,813</u>

PARISH OF ST SAVIOUR
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2019

	Note	2019	2018
		£	£
EXPENDITURE			
Contractor for resurfacing works		40,032	99,658
Wages, Social security & Pension contributions		328,915	292,034
Materials, upkeep and sundries		44,287	21,208
Motor expenses		26,559	23,158
Professional expenses		2,455	1,941
		<u>442,248</u>	<u>437,999</u>
INCOME			
Sundry receipts, less expenses:			
Firearm certificates		1,220	1,825
Driving licences	4	49,558	56,783
Rental Income – Car Parks		27,931	25,863
Fines		14,898	15,767
Sundry income		1,911	-
		<u>95,518</u>	<u>100,238</u>
NET EXPENDITURE FOR THE YEAR			
CARRIED TO GENERAL ACCOUNT		<u><u>£346,730</u></u>	<u><u>£337,761</u></u>

PARISH OF ST SAVIOUR
SUMMARY OF BALANCES
AT 30 APRIL 2019

PARISH FUNDS

	Note	2019		2018	
		£	£	£	£
NON-CURRENT ASSETS					
Maisons Connétable Ozouf Loan	3		452,145		452,144
CURRENT ASSETS					
Cash at bank and in hand					
Current account		235,195		165,180	
Deposit accounts		1,780,251		1,594,371	
Pension deposit account	13	100,488		100,488	
Cash in hand		2,994		2,551	
			2,118,928		1,862,590
Debtors and prepayments			56,260		32,842
			2,627,333		2,347,576
CREDITORS:					
Amounts falling due within one year					
Deferred income - driving licences	4	41,134		23,588	
Sundry creditors and accruals		119,051		167,179	
			160,185		190,767
NET ASSETS LESS CURRENT LIABILITIES			2,467,148		2,156,809
CREDITORS:					
Amounts falling due after more than one year					
Deferred income - driving licences	4		238,225		84,638
Cash held for Maisons Connétable Ozouf			950,338		644,133
TOTAL ASSETS			<u>£1,278,585</u>		<u>£1,428,038</u>

Represented by:

GENERAL ACCOUNT (page 5)		563,713	556,813
VEHICLE RESERVE	6	3,437	37,029
PULLIN BEQUEST FUND	7	-	37,735
EX GRATIA FUND	8	32,555	62,609
PROPERTY RESERVE	9	22,972	54,864
ROADS RESERVE	10	103,276	126,356
PENSION RESERVE	13	552,632	552,632
		<u>£1,278,585</u>	<u>£1,428,038</u>

PARISH OF ST SAVIOUR
SUMMARY OF BALANCES
AT 30 APRIL 2019 (continued)

MAISONS CONNÉTABLE OZOUF FUND

	2019		2018	
	£	£	£	£
ASSETS				
Acquisition of Bungalows		452,145		452,145
Debtors		27,852		29,291
Cash held by Parish		950,338		644,133
		<u>£1,430,335</u>		<u>£1,125,569</u>
LIABILITIES				
Loan due to Pension Reserve		452,145		452,144
Rents Received:				
MCO Bungalows	366,745		361,256	
St Saviours House	30,700		13,500	
Less: Management fees	(36,555)		(36,507)	
Interest	(22,607)		(22,607)	
Insurance	(7,731)		(9,457)	
Property expenses	(19,409)		(147,823)	
Other	(6,376)		(4,760)	
Net income for the year	304,767		153,602	
ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD		<u>673,425</u>		<u>519,823</u>
ACCUMULATED NET RENTAL INCOME CARRIED FORWARD		<u>978,190</u>		<u>673,425</u>
		<u>£1,430,335</u>		<u>£1,125,569</u>


 Connétable

 2019

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2019

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. All other income, including bank deposit interest, is brought into account on a receipts basis.

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. RATES RECEIVABLE

Rates receivable for the rateable year to 31 December 2018 are brought into account in the financial year.

	2019	2018
172,770,146 Quarters at 1.04p per quarter	<u>£1,796,809</u>	<u>£1,585,675</u>
(2017-152,468,812 Quarters at 1.04p per quarter)		4

3. MAISONS CONNÉTABLE OZOUF LOAN

	2019	2018
Balance at 30 April 2019	<u>£452,145</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

	2019		2018
	£	£	£
Total receipts		240,504	70,735
Add: Deferred income brought forward		108,226	108,144
		<u>348,730</u>	<u>178,879</u>
Less: Deferred income carried forward			
- Due within one year	41,134		23,588
- Due within two to nine years	<u>238,225</u>		<u>84,638</u>
		<u>279,359</u>	<u>108,226</u>
Driving licence income for the year		69,371	70,653
Less: Licence Production Costs		<u>(19,813)</u>	<u>(13,870)</u>
Net income transferred to Roads Account		<u>£49,558</u>	<u>£56,783</u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2019

5. CHARITABLE GRANTS

	2019	2018
	£	£
2nd Jersey (Greve D'Azette) Scouts Troup	450	450
3rd Jersey (St Saviour) Scouts Troup	450	450
7 th (St Lukes) Brownies	450	450
Age Concern Jersey	550	550
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 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	500
Jersey Women's Refuge	600	600
Les Amis	1,000	-
MacMillan Jersey	500	500
Jersey Stroke Association	400	400
Relate Jersey	400	400
Samaritans Jersey	500	500
St John's Ambulance	400	400
St Saviours Netball Club	400	400
Silkworth Lodge	400	400
Jersey Victim Support Scheme	400	400
Jersey Centre for Separated Families	200	200
Street Pastors Jersey	400	400
Jershen	300	300
Caring Cooks of Jersey	500	500
Community Savings Limited	500	500
Grace Trust	500	500
Returned cheques	(600)	-
	<u>£19,600</u>	<u>£19,200</u>

6. VEHICLE RESERVE

	2019	2018
	£	£
Balance brought forward	37,029	38,835
Transfer from General Account	76,000	30,000
Sale of vehicles	-	3,429
Purchase of Vehicles	(109,592)	(35,235)
Balance carried forward	<u>£3,437</u>	<u>£37,029</u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2019

7. PULLIN BEQUEST FUND	2019	2018
	£	£
Balance brought forward	37,735	129,022
Church building works, insurance and professional fees	(37,735)	(91,287)
Balance carried forward	<u>£ -</u>	<u>£37,735</u>
8. EX-GRATIA FUND	2019	2018
	£	£
Balance brought forward	62,609	-
States of Jersey ex-gratia receipt	-	148,390
Transfer to Roads Reserve Fund	-	(70,000)
Customer service implementation support	(3,460)	(15,781)
Other expense in relation to Parish properties	(26,594)	-
Balance carried forward	<u>£32,555</u>	<u>£62,609</u>
9. PROPERTY RESERVE FUND	2019	2018
	£	£
Balance brought forward	54,864	85,760
Transfer from General Account	47,000	110,000
Armoury/Churchyard & Church renovations	(28,028)	(65,564)
Depot roof repairs	(45,347)	(79,832)
Sales proceeds	-	4,500
Other repairs on Parish properties	(5,517)	-
Balance carried forward	<u>£22,972</u>	<u>£54,864</u>
10. ROADS RESERVE FUND	2019	2018
	£	£
Balance brought forward	126,356	58,825
Transfer from General Account	60,000	-
Transfer from Ex-Gratia Fund	-	70,000
Rue de la Chouquetterie expenses	(2,865)	-
Old Brick Lane expenses	-	(2,469)
Rue de la Retraite	(51,590)	-
Le Pointe footpath	(18,017)	-
Other Roads work	(10,608)	-
Balance carried forward	<u>£103,276</u>	<u>£126,356</u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2019

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
 32 Bungalows in Langtry Gardens
 8 parking spaces in Chasse Brunet
 Car parks - Victoria Road/Clos Paumelle
 Miscellaneous parcels of land, traffic islands and gardens.

12. SUNDRY EXPENSES

	2019	2018
	£	£
Battle of Flowers Association	-	507
Entertaining and hospitality	156	264
Constable's donations	-	390
Miss St Saviour	200	200
Registrars costs	1,633	614
Twinning costs	1,321	3,050
Sundry	837	763
	<u>£4,147</u>	<u>£5,788</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 one person will be entitled to receive pension 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.

	2019	2018
	£	£
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	1,574	721
Loan interest	22,607	22,607
	576,815	575,960
Less: Transfer to General Account	(24,181)	(23,328)
Balance carried forward	<u>£552,632</u>	<u>£552,632</u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2019

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 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.

Since 1 January 2016 all new employees have been admitted into PEPS. Existing employees in the PECRS have 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:

- 13.6% 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.

Salaries and wages include pension contributions for staff amounting to £138,670 (2018: £129,493).

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 £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 2018 was £1,069 and from January 2019 was £1,066.

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 2019. 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
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2019

16. EMPLOYEES

During the financial year, the Parish had full time equivalent staff of 31.

Department/Section	Value £	% Total Rateable Income	Number of FTE Employed
Administration	320,003	18%	9
Roads Services	328,915	18%	10
Refuse Services	355,268	20%	10
Tresor (Church)	69,939	4%	2
Total	<u>£1,074,125</u>	<u>60%</u>	<u>31</u>

PARISH OF ST SAVIOUR

2019|2020

ANNUAL ESTIMATES FOR THE YEAR ENDING 30 APRIL 2020

EXPENDITURE	2019/2020 Estimates £	2018/2019 Actual £	2017/2018 Actual £
ADMINISTRATIVE EXPENSES			
Salaries, social security and employer's pension contributions	336,270	320,003	310,081
Additional contribution to pre-1987 pension fund	13,000	-	-
Parish retirement pensions	139,560	151,955	152,792
Electoral list	5,000	4,553	3,760
Public election expenses	2,000	2,965	2,159
Rate collection costs	32,000	29,155	17,986
Honorary Police	59,000	37,688	37,209
Parish Hall	20,100	23,977	27,309
Stationary, Printing & Postage	11,450	7,516	7,391
Telephone	6,000	4,860	2,879
Advertisement	5,000	3,378	3,121
Insurance	10,000	10,184	8,496
Auditor's fees	7,875	7,560	7,500
Constable's supervisory committee	8,840	7,180	6,635
IT (Computer expenses)	22,000	25,262	28,515
Legal and professional fees	33,000	22,443	16,816
Bank/commission charges	5,000	4,707	5,350
Sundry expenses	4,000	4,147	5,788
	<u>720,095</u>	<u>667,533</u>	<u>643,768</u>
PARISH WORKS			
Road account services	353,500	346,730	337,761
Refuse collection services	463,000	436,201	414,569
Street lighting costs	72,000	21,483	33,475
	<u>888,500</u>	<u>804,414</u>	<u>785,805</u>
GENERAL			
Maintenance of parish properties	35,000	32,190	32,243
Trésor account: Sexton, church & rectory	101,000	110,387	83,154
Charitable grants	22,900	19,600	19,200
Community Support:			
Grands Vaux Youth Centre	16,800	15,000	15,000
Georgetown Methodist Church & Community Centre	-	-	5,000
The Bridge	4,000	4,000	4,000
Brighter Futures	2,500	2,500	2,500
General	3,500	3,322	2,016
St. Saviour's Battle of Flowers Association	6,000	6,000	6,000
Senior Citizens Garden Party & New Year Lunch	12,500	12,832	11,538
Parish in Bloom	-	2,000	2,011
	<u>204,200</u>	<u>207,831</u>	<u>182,662</u>
EXPENDITURE CARRIED FORWARD	<u>1,812,795</u>	<u>1,679,778</u>	<u>1,612,235</u>













PARISH OF ST SAVIOUR

2019|2020

ANNUAL ESTIMATES FOR THE YEAR ENDING 30 APRIL 2020

	2019/2020 Estimates £	2018/2019 Actual £	2017/2018 Actual £
EXPENDITURE BROUGHT FORWARD	<u>1,812,795</u>	<u>1,679,778</u>	<u>1,612,235</u>
SPECIAL VOTES			
Transfer to Vehicle Reserve	65,000	76,000	30,000
Transfer to Property Fund	10,000	47,000	110,000
Transfer to Roads Reserve	20,000	60,000	-
	<u>95,000</u>	<u>183,000</u>	<u>140,000</u>
INCOME			
Rate Arrears	9,000	12,460	12,409
Rate Surcharge	6,000	7,415	8,533
Speeding Fines	7,000	6,040	19,895
Hire of Parish Hall	1,500	1,448	2,038
Rental Income	906	335	335
Property Enquiries & Sundry Permits	10,400	19,063	15,366
Bank Interest	7,500	7,904	3,299
Interest - Pension Reserve & MCO			
Bungalows Loan	22,607	22,607	22,607
Dog Licenses	6,000	5,753	5,012
TOTAL INCOME	<u>70,913</u>	<u>83,025</u>	<u>89,494</u>
TOTAL BUDGETED EXPENDITURE	<u><u>£1,836,882</u></u>	<u><u>£1,779,753</u></u>	<u><u>£1,662,741</u></u>

GENERAL ACCOUNT BUDGETED FORECAST AT 30th APRIL 2020

Quarters	Rate/Qtr	Rate Income	Balance b/f	Total Funds	Less Estimates	Balance 30-Apr-20	Surplus / (Deficit)	Wks Bal Gross Exp
173,310,734 	0.0109	1,889,087	563,713 	2,452,800	1,836,882	615,918	52,205	17.4
173,310,734	0.0108	1,871,756	563,713 	2,435,469	1,836,882	598,587	34,874	16.9
173,310,734	0.0107	1,854,425	563,713 	2,418,138	1,836,882	581,256	17,543	16.5
173,310,734	0.0106	1,837,094	563,713 	2,400,807	1,836,882	563,925	212	16.0
173,310,734	0.0105	1,819,763	563,713 	2,383,476	1,836,882	546,594 -	17,119	15.5
173,310,734	0.0104	1,802,432	563,713 	2,366,145	1,836,882 	529,263 -	34,450	15.0
173,310,734	0.0103	1,785,101	563,713 	2,348,814	1,836,882	511,932 -	51,781	14.5
173,310,734	0.0102	1,767,769	563,713 	2,331,482	1,836,882	494,601 -	69,112	14.0
173,310,734	0.0101	1,750,438	563,713 	2,314,151	1,836,882	477,270 -	86,443	13.5
173,310,734	0.0100	1,733,107	563,713 	2,296,820	1,836,882	459,939 -	103,774	13.0

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

<u>Domestic</u>	P/Qtr	Last Year	<u>Non - Domestic</u>	P/Qtr	Last Year
Parish Rate	1.06	1.04	Parish Rate	1.06	1.04
Island Wide Rate	<u>0.74</u>	<u>0.73</u>	Island Wide Rate	<u>1.05</u>	<u>1.05</u>
Total Domestic Rate	<u>1.80</u>	1.77	Total Non - Domestic Rate	<u>2.11</u>	2.09

For Information - previous years' rate per quarter:

Domestic			Non-Domestic		
2014/15	146,733,876	1.70p	2014/15	2.23p	
2015/16	148,785,528	1.72p	2015/16	2.25p	
2016/17	150,871,778	1.72p	2016/17	2.27p	
2017/18	152,468,812	1.75p	2017/18	2.27p	
2018/19	172,770,146	1.77p	2018/19	2.09p	
2019/20	173,310,734	1.80p	2019/20	2.11p	



Parish of Saviour

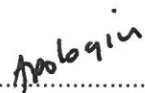
COMMITTEE ACT

This twenty seventh day of June in the year two thousand and nineteen, WE, the undersigned, members of the Committee elected by Act of Parish Assembly dated 12th July 2018 for the purpose of examining the Connétable's Accounts for the financial year ended 30th April 2019, 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 4th July 2019.

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 1.04 p per Quarter.


..... Advocate P. de C. Mourant Procureur du Bien Public

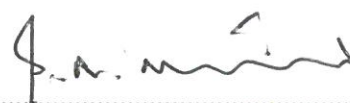

..... Richard Le Quesne Procureur du Bien Public


..... Rev. P. W. Dyson Rector


..... Centenier S. D. Edwards Chef de Police


..... Mrs D. J. Le Roy Church Warden


..... Geoff Esnouf Roads Committee


..... S. R. Mottershaw Chairman,
Rates Assessment Committee


..... Deputy K.C. Lewis Senior Deputy of St Saviour