



PARISH OF ST SAVIOUR

ACCOUNTS

AT 30 APRIL 2018

&

ESTIMATES to 30 April 2019

PARISH OF ST SAVIOUR

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**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 2018 on pages 3 to 13. 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 2018 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.

12 July

2018

Alex Picot

Chartered Accountants

PARISH OF ST SAVIOUR
GENERAL ACCOUNT – INCOME
FOR THE YEAR ENDED 30 APRIL 2018

INCOME	Note	2018		2017	
		£	£	£	£
Rates receivable	2		1,585,675		1,538,892
Deduct: Unpaid		11,660		11,956	
Rebates and adjustments		871		3,956	
			(12,531)		(15,912)
Rates received			1,573,144		1,522,980
Rate arrears received			12,409		10,135
Rate surcharge received			8,533		6,026
Speeding fines			19,895		11,442
Property research fees & sundry permits			15,366		11,340
Hire of Parish Hall			2,038		1,109
Rental income			335		3,330
Dog licences		6,275		6,545	
Less: Stray dog costs		(1,263)		(1,196)	
			5,012		5,349
Bank deposit interest			2,577		1,727
Bank deposit interest - pension reserve			722		145
Loan interest- pension reserve			22,607		22,607
TOTAL INCOME FOR THE YEAR			<u><u>£1,662,638</u></u>		<u><u>£1,596,190</u></u>

PARISH OF ST SAVIOUR
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2018

		2018 £	2018 £	2017 £
	Note	Estimates		
EXPENDITURE				
ADMINISTRATIVE EXPENSES				
Salaries, Social security & Pension contributions		327,000	310,081	323,145
Parish retirement pensions		153,500	152,792	150,519
Electoral list		4,100	3,760	3,565
Public election expenses		2,000	2,159	(1,692)
Rate collection costs		40,000	17,986	44,048
Honorary Police		38,000	37,209	31,926
Parish Hall		25,000	27,309	24,604
Stationery & Advertising		9,000	7,899	9,025
Telephone & Postage		6,000	5,473	5,463
Insurance		8,000	8,496	6,681
Auditor's fees		7,500	7,500	7,500
Constables' supervisory committee expenses		6,600	6,635	6,286
Computer expenses		32,800	28,515	6,537
Sundry expenses	13	24,000	27,954	24,545
		<u>683,500</u>	<u>643,768</u>	<u>642,152</u>
PARISH WORKS				
Roads service account (page 6)		345,000	337,761	338,718
Refuse services		385,000	414,569	377,609
Street lighting maintenance		30,000	33,475	34,351
		<u>760,000</u>	<u>785,805</u>	<u>750,678</u>
GENERAL				
Maintenance of Parish Properties		30,000	32,243	13,172
Trésor – sexton, church and rectory		79,000	81,794	75,243
Trésor – wages for churchyard maintenance		-	1,360	8,517
		<u>109,000</u>	<u>115,397</u>	<u>96,932</u>
COMMUNITY SUPPORT				
Charitable grants	5	21,000	19,200	20,800
Grands Vaux Youth Centre		15,000	15,000	15,000
The Bridge		4,000	4,000	4,000
General		1,500	2,016	1,465
St Saviour's Battle of Flower Association		6,000	6,000	6,000
Senior Citizens Garden Party & New Year lunch		11,500	11,538	11,207
Parish in Bloom		2,000	2,011	2,000
Brighter Futures		2,500	2,500	2,500
Georgetown Methodist Church		5,000	5,000	5,000
		<u>68,500</u>	<u>67,265</u>	<u>67,972</u>
EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		<u>1,621,000</u>	<u>1,612,235</u>	<u>1,557,734</u>

PARISH OF ST SAVIOUR
GENERAL ACCOUNT (continued)
FOR THE YEAR ENDED 30 APRIL 2018

		2018 £	2018 £	2017 £
	Note	Estimates		
EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		1,621,000	1,612,235	1,557,734
SPECIAL VOTES				
Vehicle reserve	7	30,000	30,000	20,000
Property reserve	10	110,000	110,000	50,000
Roads reserve	11	-	-	100,000
		<u>140,000</u>	<u>140,000</u>	<u>170,000</u>
TOTAL EXPENDITURE FOR THE YEAR		<u>£1,761,000</u>	<u>£1,752,235</u>	<u>£1,727,734</u>

GENERAL ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2018

	2018 £	2018 £	2017 £
	Estimates		
INCOME (page 3)	1,650,210	1,662,638	1,596,190
EXPENDITURE (pages 4 and 5)	1,761,000	(1,752,235)	(1,727,734)
DEFICIT FOR THE YEAR	(110,790)	(89,597)	(131,544)
BALANCE BROUGHT FORWARD	-	646,410	777,954
BALANCE CARRIED FORWARD	-	<u>£556,813</u>	<u>£646,410</u>

PARISH OF ST SAVIOUR
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2018

	Note	2018		2017	
		£	£	£	£
EXPENDITURE					
Contractor for resurfacing works			99,658		101,428
Wages, Social security & Pension contributions			292,034		278,390
Materials, upkeep and sundries			21,208		24,511
Motor expenses			23,158		25,717
Professional expenses			1,941		902
			<u>437,999</u>		<u>430,948</u>
INCOME					
Sundry receipts, less expenses:					
Firearm certificates			1,825		1,785
Driving licences	4		56,783		50,699
Rental Income – Car Parks			25,863		25,746
Fines			15,767		14,000
			<u>100,238</u>		<u>92,230</u>
NET EXPENDITURE FOR THE YEAR					
CARRIED TO GENERAL ACCOUNT			<u><u>£337,761</u></u>		<u><u>£338,718</u></u>

PARISH OF ST SAVIOUR

SUMMARY OF BALANCES

AT 30 APRIL 2018

PARISH FUNDS

	Note	2018		2017	
		£	£	£	£
NON-CURRENT ASSETS					
Maisons Connétable Ozouf Loan	3		452,144		452,144
CURRENT ASSETS					
Cash at bank and in hand					
Current account		165,180		111,256	
Deposit accounts		1,594,371		1,616,736	
Pension deposit account	14	100,488		100,488	
Cash in hand		2,551		2,498	
			<hr/>		<hr/>
			1,862,590		1,830,978
Debtors and prepayments			32,842		47,869
			<hr/>		<hr/>
			2,347,576		2,330,991
CREDITORS:					
Amounts falling due within one year					
Deferred income - driving licences	4	23,588		40,028	
Sundry creditors and accruals		167,179		224,360	
			<hr/>		<hr/>
			190,767		264,388
NET ASSETS LESS CURRENT LIABILITIES			<hr/>		<hr/>
			2,156,809		2,066,603
CREDITORS:					
Amounts falling due after more than one year					
Deferred income - driving licences	4		84,638		68,086
Cash held for Maisons Connétable Ozouf			644,133		487,033
			<hr/>		<hr/>
TOTAL ASSETS			<u>£1,428,038</u>		<u>£1,511,484</u>

Represented by:

GENERAL ACCOUNT (page 5)		556,813	646,410
VEHICLE RESERVE	7	37,029	38,835
PULLIN BEQUEST FUND	8	37,735	129,022
EX-GRATIA FUND	9	62,609	-
PROPERTY RESERVE	10	54,864	85,760
ROADS RESERVE	11	126,356	58,825
PENSION RESERVE	14	552,632	552,632
		<hr/>	<hr/>
		<u>£1,428,038</u>	<u>£1,511,484</u>

PARISH OF ST SAVIOUR
SUMMARY OF BALANCES
AT 30 APRIL 2018 (continued)

MAISONS CONNÉTABLE OZOUF FUND

	2018		2017	
	£	£	£	£
ASSETS				
Acquisition of Bungalows		452,144		452,144
Debtors		29,291		32,790
Cash held by Parish		644,133		487,033
		<u>£1,125,569</u>		<u>£971,967</u>
LIABILITIES				
Loan due to Pension Reserve		452,144		452,144
Rents Received:				
MCO Bungalows	361,256		350,614	
St Saviours House	13,500		-	
Less: Rent expenses	(36,507)		(30,763)	
Interest	(22,607)		(22,607)	
Insurance	(9,457)		(2,184)	
Property expenses	(147,823)		-	
Other	(4,760)		(7,623)	
Net income for the year	153,602		287,437	
ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD	519,823		232,386	
ACCUMULATED NET RENTAL INCOME CARRIED FORWARD		673,425		519,823
		<u>£1,125,569</u>		<u>£971,967</u>



SADIE LE SUEUR-RENNARD

.....
Connétable

5TH JULY

..... 2018

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2018

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 summary of balances but are listed in Note 12. Furniture and equipment are written off in the year of acquisition.

2. RATES RECEIVABLE

Rates receivable for the rateable year to 31 December 2017 are brought into account in the financial year.

	2018	2017
152,468,812 Quarters at 1.04p per quarter	<u>£1,585,675</u>	<u>£1,538,892</u>
(2016-150,871,778 Quarters at 1.02p per quarter)		

3. MAISONS CONNÉTABLE OZOUF LOAN

	2018	2017
Balance at 30 April 2018	<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

	2018		2017
	£	£	£
Total receipts		70,735	36,887
Add: Deferred income brought forward		108,114	134,574
		<u>178,879</u>	<u>171,461</u>
Less: Deferred income carried forward			
- Due within one year	23,588		40,028
- Due within two to nine years	<u>84,638</u>		<u>68,086</u>
		<u>108,226</u>	<u>108,114</u>
Driving licence income for the year		70,623	63,347
Less: Expenses		<u>(13,870)</u>	<u>(12,648)</u>
Net income transferred to Roads Account		<u>£56,783</u>	<u>£50,699</u>

PARISH OF ST SAVIOUR

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 30 APRIL 2018

5. CHARITABLE GRANTS	2018	2017
	£	£
17th Jersey (St Saviour) Guides Troup Troup	-	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
7 th (St Lukes) Brownies	450	450
ACET (Jersey) Limited	-	400
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 Kidney patients Association	-	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
MacMillan Jersey	500	500
Jersey Stroke Association	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
The Shelter Trust	-	400
Jersey Victim Support Scheme	400	400
Jersey Centre for Separated Families	200	200
Street Pastors Jersey	400	300
Jershen	300	300
Caring Cooks of Jersey	500	500
Community Savings Limited	500	500
Grace Trust	500	500
	<u>£19,200</u>	<u>£20,800</u>

6. MILLENNIUM PROJECT RESERVE FUND

	2018	2017
	£	£
Balance brought forward	-	3,961
Expenses paid:		
Deposit for crockery	-	(3,961)
Balance carried forward	<u>£ -</u>	<u>£ -</u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2018

7. VEHICLE RESERVE	2018	2017
	£	£
Balance brought forward	38,835	44,302
Transfer from General Account	30,000	20,000
Sale of vehicles	3,429	4,000
Purchase of Vehicles	(35,235)	(29,467)
Balance carried forward	<u>£37,029</u>	<u>£38,835</u>
8. PULLIN BEQUEST FUND	2018	2017
	£	£
Balance brought forward	129,022	129,022
Church building works, insurance and professional fees	(91,287)	-
Balance carried forward	<u>£37,735</u>	<u>£129,022</u>
9. EX-GRATIA FUND	2018	2017
	£	£
Balance brought forward	-	-
States of Jersey ex-gratia receipt	148,390	-
Transfer to Roads Reserve Fund	(70,000)	-
Customer service implementation support	(15,781)	-
Balance carried forward	<u>£62,609</u>	<u>£ -</u>
10. PROPERTY RESERVE FUND	2018	2017
	£	£
Balance brought forward	85,760	60,725
Transfer from General Account	110,000	50,000
Rectory renovations	(65,564)	(24,965)
Depot roof repairs	(79,832)	-
Sales proceeds (Bricks)	4,500	-
Balance carried forward	<u>£54,864</u>	<u>£85,760</u>
11. ROADS RESERVE FUND	2018	2017
	£	£
Balance brought forward	58,825	-
Transfer from General Account	-	100,000
Transfer from Ex-Gratia Fund	70,000	-
Rue de la Chouquetterie expenses	-	(41,175)
Old Brickfield Lane Expenses	(2,469)	-
Balance carried forward	<u>£126,356</u>	<u>£58,825</u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2018

12. LAND AND BUILDINGS

Land and buildings owned by the Parish but not reflected in the summary of balances 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
 Car parks - Victoria Road/Clos Paumelle
 Miscellaneous parcels of land, traffic islands and gardens.

13. SUNDRY EXPENSES

	2018	2017
	£	£
Bank charges	5,350	4,024
Battle of Flowers Association	507	1,063
Entertaining and hospitality	264	1,664
Constable's donations	390	362
Miss St Saviour	200	350
Registrars costs	614	321
Twinning costs	3,050	2,218
Legal and professional fees	16,816	3,634
Sundry	763	2,611
GST correction	-	8,298
	<u>£27,954</u>	<u>£24,545</u>

14. 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.

	2018	2017
	£	£
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	721	145
Loan interest	22,607	22,607
	575,960	575,384
Less: Transfer to General Account	(23,328)	(22,752)
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 2018

15. STATES OF JERSEY PUBLIC EMPLOYEES CONTRIBUTORY RETIREMENT SCHEME

Pension costs

With the exception of those referred to in note 14, 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 will transfer into PEPS on 1 January 2019 with the exception of members who are within 7 years of their normal retirement age on 31 December 2018 who will have 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 £129,493 (2017: £107,249).

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 2017 was £1,009 and from January 2018 was £1,069.

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 2018. 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.

16. 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

ANNUAL ESTIMATES FOR THE YEAR ENDING 30 APRIL 2019

	2018/2019 Estimates £	2017/2018 Actual £	2016/2017 Actual £
EXPENDITURE			
ADMINISTRATIVE EXPENSES			
Salaries, social security and employer's pension contributions	336,000	310,081	323,145
Parish retirement pensions	157,000	152,792	150,519
Electoral list	4,000	3,760	3,565
Public election expenses	3,000	2,159	(1,692)
Rate collection costs	37,000	17,986	44,048
Honorary Police	40,000	37,209	31,926
Parish Hall	24,000	27,309	24,604
Stationery	5,500	7,899	9,025
Postage	3,000	-	-
Telephone	6,500	5,473	5,463
Advertisement	3,500	-	-
Insurance	9,000	8,496	6,681
Auditor's fees	7,900	7,500	7,500
Constable's supervisory committee	7,265	6,635	6,286
IT	25,000	28,515	6,537
Legal and professional fees	23,000	-	-
Bank/commission charges	9,000	-	-
Sundry expenses	4,100	27,954	24,545
	<u>704,765</u>	<u>643,768</u>	<u>642,152</u>
PARISH WORKS			
Road account services	345,000	337,761	338,718
Refuse collection services	397,000	414,569	377,609
Street lighting maintenance	32,000	33,475	34,351
	<u>774,000</u>	<u>785,805</u>	<u>750,678</u>
GENERAL			
Maintenance of parish properties	28,000	32,243	13,172
Trésor account:			
Sexton, church & rectory	95,000	83,155	75,243
Trésor:			
Churchyard maintenance (parish)	-	-	8,517
Charitable grants	21,000	19,200	20,800
Community Support:			
Grands Vaux	15,000	15,000	15,000
Georgetown Methodist Church & Community Centre	-	5,000	5,000
The Bridge	4,000	4,000	4,000
Brighter Futures	2,500	2,500	2,500
General	2,000	2,016	1,465
St. Saviour's Battle of Flowers Association	6,000	6,000	6,000
Senior Citizens Garden Party & New Year Lunch	11,500	11,538	11,207
Parish in Bloom	2,000	2,011	2,000
	<u>187,000</u>	<u>182,913</u>	<u>164,904</u>
EXPENDITURE CARRIED FORWARD	<u>1,665,765</u>	<u>1,612,235</u>	<u>1,557,734</u>

PARISH OF ST SAVIOUR

ANNUAL ESTIMATES FOR THE YEAR ENDING 30 APRIL 2019

	2018/2019 Estimates £	2017/2018 Actual £	2016/2017 Actual £
EXPENDITURE BROUGHT FORWARD	<u>1,665,765</u>	<u>1,612,235</u>	<u>1,557,734</u>
SPECIAL VOTES			
Transfer to Vehicle Reserve	76,000	30,000	20,000
Transfer to Property Fund	47,000	110,000	50,000
Transfer to Roads Reserve	60,000	-	100,000
	<u>183,000</u>	<u>140,000</u>	<u>170,000</u>
INCOME			
Rate Arrears	8,000	12,409	10,135
Rate Surcharge	6,000	8,533	6,026
Speeding Fines	10,000	19,895	11,442
Hire of Parish Hall	1,000	2,038	1,109
Rental Income	335	335	3,330
Property Enquiries & Sundry Permits	8,500	15,366	11,340
Bank Interest	2,500	3,299	1,872
Interest - Pension Reserve & MCO			
Bungalows Loan	22,600	22,607	22,607
Dog Licences	5,200	5,012	5,349
TOTAL INCOME	<u>64,135</u>	<u>89,494</u>	<u>73,210</u>
TOTAL BUDGETED EXPENDITURE	<u>£1,784,631</u>	<u>£1,662,741</u>	<u>£1,654,524</u>

PARISH OF ST SAVIOUR
FINANCIAL YEAR 2018/2019
GENERAL BUDGETED FORECAST AT 30 APRIL 2019

Quarters	Rate/ Quarter	Rate Income	Balance b/f	Total Funds	Less Estimates	Balance 30 April 19	Surplus/ (Deficit)	Weeks Balance Gross Expenses
172,770,146	0.0109	1,883,195	556,813	2,440,008	1,784,631	655,377	98,564	19.1
172,770,146	0.0108	1,865,918	556,813	2,422,731	1,784,631	638,100	81,287	18.6
172,770,146	0.0107	1,848,641	556,813	2,405,454	1,784,631	620,823	64,010	18.1
172,770,146	0.0106	1,831,364	556,813	2,388,177	1,784,631	603,546	46,733	17.6
172,770,146	0.0105	1,814,087	556,813	2,370,900	1,784,631	586,269	29,456	17.1
172,770,146	0.0104	1,796,810	556,813	2,353,623	1,784,631	568,992	12,179	16.6
172,770,146	0.0103	1,779,533	556,813	2,336,346	1,784,631	551,715	(5,098)	16.1
172,770,146	0.0102	1,762,255	556,813	2,319,068	1,784,631	534,438	(22,375)	15.6
172,770,146	0.0101	1,745,978	556,813	2,301,791	1,784,631	517,161	(39,652)	15.1
172,770,146	0.0100	1,729,701	556,813	2,284,514	1,784,631	499,884	(56,929)	14.6

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

Domestic	Per Quarter	Last year	Non-Domestic	Per Quarter	Last year
Parish rate	1.04	1.04	Parish rate	1.04	1.04
Island wide rate	0.73	0.71	Island wide rate	1.05	1.23
Total domestic rate	<u>1.77</u>	<u>1.75</u>	Total non-domestic rate	<u>2.09</u>	<u>2.27</u>

For information – previous years rates per quarter:

Domestic	Quarters	Per Quarter	Non-Domestic	Per Quarter
2014/2015	146,733,876	1.70p	2014/2015	2.23p
2015/2016	148,785,528	1.72p	2015/2016	2.25p
2016/2017	150,871,778	1.72p	2016/2017	2.27p
2017/2018	152,468,812	1.75p	2017/2018	2.27p
2018/2019	172,770,146	1.77p	2018/2019	2.09p

2018

COMMITTEE ACT

This Fifth day of July in the year two thousand and eighteen.

WE, the undersigned, members of the Committee elected by Act of Parish Assembly dated 6th July 2017 for the purpose of examining the Connétable's Accounts for the financial year ended 30th April 2018, 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 12th July 2018. 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 104 p per Quarter.

Apologis

Advocate P. de C. Mourant

Procureur du Bien Public

G. A. Witts

G. A. Witts

Procureur du Bien Public

Apologis

Rev. P. W. Dyson

Rector

M Byrne

Centenier M Byrne

Chef de Police (Acting)

Joree LeRoy

Mrs D. J. Le Roy

Church Warden

Geoff Esnouf

Geoff Esnouf

Roads Committee

S. R. Mottershaw

S. R. Mottershaw

Chairman,
Rates Assessment Committee

K.C. Lewis

Deputy K.C. Lewis

Senior Deputy