



PARISH OF ST SAVIOUR
ACCOUNTS
AT 30 APRIL 2022
AND
ESTIMATES FOR 2022/2023

PARISH OF ST SAVIOUR

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PARISH OF ST SAVIOUR

CONNÉTABLE REPORT

Dear Parishioner

I have the honour, in my capacity as Interim Connétable, to present the Parish's audited accounts for the year from 1st May 2021 to 30th April 2022.

Those who are familiar with our accounts for previous years will quickly realise that we have made some significant changes to the way in which we present the information. The most important changes are:-

- We have added a new page, called 'Income & Expenditure Account', which shows, in one place, the global result for the financial year;
- We have re-formatted the page showing the income for the 'General Fund' so as to make clearer the actual sum of Rates income received;
- We have reformatted the page showing the expenditure from the 'General Fund' so as show more clearly the cost of the various services we provide to parishioners;
- We have simplified the presentation of the Estimates by removing a lot of the detail.

I hope these changes will meet with your approval.

You will see from the 'General Account' (page 6) that our Rates income increased by 6% (which reflects the increase voted at last year's Rates Assembly), and you will see from the 'Income & Expenditure Account' (page 5) that our total income increased by 8%.

The 'Income & Expenditure Account' (page 5) also shows that our total expenditure increased from £1,794,614 to £2,118,879, an increase of 18%.

The final result is that our surplus has dropped from £98,725 in 2020-1 to £13,776 in 2021-2.

The Estimates approved at last year's Rates Assembly showed a projected operating deficit of £ 122,731. As things turned out, we had a net operating surplus of £ 13,376 instead of the forecast deficit.

Our Estimates for the financial year that has just started (pages 19 & 20) show a projected net expenditure (without Rates income) of £ 2,173,850 (2021-2: £ 1,922,161).

Our calculations show that a Rate of 1.27p/qtr would be required for the Parish's income to cover this expenditure. Notwithstanding this, we are recommending a Rate of 1.20p/qtr which, if approved, will result in a deficit for the year of £ 105,739.

I am uncomfortable with recommending a Rate that does not cover our expected costs but I feel that this can be justified by:

- The dire economic outlook for many parishioners; and;
- The knowledge that, with the completion of the Troy Court renovations and the completion of the new flats at the Hotel de France site, the number of rateable quarters will increase significantly in the next 18 months.

Finally, I would like to thank our Parish Secretary and his team for the tremendous amount of work they have done to produce these accounts while, at the same time, assisting with the recent elections.

C R Le Quesne
Procureur du Bien Publique
25 June 2022



Alex Picot
chartered accountants

1st Floor, The Le Gallais Building
6 Minden Place, St Helier
Jersey JE2 4WQ

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 2022 on pages 5 to 18. 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 2022 have been prepared in accordance with the accounting policies as set out on page 11.

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.

Emphasis of matter – basis of accounting

Without modifying our opinion, we draw attention to note 1 to the accounts, which describes the basis of accounting. The accounts are prepared for the purpose of presentation to the Parish Assembly, together with estimates of the funds required by the Parish, in accordance with Rates (Jersey) Law 2005. As a result, the accounts may not be suitable for another purpose.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the Connétable's use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Parish's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the Connétable with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information presented other than the accounts and our auditor's report thereon. The Connétable is responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. 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 this gives rise to a material misstatement in the accounts themselves. 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.



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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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

During our audit we assessed the risk of material misstatement of the accounts as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the parish and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the accounts as well as those which may have an effect on amounts in the accounts, for instance through the imposition of fines or litigation. These included, but were not limited to Rates (Jersey) Law 2005 as well as general legislation applicable to a Parish's activity, such as Employment Law, Health and Safety Regulation and Data Protection requirements. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud



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INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST SAVIOUR (Continued)

Auditor's responsibilities for the audit of the accounts (continued)

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs (UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting estimates;
- Review for any changes to activities which the parish undertakes.

There are inherent limitations in the audit procedures above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of it. In addition, the risk of not detecting material misstatement due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

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.

Use of our report

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.

Alex Picot

Alex Picot
Chartered Accountants

19 July

2022

PARISH OF ST SAVIOUR
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

		2022	2021
		£	£
INCOME			
GENERAL ACCOUNT	(Page 6)	1,980,064	1,874,553
ROADS ACCOUNT	(Page 8)	157,843	113,786
TOTAL INCOME		<u>2,137,907</u>	<u>1,988,339</u>
EXPENDITURE			
GENERAL ACCOUNT	(Page 7)	1,583,887	1,429,463
ROADS ACCOUNT	(Page 8)	534,992	365,151
TOTAL EXPENDITURE		<u>2,118,879</u>	<u>1,794,614</u>
OPERATING SURPLUS FOR THE YEAR		19,028	193,725
Transfer from/(to) vehicle reserve		44,748	(25,000)
Transfer to property reserve		(30,000)	(20,000)
Transfer to roads reserve		(20,000)	(50,000)
SURPLUS FOR THE YEAR		<u>13,776</u>	<u>98,725</u>
BALANCE BROUGHT FORWARD		667,262	568,537
BALANCE CARRIED FORWARD		<u>£681,038</u>	<u>£667,262</u>

PARISH OF ST SAVIOUR
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

	Note	2022		2021	
		£	£	£	£
INCOME					
Rates Receivable	2		1,925,759		1,825,628
Deduct:					
Unpaid		8,106		9,229	
Write off's and adjustments		1,008		608	
			<u>(9,114)</u>		<u>(9,837)</u>
Rates received for current year			1,916,645		1,815,791
Rate arrears received			11,110		7,264
Rate surcharge received			7,782		7,056
TOTAL RATES INCOME			<u>1,935,537</u>		<u>1,830,111</u>
OTHER INCOME					
Speeding fines			9,850		6,895
Property research fees			8,498		8,115
Sunday trading & scaffolding permits			1,861		1,503
Register of births & deaths			2,504		-
International driving permits	1.4		-		1,270
Hire of parish hall			2,500		581
Rent income - Fields S515 & S614	12		849		935
Dog licence fees		14,062		14,210	
Less: Stray dog costs		(921)		(804)	
			<u>13,141</u>		<u>13,406</u>
Bank deposit interest			274		530
Bank deposit interest - pension reserve			50		555
MCO administration fee			5,000		5,000
MCO loan interest - pension reserve	4		-		5,652
INCOME FOR THE YEAR			<u>£1,980,064</u>		<u>£1,874,553</u>

PARISH OF ST SAVIOUR
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

	Note	2022		2021	
		£	£	£	£
EXPENDITURE					
ADMINISTRATIVE EXPENSES					
Salaries & contributions			390,332		335,220
Pre-1987 pension fund contributions	14		14,904		14,332
Parish pensions paid	13		132,207		130,718
Elections			7,041		5,712
Rate collection – net of Parish IWR surcharge and Rates Assessors’ Honoraria			32,330		18,065
Parish Hall running costs			28,017		30,014
Stationery, printing and postage			9,703		10,599
Telephone			4,962		5,234
Advertising			5,248		2,840
Insurance			10,121		8,867
Auditor’s fees			7,875		7,875
Constables’ supervisory committee			9,730		9,625
IT - Equipment & services			44,404		33,796
Training			3,373		4,929
Legal and professional fees			30,056		32,453
Bank and commission charges			6,948		3,301
Miscellaneous expenses			3,874		1,938
			741,125		655,518
HONORARY POLICE	6		71,308		63,379
PARISH WORKS					
Refuse & recycling services	7	604,911		534,407	
Maintenance of Parish Hall			38,287		32,057
			643,198		566,464
TRESOR					
Trésor – Church and Rectory expenses			60,122		89,187
CHARITABLE & COMMUNITY SUPPORT					
Charitable donations	8	22,950		21,850	
Community support	8	45,184		33,065	
			68,134		54,915
EXPENDITURE FOR THE YEAR			£1,583,887		£1,429,463

PARISH OF ST SAVIOUR
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

	Note	2022		2021	
		£	£	£	£
INCOME					
Firearm certificates			2,255		865
Full Driving licences	5		45,762		22,820
Provisional Driving licences			17,980		22,820
Driving Licences - Fast track fees			1,520		-
International Driving permits (IDP)	1.4		10,970		-
Car parks income			30,667		31,810
Fines and administration charges			37,592		25,668
Road work permits			11,097		9,803
			157,843		113,786
EXPENDITURE					
Salaries & contributions		253,309		220,285	
Contractors for major works		66,365		23,399	
Minor road works		38,856		15,181	
Road furnishings & markings		13,134		16,858	
Street lighting - Columns replacement & Energy		99,395		37,411	
Maintenance of property		5,199		2,859	
Vehicle expenses		31,113		33,347	
Insurance		5,751		6,783	
Training		5,478		680	
Protective clothing		3,777		-	
Professional fees		3,391		4,957	
Removal of vehicles		1,560		-	
Utilities		2,234		1,543	
IT - Equipment & services		1,401		442	
Telephone		798		1,028	
Branchage expenses		3,231		375	
			534,992		365,151
NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT			<u>£377,149</u>		<u>£251,365</u>

PARISH OF ST SAVIOUR

BALANCE SHEET

AT 30 APRIL 2022

	Note	£	2022	£	2021	£
CURRENT ASSETS						
Cash at bank and in hand						
Current account		21,141		56,350		
Deposit accounts		2,812,766		2,448,226		
Pension deposit account		542,592		542,632		
Cash in hand		2,785		3,642		
			<u>3,379,284</u>		<u>3,050,850</u>	
Debtors and prepayments			69,319		98,878	
			<u>3,448,603</u>		<u>3,149,728</u>	
CREDITORS and Deferred Income receivable						
within one year						
Deferred income - driving licences	5	47,146		43,752		
Sundry creditors and accruals		223,713		229,708		
			<u>270,859</u>		<u>273,460</u>	
NET ASSETS LESS CURRENT LIABILITIES			<u>3,177,744</u>		<u>2,876,268</u>	
CREDITORS and Deferred Income receivable						
after one year						
Deferred income - driving licences	5		241,824		244,289	
Cash held for Maisons Connétable						
Ozouf Fund (page 10)			1,427,388		1,142,435	
TOTAL ASSETS			<u>£1,508,532</u>		<u>£1,489,544</u>	

REPRESENTED BY:

General Account (page 5)			681,038		667,262	
Vehicle Reserve Fund	9		-		44,748	
Property Reserve Fund	10		110,626		80,626	
Roads Reserve Fund	11		174,276		154,276	
Pension Reserve Fund	13		542,592		542,632	
			<u>£1,508,532</u>		<u>£1,489,544</u>	



.....
Connétable

.....
12 July

..... 2022

PARISH OF ST SAVIOUR
MAISONS CONNÉTABLE OZOUF FUND
AT 30 APRIL 2022

	Note	2022		2021	
		£	£	£	£
INCOME					
Rents Received:					
MCO Bungalows		362,299		363,145	
St Saviour's House		34,600		33,600	
Interest received on cash held by Parish		<u>2,300</u>		<u>721</u>	
			399,199		397,466
EXPENDITURE					
Managing agent's fees		18,321		16,078	
Parish administration fee		5,000		5,000	
Loan interest	4	-		5,652	
Insurance		9,531		9,077	
General property expenses		36,426		31,328	
External redecorations		43,288		-	
Rates and sundry expenses		<u>5,114</u>		<u>4,896</u>	
			117,680		72,031
NET SURPLUS FOR THE YEAR			281,519		325,435
MOVEMENT IN DEBTORS			3,434		1,021
LOAN REPAYMENT	4		-		(452,144)
			284,953		(127,730)
CASH HELD BY PARISH AT 1 MAY 2021			1,142,435		1,270,165
CASH HELD BY PARISH AT 30 APRIL 2022			<u>£1,427,388</u>		<u>£1,142,435</u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

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 for assessments up to 31 December 2021. Rates received relating to prior periods are shown as Rate arrears received in the General Account. Accordingly, debtors are not recorded in respect of rates. Income from ten-year driving licences is apportioned over the period of the licence (See Note 5 below). All other income, including bank deposit interest, is brought into account on a receipts basis.

1.3 Roads Works Income

Whilst the Road Works and Events (Jersey) Law 2016 does not require Parishes to include income from permit fees within the Roads Account, the Connétable and Procureurs du Bien Publique are of the opinion that this income is best reflected within the Roads Account. The permit fees income received is included within "Road Work Permits".

1.4 International Driving Permit Income

The Law does not specify how the fees received from the sale of International Driving Permits should be accounted for. The Connétable and Procureurs du Bien Publique have decided that this income should be credited to the Roads Account.

1.5 Expenditure

Expenditure is accounted for on an accruals basis.

1.6 Fixed assets

Land and buildings owned by the Parish, are not reflected in the balance sheet but are listed in Note 10. The cost of furniture, equipment, and motor vehicles is written off in the year of acquisition.

1.7 Pension Scheme Reserve

The Parish has not recognised its long term liability relating to its share of the Government of Jersey Public Employees Contributory Retirement Pension Scheme (PECRS), as it is unable to identify its share of the assets and liabilities contained in the scheme.

1.8 General Account

The General Account is an unrestricted fund which was created out of annual surpluses earned in the normal course of the year's operational activities. The General Account should have at least a level equating to approximately three months of expenditure. The balance should not, ideally, exceed or equate to one years' budget nor cover any long-term or permanent income or expenditure shortfalls.

1.9 Property Reserve Fund

The Property Reserve has been established to fund or absorb part or all of any exceptional/unexpected or major expenditure on the Parish's properties.

Expenditure of reserve funds is to be authorised by the Connétable & Procureurs du Bien Publique.

1.10 Roads Reserve Fund

The Roads Reserve has been established to fund or absorb part or all of any exceptional/unexpected or major expenditure relating to resurfacing works, road safety schemes and other roads infrastructure in order to mitigate against possible adverse spending to budgets and equalise the effect of such expenditure.

Expenditure of reserve funds is to be authorised by the Connétable & Procureurs du Bien Publique.

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 30 APRIL 2022

2. RATES

Rates received are brought into account in the financial year in which they are received. The Rates (Jersey) Law 2005 provides that a person who is an occupier on 1 January is liable for the occupier's rate for that year. This applies whether the occupier occupies the accommodation for the whole year or only a few days.

Rates receivable

2021 – 171,942,804 Quarters at 1.12p per quarter	£1,925,759
2020 – 172,229,024 Quarters at 1.06p per quarter	£1,825,628

3. ISLAND-WIDE RATE (IWR)

The Island-wide Rate was set up in 2006 to provide the Social Security department with the required funding for the transfer of parish welfare now called 'Income Support' and to conduct its business in accordance with States decisions. The Annual Island-wide Rate is determined by calculating the previous year rateable value increased by the percentage increase in the Jersey Retail Price Index (RPI) during the 12 months beginning on the 1 April of that previous year and ending in March.

The Parish collects the Island-wide Rate on behalf of the States and remits the money collected to the States Treasury.

2021 Island-wide Rate	£1,466,154
2020 Island-wide Rate	£1,424,332

In accordance with this Rate Law, in 2021-22 the Parish collected £5,552 in Island-wide Rates surcharges and retained this sum to be offset against rate collection costs.

4. MAISONS CONNÉTABLE OZOUF LOAN

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 Parish funds of £370,000 for the purchase of 2 bungalows and £100,000 for costs relating to the acquisition of all. The funds for the purchase were borrowed from the Pension Reserve account. This loan which was bearing interest at the rate of 5% p.a., was repaid during the financial year ending 30 April 2021.

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2022

5. INCOME - DRIVING LICENSES (See note 1.2)	2022	2021
	£	£
	£	£
Total receipts	56,770	49,685
Add: Deferred income brought forward	288,041	286,037
	<u>344,811</u>	<u>335,722</u>
Less: Deferred income carried forward		
- Due within one year	47,146	43,752
- Due within two to nine years	241,824	244,289
	<u>288,970</u>	<u>288,041</u>
Driving licence income for the year	55,841	47,681
Less: Licence production costs	(10,079)	(24,861)
Net income credited to the Roads Account	<u>£45,762</u>	<u>£22,820</u>
6. HONORARY POLICE EXPENSES	2022	2021
	£	£
Salaries & contributions	27,862	21,423
Honoraria & Supervisory Committee support	6,786	8,896
Radio licence	9,289	7,256
Printing & stationery	4,324	1,209
Insurance	9,566	9,026
Vehicle maintenance & fuel	5,724	4,313
Training	4,818	2,681
Equipment & repairs	2,234	7,203
Telephone	705	719
IT - Equipment & services	-	653
	<u>£71,308</u>	<u>£63,379</u>
7. REFUSE & RECYCLING SERVICES	2022	2021
	£	£
Salaries & contributions	460,084	469,174
Materials, upkeep and sundries	20,790	16,074
Recycling services & consumables	17,611	-
Vehicle purchase	50,396	-
Vehicle maintenance	56,030	49,159
	<u>£604,911</u>	<u>£534,407</u>

PARISH OF ST SAVIOUR

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 30 APRIL 2022

8. CHARITABLE DONATIONS	2022 £	2021 £
2nd Jersey (Greve D'Azette) Scouts Group	600	450
3rd Jersey (St Saviour) Scouts Group	-	450
7th (St Lukes) Brownies	600	-
Age Concern Jersey	550	550
Alzheimers Jersey	400	400
Beresford Street Kitchen	1,000	1,000
Caring Cooks of Jersey	500	500
Channel Islands Air Search	-	500
Community Savings Limited	500	500
Diabetes Jersey	400	400
Family Nursing and Home Care	3,500	3,500
Grace Trust	-	500
Headway (Jersey) Brain Injuries	400	400
Jersey Arts Centre Association	400	400
Jersey Arts in Health Care Trust	400	400
Jersey Association for Spina Bifida	400	400
Jersey Association for Youth & Friendship	900	900
Jersey Association of Carers	400	400
Jersey Brook Advisory Centre	400	400
Jersey Centre for Separated Families-Milli's	-	200
Jersey Cheshire Homes	500	500
Jersey Citizens Advice	500	500
Jersey Council on Alcoholism	900	900
Jersey Employment Trust (NEW)	500	-
Jersey Homeless Outreach	400	400
Jersey Hospice Care	500	500
Jersey Lifeboat Association	400	-
Jersey Recovery College	400	400
Jersey Scout Band (part of Scout Association)	600	400
JSPCA (Animal Shelter)	500	-
Jersey Stroke Association	-	400
Jersey Women's Refuge	600	600
Jersey Youth Trust	400	-
Jersken	300	300
Les Amis	1,000	1,000
MacMillan Jersey	500	500
Relate Jersey	400	400
Samaritans Jersey	-	500
The Shelter Trust	2,000	2,000
Silkworth Lodge	400	400
St John's Ambulance	400	400
Street Pastors Jersey	400	400
Returned cheques	-	(900)
	£22,950	£21,850

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2022

8.	COMMUNITY SUPPORT:	2022 £	2021 £
	Grands Vaux Youth Centre	20,650	16,800
	The Bridge	-	(2,000)
	Golden Age	-	3,500
	St Saviour's Battle of Flower Association	8,000	8,000
	Senior Citizens Garden Party & New Year lunch	12,691	425
	Brighter Futures	2,500	4,400
	St Paul's Football Club	800	800
	St Saviour's Netball Club	400	-
	St Saviour's Volunteer Group	143	-
	Other	-	1,140
		<u>£45,184</u>	<u>£33,065</u>
9.	VEHICLE RESERVE FUND	2022 £	2021 £
	Balance brought forward	44,748	19,748
	Transfer (to)/from General Account	(44,748)	25,000
	Balance carried forward	<u>£ -</u>	<u>£44,748</u>
10.	PROPERTY RESERVE FUND	2022 £	2021 £
	Balance brought forward	80,626	59,626
	Transfer from General Account	30,000	20,000
	Insurance Refund	-	1,000
	Balance carried forward	<u>£110,626</u>	<u>£80,626</u>
11.	ROADS RESERVE FUND	2022 £	2021 £
	Balance brought forward	154,276	104,276
	Transfer from General Account	20,000	50,000
	Balance carried forward	<u>£174,276</u>	<u>£154,276</u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2022

12. LAND AND BUILDINGS

Land and buildings owned by the Parish are as follows:

St Saviour's Parish Hall (including caretaker's flat, stores and garage)
 St Saviour's House, St Saviour's Hill
 St Saviour's Rectory, Rectory Lane
 St Saviour's Church and Churchyard, St Saviour's Hill
 Parish Works Depot, Rue des Pres
 32 Bungalows in Langtry Gardens

Car parks:

32 Parking spaces Victoria Road
 8 Parking spaces in Chasse Brunet
 8 Parking spaces Clos Paumelle
 4 Parking spaces in Langley Park

Fields:

S265 Le Clos des Pauvres, Rue du Chateau Clairval
 S500 & S501, Le Petit Clos & Le Grand Clos, St Saviour's Hill
 S514 St Saviour's Hill
 S515 Le Jardin du Vieillard, St. Saviours Hill
 S614 St Saviour's School Playing Field, Bagatelle Road
 S619 Patier Public Park, La Ruelle de Patier
 S633 Le Grande Chenaie, Rue de la Retraite
 S748 Le Clos des Epinées, La Freminerie
 T1034 Le Clos de Devant, La Rue de la Blanche Pierre, Trinity

Miscellaneous parcels of land, traffic islands and gardens, including:

Pumping Station, Highfield Vineries, La Rue a la Dame
 CAB SubStation Rue De Pres
 Others

It is the Parish's policy not to account for fixed assets or long-term liabilities.

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 administrative and manual workers, who elected not to join the States of Jersey Public Employees Contributory Retirement Scheme (PECRS). There are at present sixteen persons receiving pensions directly from the Parish and a further one person will be entitled to receive pension in this manner.

Pension payments amounted to £132,207 ending 30 April 2022.

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 was 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.

RESERVE FUND	2022	2021
Represented by:	£	£
Cash at Bank	543,167	552,632
Balance brought forward	542,632	552,632
Add: Bank interest	50	555
	<u>542,682</u>	<u>553,187</u>
Less: Transfer to General Account	(50)	(555)
Professional fees – Actuarial valuation of the fund	-	(10,000)
Bank commission charges	(40)	-
Balance carried forward	<u><u>£542,592</u></u>	<u><u>£542,632</u></u>

PARISH OF ST SAVIOUR
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2022

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 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 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:

- 16% 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 a member of the PEPS.

Pension contributions for staff amounted to £212,199 (2021: £189,119) and are included in the Salaries & contributions amounts in the General Account, Roads Account, Honorary Police (note 6) and Refuse & Recycling Services (note 7).

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 2021 was £1,209 and from 1 January 2022 was £1,308.

It is the Parish's accounting policy (Policy 1.6) 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 2022. 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 of St Saviour, along with all the other Parishes, is party to an agreement whereby the Parish has access to certain Government of Jersey computer databases. The Parish, along with all the other Parishes, is liable to pay damages in the event of a security breach, which has been estimated to total £100,000. This would be divided between the Parishes on a pro-rata basis, with the Parish of St Saviour's share calculated as being £14,327. At the date of these accounts, the Constable is not aware of any such breaches of security 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 2022

16. EMPLOYEES

During the financial year, the Parish had full time equivalent (FTE) staff of 28, unchanged from the previous year.

Department/Section	Cost £ 2022	Number of FTE Employed 2022	Cost £ 2021	Number FTE Employed 2021
Administration & Honorary Police	418,194	10	356,643	9
Roads Services	253,308	7	220,285	6
Refuse Services	460,084	11	469,174	13
Total	<u>£1,131,586</u>	<u>28</u>	<u>£1,046,102</u>	<u>28</u>

The total cost of employee remuneration equates to 59% of the total Rateable Income for the year ended 30 April 2022. This is an increase of 1 % from the previous year.

17. GOODS AND SERVICES TAX

Part 4 of the Goods and Services Tax (Jersey) Law 2007 relates to the Public Sector and interprets "Parish" as any of the 12 parishes of Jersey. The Parish, as a public authority, has special treatment under Regulation 5 of the Goods and Services Tax (Jersey) Regulations 2007. This determines the detail of the application of the Law to the 12 parishes of Jersey. In particular a parish is required to be registered for Goods and Services Tax (GST).

GST does not apply to the supply of goods and services by a parish, being a supply that is not in the course of or furtherance of a business. Most of the income is from rates received and is not derived from business activities. Article 53 of the Law requires any GST paid by the parish to be refunded if it is incurred on purchases that were not for business purposes.

In summary, GST will not be charged by the Parish on the supply of goods and services connected with regulatory functions but GST charges will apply where the Parish provides goods and services in competition with commercial concerns.

PARISH OF ST SAVIOUR
ESTIMATES FOR THE YEAR ENDING 30 APRIL 2023

	2022/3	2021/2	2020/1
	Estimates	Actual	Actual
	£	£	£
INCOME			
GENERAL ACCOUNT			
Rates income	see below	see below	see below
Other income	51,250	44,527	44,442
ROADS ACCOUNT			
Various fees, charges etc.	149,400	157,843	113,786
INCOME WITHOUT RATES	<u>£200,650</u>	<u>£202,370</u>	<u>£158,228</u>
EXPENDITURE			
GENERAL ACCOUNT			
Administration	748,900	741,125	655,518
Refuse & recycling services	665,000	604,911	534,407
Honorary police	95,000	71,308	63,379
Trésor – Church and rectory	95,000	60,122	89,187
Maintenance of Parish Hall	43,500	38,287	32,057
Charitable & Community Support	73,700	68,134	54,915
	<u>1,721,100</u>	<u>1,583,887</u>	<u>1,429,463</u>
ROADS ACCOUNT	603,400	534,992	365,151
OPERATIONAL EXPENDITURE	<u>£2,324,500</u>	<u>£2,118,879</u>	<u>£1,794,614</u>
SPECIAL VOTES			
Transfer to / (from) Vehicle Reserve	-	(44,748)	25,000
Transfer to Property Fund	50,000	30,000	20,000
Transfer to Roads Reserve	-	20,000	50,000
SPECIAL VOTES	<u>£50,000</u>	<u>£5,252</u>	<u>£95,000</u>
NET EXPENDITURE WITHOUT RATES INCOME	2,173,850	1,921,761	1,731,386
RATE INCOME RECEIVABLE		1,935,537	1,830,111
SURPLUS FOR THE YEAR		<u>13,776</u>	<u>98,725</u>
RATES INCOME IF CONNETABLE'S PROPOSED RATE 1.22P/QTR IS APPROVED	2,102,580		
ESTIMATED DEFICIT FOR 2022/3	<u>£(71,271)</u>		

PARISH OF ST SAVIOUR
FINANCIAL YEAR 2022/2023
ESTIMATED FORECAST AT 30th APRIL 2023

Rateable Quarters	Rate / Qtr	Rate Income	Balance B/F	Total Funds	Less Estimates (Net)	Balance at 30 April 2023	Surplus / (Deficit)	Working Weeks of Expenses	% increase
172,342,606	1.26	2,171,517	681,038	2,852,555	2,173,850	678,704	(2,334)	16.2	11.1%
172,342,606	1.25	2,154,283	681,038	2,835,321	2,173,850	661,470	(19,568)	15.8	10.4%
172,342,606	1.24	2,137,048	681,038	2,818,086	2,173,850	644,236	(36,802)	15.4	9.7%
172,342,606	1.23	2,119,814	681,038	2,800,852	2,173,850	627,002	(54,036)	15.0	8.9%
172,342,606	1.22	2,102,580	681,038	2,783,618	2,173,850	609,767	(71,271)	14.6	8.2%
172,342,606	1.21	2,085,346	681,038	2,766,384	2,173,850	592,533	(88,505)	14.2	7.4%
172,342,606	1.20	2,068,111	681,038	2,749,149	2,173,850	575,299	(105,739)	13.8	6.7%
172,342,606	1.19	2,050,877	681,038	2,731,915	2,173,850	558,065	(122,973)	13.3	5.9%
172,342,606	1.18	2,033,643	681,038	2,714,681	2,173,850	540,830	(140,208)	12.9	5.1%
172,342,606	1.17	2,016,408	681,038	2,697,446	2,173,850	523,596	(157,442)	12.5	4.3%
172,342,606	1.16	1,999,174	681,038	2,680,212	2,173,850	506,362	(174,676)	12.1	3.4%
172,342,606	1.15	1,981,940	681,038	2,662,978	2,173,850	489,127	(191,911)	11.7	2.6%
172,342,606	1.14	1,964,706	681,038	2,645,744	2,173,850	471,893	(209,145)	11.3	1.8%
172,342,606	1.13	1,947,471	681,038	2,628,509	2,173,850	454,659	(226,379)	10.9	0.9%
172,342,606	1.12	1,930,237	681,038	2,611,275	2,173,850	437,425	(243,613)	10.5	0.0%

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	1.22	1.12	Parish Rate	1.22	1.12
Island Wide Rate	0.80	0.76	Island Wide Rate	1.15	1.08
Total Domestic Rate	2.02	1.88	Total Non-Domestic Rate	2.37	2.20

Summary:

The recommended increase in rate is 0.10p/qtr, equivalent to 8.2%, versus the previous year, which is a slight increase versus Jersey RPI of 6% as of March 2022. The effect of this would therefore see an average monthly increase in your household rates Demand (incl. of Island-Wide Rate) of:

1 Bedroom
£1.33

2 Bedroom
£2.06

3 Bedroom
£2.54

4 Bedroom
£3.50

PARISH OF ST SAVIOUR
FINANCIAL YEAR 2022/2023



ACCOUNTS COMMITTEE ACT

This twenty-ninth day of June in the year two thousand, twenty-two;

WE, the undersigned, members of the Committee elected by Act of Parish Assembly dated 13 July 2021 for the purpose of examining the Connétables Accounts for the financial year ended 30 April 2022, have this day received a full report of the audited annual accounts and hereby recommend the adoption of same by the Parish Assembly to be held on **Tuesday 12 July 2022.**

At an Accounts Committee meeting held on 29 June 2022, we have examined the Estimates for the financial year ending 30 April 2023 and support the Connétable in his recommendation that the level of Parish Rate be adopted at **1.20p** per Quarter.

..... <i>Richard Le Quesne</i>	Mr. Richard Le Quesne	Procureur du Bien Public
..... <i>Martin Roberts</i>	Mr. Martin Roberts	Procureur du Bien Public
..... <i>Stuart MotterShaw</i>	Stuart MotterShaw	Public Member of the Committee
..... <i>S Laffoley-Edwards</i>	Mr. S Laffoley-Edwards	Chef de Police
..... <i>D. J. Le Roy</i>	Mrs. D. J. Le Roy	Church Warden
..... <i>APOLOGIES</i>	Mr. Peter Blampied	Roads Committee
..... <i>APOLOGIES</i>	Mr. Tom Gales	Chair of Rates Assessment Committee
..... <i>Ian Ford</i>	Mr. Ian Ford	Public Member of the Committee