



**PARISH OF ST SAVIOUR**  
**ACCOUNTS**  
**AT 30 APRIL 2023**  
**AND**  
**ESTIMATES FOR 2023/2024**

**PARISH OF ST SAVIOUR**  
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## **PARISH OF ST SAVIOUR**

### **CONNÉTABLE'S REPORT**

Dear Parishioner,

I am delighted to present to you the Parish's audited accounts for the period from 1st May 2022 to 30th April 2023, for your review and consideration. The Accounts and Estimates also provide a comprehensive overview of our income and expenditures, Estimates and projections for the current fiscal year ending 30 April 2024.

Over the past twelve months, the Parish of St Saviour has demonstrated remarkable resilience in the face of numerous challenges. We have diligently managed the impact of external factors, including rising inflation, the cost-of-living crisis, and the ongoing conflict in Ukraine.

Additionally, we have navigated the local pressures of recruiting and retaining talented colleagues, further contributing to the demanding conditions we have encountered.

The income page of the 'General Account' (page 6) reveals an increase in Rates income, largely due to the rate increase approved at last year's Rates Assembly. The 'Income & Expenditure Account' (page 5) demonstrates a commendable 9.3% growth in total income.

However, it is essential to highlight that our total expenditure has increased by 10%, from £2,118,879 to £2,353,436, resulting in a deficit of £67,719 for the 2022-23 fiscal year, compared to a surplus of £13,776 in the previous year. Despite this deficit, it is noteworthy that we have managed to perform relatively well and come in below the budgeted deficit of £71,271.

Moving forward, in the Estimates for the current financial year 23-24 (pages 19 & 20) we project a net expenditure of £2,361,000 compared to £2,184,291 in 2022-23, with anticipated surplus of £8,133, this is subject to the approval of this year's recommended Rate of 1.35 pence per quarter equating to a 9.6% increase in the Parish rate which is below 12.7% RPI as at March 2023. It should be noted that this year's Island Wide Rate will increase by 12.7% as mandated by law.

While it may appear surprising to propose a Rate that falls short of the current RPI, it is essential to consider the challenging economic circumstances faced by many parishioners. We aim to strike a balance between responsible financial management and supporting our community.

Furthermore, we anticipate a significant increase in rateable quarters over the next 12 months, driven by the completion of the Troy Court renovations and the new flats at the Hotel de France site, which will contribute to the Parish's income.

I would like to express my appreciation to our dedicated Parish Secretary in achieving good cost controls and aligning our financial performance with our budgeted forecasts, and the entire parish team in also ensuring the delivery of excellent service to our parishioners. It is evident that our colleagues are our greatest assets, and it is crucial to recognise and value their contributions.

In conclusion, I would like to extend my gratitude to all members of the Municipality for their unwavering dedication and outstanding support provided to our Parishioners. Their commitment and professionalism contribute greatly to the success and well-being of our community.

Thank you for your attention to this report, and I encourage you to carefully review the attached documents. Your feedback and insights are valuable as we collectively strive for the well-being and prosperity of our Parish.

**Kevin Lewis**  
Connétable

29 June 2023



**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 2023 on pages 5 to 21. 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 2023 have been prepared in accordance with the accounting policies as set out on pages 11 and 12.

### **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.



**Alex Picot**  
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Jersey JE2 4WQ

## **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 Publique, is also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.



**Alex Picot**  
chartered accountants

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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](http://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**  
**Chartered Accountants**

19 July

**2023**

**PARISH OF ST SAVIOUR**  
**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2023**

		<b>2023</b> Estimates £	<b>2023</b> Actual £	<b>2022</b> Actual £
<b>INCOME</b>				
GENERAL ACCOUNT	(Page 6)	2,153,830	2,193,275	1,980,064
ROADS ACCOUNT	(Page 8)	149,400	142,442	157,843
<b>TOTAL INCOME</b>		<u>2,303,230</u>	<u>2,335,717</u>	<u>2,137,907</u>
<b>EXPENDITURE</b>				
GENERAL ACCOUNT	(Page 7)	1,721,100	1,691,058	1,583,887
ROADS ACCOUNT	(Page 8)	603,400	662,378	534,992
<b>TOTAL EXPENDITURE</b>		<u>2,324,500</u>	<u>2,353,436</u>	<u>2,118,879</u>
<b>OPERATING (DEFICIT) / SURPLUS FOR THE YEAR</b>		<b>(21,270)</b>	<b>(17,719)</b>	19,028
Transfer from vehicle reserve		-	-	44,748
Transfer to property reserve		(50,000)	(50,000)	(30,000)
Transfer to roads reserve		-	-	(20,000)
<b>(DEFICIT) / SURPLUS FOR THE YEAR</b>		<b>(71,270)</b>	<b>(67,719)</b>	13,776
<b>BALANCE BROUGHT FORWARD</b>		681,038	681,038	667,262
<b>BALANCE CARRIED FORWARD</b>		<u>£609,768</u>	<u>£613,319</u>	<u>£681,038</u>

**PARISH OF ST SAVIOUR**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2023**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
		£	£
<b>INCOME</b>			
Rates Receivable	2	2,102,580	1,925,759
Deduct:			
Unpaid		6,782	8,106
Write off's and adjustments		1,556	1,008
		<u>(8,338)</u>	<u>(9,114)</u>
Rates received for current year		2,094,242	1,916,645
Rate arrears received		10,369	11,110
Rate surcharge received		11,961	7,782
<b>TOTAL RATES INCOME</b>		<b>2,116,572</b>	<b>1,935,537</b>
<b>OTHER INCOME</b>			
Speeding fines		4,595	9,850
Property research fees		8,524	8,498
Sunday trading & scaffolding permits		1,080	1,861
Register of births & deaths		2,214	2,504
Hire of parish hall		8,684	2,500
Rent income – Fields S515 & S614	12	850	849
Dog licence fees		13,930	14,062
Less: Stray dog costs		<u>(800)</u>	<u>(921)</u>
		13,130	13,141
Bank deposit interest		25,031	274
Bank deposit interest - pension reserve		7,595	50
MCO administration fee		5,000	5,000
<b>INCOME FOR THE YEAR</b>		<b>£2,193,275</b>	<b>£1,980,064</b>



**PARISH OF ST SAVIOUR**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2023**

		<b>2023</b>		<b>2022</b>	
	<b>Note</b>	£	£	£	£
<b>EXPENDITURE</b>					
<b>ADMINISTRATIVE EXPENSES</b>					
Salaries & contributions			387,999		390,332
Pre-1987 pension fund contributions	14		15,812		14,904
Parish pensions paid	13		146,335		132,207
Election			8,554		7,041
Rate collection – net of Parish IWR surcharge and Rates Assessors Honoraria			20,998		32,330
Parish Hall (running costs)			29,114		28,017
Stationery, printing and postage			13,394		9,703
Telephone			5,637		4,962
Advertising			6,670		5,248
Insurance			10,317		10,121
Auditor's fees			8,000		7,875
Constables' supervisory committee			6,120		9,730
IT - Equipment & services			38,653		44,404
Training			2,529		3,373
Legal and professional fees			44,046		30,056
Bank and commission charges			10,481		6,948
Miscellaneous expenses			11,530		3,874
			<u>766,189</u>		<u>741,125</u>
<b>HONORARY POLICE</b>	6		90,241		71,308
<b>PARISH WORKS</b>					
Refuse & recycling services	7	606,166		604,911	
Maintenance of Parish Hall		58,641		38,287	
			<u>664,807</u>		<u>643,198</u>
<b>TRESOR</b>					
Trésor – Church and Rectory			92,471		60,122
<b>CHARITABLE &amp; COMMUNITY SUPPORT</b>					
Charitable donations	8	25,250		22,950	
Community support	8	52,100		45,184	
			<u>77,350</u>		<u>68,134</u>
<b>EXPENDITURE FOR THE YEAR</b>			<u><u>£1,691,058</u></u>		<u><u>£1,583,887</u></u>

**PARISH OF ST SAVIOUR**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2023**

	<b>Note</b>	<b>2023</b>		<b>2022</b>
		£	£	£
<b>INCOME</b>				
Firearm certificates		1,250		2,255
Driving licences (net)	5	54,828		65,262
International Driving Permits		9,180		10,970
Car parks income		31,830		30,667
Fines and administration charges		34,935		37,592
Road work permits		10,419		11,097
		<hr/>		<hr/>
		142,442		157,843
<b>EXPENDITURE</b>				
Salaries & contributions		279,612		253,309
Contractors for resurfacing works & scheme		130,639		66,365
Minor road works		48,140		38,856
Road furnishings & markings		5,530		13,134
Street lighting columns replacement & energy		108,711		99,395
Maintenance of property		9,425		5,199
Vehicle maintenance & fuel		26,845		31,113
Vehicle purchase		21,907		-
Repairs & equipment		5,368		-
Insurance		8,732		5,751
Training		2,019		5,478
Protective clothing		2,042		3,777
Professional fees		3,056		3,391
Removal of vehicles		840		1,560
Utilities		2,197		2,234
IT - Equipment & services		3,663		1,401
Telephone		752		798
Branchage expenses		2,900		3,231
		<hr/>		<hr/>
		662,378		534,992
<b>NET EXPENDITURE FOR THE YEAR</b>		<hr/>		<hr/>
		<u>£519,937</u>		<u>£377,149</u>

**PARISH OF ST SAVIOUR**

**SUMMARY OF BALANCES**

**AT 30 APRIL 2023**

	Note	£	2023 £	£	2022 £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand					
Current account		29,809		21,141	
Deposit accounts		3,057,117		2,812,766	
Pension Reserve Fund Deposit account	13	542,592		542,592	
Cash in hand		706		2,785	
			3,630,224		3,379,284
Debtors and prepayments			134,809		69,319
			3,765,033		3,448,603
<b>CREDITORS AND DEFERRED INCOME</b>					
within one year					
Deferred income - Driving licences	5	49,619		47,146	
Sundry creditors and accruals		228,040		223,713	
			277,659		270,859
<b>NET ASSETS LESS CURRENT LIABILITIES</b>			3,487,374		3,177,744
<b>CREDITORS AND DEFERRED INCOME</b>					
after one year					
Deferred income - Driving licences	5		224,904		241,824
<b>TOTAL ASSETS</b>			<u>£ 3,262,470</u>		<u>£ 2,935,920</u>

**REPRESENTED BY:**

General Account (page 5)		613,319	681,038
Vehicle Reserve Fund	9	-	-
Property Reserve Fund	10	156,802	110,626
Roads Reserve Fund	11	174,276	174,276
Pension Reserve Fund	13	542,592	542,592
Maisons Connétable Ozouf Fund	4	1,775,481	1,427,388
		<u>£ 3,262,470</u>	<u>£ 2,935,920</u>

*K. C. Lewis*

.....  
**Connétable**

13 July  
..... 2023

**PARISH OF ST SAVIOUR**  
**MAISON CONNÉTABLE OZOUF FUND**  
**AT 30 APRIL 2023**

	Note	2023		2022	
		£	£	£	£
<b>INCOME</b>	4				
Rents received:					
MCO bungalows		362,813		362,299	
St Saviour's House		34,800		34,600	
Interest received on cash held by parish		29,387		2,300	
			<u>427,000</u>		<u>399,199</u>
<b>EXPENDITURE</b>					
Managing agent fees		16,037		18,321	
Parish administration fee		5,000		5,000	
Insurance		10,579		9,531	
General property expenses		41,667		36,426	
External redecorations		-		43,288	
Rates and sundry expenses		5,494		5,114	
			<u>78,777</u>		<u>117,680</u>
<b>NET SURPLUS FOR THE YEAR</b>			<u>348,223</u>		<u>281,519</u>
<b>MOVEMENT IN DEBTORS</b>			(130)		3,434
			<u>348,093</u>		<u>284,953</u>
<b>CASH HELD BY PARISH AT 1 MAY 2022</b>			<u>1,427,388</u>		<u>1,142,435</u>
<b>CASH HELD BY PARISH AT 30 APRIL 2023</b>			<u><u>£1,775,481</u></u>		<u><u>£1,427,388</u></u>

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

**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 2022. 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 12. 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 operational activities. Funds should have at least a level equating to approximately four months of expenditure. The fund should not ideally exceed or equate to one year's Estimates nor to 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 to 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 Estimates 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 2023**

**1. ACCOUNTING POLICIES (Continued)**

**1.11 Maisons Connétable Ozouf Fund**

Net income from the Fund's properties is credited to the Fund. Interest earned on the Fund's cash balance is credited to the Fund. Direct expenses relating to the Fund's properties are charged to the Fund. In addition, the Parish imposes a Management Fee on the Fund. This fee is assessed to cover the administrative and operational costs incurred by the Parish in managing the Fund.

Expenditure of this fund is to be authorised by the Connétable & Procureurs du Bien Publique in form of a proposition at a Parish Assembly in accordance with the Loi (1804) au sujet des Assemblées Paroissiales Law.

**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**

2022 – 172,342,606 Quarters at 1.22p per quarter	£2,102,580
2021 – 171,942,804 Quarters at 1.12p per quarter	£1,925,759

**3. ISLAND-WIDE RATE**

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.

2022 Island-wide Rate	£1,556,069
2021 Island-wide Rate	£1,466,154

In accordance with this Rate Law, in 2022-23 the Parish collected £8,279 in Island-wide Rates surcharges and retained this sum to be offset against rate collection costs.

**4. MAISONS CONNÉTABLE OZOUF FUND**

The Maison Connétable Ozouf Fund was established following an Act of Assembly on 27 August 2014. It includes a gift of 30 bungalows with associated parking rights in Langtry Gardens and 8 parking spaces in Chasse Brunet. The Parish Assembly also authorized the purchase of two additional bungalows on the same site. Parish funds of £370,000 were used for the acquisition of 2 bungalows and £100,000 for related costs. The funds were borrowed from and repaid to Pension Reserve account.

Funding for the development at Langtry Gardens was approved by the States and advanced to the Housing Department in May 2012 as part of the Treasury Minister's £27.1 million fiscal stimulus proposal aimed at providing much needed social housing and stimulus for the construction industry. The establishment of this fund serves the purpose of ringfencing income arising from the properties, and reserving the net income for potential housing developments or other significant expenditures. This provides flexibility for future needs, considering the unpredictability of specific requirements.

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2023**

**5. INCOME - DRIVING LICENSES**

(See note 1.2)

	2023	2022
	£	£
Total Driving Licence receipts (all types of licences)	57,995	76,270
Add: Deferred income brought forward	288,970	288,041
	<u>346,965</u>	<u>364,311</u>
Less: Deferred income carried forward		
- Due within one year	49,619	47,146
- Due within two to nine years	224,905	241,824
	<u>274,524</u>	<u>288,970</u>
Driving licence income for the year	72,441	75,341
Less: Licence production costs	(17,613)	(10,079)
	<u>£54,828</u>	<u>£ 65,262</u>
Net income credited to the Roads Account		

**6. HONORARY POLICE EXPENSES**

	2023	2022
	£	£
Salaries & contributions	28,564	27,862
Honoraria	9,645	6,786
Supervisory Committee support	4,460	-
Radio licence	8,898	9,289
Printing & stationery	2,025	4,324
Insurance	11,908	9,566
Vehicle maintenance & fuel	2,927	5,724
Training	1,575	4,818
Equipment & repairs	7,176	2,234
Telephone	487	705
IT - Equipment & services	10,300	-
Bank charges	110	-
Hospitality & travel	2,166	-
	<u>£90,241</u>	<u>£71,308</u>

**7. REFUSE & RECYCLING SERVICES**

	2023	2022
	£	£
Salaries & contributions	458,175	460,084
Materials, upkeep and sundries	38,572	20,790
Recycling services & consumables	29,520	17,611
Vehicle purchase	-	50,396
Vehicle maintenance & fuel	79,899	56,030
	<u>£606,166</u>	<u>£604,911</u>

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2023**

8. CHARITABLE DONATIONS	2023	2022
	£	£
2nd Jersey (Greve D'Azette) Scout Group	600	600
3rd Jersey (St Saviour) Scout Group	1,050	-
7th (St Lukes) Brownies	600	600
Age Concern Jersey	600	550
Alzheimers Jersey	-	400
Beresford Street Kitchen	1,000	1,000
Caring Cooks of Jersey	500	500
Caritas	500	-
Channel Islands Air Search	500	-
Community Savings Limited	500	500
Diabetes Jersey	400	400
Family Nursing and Home Care	3,500	3,500
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	500	500
Jersey Homeless Outreach	-	400
Jersey Hospice Care	500	500
Jersey Lifeboat Association	400	400
Jersey Recovery College	400	400
Jersey Scout Band (part of Scout Association)	600	600
JSPCA (Animal Shelter)	500	500
Jersey Stroke Association	400	-
Jersey Women's Refuge	-	600
Jersey Youth Trust	400	400
Jersken	300	300
Les Amis	1,000	1,000
MacMillan Jersey	500	500
The Mission to Seafarers	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
	<u>£25,250</u>	<u>£22,950</u>



**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2023**

<b>8. COMMUNITY SUPPORT:</b>	<b>2023</b>	<b>2022</b>
	£	£
Grands Vaux Youth Centre	21,000	20,650
St Saviour's Battle of Flower Association	8,000	8,000
Senior Citizens Garden Party & New Year lunch	12,225	12,691
Brighter Futures	-	2,500
St Paul's Football Club	800	800
St Saviour's Netball Club	-	400
St Saviour's Volunteer Group	86	143
St Saviour's Pétanque Group	9,989	-
	<u>£52,100</u>	<u>£45,184</u>
<b>9. VEHICLE RESERVE FUND</b>	<b>2023</b>	<b>2022</b>
	£	£
Balance brought forward	-	44,748
Transfer to General Account	-	(44,748)
Balance carried forward	<u>£ -</u>	<u>£ -</u>
<b>10. PROPERTY RESERVE FUND</b>	<b>2023</b>	<b>2022</b>
	£	£
Balance brought forward	110,626	80,626
Transfer from General Account	50,000	30,000
Major renovation works (Depot)	(3,824)	-
Balance carried forward	<u>£156,802</u>	<u>£110,626</u>
In accordance with the Act of Assembly dated 26 January 2023, a sum of up to £120,000.00 was approved for the refurbishment of offices and other amenities at the Parish Works Depot, with such sum being taken from the Property Reserve Fund.		
<b>11. ROADS RESERVE FUND</b>	<b>2023</b>	<b>2022</b>
	£	£
Balance brought forward	174,276	154,276
Transfer from General Account	-	20,000
Balance carried forward	<u>£174,276</u>	<u>£174,276</u>

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2023**

**12. LAND AND BUILDINGS**

**Land and buildings owned by the Parish are as follows:**

St Saviour's Parish Hall (including Parish Hall house , 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 with no further persons entitled to claim a pension. Notably, the average age of persons eligible for pension payments within our esteemed pension scheme stands at a venerable 81 years.

Pension payments amounted to £146,335 ending 30 April 2023. (2021-22 £132,207)

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.

<b>RESERVE FUND</b>	<b>2023</b>	<b>2022</b>
Represented by:	£	£
Cash at Bank	542,592	543,167
Balance brought forward	542,592	542,632
Add: Bank interest	7,595	50
	550,187	542,682
Less: Transfer to General Account	(7,595)	(50)
Bank commission charges	(40)	(40)
Balance carried forward	<u>£542,592</u>	<u>£542,592</u>

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2023**

**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 £212,628 (2022: £212,199) 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 2022 was £1,308 and from 1 January 2023 was £1,337.

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 2023. 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 2023**

**16. EMPLOYEES**

During the financial year, the Parish employed a total of 26 full-time equivalent (FTE) staff members, reflecting a reduction of 2 staff members compared to the previous year. This adjustment in staffing levels aligns with our ongoing efforts to optimize operational efficiency and streamline resources.

Department/Section	Cost £ 2023	Number of FTE Employed 2023	Cost £ 2022	Number FTE Employed 2022
Administration	387,999	8	390,332	9
Roads Services	279,612	7	253,308	7
Refuse Services	458,175	10	460,084	11
Police	28,564	1	27,862	1
Total	<u>£1,154,350</u>	<u>26</u>	<u>£1,131,586</u>	<u>28</u>

The total cost of employee remuneration equates to 55% of the total Rateable Income for the year ended 30 April 2023. (2022 - 59%)

**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.

**18. FINANCIAL COMMITMENTS**

At 30th April 2023 the Parish had a contractual obligation to pay approximately £120,000 for improvement works being carried out at the Parish Depot at La Rue de Pres.

**PARISH OF ST SAVIOUR**  
**ESTIMATES FOR THE YEAR ENDING 30 APRIL 2024**

	<b>2023/4 Estimates £</b>	<b>2022/3 Actual £</b>	<b>2021/2 Actual £</b>
<b>INCOME</b>			
GENERAL ACCOUNT			
Rates income	see below	see below	see below
Other income	138,700	76,703	44,527
ROADS ACCOUNT			
Various fees, charges etc.	138,900	142,442	157,843
<b>INCOME WITHOUT RATES</b>	<b><u>£277,600</u></b>	<b><u>£ 219,145</u></b>	<b><u>£202,370</u></b>
<b>EXPENDITURE</b>			
GENERAL ACCOUNT			
Administration	857,000	766,189	741,125
Refuse & recycling services	657,000	606,166	604,911
Honorary police	100,000	90,241	71,308
Trésor – Church and rectory	95,000	92,471	60,122
Maintenance of Parish Hall	50,000	58,641	38,287
Charitable & Community Support	75,700	77,350	68,134
	<u>1,834,700</u>	<u>1,691,058</u>	<u>1,583,887</u>
ROADS ACCOUNT	703,900	662,378	534,992
<b>OPERATIONAL EXPENDITURE</b>	<b><u>£2,538,600</u></b>	<b><u>£2,353,436</u></b>	<b><u>£2,118,879</u></b>
<b>SPECIAL VOTES</b>			
Transfer to / (from) Vehicle Reserve	50,000	-	(44,748)
Transfer to Property Fund	50,000	50,000	30,000
Transfer to Roads Reserve	-	-	20,000
<b>SPECIAL VOTES</b>	<b><u>£100,000</u></b>	<b><u>£50,000</u></b>	<b><u>£5,252</u></b>
<b>NET EXPENDITURE WITHOUT RATES INCOME</b>	<b>2,361,000</b>	<b>2,184,291</b>	<b>1,921,761</b>
RATE INCOME RECEIVABLE IF CONNETABLE'S PROPOSED RATE OF 1.35 IS APPROVED	<u>2,369,133</u>	<u>2,116,572</u>	<u>1,935,537</u>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b><u>£8,133</u></b>	<b><u>(£67,719)</u></b>	<b><u>£13,776</u></b>

**PARISH OF ST SAVIOUR**  
**FINANCIAL YEAR 2023/2024**  
**ESTIMATED FORECAST AT 30th APRIL 2024**

Rateable Quarters	Rate / Qtr	Rate Income	Balance B/F	Total Funds	Less Estimates (Net)	Balance at 30 April 2024	Surplus / (Deficit)	Working Weeks of Expenses	% Increase
175,491,338	1.39	2,439,330	613,319	3,052,649	2,361,000	691,649	78,330	15.2	12.2%
175,491,338	1.38	2,421,780	613,319	3,035,099	2,361,000	674,100	60,781	14.8	11.6%
175,491,338	1.37	2,404,231	613,319	3,017,550	2,361,000	656,551	43,232	14.5	10.9%
175,491,338	1.36	2,386,682	613,319	3,000,001	2,361,000	639,002	25,683	14.1	10.3%
175,491,338	1.35	2,369,133	613,319	2,982,452	2,361,000	621,452	8,133	13.7	9.6%
175,491,338	1.34	2,351,584	613,319	2,964,903	2,361,000	603,903	(9,416)	13.3	9.0%
175,491,338	1.33	2,334,035	613,319	2,947,354	2,361,000	586,354	(26,965)	12.9	8.3%
175,491,338	1.32	2,316,486	613,319	2,929,805	2,361,000	568,805	(44,514)	12.5	7.6%
175,491,338	1.31	2,298,937	613,319	2,912,256	2,361,000	551,256	(62,063)	12.1	6.9%
175,491,338	1.30	2,281,387	613,319	2,894,706	2,361,000	533,707	(79,612)	11.8	6.2%
175,491,338	1.29	2,263,838	613,319	2,877,157	2,361,000	516,158	(97,161)	11.4	5.4%
175,491,338	1.28	2,246,289	613,319	2,859,608	2,361,000	498,608	(114,711)	11.0	4.7%
175,491,338	1.27	2,228,740	613,319	2,842,059	2,361,000	481,059	(132,260)	10.6	3.9%
175,491,338	1.26	2,211,191	613,319	2,824,510	2,361,000	463,510	(149,809)	10.2	3.2%
175,491,338	1.25	2,193,642	613,319	2,806,961	2,361,000	445,961	(167,358)	9.8	2.4%
175,491,338	1.24	2,176,093	613,319	2,789,412	2,361,000	428,412	(184,907)	9.4	1.6%
175,491,338	1.23	2,158,543	613,319	2,771,862	2,361,000	410,863	(202,456)	9.0	0.8%
175,491,338	1.22	2,140,994	613,319	2,754,313	2,361,000	393,314	(220,005)	8.7	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	1.35	1.22	Parish Rate	1.35	1.12
Island Wide Rate	0.89	0.80	Island Wide Rate	1.31	1.08
<b>Total Domestic Rate</b>	<b>2.24</b>	<b>2.02</b>	<b>Total Non – Domestic Rate</b>	<b>2.66</b>	<b>2.37</b>

**Summary:**

The proposed adjustment in the rate stands at 0.13p per quarter, which corresponds to a notable increase of 9.6% compared to the previous rate. It is worth mentioning that this increase remains slightly lower than the Jersey Retail Price Index (RPI) of 12.7% recorded as of March 2023.

Consequently, this adjustment will translate into a monthly rise in your household rates demand, inclusive of the Island-Wide Rate, as follows:

1 Bedroom	2 Bedroom	3 Bedroom	4 Bedroom
£2.08 pence	£3.21 pence	£3.96 pence	£5.70 pence

We would like to emphasise that these figures illustrate the anticipated effect of the Parish Rate only increase averaged over the rateable quarters by bedroom size.

**PARISH OF ST SAVIOUR**  
**FINANCIAL YEAR 2023/2024**



**ACCOUNTS COMMITTEE ACT**

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

WE, the undersigned, members of the Committee elected by Act of Parish Assembly dated 12 July 2022 for the purpose of examining the Connétables Accounts for the financial year ended 30 April 2023, 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 **Thursday 13 July 2023.**

At an Accounts Committee meeting held 29 June 2023, we have examined the Estimates for the financial year ending 30 April 2024 and support the Connétable in his recommendation that the level of Parish Rate be adopted at **1.35p** per Quarter.

..... **Mr. Charles Richard Le Quesne** **Procureur du Bien Publique**

..... **Mr. Martin Roberts** **Procureur du Bien Publique**

..... **Mr. Malcom Ferey** **Deputy of St Saviour**

Apologies

..... **Mr. Stuart Mottershaw** **Public Member of the Committee**

Apologies

..... **Mr. S Laffoley-Edwards** **Chef de Police**

..... **Rev. Martin Evans** **Rector**

..... **Mr. Geoff Morris** **Roads Committee**

..... **Mr. Tom Gales** **Chair of Rates Assessment Committee**

..... **Ms Aynslie Le Brun** **Public Member of the Committee**