



**PARISH OF ST SAVIOUR**  
**ACCOUNTS**  
**AT 30 APRIL 2024**  
**AND**  
**ESTIMATES FOR 2024/2025**

**PARISH OF ST SAVIOUR**

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**PARISH OF ST SAVIOUR  
CONNÉTABLE'S REPORT**

Dear Parishioner,

I am pleased to present to you the Parish's audited accounts for the period from 1st May 2023 to 30th April 2024 together with our Estimates (budget) for the financial year 2024-5. These provide an overview of our income and expenditures for the financial year that recently ended together with our projections for the current financial year, which will end on 30th April 2025.

**Significant matters**

During the last financial year, we faced a significant weather event, Storm Ciarán. This unforeseen event necessitated an additional expenditure of approximately £128,000. Additionally, we also had to contend with the ongoing challenges posed by high inflation, resulting in the increase of our expenses, compounded by the labour shortages coupled with some other unforeseen expenditure. Consequently, our financial results for the year reflect a deficit of £108,432.

**The General Account - Pages 7 & 8**

Our General Account income increased significantly in the last financial year. This was principally due to:

- An increase in Rates income of just under £265,000
- An increase in bank interest received of approximately £74,000 due to higher rates being offered by the banks

Our General Account expenditure also increased significantly. The principal elements of this increase are:

- The costs, mentioned above, of dealing with the consequences of Storm Ciarán
- An increase in waste collection and recycling costs of approximately £170,000 which is primarily due to staffing costs related to storm response and succession planning during the year, as well as training and other recycling expenses.
- Increases in salaries, pensions, insurance, IT, and professional fees are primarily due to inflation, with some costs arising unexpectedly.

**The Roads Account - Page 9**

Our Roads Account income increased by 65% in the last financial year. This was mostly due to the Government grant received for the restoration of the Rue a la Dame and Val Aume footpaths and increased income from driving licences.

Our Roads Account expenditure also increased - but not by as much as the income. Because we had spent significant sums on dealing the results of the of Storm Ciarán and on the restoration of two of our footpaths we decided to defer the planned expenditure on a major resurfacing project in Grands Vaux.

**Summary of Balances – Page 10**

Although our accounts have shown deficits for the financial years 2022-23 and 2023-4 the Parish remains in a strong financial position with a balance of over £500,000 in the general fund and well over £2 million in the MCO Fund.

**Maison Connétable Ozouf Fund (MCO) - Page 11**

The Maison Connétable Ozouf Fund performed well during the last financial year with income increasing by 15% to £492,042. This was mainly due to rent received for The Lodge house and bank deposit interest.

Expenses increased by 15% to £90,529. This is mostly due to inflation-related increases plus repairs to both St Saviour House and Lodge House.

This resulted in a net surplus of £401,420 which was slightly higher than in the previous year.

For many years we have charged below-market rents to our tenants, with no rent reviews since October 2017. However, due to economic conditions and inflation over the past three years, a rental increase is likely to be considered in the autumn of 2024.

**PARISH OF ST SAVIOUR**  
**CONNÉTABLE'S REPORT (continued)**

**Estimates for 2024-5 - Schedule 1**

For the current financial year, we are projecting a net expenditure of £2,735,800, marking an increase of £258,230 from last year's expenses of £2,477,570. Additionally, we anticipate a surplus of £11,569, contingent upon the approval of my proposed rate of 1.55 pence per quarter. This financial outlook is influenced by several factors:

**Income**

**Other Income:** The projected income for this category is £160,000, which includes income from dog licences, property search income, hall hire, and bank interest.

**Roads Account:** The projected income for this category stands at £215,000, which includes income from driving licences including deferred income, car park rentals, parking fines, traffic works, and countryside access income.

**Expenses**

- **General Account, Roads Account, Refuse, and Church - Salaries & Contributions:** The projected increase in this category is £116,000, which includes a contingency of £35,500 for overtime. This budget adjustment is aimed at ensuring service resilience and accommodating anticipated pay reviews in 2025, enabling us to effectively respond to unexpected demands.
- **General Account - Pension Paid:** the projected increase in this category is around £15,000 which is applicable by September 24 RPI.
- **Roads Account, Refuse, and Church - Essential Repairs & Maintenance of Property and Drainage:** The projected one-off increase of £130,000 is aimed to carry a replacement of existing drainage located at the depot and installation of a new perimeter fence on fields S500 & S501 adjacent to the Church along with beam reinforcement at the church bell tower.
- **Roads Account - Road Resurfacing and Road Safety improvements:** The projected one-off increase of £265,000 to resurface Sunshine Avenue, introduction of Zebra crossing adjacent to St Michaels School, repair works to Val Aume footpath and essential drainage repairs to Grand Vaux and Rectory Lane.
- **General Account - Special Votes:** £50,000 to be allocated to the Vehicle Reserve.
- **General Account - Community Support:** The projected increase in this category of £32,000 (total for last year: £68,000) for community grants, the planned Liberation 80 Fete celebration scheduled for 10 May 2025 and other Parish Events, such as Remembrance Day, Santa Sled, and coffee mornings.

We also plan to establish a governance framework for the Community Initiative & Support Fund which is intended to provide financial support for charitable and community organisations and assisting in community related activities.

**Rate for 2025**

While it may seem surprising that I am proposing a rate increase greater than the March 2024 RPI, it is crucial to understand that over the last 20 years, rates have largely remained unchanged or below inflation for extended periods, except in the last five years, where inflation has sharply increased. It should be noted that for this year the Island Wide Rate has been increased by 3.6% (domestic) and 4.6% (non-domestic).

Despite year-on-year inflation increases, which have impacted our ability to deliver services effectively, especially in extreme weather and challenging economic conditions, we aim to strike a balance between responsible legal and financial management obligations and supporting our community.

**Other matters**

I would like to express my gratitude to our Parish Secretary for maintaining good cost controls despite the unprecedented challenges posed by Storm Ciarán, other recent emergency events, and ongoing inflationary pressures. Furthermore, my thanks extend to the entire parish team at the Parish Hall and Works Depot for their dedication in delivering excellent services to our parishioners.

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.

Thank you for your attention to this report. I encourage you to carefully review the attached documents.

**Kevin Lewis**  
Connétable  
27 June 2024

## **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 2024 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 2024 have been prepared in accordance with the accounting policies as set out on pages 12 and 13.

### **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.

## **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.

**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**

11 July

**2024**

**PARISH OF ST SAVIOUR**  
**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	<b>2024 Estimates £</b>	<b>2024 Actual £</b>	<b>2023 Actual £</b>
<b>INCOME</b>			
GENERAL ACCOUNT (Page 7)	2,507,833	2,519,158	2,193,275
ROADS ACCOUNT (Page 9)	138,900	265,143	160,055
<b>TOTAL INCOME</b>	<b>2,646,733</b>	<b>2,784,301</b>	<b>2,335,717</b>
<b>EXPENDITURE</b>			
GENERAL ACCOUNT (Page 8)	1,834,700	1,984,552	1,691,058
ROADS ACCOUNT (Page 9)	703,900	850,773	679,992
<b>TOTAL EXPENDITURE</b>	<b>2,538,600</b>	<b>2,835,325</b>	<b>2,353,436</b>
<b>OPERATING (DEFICIT)/ SURPLUS FOR THE YEAR</b>	108,133	<b>(51,024)</b>	<b>(17,719)</b>
<b>RESERVE TRANSFERS</b>			
Transfer to Vehicle Reserve	(50,000)	(50,000)	-
Transfer to Property Reserve	(50,000)	(50,000)	(50,000)
Transfer from Pension Reserve	-	42,592	-
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>8,133</b>	<b>(108,432)</b>	<b>(67,719)</b>
<b>BALANCE BROUGHT FORWARD</b>	613,319	613,319	681,038
<b>BALANCE CARRIED FORWARD</b>	<b>£621,452</b>	<b>£504,887</b>	<b>£613,319</b>



**PARISH OF ST SAVIOUR**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	<b>Note</b>	<b>2024</b>		<b>As restated 2023</b>	
		£	£	£	£
<b>INCOME</b>					
Rates receivable	2		2,369,138		2,102,580
Deduct:					
Unpaid		8,740		6,782	
Write off's and adjustments		2,417		1,556	
			<u>(11,157)</u>		<u>(8,338)</u>
Rates received for current year			2,357,981		2,094,242
Rate arrears received			5,163		10,369
Rate surcharge received			7,434		11,961
Island Wide Rate (IWR) retained	3		5,223		-
<b>TOTAL RATES INCOME</b>			<u>2,375,801</u>		<u>2,116,572</u>
<b>OTHER INCOME</b>					
Speeding fines			4,025		4,595
Property research fees			4,619		8,524
Sunday trading & scaffolding permits			1,260		1,080
Register of births & deaths	22		-		2,214
Hire of Parish Hall			6,368		8,684
Rent income – Field S515	13		514		850
Dog licence fees & fines		14,430		13,930	
Less: Stray dog costs		(1,035)		(800)	
			<u>13,395</u>		<u>13,130</u>
Bank deposit interest			99,037		25,031
Bank deposit interest - pension reserve	14		9,139		7,595
MCO administration fee			5,000		5,000
<b>INCOME FOR THE YEAR</b>			<u><u>£2,519,158</u></u>		<u><u>£2,193,275</u></u>

**PARISH OF ST SAVIOUR**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	<b>Note</b>	<b>2024</b>		<b>As restated 2023</b>	
		£	£	£	£
<b>EXPENDITURE</b>					
<b>ADMINISTRATIVE EXPENSES</b>					
Personnel costs - Salaries & contributions			423,403		387,999
Pre-1987 pension fund contributions	15		16,296		15,812
Pensions paid	14		165,593		146,335
Elections			6,254		8,554
Rates Assessors' honoraria	2.1		5,000		3,500
Rates – Legal recovery costs			1,284		1,000
Parish Hall – Utilities			12,521		15,269
Parish Hall – Equipment & repairs			6,730		6,450
Parish Hall – Catering, refreshments & licence			5,938		6,395
Parish Hall – Insurance			16,085		10,317
Parish Hall – Cleaning and maintenance			53,685		58,641
Stationery, printing and postage			25,047		20,392
Telephone			5,989		5,637
Advertising			2,502		6,670
Auditor's fees			8,886		8,000
Constables' supervisory committee			6,780		6,120
IT - Equipment & services			64,913		49,153
Training			2,748		2,529
Legal and professional fees			61,993		44,046
Bank and commission charges			18,216		10,481
Miscellaneous expenses			4,250		11,530
			914,113		824,830
<b>HONORARY POLICE</b>	<b>6</b>		89,607		90,241
<b>PARISH WORKS</b>					
Refuse & recycling services	7	776,189		606,166	
			776,189		606,166
<b>TRESOR</b>					
Trésor – Church and Rectory expenses	8		136,716		92,471
<b>CHARITABLE &amp; COMMUNITY SUPPORT</b>					
Charitable donations	9	12,600		25,250	
Community support	9	55,327		52,100	
			67,927		77,350
<b>EXPENDITURE FOR THE YEAR</b>			<b>£1,984,552</b>		<b>£1,691,058</b>

**PARISH OF ST SAVIOUR**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	Note	2024		As restated 2023	
		£	£	£	£
<b>INCOME</b>					
Grant for restoration of footpaths	19		72,396		-
Firearm certificates			990		1,250
Driving licences income	5		84,680		72,441
International Driving Permits	1.4		5,520		9,180
Car parking income			41,682		31,830
Fines and administration charges			38,850		34,935
Road works permits			11,260		10,419
Other Income	1.2		9,765		-
			265,143		160,055
<b>EXPENDITURE</b>					
Salaries & contributions		314,108		279,612	
Contractors for resurfacing works		-		130,639	
Minor road works		75,553		48,140	
Restoration of footpaths		72,396		-	
Road furnishings & markings		24,706		5,530	
Street lighting columns replacement & maint.		64,129		108,711	
Drainage - Repair & maintenance		38,308		-	
General Maintenance		39,588		9,425	
Vehicle maintenance & fuel		26,222		26,845	
Vehicle purchase		86,014		21,907	
Equipment – Purchases and repairs		38,721		5,368	
Insurance		10,536		8,732	
Training		4,692		2,019	
Protective clothing		6,789		2,042	
Professional fees		651		3,056	
Removal of vehicles		-		840	
Waste disposal fees		971		-	
Utilities (inc. street lights energy)		10,379		2,197	
Stationery, printing & postage		16,022		17,614	
IT - Equipment & services		17,038		3,663	
Telephone		1,352		752	
Branchage expenses		2,598		2,900	
			850,773		679,992
<b>NET EXPENDITURE FOR THE YEAR</b>			<b>£585,630</b>		<b>£519,937</b>

PARISH OF ST SAVIOUR

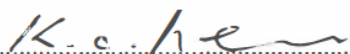
SUMMARY OF BALANCES

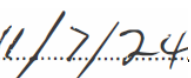
AT 30 APRIL 2024

	Note	2024		2023	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand					
Current account		142,671		29,809	
Deposit accounts		3,472,358		3,057,117	
Pension Reserve Fund Deposit account	14	-		542,592	
Cash in hand		1,979		706	
			<u>3,617,008</u>		<u>3,630,224</u>
Debtors and prepayments			85,767		134,809
			<u>3,702,775</u>		<u>3,765,033</u>
<b>CREDITORS AND DEFERRED INCOME</b>					
within one year					
Deferred income - Driving licences	5	51,710		49,619	
Sundry creditors and accruals		291,980		228,040	
			<u>343,690</u>		<u>277,659</u>
<b>NET ASSETS LESS CURRENT LIABILITIES</b>			<u>3,359,085</u>		<u>3,487,374</u>
<b>CREDITORS AND DEFERRED INCOME</b>					
after one year					
Deferred income - Driving licences	5		204,615		224,904
<b>TOTAL ASSETS</b>			<u><u>£3,154,470</u></u>		<u><u>£3,262,470</u></u>

**REPRESENTED BY:**

General Account (page 6)		504,887		613,319	
Motor Vehicle Reserve Fund	10	11,782		-	
Property Reserve Fund	11/19	181,624		156,802	
Roads Reserve Fund	12	274,276		174,276	
Pension Reserve Fund	14	-		542,592	
Maisons Connétable Ozouf Fund	4	2,176,901		1,775,481	
Le Rossignol Grave Bequest	21	5,000		-	
			<u><u>£3,154,470</u></u>		<u><u>£3,262,470</u></u>

  
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**Connétable**

  
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**PARISH OF ST SAVIOUR**  
**MAISON CONNÉTABLE OZOUF FUND**  
**AT 30 APRIL 2024**

	Note	2024		2023	
		£	£	£	£
<b>INCOME</b>	4				
Rents received:					
MCO bungalows		362,157		362,813	
St Saviour's House		26,979		34,800	
The Lodge		23,000		-	
Interest received on cash held by parish		79,906		29,387	
		<u>          </u>	492,042	<u>          </u>	427,000
 <b>EXPENDITURE</b>	 4				
Managing agent fees		16,448		16,037	
Parish administration fee		5,000		5,000	
Insurance		12,742		10,579	
General property expenses – MCO		37,356		41,667	
General property expenses – House/Lodge		12,890		-	
Rates and sundry expenses		6,093		5,494	
		<u>          </u>	90,529	<u>          </u>	78,777
<b>NET SURPLUS FOR THE YEAR</b>			401,513		348,223
<b>MOVEMENT IN DEBTORS</b>			(93)		(130)
			<u>          </u>		<u>          </u>
<b>CASH HELD BY PARISH AT 1 MAY 2023</b>			401,420		348,093
			<u>          </u>		<u>          </u>
<b>CASH HELD BY PARISH AT 30 APRIL 2024</b>			1,775,481		1,427,388
			<u>          </u>		<u>          </u>
			<u>£2,176,901</u>		<u>£1,775,481</u>

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**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 2023. 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 amortized on a straight-line basis over the period of validity. This income is recognized as deferred income and recorded as a liability on the 'Summary of Balances' (Balance Sheet), which complies with generally accepted accounting principles (See Note 5 below).

All other income, including bank deposit interest, is accounted for on a receipts basis.

For the year ended on 30th April 2024 income from grave digging services provided to other parishes was credited to the Roads Account. This was because the associated costs were charged to the Roads Account. For the year ended on 30th April 2025 this income and the related costs will be allocated to the Tresor Account.

**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 13. 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 Pension Fund (PEPF) renamed from 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 up 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.

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**ACCOUNTING POLICIES (Continued)**

**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 and parks 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.

**1.11 Motor Vehicle Reserve Fund**

The Motor Vehicle Reserve Fund has been established to absorb all expenditures related to motor vehicles, 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.

**1.12 Maisons Connétable Ozouf Fund**

In accordance with Act of Assembly 7 July 2016, income from the Parish's properties is credited to this Fund. Interest earned on the Fund's cash balance is also 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 reserve funds is to be authorised by the Connétable & Procureurs du Bien Publique.

**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**

2023 – 175,491,338 Quarters at 1.35p per quarter	£2,369,138
2022 – 172,342,606 Quarters at 1.22p per quarter	£2,102,580

**2.1 RATES ASSESSMENT COMMITTEE - Membership & Honorarium**

The Rates (Jersey) Law 2005 requires that each parish shall elect five Assessment Committee members for a three-year term. Each member shall receive an honorarium, the amount of which is determined annually by the Parish Assembly.

**3. ISLAND-WIDE RATE**

In 2006 the responsibility for providing welfare (formerly known as Parish Relief) for residents was transferred from the parishes to central government. To provide funding for this service the Island-wide Rate was introduced. This Rate is collected by the parishes on behalf of the government.

Our payments of Island-wide Rate to the government have been:

2023	Island-wide Rate	£1,777,444
2022	Island-wide Rate	£1,556,069

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**3. ISLAND-WIDE RATE**

During the financial year 2023-24 the Parish successfully collected a total of £5,223 in Island-wide Rates surcharges. These funds have been retained in accordance with Article 26 (2) of the Rates (Jersey) Law 2005 and set off against rate collection costs (printing, postage, payment card charges, legal recovery costs, rates IT support etc.). The Parishes receive no financial compensation for collecting the Island-wide Rate.

**4. MAISONS CONNÉTABLE OZOUF FUND (MCO)**

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 arrangements for this development included an agreement that the developer would give to the Parish 30 two-bedroom bungalows and eight parking spaces.

The Maison Connétable Ozouf Fund was established following an Act of Assembly on 27th August 2013 for the purpose of holding the 30 bungalows and eight parking spaces. 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. This fund serves the purpose of ring-fencing income arising from the properties and reserving the net income.

In accordance with an Act of Assembly dated 7th July 2016, the rental income from all parish commercially owned properties, including St Saviour's House, is to be credited to the MCO Fund.

**5. INCOME - DRIVING LICENCES**

(See note 1.2)

		<b>2024</b>		<b>2023</b>
	£	£	£	£
Total Driving Licence receipts (all types of licences)		66,481		57,995
Add: Deferred income brought forward		274,524		288,970
		<u>341,005</u>		<u>346,965</u>
Less: Deferred income carried forward				
- Due within one year	51,710		49,619	
- Due within two to nine years	<u>204,615</u>		<u>224,905</u>	
		256,325		274,524
Driving licence income for the year		<u><u>£84,680</u></u>		<u><u>£72,441</u></u>



**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

6. <b>HONORARY POLICE</b>	<b>2024</b>	<b>2023</b>
	£	£
Salaries & contributions	31,442	28,564
Honoraria	10,450	9,645
Supervisory Committee costs	4,770	4,460
Advertising	2,581	-
Radio licence	6,233	8,898
Printing & stationery	2,713	2,025
Insurance	11,004	11,908
Vehicle maintenance & fuel	2,638	2,927
Training	1,100	1,575
Equipment & repairs	3,636	7,176
Telephone	206	487
IT - Equipment & services	9,604	10,300
Bank charges	-	110
Hospitality & travel	3,160	2,166
Professional fee (Translating)	70	-
	<u>£89,607</u>	<u>£90,241</u>
7. <b>REFUSE &amp; RECYCLING SERVICES</b>	<b>2024</b>	<b>2023</b>
	£	£
Salaries & contributions	572,106	458,175
Equipment and repairs	27,488	15,193
Utilities	2,551	2,197
Catering, refreshments & licence	892	1,098
Telephone	1,936	1,513
Insurance	9,521	8,793
Stationery, printing & postage	3,655	1,246
Recycling services & consumables	38,621	29,520
Vehicle maintenance & fuel	79,960	79,899
IT	2,352	1,759
Training	15,159	1,250
Legal and professional	5,052	5,523
Repairs and maintenance of properties	16,896	-
	<u>£776,189</u>	<u>£606,166</u>

**Expenditure notes 2023/24**

**Salaries and Recruitment:** This year's overspending is primarily stemmed from increased staffing costs due to severe weather events. Significant overtime was required for storm cleanup and road assistance, and to support the highways team, along with additional hours to manage disrupted services throughout the year.

Additionally, new hires filled vacancies created by retirements and departures, with the recruitment process extended because of the increased workload from storm cleanup efforts. We anticipate that salaries will decrease by approximately £75,000 for the fiscal year ending 30 April 2025, as operations and staffing levels normalise.

**Equipment and repairs & Recycling services & consumable:** This includes 300 glass bins, refuse and dog bins, new recycling bags (two types) and machinery equipment such as lifts, lift covers, office equipment, Health and Safety first aid kits and signage, as well as workshop tools.

**Training:** Overspend encompasses the upskilling of existing staff for deployment in assisting with storm cleaning operations, as well as the training of new staff.

**Maintenance of properties:** Includes CCTV upgrade, fire doors and walls repair, and drainage alterations and survey investigations. Establishment costs split 50/50 between Roads Account and Refuse & Recycling services.

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**8. TRESOR FUND – CHURCH AND RECTORY EXPENSES**

	<b>2024</b>	<b>2023</b>
	£	£
Parish contribution	<u>£136,716</u>	<u>£92,471</u>

The Canons of the Church of England in Jersey, effective from 30 September 2012, require that the Churchwardens maintain separate accounts for the maintenance costs in respect to the Church, Churchyard, Rectory, and church lands. These properties are overseen by the Rectorat Committee, which comprises the Connétable, two Procureurs du Bien Publique, the Rector, and two church wardens.

Audited accounts for the Tresor Fund are available upon request.

**9. CHARITABLE DONATIONS**

	<b>2024</b>	<b>2023</b>
	£	£
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
Beresford Street Kitchen	1,000	1,000
Brook Jersey	400	400
Caring Cooks of Jersey	500	500
Caritas	-	500
Channel Islands Air Search	-	500
Community Savings Limited	-	500
Diabetes Jersey	-	400
Family Nursing and Home Care	3,500	3,500
Headway (Jersey) Brain Injuries	400	400
Jersey Arts Centre Association	-	400
Jersey Arts in Health Care Trust	-	400
Jersey Association for Spina Bifida	-	400
Jersey Association for Youth & Friendship	-	900
Jersey Association of Carers	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
Jersey Employment Trust	500	500
Jersey Hospice Care	500	500
Jersey Lifeboat Association	-	400
Jersey Recovery College	-	400
Jersey Samaritans	500	500
Jersey Scout Band (part of Scout Association)	600	600
JSPCA (Animal Shelter)	-	500
Jersey Stroke Association	400	400
Jersey Youth Trust (JYT)	400	400
Jersken	-	300
Les Amis	-	1,000
MacMillan Jersey	500	500
The Mission to Seafarers	-	500
Relate Jersey	-	400
The Shelter Trust	-	2,000
Silkworth Lodge	400	400
St John's Ambulance	400	400
Street Pastors Jersey	-	400
	<u>£12,600</u>	<u>£25,250</u>

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

9. <b>COMMUNITY SUPPORT:</b>	<b>2024</b>	<b>2023</b>
	£	£
Grands Vaux Youth Centre	21,000	21,000
St Saviour's Battle of Flowers Association	-	8,000
Senior Citizens Garden Party & New Year lunch	18,454	12,225
Brighter Futures	2,500	-
St Paul's Football Club	800	800
St Saviour's Volunteer Group	415	86
St Saviour's Pétanque Group	572	9,989
Le Cloche Magazine	10,000	-
Twinning	249	-
Liberation Day & Market Event	957	-
Christmas Santa Event	380	-
	<u>£55,327</u>	<u>£52,100</u>

10. <b>VEHICLE RESERVE FUND</b>	<b>2024</b>	<b>2023</b>
	£	£
Balance brought forward	-	-
Transfer from Pension Fund	300,000	-
Transfer from General Account	50,000	-
Purchase of Motor Vehicle – J59978 (Refuse)	(179,933)	-
Purchase of Motor Vehicle – J58469 (Sweeper)	(170,165)	-
Sale of Motor Vehicle - J60733 (Refuse)	10,000	-
Sale of Motor Vehicle – J49263 (small tipper)	1,500	-
Sale of Motorcycle – J112296	380	-
Balance carried forward	<u>£11,782</u>	<u>£ -</u>

11. <b>PROPERTY RESERVE FUND</b>	<b>2024</b>	<b>2023</b>
	£	£
Balance brought forward	156,802	110,626
Transfer from Pension Fund	100,000	-
Transfer from General Account	50,000	50,000
Major renovation works (Depot)	(125,178)	(3,824)
Balance carried forward	<u>£181,624</u>	<u>£156,802</u>

In accordance with the Act of Assembly dated 26 January 2023, a sum of up to £120,000 was approved for the refurbishment of offices and other amenities at the Parish Works Depot. This sum was allocated from the Property Reserve Fund.

The overall project, completed in July 2023, cost more than the initial budget due to unforeseen electrical work and the extension of the kitchen. This extension increased the overall space by 45% through the incorporation of a storeroom.

12. <b>ROADS RESERVE FUND</b>	<b>2024</b>	<b>2023</b>
	£	£
Balance brought forward	174,276	174,276
Transfer from Pension Fund	100,000	-
Balance carried forward	<u>£274,276</u>	<u>£174,276</u>

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**13. LAND AND BUILDINGS**

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

St Saviour's Parish Hall (including Parish Hall, Lodge, 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. Saviour's 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, La Rue a la Dame  
JEC Substation, Rue De Pres  
Others

**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 administrative and manual workers, who elected not to join the States of Jersey Public Employees Contributory Retirement Scheme (PECRS). There are at present fifteen 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 pension scheme stands at a venerable 81 years.

Pension payments amounted to £165,593 ending 30 April 2024 (2022-23 £146,335) and subject to revision in accordance with RPI annually.

In addition to the annual vote in the Parish accounts for the cost of these pensions, a reserve fund was established by Act of Parish Assembly, from which some of the costs 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.

At a Parish Assembly meeting held on 21 September 2023, the electors decided to dissolve the Pension Reserve Account, which had a balance of £542,592, as it no longer served a purpose, therefore, reallocated to existing designated reserve accounts as follows: £100,000 to the Roads Reserve, £100,000 to the Property Reserve, £300,000 to the Vehicles Reserve, and £42,592 to the General Reserve.

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

14. **PARISH NON-CONTRIBUTORY PENSION SCHEME (continued)**

<b>RESERVE FUND</b>	<b>2024</b>	<b>2023</b>
Represented by:		
Cash at Bank	<u>£ -</u>	<u>£542,592</u>
Balance brought forward	542,592	542,592
<b>Add:</b> Bank interest	<u>9,139</u>	<u>7,595</u>
	551,731	550,187
<b>Less:</b> Transfer to General Account	(42,592)	-
Transfer to General Account (Bank interest)	(9,139)	(7,595)
Transfer to Vehicle Reserve	(300,000)	-
Transfer to Property Reserve	(100,000)	-
Transfer to Roads Committee Reserve	(100,000)	-
Bank charges	-	(40)
Balance carried forward	<u>£ -</u>	<u>£542,592</u>

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 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 £223,194 (2023: £212,628) 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 2023 was £1,337 and from 1 January 2024 was £1,400.

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 2024. 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 Connétable & Procureurs du Bien Public 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.

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**16. 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 Connétable & Procureurs du Bien Publique are not aware of any such breaches of security that would result in a claim for damages being received. Insurance coverage is in place for data breaches, network interruptions, and event management.

**17. EMPLOYEES**

During the financial year, the Parish employed a total of 29 full-time equivalent (FTE) staff members, reflecting an increase of 3 staff members compared to the previous year. This adjustment in staffing levels aligns with our ongoing commitment to optimise operational efficiency and resilience while diversifying service resources.

<b>Department/Section</b>	<b>Cost £ 2024</b>	<b>Number of FTE Employed 2024</b>	<b>Cost £ 2023</b>	<b>Number FTE Employed 2023</b>
Administration & Honorary Police	454,845	9	416,563	9
Roads Services	314,108	10	279,612	7
Refuse Services	572,106	10	458,175	10
<b>Total</b>	<u>£1,341,059</u>	<u>29</u>	<u>£1,154,350</u>	<u>26</u>

The total cost of employee remuneration equates to 57% of the total Rateable Income for the year ended 30 April 2024. (2023 - 55%). The highest number of employees was 34 in 2018.

**18. 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.

**19. FINANCIAL COMMITMENTS**

As of 30th April 2024, the Parish had a contractual obligation to pay approximately £100,000 for repairs and improvements to the drainage system at the Depot. This expense will be charged to the Refuse and Recycling Services and to the Road Account.

Additionally, it is planned to spend up to £80,000 for the further restoration of the Le Val Aume footpath. It is anticipated that a substantial part of this expenditure will be reimbursed by the Government of Jersey. This expense will be charged to the Roads Account.

**PARISH OF ST SAVIOUR**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**20. RESTATED COSTS**

Restated costs have been adjusted in our financial statements to enhance transparency and accuracy, ensuring the accounts are reliable and trustworthy. These adjustments facilitate more meaningful historical comparisons with previous periods, helping parishioners and other stakeholders to better understand trends and changes over time. This approach ensures that our financial reporting presents a true and fair view of the Parish's financial position and performance.

**21. LE ROSSIGNOL BEQUEST FUND**

The late Sorel Le Rossignol had generously bequeathed £5,000 to the Parish, specifically for the upkeep of certain graves. Historically, this amount was mistakenly accounted for within the Charite funds, used generally for welfare assistance. This allocation did not align with the stipulated use intended by Mr. Le Rossignol and therefore, these funds were transferred in the year ended 30 April 2024.

**22. REGISTRAR FEES**

Following an island-wide review by the Superintendent registrar prompted by the difficulty in filling the role of Parish Registrar, the Connétables agreed to a legal amendment. This change allows the Connétables to delegate registrar duties to the Superintendent Registrar of Jersey, with the option for parishes to resume these duties upon finding suitable officials who reside within the Parish.

PARISH OF ST SAVIOUR

ESTIMATES FOR THE YEAR ENDING 30 APRIL 2025

	2024/5 Estimates £	2023/4 Actual £	As restated 2022/3 Actual £
<b>INCOME</b>			
GENERAL ACCOUNT			
Rates income	see below	see below	see below
Other income	160,000	150,020	76,704
ROADS ACCOUNT			
Various fees, charges etc.	215,000	265,143	160,055
<b>INCOME WITHOUT RATES</b>	<b><u>£375,000</u></b>	<b><u>£415,163</u></b>	<b><u>£236,758</u></b>
<b>EXPENDITURE</b>			
GENERAL ACCOUNT			
Administration (inc. property maintenance)	975,800	914,113	824,830
Refuse & recycling services (inc. depot costs)	715,000	776,189	606,166
Honorary police	90,000	89,607	90,241
Trésor – Church and rectory	165,000	136,716	92,471
Charitable & Community Support	100,000	67,927	77,350
	<u>2,045,800</u>	<u>1,984,552</u>	<u>1,691,058</u>
ROADS ACCOUNT (inc. depot costs)	1,015,000	850,773	679,992
<b>OPERATIONAL EXPENDITURE</b>	<b><u>£3,060,800</u></b>	<b><u>£2,835,325</u></b>	<b><u>£2,371,050</u></b>
<b>SPECIAL VOTES</b>			
Transfer to Vehicle Reserve	50,000	50,000	-
Transfer to Property Fund	-	50,000	50,000
Transfer from General Pension Reserve	-	(42,592)	-
<b>SPECIAL VOTES</b>	<b><u>£50,000</u></b>	<b><u>£ 57,408</u></b>	<b><u>£50,000</u></b>
<b>NET EXPENDITURE WITHOUT RATES INCOME</b>	<b><u>2,735,800</u></b>	<b><u>2,477,570</u></b>	<b><u>2,184,291</u></b>



**PARISH OF ST SAVIOUR**  
**FINANCIAL YEAR 2024/2025**  
**ESTIMATED FORECAST AT 30th APRIL 2025**

Rateable Quarters	Rate / Qtr	Rate Income	Balance B/F	Total Funds	Less Estimates (Net)	Balance at 30 April 2025	Surplus / (Deficit)	Working Weeks of Expenses	% Increase
177,249,598	1.60	2,835,994	504,887	3,340,881	2,735,800	605,081	100,194	12	18.5%
177,249,598	1.59	2,818,269	504,887	3,323,156	2,735,800	587,356	82,469	11	17.8%
177,249,598	1.58	2,800,544	504,887	3,305,431	2,735,800	569,631	64,744	11	17.0%
177,249,598	1.57	2,782,819	504,887	3,287,706	2,735,800	551,906	47,019	10	16.3%
177,249,598	1.56	2,765,094	504,887	3,269,981	2,735,800	534,181	29,294	10	15.6%
177,249,598	1.55	2,747,369	504,887	3,252,256	2,735,800	516,456	11,569	10	14.8%
177,249,598	1.54	2,729,644	504,887	3,234,531	2,735,800	498,731	(6,156)	9	14.1%
177,249,598	1.53	2,711,919	504,887	3,216,806	2,735,800	481,006	(23,881)	9	13.3%
177,249,598	1.52	2,694,194	504,887	3,199,081	2,735,800	463,281	(41,606)	9	12.6%
177,249,598	1.51	2,676,469	504,887	3,181,356	2,735,800	445,556	(59,331)	8	11.9%
177,249,598	1.50	2,658,744	504,887	3,163,631	2,735,800	427,831	(77,056)	8	11.1%
177,249,598	1.49	2,641,019	504,887	3,145,906	2,735,800	410,106	(94,781)	8	10.4%
177,249,598	1.48	2,623,294	504,887	3,128,181	2,735,800	392,381	(112,506)	7	9.6%
177,249,598	1.47	2,605,569	504,887	3,110,456	2,735,800	374,656	(130,231)	7	8.9%
177,249,598	1.46	2,587,844	504,887	3,092,731	2,735,800	356,931	(147,956)	7	8.1%
177,249,598	1.45	2,570,119	504,887	3,075,006	2,735,800	339,206	(165,681)	6	7.4%
177,249,598	1.44	2,552,394	504,887	3,057,281	2,735,800	321,481	(183,406)	6	6.7%
177,249,598	1.43	2,534,669	504,887	3,039,556	2,735,800	303,756	(201,131)	6	5.9%
177,249,598	1.42	2,516,944	504,887	3,021,831	2,735,800	286,031	(218,856)	5	5.2%
177,249,598	1.41	2,499,219	504,887	3,004,106	2,735,800	268,306	(236,581)	5	4.4%
177,249,598	1.40	2,481,494	504,887	2,986,381	2,735,800	250,581	(254,306)	5	3.7%
177,249,598	1.39	2,463,769	504,887	2,968,656	2,735,800	232,856	(272,031)	4	3.0%
177,249,598	1.38	2,446,044	504,887	2,950,931	2,735,800	215,131	(289,756)	4	2.2%
177,249,598	1.37	2,428,319	504,887	2,933,206	2,735,800	197,407	(307,480)	4	1.5%
177,249,598	1.36	2,410,595	504,887	2,915,482	2,735,800	179,682	(325,205)	3	0.7%
177,249,598	1.35	2,392,870	504,887	2,897,757	2,735,800	161,957	(342,930)	3	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	1.55	1.35	Parish Rate	1.55	1.35
Island Wide Rate	0.92	0.89	Island Wide Rate	1.37	1.31
<b>Total Domestic Rate</b>	<b>2.47</b>	<b>2.24</b>	<b>Total Non – Domestic Rate</b>	<b>2.92</b>	<b>2.66</b>

As of June 1, 2024, the total rateable quarters amount to 177,249,598, with 69% attributed to domestic properties and 31% to non-domestic properties. This represents an increase of 1,758,260 (up from 175,491,338) rateable quarters, translating into an additional £27,000 (based on 0.20p increase) in this year's rateable income.

The proposed adjustment in the rate is 0.20p per quarter, which marks an increase of 14.8% compared to the previous rate of 1.35p.

Consequently, this adjustment will translate into a weekly and monthly rise in your household rates demand, inclusive of the Island-Wide Rate (3.4%), as follows:

Payment frequency	1 Bedroom	2 Bedroom	3 Bedroom	4 Bedroom
Weekly (52wks)	£0.58 pence	£0.77 pence	£0.96 pence	£1.38 pence
Monthly	£2.52 pence	£3.35 pence	£4.14 pence	£5.97 pence

We would like to emphasise that these figures illustrate the anticipated effect of the combined Parish Rate & Island wide rate increase averagely over the rateable quarters by bedroom size.


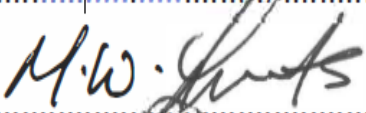
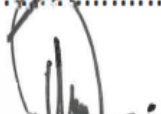
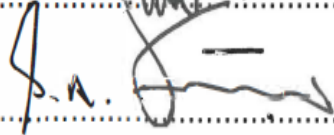


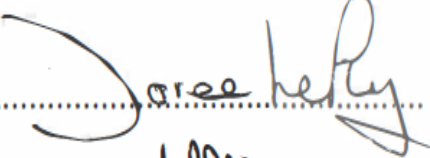
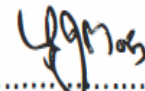
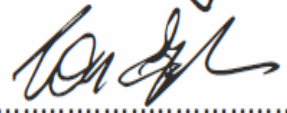
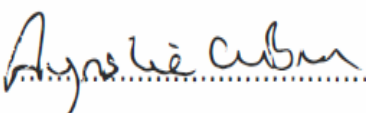
**PARISH OF ST SAVIOUR**  
**FINANCIAL YEAR 2024/2025**



**ACCOUNTS COMMITTEE ACT**

This twenty seventh day of June in the year two thousand, and twenty-four.

WE, the undersigned, members of the Committee elected by Act of Parish Assembly dated 13 July 2023 for the purpose of examining the Connétables Accounts for the financial year ended 30 April 2024, 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 11 July 2024.**

	Mr. Charles Richard Le Quesne	<b>Procureur du Bien Publique</b>
	Mr. Martin Roberts	<b>Procureur du Bien Publique</b>
	Mr. Malcolm Ferey	<b>Deputy of St Saviour</b>
	Mr. Stuart Mottershaw	<b>Public Member of the Committee</b>
	Mr. S Laffoley-Edwards	<b>Chef de Police</b>
	Rev. Martin Evans	<b>Rector</b>
	Mrs. Doreen Le Roy	<b>Churchwarden</b>
	Mr. Geoff Morris	<b>Roads Committee/Public Member</b>
	Mr. Tom Gales	<b>Chair of Rates Assessment Committee</b>
	Ms Aynslie Le Brun	<b>Public Member of the Committee</b>