

**PARISH OF ST MARTIN  
ACCOUNTS  
FOR THE YEAR ENDED  
30 APRIL 2018**

**PARISH OF ST MARTIN**  
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**FOR THE YEAR ENDED 30 APRIL 2018**

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## **AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST MARTIN**

### **Opinion**

We have audited the accounts of the Parish of St Martin (the "parish") for the year ended 30 April 2018 which comprise the summary of balances, the summary of capital balances and funding, the general account – income and expenditure, the Roads account and notes to the accounts, including a summary of significant accounting policies. The accounts have been prepared in accordance with the accounting policies set out therein.

In our opinion, the accounts for the year ended 30 April 2018 have been prepared in accordance with the accounting policies as set out on page 9.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the parish in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

### **Other information**

The Connétable is responsible for the other information presented with the accounts. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS  
OF THE PARISH OF ST MARTIN (CONTINUED)**

**Responsibilities of the Connétable**

The Connétable is responsible for the preparation of the accounts in accordance with applicable law and the Parish's own accounting policies. In preparing these accounts the Connétable is required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the accounts on the going concern basis unless it is inappropriate to assume that the Parish will continue in operation.

The Connétable is responsible for keeping proper accounting records which show with reasonable accuracy at any time the financial position of the Parish. The Connétable, together with the Procureurs du Bien Public, is also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the accounts, the Connétable is responsible for assessing the parish's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

**Auditor's responsibilities for the audit of the accounts**

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

This report is made solely to the principals and electors of the Parish, as a body. Our audit work has been undertaken so that we might state to the Parish's principals and electors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Parish and the principals and electors of that Parish, as a body, for our audit work, for this report, or for the opinions we have formed.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**PARISH OF ST MARTIN  
SUMMARY OF BALANCES AT 30 APRIL 2018**

	Note	2018		2017	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Loan to St Martin's School Project Reserve Fund			74,249		-
Sundry debtors and prepayments			8,627		7,599
Cash at bank and in hand			518,863		549,890
			<u>601,739</u>		<u>557,489</u>
<b>CREDITORS: Amounts falling due within one year</b>					
Driving licences prepaid	5	7,421		13,417	
Sundry creditors and accruals	6	<u>136,576</u>		<u>91,856</u>	
			<u>143,997</u>		<u>105,273</u>
<b>NET CURRENT ASSETS</b>					
			457,742		452,216
<b>CREDITORS: Amounts falling due after more than one year</b>					
Driving licences prepaid	5		<u>26,197</u>		<u>21,805</u>
			<u>£431,545</u>		<u>£430,411</u>
<b>BALANCES IN HAND</b>					
General Account (page 7)			240,548		221,897
Reserve Fund	7		124,230		123,834
Parish Depot Fund	8		14,988		15,271
Parish Vehicle Reserve Fund	8		16,950		13,950
Church Projects Reserve Fund	8		34,617		38,500
Car Park Reserve Fund	8		212		7,860
Former St Martin's School Project Reserve Fund (page 4)			-		9,099
			<u>£431,545</u>		<u>£430,411</u>

..... CONNÉTABLE

..... PROCUREUR

..... 2018

**PARISH OF ST MARTIN**  
**SUMMARY OF CAPITAL BALANCES AND FUNDING**  
**AT 30 APRIL 2018**

	<b>2018</b>	<b>2017</b>
	£	£
<b>Rectory refurbishment</b>		
Capital expenditure to date	551,454	551,454
Rental deposit	5,000	5,000
	<u>£556,454</u>	<u>£556,454</u>
Loan finance	28,807	82,677
Rents received less running costs		
- cumulative	222,647	168,777
Donation	300,000	300,000
Rental deposit	5,000	5,000
	<u>£556,454</u>	<u>£556,454</u>

**Former St Martin's School Project Reserve Fund**

	<b>2018</b>		<b>2017</b>	
	£	£	£	£
<b>Balance brought forward</b>		9,099		-
<b>Receipts</b>				
Transfer from General Account (a)	-		19,350	
Transfer from Reserve Fund (a)	-		21,231	
Transfer from General Account	36,000		36,000	
Education Department contribution	-		10,000	
Rent received	25,200		18,568	
	<u>61,200</u>		<u>105,149</u>	
<b>Expenditure</b>				
Cleaning and maintenance	1,245		1,623	
Heat, light and water	2,170		1,176	
Insurance	2,196		2,218	
Finance and legal fees	3,050		2,500	
Project management fees	30,095		34,600	
Architectural, Planning and Professional fees	92,339		31,112	
Investigation works	7,002		-	
Maison Scolaithe (refurbishment and repairs)	5,773		22,821	
Sundry expenses	678		-	
	<u>144,548</u>		<u>96,050</u>	
Loan from Parish of St Martin		74,249		-
<b>Balance carried forward</b>		<u>£ -</u>		<u>£9,099</u>

(a) These transfers were agreed at the Parish Assembly on 16 June 2016.

**PARISH OF ST MARTIN**  
**GENERAL ACCOUNT - INCOME**  
**FOR THE YEAR ENDED 30 APRIL 2018**

	<b>Note</b>	<b>2018</b>		<b>2017</b>	
		£	£	£	£
<b>2017 RATE</b>					
52,769,696 quarters assessed at 1.22p per quarter (2016 – 52,568,912 at 1.22p per quarter)			643,791		641,341
Add: Surcharges made			3,023		2,431
Less: Adjustments and non-recoverables		(165)		925	
Unpaid balances	2	390		634	
			(225)		(1,559)
<b>TOTAL RATES RECEIVED</b>			<u>646,589</u>		<u>642,213</u>
<b>SUNDRY INCOME</b>					
Rates arrears (net of refunds and collection charges)		953		2,085	
Rental income		37,466		38,448	
Speeding fines		1,200		1,965	
Deposit interest		230		171	
Other income	3	22,520		13,493	
			<u>62,369</u>		<u>56,162</u>
<b>TOTAL INCOME FOR THE YEAR</b>			<u><u>£708,958</u></u>		<u><u>£698,375</u></u>

**PARISH OF ST MARTIN**  
**GENERAL ACCOUNT - EXPENDITURE**  
**FOR THE YEAR ENDED 30 APRIL 2018**

	Note	Estimates 2018 £	Actual 2018 £	Actual 2017 £
<b>ADMINISTRATION:</b>				
Telephone and postage		7,000	6,733	6,610
Advertising, printing and stationery		12,000	10,381	10,107
Computer expenses		12,000	4,328	25,126
Comité des Connétables		6,635	6,635	6,250
Sundry expenses		6,665	6,859	4,151
		<b>44,300</b>	<b>34,936</b>	<b>52,244</b>
<b>SALARIES, PENSIONS AND FEES:</b>				
Salaries, pensions and social security		141,700	141,865	127,135
Assessment Committee		2,750	2,750	2,750
Professional fees		11,250	18,073	7,770
Audit fee		5,800	6,100	5,800
Etat Civil		350	138	156
		<b>161,850</b>	<b>168,926</b>	<b>143,611</b>
<b>TRESOR:</b>				
Wages, repairs and maintenance		<b>41,000</b>	<b>40,132</b>	<b>44,807</b>
<b>RECTOR'S ACCOMMODATION ENTITLEMENT</b>				
		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>CHARITABLE GRANTS</b>				
	4	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>ROADS ACCOUNT (page 8)</b>				
		<b>100,000</b>	<b>113,468</b>	<b>92,978</b>
<b>REFUSE COLLECTION</b>				
		<b>112,600</b>	<b>111,401</b>	<b>106,201</b>
<b>STREET LIGHTING</b>				
		<b>450</b>	<b>340</b>	<b>402</b>
<b>MAINTENANCE OF PROPERTIES:</b>				
- Public Hall – Upkeep		15,100	14,613	14,124
- Public Hall – Interior and exterior maintenance		20,000	17,829	16,859
- Other properties		16,000	15,308	22,424
- Village Green/Pavilion		5,000	5,541	4,243
- Car Park maintenance		1,200	455	1,790
		<b>57,300</b>	<b>53,746</b>	<b>59,440</b>
<b>HONORARY POLICE:</b>				
Operational		23,550	16,482	17,162
Support		15,450	11,376	16,086
Capital		2,000	-	878
		<b>41,000</b>	<b>27,858</b>	<b>34,126</b>
Balance carried forward		580,500	572,807	555,809

**PARISH OF ST MARTIN**  
**GENERAL ACCOUNT – EXPENDITURE (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2018**

	<b>Estimates 2018 £</b>	<b>Actual 2018 £</b>	<b>Actual 2017 £</b>
Balance brought forward	580,500	572,807	555,809
<b>RESERVE FUND</b> –allocation for future major expenditure			
Depot and Barn Reserve Fund	30,000	30,000	20,000
Car Park Reserve Fund	21,000	21,000	21,000
Parish Vehicles Reserve Fund	3,000	3,000	5,000
Church Projects Reserve Fund	13,500	13,500	13,500
Former St Martin’s School Project Reserve Fund	36,000	36,000	36,000
	<b>103,500</b>	<b>103,500</b>	<b>95,500</b>
<b>TOTAL EXPENDITURE EXCLUDING SPECIAL VOTES</b>	<b>684,000</b>	<b>676,307</b>	<b>651,309</b>
<b>SPECIAL VOTES:</b>			
Youth Centre worker	12,000	12,000	12,000
Parish in Bloom	500	500	500
Battle of Flowers	1,000	1,000	1,000
Senior Citizens Christmas Fund	500	500	500
Petanque terrain shelter	-	-	1,500
	<b>14,000</b>	<b>14,000</b>	<b>15,500</b>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<b>£698,000</b>	<b>£690,307</b>	<b>£666,809</b>

**GENERAL ACCOUNT SUMMARY**

	£	£
<b>INCOME</b> (page 5)	708,958	698,375
<b>EXPENDITURE</b> (pages 6 - 7)	690,307	666,809
<b>EXCESS OF INCOME FOR THE YEAR</b>	18,651	31,566
<b>ADD: BALANCE IN HAND AT THE BEGINNING OF THE YEAR</b>	221,897	209,681
<b>TRANSFER TO FORMER ST MARTIN’S SCHOOL PROJECT RESERVE FUND</b>	-	(19,350)
<b>BALANCE IN HAND AT THE END OF THE YEAR</b>	<b>£240,548</b>	<b>£221,897</b>

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

	Note	2018		2017	
		£	£	£	£
<b>EXPENDITURE</b>					
Resurfacing and re-instatement of roads			107,544		46,968
Other expenditure (including drains expenditure)			16,093		45,290
Road cleaning contract			20,966		28,085
			<u>144,603</u>		<u>120,343</u>
Less: <b>INCOME</b>					
<b>PERMITS AND LICENCES</b>					
Driving licences	5	22,311		19,548	
Firearm certificates		1,171		1,312	
Scaffolding permits		100		250	
		<u>23,582</u>		<u>21,110</u>	
<b>FINES</b> - proportion retained by the Parish		7,253		5,255	
<b>SUNDRY INCOME</b>		<u>300</u>		<u>1,000</u>	
			<u>31,135</u>		<u>27,365</u>
<b>NET EXPENDITURE FOR THE YEAR</b>					
Charged to General Account (page 6)			<u>£113,468</u>		<u>£92,978</u>
<b>ESTIMATE</b>					
			<u>£100,000</u>		<u>£100,000</u>

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

**1. ACCOUNTING POLICIES**

**1.1 Basis of accounting**

The accounts have been prepared under the historical cost convention and in accordance with accounting principles selected by the Parish.

**1.2 Fixed assets**

Land and buildings owned by the Parish are not reflected in the balance sheet but are listed in Note 9. No depreciation is provided on buildings and the cost of repairs and maintenance, where appropriate, is charged to the General Account in the year of expenditure.

Motor vehicles and Furniture, fittings & equipment are charged to the General Account in the year of acquisition.

**1.3 Income**

All income is brought into account on a receipts basis except:-

- Income from driving licences is apportioned over the period of the licence.
- Rental income is accounted for on an accruals basis.

**1.4 Expenditure**

All expenditure is accounted for on an accruals basis.

**1.5 Reserve Fund**

The Reserve Funds have been established to equalise the effect of exceptional expenses over successive years.

**2. UNPAID BALANCES**

	<b>2018</b>	<b>2017</b>
Balance of recoverable rates	<u>£390</u>	<u>£634</u>
Percentage of total (adjusted) cash receivable	<u>0.06%</u>	<u>0.10%</u>

**3. OTHER INCOME**

	<b>2018</b>	<b>2017</b>
	£	£
Dog licences (less stray dog expenditure)	2,883	2,483
Hire of Public Hall	1,404	1,574
Property investigations	2,169	2,566
Sunday trading permits	1,010	1,020
Sundry receipts	428	450
Fees for the administration of the Sheltered Housing and H Trust	8,100	5,400
States of Jersey ex-gratia payment	6,526	-
	<u>£22,520</u>	<u>£13,493</u>

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2018**

<b>4. CHARITABLE GRANTS</b>		<b>2018</b>	<b>2017</b>
		£	£
Headway		500	500
Jersey Age Concern		500	500
Jersey Association of Carers		500	500
The Samaritans (Jersey)		-	500
Motor Neurone Disease Association (Jersey)		500	500
CLIC Sargent		500	500
Jersey Mencap		500	-
Jersey Stroke Association		-	500
Diabetes Jersey		-	500
Jersey Riding for Disabled		500	500
Jersey Multiple Sclerosis Society		500	500
Parkinson's Disease Society in the United Kingdom – Jersey Branch		500	-
Jersey Association for Spina Bifida and Hydrocephalus		-	500
Silkworth Lodge		500	500
Mind Jersey		500	-
Les Amis		500	500
Jersey Cheshire Homes		500	500
Jersey Alzheimers Association		500	-
		<u>£7,000</u>	<u>£7,000</u>

<b>5. DRIVING LICENCES</b>		<b>2018</b>		<b>2017</b>	
		£	£	£	£
Total receipts			20,707		10,859
Add: Deferred income brought forward			35,222		43,911
			<u>55,929</u>		<u>54,770</u>
Less: Deferred income carried forward					
- Due within one year	7,421			13,417	
- Due within two to eight years	26,197			21,805	
			<u>33,618</u>		<u>35,222</u>
Driving licence income for the year			<u>£22,311</u>		<u>£19,548</u>

<b>6. CREDITORS</b>		<b>2018</b>	<b>2017</b>
Sundry creditors		<u>£136,576</u>	<u>£91,856</u>

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2018**

**7. RESERVE FUND**

	£
Balance at 1 May 2017	123,834
Add: Bank deposit interest	396
	<hr/>
Balance at 30 April 2018	<u>£124,230</u>

**8. OTHER RESERVE FUNDS**

	<b>Parish Depot &amp; Barn £</b>	<b>Parish Vehicle £</b>	<b>Church Projects £</b>	<b>Car Park £</b>
Balance at 1 May 2017	15,271	13,950	38,500	7,860
Transfer from General Account	30,000	3,000	13,500	21,000
Expenditure	(30,283)	-	(17,383)	(28,648)
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2018	<u>£14,988</u>	<u>£16,950</u>	<u>£34,617</u>	<u>£212</u>

**9. PARISH PROPERTIES**

Properties owned by the Parish are:

- The Parish Church
- The Parish Rectory, coach house and garage
- St Martin's Public Hall
- La Retraite à l'Est
- La Retraite à l'Ouest
- The Parish Depot
- Field 388
- The Village Green Pavilion
- Former St Martin's School
- Maison Scolaithe

**10. 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 supplies or importations that were not for business purpose.

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

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2018**

**11. PENSION COSTS**

Certain employees of the Parish are members of the Public Employees Pension Fund ('PEPF'), which includes the Public Employees Contributory Retirement Scheme ('PECRS') and a career average revalued earnings (CARE) section known as the Public Employees' Pension Scheme (PEPS). The PECRS, whilst a final salary scheme, is not a conventional defined benefit scheme as the employer is not responsible for meeting any ongoing deficiency in the scheme. The PEPS is a career average revalued earnings scheme, but is not a conventional defined benefit scheme as the employer is not responsible for meeting any past service deficiency in the scheme. The pension funds are therefore accounted for as defined contribution schemes.

Since 1 January 2016 all new employees have been admitted into PEPS. Existing employees in the PECRS will transfer into PEPS on 1 January 2019 with the exception of members who are within 7 years of their normal retirement age on 31 December 2018 who will have the option to remain in PECRS. Contributions to the Scheme are at the rate of:

- 13.6% of salary in respect of each employee who is a member of the PECRS.
- 16% of pensionable earnings in respect of each employee who is an active member of the PEPS.

Salaries and wages include pension contributions for staff amounting to £18,885 (2017: £18,509).

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. The monthly sum, which includes repayment of interest, was £210 from January 2016 and was increased to £222 from January 2017, is an amount calculated by the actuary, but approximating changes in pay of the PECRS membership.

It is the Parish's accounting policy not to account for fixed assets or long-term liabilities. Therefore the above mentioned gross pension liability for the pre-1987 debt and the related charge have not been recorded in the accounts at 30 April 2018. The Parish has agreed to meet this liability through an established repayment schedule, which would be in place even if the Parish has no participating members at the time. Under this schedule, payments made including interest incurred will be charged to the General Account in the year they are paid. In view of the agreed schedule the Constable and Procurers believe that the Parish is able to continue to meet all of its obligations as they fall due. Under the agreed scheme the Parish has the option to repay the full liability at any time.

**12. CONTINGENT LIABILITY**

The contingent liability relates to the IT States Computer Link. In the event of a claim the Parish is liable for the first £4,161 of the cost of the claim.

**PARISH OF ST MARTIN**  
**CHARITABLE FUNDS**  
**FOR THE YEAR ENDING 30 APRIL 2018**

	<b>2018</b>	<b>2017</b>
<b>TOTAL FUNDS HELD</b>	<u>£59,255</u>	<u>£59,360</u>

The above balance of £59,255 represents the total of the following Charitable Funds:

- Don Barreau
- Don Bisson
- Don Gruchy
- Clos des Pauvres
- Westaway

Parishioners facing financial hardship may apply for assistance from the above charitable funds.

Please contact the Parish Secretary for further details.

**PARISH OF ST MARTIN  
GENERAL ACCOUNT - ESTIMATES  
FOR THE YEAR ENDING 30 APRIL 2019**

<b>Estimates 2017/18</b>	<b>Actual 2017/18</b>		<b>Estimates 2018/19</b>
£	£		£
		<b>ADMINISTRATION</b>	
7,000	6,733	Telephone and postage	7,000
9,000	7,701	Advertising	8,000
3,000	2,680	Printing and stationery	3,000
-	-	Connetable's allowance	1,000
12,000	4,328	Computer expenses	11,000
6,635	6,635	Comité des Connétables	7,265
6,665	6,859	Sundry expenses	7,000
<b>44,300</b>	<b>34,936</b>		<b>44,265</b>
		<b>SALARIES, PENSIONS AND FEES</b>	
141,700	141,865	Salaries, pensions and social security	155,000
2,750	2,750	Assessment Committee	2,750
11,250	18,073	Professional and legal fees	12,000
5,800	6,100	Audit fee	6,100
350	138	Etat Civil	250
<b>161,850</b>	<b>168,926</b>		<b>176,100</b>
<b>41,000</b>	<b>40,132</b>	<b>TRESOR</b> Wages, repairs and maintenance	<b>41,500</b>
<b>15,000</b>	<b>15,000</b>	<b>RECTOR'S ACCOMMODATION ENTITLEMENT</b>	<b>15,000</b>
<b>7,000</b>	<b>7,000</b>	<b>CHARITABLE GRANTS</b>	<b>7,000</b>
<b>100,000</b>	<b>113,468</b>	<b>ROADS ACCOUNT</b>	<b>120,000</b>
<b>112,600</b>	<b>111,401</b>	<b>REFUSE COLLECTION</b>	<b>118,500</b>
<b>450</b>	<b>340</b>	<b>STREET LIGHTING</b>	<b>350</b>
		<b>MAINTENANCE OF PROPERTIES</b>	
15,100	14,613	Public Hall upkeep	15,300
20,000	17,829	Public Hall – Interior and exterior maintenance	5,000
16,000	15,308	Other properties and equipment	16,500
5,000	5,541	Village Green	12,000
1,200	455	Car Park maintenance	-
<b>57,300</b>	<b>53,746</b>		<b>48,800</b>
		<b>HONORARY POLICE</b>	
23,550	16,482	Operational	23,500
15,450	11,376	Support	16,000
2,000	-	Capital - equipment	2,000
<b>41,000</b>	<b>27,858</b>		<b>41,500</b>
		<b>RESERVE FUNDS</b>	
30,000	30,000	Depot and Barn Reserve Fund	36,000
21,000	21,000	Car Park Reserve Fund	-
3,000	3,000	Parish Vehicles Reserve Fund	3,000
13,500	13,500	Church Projects Reserve Fund	18,000
36,000	36,000	Former St Martin's School Project Reserve Fund	36,000
<b>103,500</b>	<b>103,500</b>		<b>93,000</b>
<b>684,000</b>	<b>676,307</b>	<b>EXPENDITURE EXCLUDING SPECIAL VOTES</b>	<b>706,015</b>
		<b>SPECIAL VOTE</b>	
12,000	12,000	Youth Centre Worker	12,000
500	500	Parish in Bloom	500
1,000	1,000	Battle of Flowers	1,000
500	500	Senior Citizens Christmas Fund	1,500
<b>14,000</b>	<b>14,000</b>		<b>15,000</b>
<b>£698,000</b>	<b>£690,307</b>	<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<b>£721,015</b>



**SHELTERED HOUSING  
OF THE PARISH OF ST MARTIN  
AT 30 APRIL 2018**

**THE 'H' TRUST –**

**LE COURT CLOS (Properties 1 to 6)**

	<b>2018</b>		<b>2017</b>	
	£	£	£	£
<b>ASSETS</b>				
Debtors		15		6
Cash at bank		185,805		134,521
		185,820		134,527
 <b>LIABILITIES</b>				
Creditors		10		-
		£185,810		£134,527
 <b>Income</b>				
Rents received	59,088		57,557	
Bank interest received	110		55	
GST refunds	107		453	
	59,305		58,065	
 <b>Expenditure</b>				
Insurance	733		708	
Garden and landscaping	-		6,590	
Maintenance and repairs	4,506		6,967	
Administration charges	1,800		1,200	
Rates payable	897		893	
Sundry expenses	86		87	
	8,022		16,445	
 Surplus for the year	51,283		41,620	
 <b>ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD</b>	134,527		92,907	
 <b>ACCUMULATED NET RENTAL INCOME CARRIED FORWARD</b>		185,810		134,527
		£185,810		£134,527

**SHELTERED HOUSING  
OF THE PARISH OF ST MARTIN  
AT 30 APRIL 2018**

**ST MARTIN SHELTERED HOUSING TRUST -  
LE COURT CLOS (Properties 7 to 28)**

	<b>2018</b>		<b>2017</b>	
	£	£	£	£
<b>ASSETS</b>				
Debtors		1,146		1,111
Cash at bank		499,534		331,902
		500,680		333,013
 <b>LIABILITIES</b>				
Creditors		144		219
		£500,536		£332,794
 <b>Income</b>				
Rents received	206,824		201,272	
Bank interest received	316		171	
	207,140		201,443	
 <b>Expenditure</b>				
Insurance	2,531		2,452	
Garden and landscaping	4,543		4,812	
Maintenance and repairs	22,228		27,497	
Power and water	464		842	
Administration charges	6,300		4,200	
Rates payable	3,172		3,155	
Sundry expenses	160		1,782	
	39,398		44,740	
 Surplus for the year	167,742		156,703	
 <b>ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD</b>	332,794		176,091	
 <b>ACCUMULATED NET RENTAL INCOME CARRIED FORWARD</b>		500,536		332,794
		£500,536		£332,794