

**PARISH OF ST MARTIN  
ACCOUNTS  
FOR THE YEAR ENDED  
30 APRIL 2014**

**PARISH OF ST MARTIN**  
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**FOR THE YEAR ENDED 30 APRIL 2014**

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

We have audited the financial statements of the Parish of St Martin for the year ended 30 April 2014 on pages 2 to 12. These financial statements have been prepared under the accounting policies set out therein.

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.

### **Respective responsibilities of Connétable and auditors**

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 financial statements 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.

Our responsibility is to audit and express an opinion on the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the accounts are properly prepared in accordance with the Parish's own accounting policies and applicable law. We also report to you if, in our opinion, the Parish has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

### **Scope of the audit opinion**

An audit includes obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Parish's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Parish; and the overall presentation of the accounts.

In addition, we read the financial and non-financial information issued with the accounts to identify material inconsistencies with the accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view, in accordance with the Parish's own accounting policies, of the Parish's affairs as at 30 April 2014 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with applicable law.

**PARISH OF ST MARTIN  
SUMMARY OF BALANCES AT 30 APRIL 2014**

	Note	<b>2014</b>		<b>2013</b>	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Sundry debtors and prepayments			13,419		8,161
Cash at bank and in hand			649,389		590,679
			662,808		598,840
<b>CREDITORS: Amounts falling due within one year</b>					
Driving licences prepaid	5	13,905		13,393	
Sundry creditors and accruals	6	111,715		55,931	
			125,620		69,324
<b>NET CURRENT ASSETS</b>					
			537,188		529,516
<b>CREDITORS: Amounts falling due after more than one year</b>					
Driving licences prepaid	5		50,750		60,047
			<u>£486,438</u>		<u>£469,469</u>
<b>BALANCES IN HAND</b>					
General Account (page 6)			208,629		176,382
Reserve Fund	7		159,238		218,087
Village Green Reserve Fund	8		100,000		75,000
Parish Vehicle Reserve Fund	8		8,571		-
Church Bell Reserve Fund	8		10,000		-
			<u>£486,438</u>		<u>£469,469</u>

**PARISH OF ST MARTIN  
SUMMARY OF CAPITAL BALANCES AND FUNDING AT 30 APRIL 2014**

	<b>2014</b>	<b>2013</b>
	£	£
<b>Sheltered Housing - Le Court Clos</b>		
Capital expenditure to date	2,729,397	2,729,397
Debtors	1,318	925
	<u>£2,730,715</u>	<u>£2,730,322</u>
Loan finance	179,320	365,460
Rents received less running costs and loan interest- cumulative	1,355,275	1,213,092
Creditors	891	1,541
Donations	470,000	425,000
Initial funding received	725,229	725,229
	<u>£2,730,715</u>	<u>£2,730,322</u>
<b>Rectory refurbishment</b>		
Capital expenditure to date	540,983	-
Rental deposit	4,583	-
	<u>£545,566</u>	<u>£ -</u>
Loan finance	220,106	-
Rents received less running costs - cumulative	20,877	-
Donation	300,000	-
Rental deposit	4,583	-
	<u>£545,566</u>	<u>£ -</u>
<b>Field 388 - La Rue de la Croix au Maître</b>		
Cost	230,000	230,000
Loan interest - cumulative	22,198	22,198
	<u>£252,198</u>	<u>£252,198</u>
Loan - Parish of St Martin Housing Association	15,000	25,000
Donation	100,000	100,000
Votes from General Account	137,198	127,198
	<u>£252,198</u>	<u>£252,198</u>

M P S LE TROQUER  
..... CONNÉTABLE

G P LE COCQ  
..... PROCUREUR

24 JULY  
..... 2014

**PARISH OF ST MARTIN**  
**GENERAL ACCOUNT - INCOME**  
**FOR THE YEAR ENDED 30 APRIL 2014**

	<b>Note</b>	<b>2014</b>		<b>2013</b>	
		£	£	£	£
<b>2013 RATE</b>					
50,123,784 quarters assessed at 1.12p per quarter (2012 - 49,607,798 at 1.12p per quarter)			561,386		555,607
Add: Surcharges made			1,109		1,519
Less: Adjustments and non-recoverables		187		991	
Unpaid balances	2	825		1,543	
			(1,012)		(2,534)
<b>TOTAL RATES RECEIVED</b>			<u>561,483</u>		<u>554,592</u>
<b>SUNDRY INCOME</b>					
Rates arrears (net of refunds and collection charges)		368		2,772	
Rental income - La Retraite		25,602		21,708	
Speeding fines		3,640		6,140	
Deposit interest		333		315	
Other income	3	19,995		12,566	
			<u>49,938</u>		<u>43,501</u>
<b>TOTAL INCOME FOR THE YEAR</b>			<u><u>£611,421</u></u>		<u><u>£598,093</u></u>

**PARISH OF ST MARTIN**  
**GENERAL ACCOUNT - EXPENDITURE**  
**FOR THE YEAR ENDED 30 APRIL 2014**

	Note	Estimates 2014 £	Actual 2014 £	Actual 2013 £
<b>ADMINISTRATION:</b>				
Telephone and postage		6,700	6,916	6,043
Advertising, printing and stationery		12,000	12,203	10,133
Connétable's allowance		-	-	2,000
Computer expenses		12,200	10,136	12,843
Comité des Connétables		6,100	6,100	5,850
Sundry expenses		5,700	4,800	4,220
		<b>42,700</b>	<b>40,155</b>	<b>41,089</b>
<b>SALARIES, PENSIONS AND FEES:</b>				
Salaries, pensions and social security		118,000	118,012	114,183
Assessment Committee		2,750	2,750	2,750
Professional fees		10,000	5,980	5,000
Audit fee		5,700	5,700	5,700
Etat Civil		150	66	154
		<b>136,600</b>	<b>132,508</b>	<b>127,787</b>
<b>TRESOR:</b>				
Wages, repairs and maintenance		<b>46,700</b>	<b>39,542</b>	<b>45,356</b>
<b>RECTOR'S ACCOMMODATION ENTITLEMENT</b>				
		<b>15,000</b>	<b>15,000</b>	<b>12,000</b>
<b>CHARITABLE GRANTS</b>				
	4	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>ROADS ACCOUNT (page 7)</b>				
		<b>105,000</b>	<b>85,183</b>	<b>95,075</b>
<b>REFUSE COLLECTION</b>				
		<b>97,200</b>	<b>96,997</b>	<b>95,323</b>
<b>STREET LIGHTING</b>				
		<b>450</b>	<b>442</b>	<b>425</b>
<b>MAINTENANCE OF PROPERTIES:</b>				
- Public Hall – Upkeep		17,650	15,711	17,193
- Public Hall – Interior and exterior maintenance		5,500	7,401	4,556
- Other properties		32,500	16,008	36,122
- Village Green/Pavilion		4,200	3,744	3,653
- Car Park maintenance		2,000	1,867	1,086
		<b>61,850</b>	<b>44,731</b>	<b>62,610</b>
<b>HONORARY POLICE:</b>				
Operational		21,000	19,637	20,242
Support		17,700	16,629	14,807
Capital		1,000	2,100	2,933
		<b>39,700</b>	<b>38,366</b>	<b>37,982</b>
Balance carried forward		551,700	499,424	524,147

**PARISH OF ST MARTIN**  
**GENERAL ACCOUNT – EXPENDITURE (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2014**

	<b>Estimates 2014 £</b>	<b>Actual 2014 £</b>	<b>Actual 2013 £</b>
Balance brought forward	551,700	499,424	524,147
<b>RESERVE FUND</b> – allocation for future major			
Village Green/Car Park expenditure	25,000	25,000	20,000
Parish Vehicles Reserve Fund	20,000	20,000	-
Church Bell Reserve Fund	10,000	10,000	-
	<b>55,000</b>	<b>55,000</b>	<b>20,000</b>
<b>CAPITAL REPAYMENT ON FIELD 388</b>	<b>10,000</b>	<b>10,000</b>	<b>15,000</b>
<b>LOAN INTEREST TO HOUSING ASSOCIATION</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE EXCLUDING SPECIAL VOTES</b>	<b>616,800</b>	<b>564,424</b>	<b>559,147</b>
<b>SPECIAL VOTES:</b>			
Property Investigations and Consultancy	-	-	5,064
Youth Centre worker	12,000	12,000	7,192
Parish in Bloom	750	750	500
Battle of Flowers	1,000	1,000	1,000
Senior Citizens Christmas Fund	1,000	1,000	-
Diamond Jubilee	-	-	1,664
	<b>14,750</b>	<b>14,750</b>	<b>15,420</b>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<b>£631,550</b>	<b>£579,174</b>	<b>£574,567</b>

**GENERAL ACCOUNT SUMMARY**

	£	£
<b>INCOME</b> (page 4)	611,421	598,093
<b>EXPENDITURE</b> (pages 5 - 6)	579,174	574,567
<b>EXCESS OF INCOME FOR THE YEAR</b>	32,247	23,526
<b>ADD: BALANCE IN HAND AT THE BEGINNING OF THE YEAR</b>	176,382	152,856
<b>BALANCE IN HAND AT THE END OF THE YEAR</b>	<b>£208,629</b>	<b>£176,382</b>



**PARISH OF ST MARTIN**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2014**

	Note	2014		2013	
		£	£	£	£
<b>EXPENDITURE</b>					
Resurfacing and re-instatement of roads			73,817		77,315
Other expenditure (including drains expenditure)			18,088		17,760
Road cleaning contract			22,852		26,664
			<u>114,757</u>		<u>121,739</u>
Less: <b>INCOME</b>					
<b>PERMITS AND LICENCES</b>					
Driving licences	5	18,838		17,971	
Firearm certificates		1,080		1,220	
Scaffolding permits		250		150	
			<u>20,168</u>		<u>19,341</u>
<b>FINES</b> - proportion retained by the Parish		8,394		6,623	
<b>SUNDRY INCOME</b>		1,012		700	
			<u>29,574</u>		<u>26,664</u>
<b>NET EXPENDITURE FOR THE YEAR</b>					
Charged to General Account (page 5)			<u>£85,183</u>		<u>£95,075</u>
<b>ESTIMATE</b>			<u>£105,000</u>		<u>£105,000</u>

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2014**

**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 13. No depreciation is provided on buildings and the cost of repairs and maintenance, where appropriate, is charged to General Account in the year of expenditure.

Motor vehicles and Furniture, fittings & equipment are charged to 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 which 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 Fund has been established to equalise the effect of exceptional expenses over successive years.

**2. UNPAID BALANCES**

	<b>2014</b>	<b>2013</b>
Balance of recoverable rates	<u>£825</u>	<u>£1,543</u>
Percentage of total (adjusted) cash receivable	<u>0.1%</u>	<u>0.3%</u>

**3. OTHER INCOME**

	<b>2014</b>	<b>2013</b>
	£	£
Dog licences (less stray dog expenditure)	1,714	1,775
Hire of Public Hall	1,667	1,859
Property investigations	1,766	1,100
Sunday trading permits	1,160	1,010
Sundry receipts	8,888	4,112
Welfare administration fee	-	310
Fees for the administration of the Sheltered Housing and H Trust	4,800	2,400
	<u>£19,995</u>	<u>£12,566</u>

**PARISH OF ST MARTIN**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2014**

**4. CHARITABLE GRANTS**

	<b>2014</b>	<b>2013</b>
	£	£
Headway	500	300
Jersey Age Concern	400	500
Jersey Association of Carers	300	500
Jersey Hospice Care	500	500
Jersey Mencap	500	500
The Samaritans (Jersey)	200	250
The Shelter Trust	200	200
Citizens Advice Bureau	400	500
Jersey Blind Society	300	300
Care Homes/ Nursing Homes for Motor Neurone Disease	500	500
CLIC Sargent	500	350
Salvation Army	200	300
Jersey Stroke Association	500	-
Diabetes Jersey	300	-
Jersey Riding for Disabled	300	-
Lions Club (Maison des Landes)	300	-
Jersey Multiple Sclerosis Society	300	-
Parkinson's Disease Society in the United Kingdom - Jersey Branch	300	-
Family Nursing and Home Care (Jersey) Inc.	-	500
Jersey Across Group	-	400
Relate	-	300
Women's Refuge	-	300
3 <sup>rd</sup> Jersey Scouts	-	300
	<u>£6,500</u>	<u>£6,500</u>

**5. DRIVING LICENCES**

	<b>2014</b>		<b>2013</b>	
	£	£	£	£
Total receipts		10,053		9,218
Add: Deferred income brought forward		73,440		82,193
		83,493		91,411
Less: Deferred income carried forward				
- Due within one year	13,905		13,393	
- Due within two to eight years	50,750	64,655	60,047	73,440
		<u>£18,838</u>		<u>£17,971</u>
Driving licence income for the year				

**6. CREDITORS**

	<b>2014</b>	<b>2013</b>
	£	£
Deferred donations (a)	90,303	11,782
Sundry creditors	21,412	44,149
	<u>£111,715</u>	<u>£55,931</u>

(a) Deferred donations represent donated monies received and allocated to the building of the Village Green/Pavilion.

Total donation received	92,000
Less: Pavilion expenses	(1,697)
Deferred donations	<u>£90,303</u>

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2014**

**7. RESERVE FUND**

	£
Balance at 1 May 2013	218,087
Less: Rectory Annexe refurbishment	(59,534)
Add: Bank deposit interest	685
Balance at 30 April 2014	<u>£159,238</u>

**8. OTHER RESERVE FUNDS**

	<b>Village Green</b>	<b>Parish Vehicle</b>	<b>Church Bell</b>
	£	£	£
Balance at 1 May 2013	75,000	-	-
Add: Transfer from General Account	25,000	20,000	10,000
Less: Purchase of vehicle	-	(11,429)	-
At 30 April 2014	<u>£100,000</u>	<u>£8,571</u>	<u>£10,000</u>

**9. SHELTERED HOUSING**

**LE COURT CLOS**

	<b>2014</b>	<b>2013</b>
	£	£
<b>Income</b>		
Rents received	193,819	191,018
Bank interest received	36	38
	<u>193,855</u>	<u>191,056</u>
<b>Expenditure</b>		
Insurance	2,038	2,279
Garden and landscaping	3,665	3,710
Maintenance and repairs	18,460	16,790
Power and water	648	794
Administration charges	3,840	1,920
Grant for facilities for the elderly and disabled	14,560	-
Sundry expenses	864	908
	<u>44,075</u>	<u>26,401</u>
Loan interest charged	7,597	11,098
	<u>51,672</u>	<u>37,499</u>
Surplus –utilised as follows:-	142,183	153,557
Donations	45,000	50,000
Applied to the loan	(187,183)	(203,557)
Net effect on general account	<u>£ -</u>	<u>£ -</u>

During the year, the Parish received donations of £45,000 (2013: £50,000) from the H Trust specifically towards Le Court Clos which was used to repay capital of the loan.

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2014**

**10. SHELTERED HOUSING – LOAN FINANCE**

	<b>2014</b>	<b>2013</b>
HSBC Bank PLC	<u>£179,320</u>	<u>£365,460</u>

The Parish has formalised an agreement with HSBC Bank plc for a loan account facility of £1,975,000. The terms of the facility are:

- interest is charged at 1.5% above the HSBC Bank base rate,
- security is by way of a Registered Promissory Note in the sum of £1,975,000 attaching to St Martin's Sheltered Housing, La Longue Rue, St Martin,
- all sums owing in respect of the facility remain at all times repayable on demand, subject to monthly payments of £12,000.

The Parish has entered into a subsidy agreement over the term of the loan with the States of Jersey whereby the Parish bears the cost of loan interest charged to a level of 4% per annum on the capital outstanding and the States of Jersey any interest charged above the 4% rate.

**11. FIELD 388 - LA RUE DE LA CROIX AU MAITRE**

	<b>2014</b>	<b>2013</b>
Loan – Parish of St Martin Housing Association	<u>£15,000</u>	<u>£25,000</u>

As security for the above loan, the Parish has signed a bond of indebtedness in favour of the Association. Interest is charged at 0.5% below Bank of England base rate. The lender agrees not to require repayment of the loan before 3 January 2015, though the Parish may repay instalments of £15,000 on giving six months notice of its intention to do so.

**12. PENSION COSTS**

Certain employees of the Parish are members of the Public Employees Contributory Retirement Scheme ('PECRS'), which is a defined benefit pension scheme, open to employees of several employers in the Island of Jersey. The assets are held separately from those of the Parish. Contribution rates are determined by an independent actuary so as to spread the costs of providing benefits over the members' expected service lives.

Salaries and emoluments include pension contributions for staff to this scheme amounting to £17,435 (2013: £16,933). Since the Parish is unable to readily identify its share of the underlying assets and liabilities of the PECRS, being a multi-employer scheme under Financial Reporting Standard 17 'Retirement Benefits' ('FRS 17'), contributions to the scheme will continue to be accounted for as if they were contributions to a defined contribution scheme.

The most recent actuarial valuation was performed at 31 December 2010. The main purposes of the valuation are to review the operations of the scheme, to report on its financial condition, and to confirm the adequacy of the contributions to support the scheme benefits. The valuation showed that there is a surplus in the present scheme at the valuation date of £40.6 million.

However, in addition the Parish also has a liability to meet its share of the pre-1987 debt, 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 April 2006 and continuing until December 2083. The monthly sum, which includes repayment of interest, £188 from January 2013 and was decreased to £186 from January 2014, which is an amount calculated by the actuary, but approximating changes in pay of the PECRS membership.

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2014**

**12. PENSION COSTS (continued)**

It is the Parish's accounting policy not to account for Fixed Assets or Long-term Liabilities. Therefore the abovementioned gross pension liability for the pre-1987 debt and the related charge have not been recorded in the financial statements at 30 April 2014. 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 Connetable and Procureurs 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.

**13. PARISH PROPERTIES**

Properties owned by the Parish are:

- The Parish Church
- The Parish Rectory, coachhouse and garage
- St Martin's Public Hall
- La Retraite à l'Est
- La Retraite à l'Ouest
- The Parish Depot
- Le Court Clos
- Field 388

**14. 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.

**15. 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 2014**

	<b>2014</b>	<b>2013</b>
<b>TOTAL FUNDS HELD</b>	<u>£46,347</u>	<u>£41,121</u>

The above balance of £46,347 represents the total of the following Charitable Funds:

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

**PARISH OF ST MARTIN  
GENERAL ACCOUNT - ESTIMATES  
FOR THE YEAR ENDING 30 APRIL 2015**

<b>Estimates 2013/14</b>	<b>Actual 2013/14</b>		<b>Estimates 2014/15</b>
£	£		£
		<b>ADMINISTRATION</b>	
6,700	6,916	Telephone and postage	7,000
12,000	12,203	Advertising, printing and stationery	11,750
-	-	Connétable's allowance	-
12,200	10,136	Computer expenses	7,950
6,100	6,100	Comite des Connetables	6,300
5,700	4,800	Sundry expenses	6,000
<b>42,700</b>	<b>40,155</b>		<b>39,000</b>
		<b>SALARIES, PENSIONS AND FEES</b>	
118,000	118,012	Salaries, pensions and social security	122,500
2,750	2,750	Assessment Committee	2,750
10,000	5,980	Professional and legal fees	8,600
5,700	5,700	Audit fee	5,700
150	66	Etat Civil	150
<b>136,600</b>	<b>132,508</b>		<b>139,700</b>
<b>46,700</b>	<b>39,542</b>	<b>TRESOR</b> Wages, repairs and maintenance	<b>45,500</b>
<b>15,000</b>	<b>15,000</b>	<b>RECTOR'S ACCOMMODATION ENTITLEMENT</b>	<b>15,000</b>
<b>6,500</b>	<b>6,500</b>	<b>CHARITABLE GRANTS</b>	<b>6,500</b>
<b>105,000</b>	<b>85,183</b>	<b>ROADS ACCOUNT</b>	<b>120,000</b>
<b>97,200</b>	<b>96,997</b>	<b>REFUSE COLLECTION</b>	<b>99,350</b>
<b>450</b>	<b>442</b>	<b>STREET LIGHTING</b>	<b>450</b>
		<b>MAINTENANCE OF PROPERTIES</b>	
17,650	15,711	Public Hall upkeep	16,750
5,500	7,401	Public Hall – Interior and exterior maintenance	6,500
32,500	16,008	Other properties and equipment	23,500
4,200	3,744	Village Green	9,000
2,000	1,867	Car Park maintenance	2,000
<b>61,850</b>	<b>44,731</b>		<b>57,250</b>
		<b>HONORARY POLICE</b>	
21,000	19,637	Operational	22,850
17,700	16,629	Support	16,300
1,000	2,100	Capital - equipment	4,500
<b>39,700</b>	<b>38,366</b>		<b>43,650</b>
		<b>RESERVE FUNDS</b>	
25,000	25,000	Village Green Reserve Fund	20,000
-	-	Car Park Reserve Fund	25,000
20,000	20,000	Parish Vehicles Reserve Fund	15,000
10,000	10,000	Church Bell Reserve Fund	-
<b>55,000</b>	<b>55,000</b>		<b>60,000</b>
<b>10,000</b>	<b>10,000</b>	<b>CAPITAL REPAYMENT ON FIELD 388</b>	<b>15,000</b>
<b>100</b>	<b>-</b>	<b>LOAN INTEREST TO HOUSING ASSOCIATION</b>	<b>-</b>
<b>616,800</b>	<b>564,424</b>	<b>EXPENDITURE EXCLUDING SPECIAL VOTES</b>	<b>641,400</b>
		<b>SPECIAL VOTE</b>	
12,000	12,000	Youth Centre Worker	12,000
750	750	Parish in Bloom	500
1,000	1,000	Battle of Flowers	1,000
-	-	70 <sup>th</sup> Liberation	2,500
1,000	1,000	Senior Citizens Christmas Fund	1,000
<b>14,750</b>	<b>14,750</b>		<b>17,000</b>
<b>£631,550</b>	<b>£579,174</b>	<b>ESTIMATED EXPENDITURE FOR THE YEAR</b>	<b>£658,400</b>



**PARISH OF ST MARTIN**

**BUDGET – 2014/2015**

<b>2014 RATE</b>	1.11p	1.12p	1.13p
<b>ESTIMATED SUNDRY INCOME</b>	41,400	41,400	41,400
<b>Less: ESTIMATED EXPENDITURE</b>	(658,400)	(658,400)	(658,400)
<b>PROVISION FOR RATES NOT COLLECTED</b>	(2,500)	(2,500)	(2,500)
	<u>(619,500)</u>	<u>(619,500)</u>	<u>619,500</u>
 <b>2014 Parish Rate</b>			
50,654,308 quarters at: 1.11p	562,263		
1.12p		567,328	
1.13p			572,394
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>NOTIONAL EXCESS OF EXPENSES FOR THE YEAR</b>	(57,237)	(52,172)	(47,106)
Add: <b>BALANCE BROUGHT FORWARD</b>	208,629	208,629	208,629
<b>NOTIONAL BALANCE AT 30 APRIL 2015</b>	<u>£151,392</u>	<u>£156,457</u>	<u>£161,523</u>

Note:

0.01p per Quarter = £5,066 in Parish Rate collectable.  
 The balance in hand at 30 April 2014 was £208,629.  
 The 2013 Rate comprised 50,123,784 quarters.  
 The 2013 Rate at 1.12p amounted to £561,386.  
 The above quarters for 2014 are still subject to appeals.

The above Rate represents the Parish Rate for both Domestic and Non-Domestic property. An additional amount will be collected by the Parish on behalf of the States of Jersey in respect of the Island Wide Rate. The Island Wide rate for 2014 has been set at 0.70p (2013: 0.69p) per Quarter for Domestic property and 1.23p (2013: 1.21p) per Quarter for Non-Domestic property.