

**PARISH OF ST MARTIN  
ACCOUNTS  
FOR THE YEAR ENDED  
30 APRIL 2015**

**PARISH OF ST MARTIN**  
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**FOR THE YEAR ENDED 30 APRIL 2015**

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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 2015 on pages 2 to 13. 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 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.

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 2015 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 2015**

	<b>Note</b>	<b>2015</b>		<b>2014</b>	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Sundry debtors and prepayments			12,476		13,419
Cash at bank and in hand			493,648		649,389
			<u>506,124</u>		<u>662,808</u>
<b>CREDITORS: Amounts falling due within one year</b>					
Driving licences prepaid	5	14,255		13,905	
Sundry creditors and accruals	6	<u>44,843</u>		<u>111,715</u>	
			59,098		125,620
<b>NET CURRENT ASSETS</b>					
			447,026		537,188
<b>CREDITORS: Amounts falling due after more than one year</b>					
Driving licences prepaid	5		40,347		50,750
			<u>£406,679</u>		<u>£486,438</u>
<b>BALANCES IN HAND</b>					
General Account (page 6)			183,257		208,629
Reserve Fund	7		159,660		159,238
Village Green Reserve Fund	8		-		100,000
Parish Vehicle Reserve Fund	8		28,762		8,571
Church Bell Reserve Fund	8		10,000		10,000
Car Park Reserve Fund	8		<u>25,000</u>		<u>-</u>
			<u>£406,679</u>		<u>£486,438</u>

**PARISH OF ST MARTIN  
SUMMARY OF CAPITAL BALANCES AND FUNDING AT 30 APRIL 2015**

	Note	2015 £	2014 £
<b>Sheltered Housing - Le Court Clos</b>			
Capital expenditure to date		2,729,397	2,729,397
Debtors		1,088	1,318
Cash at bank		68,602	-
		<u>£2,799,087</u>	<u>£2,730,715</u>
Loan finance	11	49,746	179,320
Rents received less running costs and loan interest- cumulative		1,508,726	1,355,275
Creditors		386	891
Donations		515,000	470,000
Initial funding received		725,229	725,229
		<u>£2,799,087</u>	<u>£2,730,715</u>
<b>Rectory refurbishment</b>			
Capital expenditure to date		551,454	540,983
Cash at bank		4,583	-
Rental deposit		5,000	4,583
		<u>£561,037</u>	<u>£545,566</u>
Loan finance		180,160	220,106
Rents received less running costs - cumulative		71,294	20,877
Donation		300,000	300,000
Rental deposit		5,000	4,583
Creditors		4,583	-
		<u>£561,037</u>	<u>£545,566</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	12	-	15,000
Donation		100,000	100,000
Votes from General Account		152,198	137,198
		<u>£252,198</u>	<u>£252,198</u>

M P S LE TROQUER  
..... CONNÉTABLE

G P LE COCQ  
..... PROCUREUR

22 JULY 2015  
.....

**PARISH OF ST MARTIN**  
**GENERAL ACCOUNT - INCOME**  
**FOR THE YEAR ENDED 30 APRIL 2015**

	<b>Note</b>	<b>2015</b>		<b>2014</b>	
		£	£	£	£
<b>2014 RATE</b>					
50,654,308 quarters assessed at 1.12p per quarter (2013 – 50,123,784 at 1.12p per quarter)			567,328		561,386
Add: Surcharges made			1,697		1,109
Less: Adjustments and non-recoverables		2,213		187	
Unpaid balances	2	1,430		825	
			(3,643)		(1,012)
<b>TOTAL RATES RECEIVED</b>			<u>565,382</u>		<u>561,483</u>
<b>SUNDRY INCOME</b>					
Rates arrears (net of refunds and collection charges)		620		368	
Rental income		27,866		25,602	
Speeding fines		3,160		3,640	
Deposit interest		385		333	
Other income	3	14,037		19,995	
			<u>46,068</u>		<u>49,938</u>
<b>TOTAL INCOME FOR THE YEAR</b>			<u><u>£611,450</u></u>		<u><u>£611,421</u></u>

**PARISH OF ST MARTIN**  
**GENERAL ACCOUNT - EXPENDITURE**  
**FOR THE YEAR ENDED 30 APRIL 2015**

	Note	Estimates 2015 £	Actual 2015 £	Actual 2014 £
<b>ADMINISTRATION:</b>				
Telephone and postage		7,000	6,549	6,916
Advertising, printing and stationery		11,750	9,603	12,203
Connétable's allowance		-	-	-
Computer expenses		7,950	7,008	10,136
Comité des Connétables		6,300	6,175	6,100
Sundry expenses		6,000	4,615	4,800
		<b>39,000</b>	<b>33,950</b>	<b>40,155</b>
<b>SALARIES, PENSIONS AND FEES:</b>				
Salaries, pensions and social security		122,500	122,306	118,012
Assessment Committee		2,750	2,750	2,750
Professional fees		8,600	8,500	5,980
Audit fee		5,700	5,700	5,700
Etat Civil		150	122	66
		<b>139,700</b>	<b>139,378</b>	<b>132,508</b>
<b>TRESOR:</b>				
Wages, repairs and maintenance		<b>45,500</b>	<b>46,355</b>	<b>39,542</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>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>ROADS ACCOUNT (page 7)</b>				
		<b>120,000</b>	<b>112,869</b>	<b>85,183</b>
<b>REFUSE COLLECTION</b>				
		<b>99,350</b>	<b>99,342</b>	<b>96,997</b>
<b>STREET LIGHTING</b>				
		<b>450</b>	<b>441</b>	<b>442</b>
<b>MAINTENANCE OF PROPERTIES:</b>				
- Public Hall – Upkeep		16,250	15,402	15,711
- Public Hall – Interior and exterior maintenance		6,500	6,582	7,401
- Other properties		23,500	22,241	16,008
- Village Green/Pavilion		9,000	3,232	3,744
- Car Park maintenance		2,000	1,621	1,867
		<b>57,250</b>	<b>49,078</b>	<b>44,731</b>
<b>HONORARY POLICE:</b>				
Operational		22,850	22,227	19,637
Support		16,300	15,410	16,629
Capital		4,500	4,309	2,100
		<b>43,650</b>	<b>41,946</b>	<b>38,366</b>
Balance carried forward		566,400	544,859	499,424

**PARISH OF ST MARTIN**  
**GENERAL ACCOUNT – EXPENDITURE (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2015**

	<b>Estimates 2015 £</b>	<b>Actual 2015 £</b>	<b>Actual 2014 £</b>
Balance brought forward	566,400	544,859	499,424
<b>RESERVE FUND – allocation for future major</b>			
Village Green/Car Park expenditure	20,000	20,000	25,000
Parish Vehicles Reserve Fund	15,000	15,000	20,000
Church Bell Reserve Fund	-	-	10,000
Car Park Reserve Fund	25,000	25,000	-
	<b>60,000</b>	<b>60,000</b>	<b>55,000</b>
<b>CAPITAL REPAYMENT ON FIELD 388</b>	<b>15,000</b>	<b>15,000</b>	<b>10,000</b>
<b>TOTAL EXPENDITURE EXCLUDING SPECIAL VOTES</b>	<b>641,400</b>	<b>619,859</b>	<b>564,424</b>
<b>SPECIAL VOTES:</b>			
Youth Centre worker	12,000	12,000	12,000
Parish in Bloom	500	500	750
Battle of Flowers	1,000	1,000	1,000
Senior Citizens Christmas Fund	1,000	1,000	1,000
70 <sup>th</sup> Liberation	2,500	2,463	-
	<b>17,000</b>	<b>16,963</b>	<b>14,750</b>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<b>£658,400</b>	<b>£636,822</b>	<b>£579,174</b>

**GENERAL ACCOUNT SUMMARY**

	£	£
<b>INCOME</b> (page 4)	611,450	611,421
<b>EXPENDITURE</b> (pages 5 - 6)	636,822	579,174
<b>EXCESS OF (EXPENSES)/INCOME FOR THE YEAR</b>	(25,372)	32,247
<b>ADD: BALANCE IN HAND AT THE BEGINNING OF THE YEAR</b>	208,629	176,382
<b>BALANCE IN HAND AT THE END OF THE YEAR</b>	<b>£183,257</b>	<b>£208,629</b>



**PARISH OF ST MARTIN**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2015**

	Note	<b>2015</b>		<b>2014</b>	
		£	£	£	£
<b>EXPENDITURE</b>					
Resurfacing and re-instatement of roads			87,854		73,817
Other expenditure (including drains expenditure)			34,048		18,088
Road cleaning contract			24,100		22,852
			<u>146,002</u>		<u>114,757</u>
Less: <b>INCOME</b>					
<b>PERMITS AND LICENCES</b>					
Driving licences	5	20,067		18,838	
Firearm certificates		421		1,080	
Scaffolding permits		150		250	
		<u>20,638</u>		<u>20,168</u>	
<b>FINES</b> - proportion retained by the Parish		11,895		8,394	
<b>SUNDRY INCOME</b>		<u>600</u>		<u>1,012</u>	
			<u>33,133</u>		<u>29,574</u>
<b>NET EXPENDITURE FOR THE YEAR</b>					
Charged to General Account (page 5)			<u>£112,869</u>		<u>£85,183</u>
<b>ESTIMATE</b>			<u>£120,000</u>		<u>£105,000</u>

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**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 14. 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 Funds have been established to equalise the effect of exceptional expenses over successive years.

**2. UNPAID BALANCES**

	<b>2015</b>	<b>2014</b>
Balance of recoverable rates	<u>£1,430</u>	<u>£825</u>
Percentage of total (adjusted) cash receivable	<u>0.25%</u>	<u>0.15%</u>

**3. OTHER INCOME**

	<b>2015</b>	<b>2014</b>
	£	£
Dog licences (less stray dog expenditure)	2,132	1,714
Hire of Public Hall	1,432	1,667
Property investigations	1,833	1,766
Sunday trading permits	1,210	1,160
Sundry receipts	2,030	8,888
Fees for the administration of the Sheltered Housing and H Trust	5,400	4,800
	<u>£14,037</u>	<u>£19,995</u>

**PARISH OF ST MARTIN**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2015**

**4. CHARITABLE GRANTS**

	<b>2015</b>	<b>2014</b>
	£	£
Headway	500	500
Jersey Age Concern	300	400
Jersey Association of Carers	300	300
Jersey Hospice Care	400	500
Jersey Mencap	500	500
The Samaritans (Jersey)	200	200
The Shelter Trust	200	200
Citizens Advice Bureau	300	400
Jersey Blind Society	200	300
Care Homes/ Nursing Homes for Motor Neurone Disease	500	500
CLIC Sargent	400	500
Salvation Army	200	200
Jersey Stroke Association	400	500
Diabetes Jersey	300	300
Jersey Riding for Disabled	300	300
Lions Club (Maison des Landes)	300	300
Jersey Multiple Sclerosis Society	300	300
Parkinson's Disease Society in the United Kingdom – Jersey Branch	300	300
Jersey Association for Spina Bifida and Hydrocephalus	300	-
Silkworth Lodge	300	-
	<u>£6,500</u>	<u>£6,500</u>

**5. DRIVING LICENCES**

	<b>2015</b>		<b>2014</b>	
	£	£	£	£
Total receipts		10,014		10,053
Add: Deferred income brought forward		64,655		73,440
		74,669		83,493
Less: Deferred income carried forward				
- Due within one year	14,255		13,905	
- Due within two to eight years	40,347	54,602	50,750	64,655
Driving licence income for the year		<u>£20,067</u>		<u>£18,838</u>

**6. CREDITORS**

	<b>2015</b>	<b>2014</b>
	£	£
Deferred donations (a)	-	90,303
Sundry creditors	44,843	21,412
	<u>£44,843</u>	<u>£111,715</u>

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

Total donations brought forward	90,303
Add: Donations received during the year	11,690
Add: Grant from RHE Trust	10,589
Less: Pavilion expenses	(112,582)
Deferred donations	<u>£ -</u>

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**7. RESERVE FUND**

	£
Balance at 1 May 2014	159,238
Add: Bank deposit interest	422
	<hr/>
Balance at 30 April 2015	<u>£159,660</u>

**8. OTHER RESERVE FUNDS**

	<b>Village Green</b>	<b>Parish Vehicle</b>	<b>Church Bell</b>	<b>Car Park</b>
	£	£	£	£
Balance at 1 May 2014	100,000	8,571	10,000	-
Add: Transfer from General Account	20,000	15,000	-	25,000
Add: Proceeds from sale of Parish vehicle	-	5,191	-	-
Less: Pavilion costs (note 9)	(120,000)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2015	<u>£ -</u>	<u>£28,762</u>	<u>£10,000</u>	<u>£25,000</u>

**9. VILLAGE GREEN PAVILION**

	£
Third party donations received (as per note 6)	101,993
Grant from RHE Trust (as per note 6)	10,589
Village Green Reserve Fund (as per note 8)	120,000
	<hr/>
Construction of Pavilion	232,582
	<u>(232,582)</u>
Balance as at 30 April 2015	<u>£ -</u>

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2015**

10. **SHELTERED HOUSING**

<b>LE COURT CLOS</b>	<b>2015</b>	<b>2014</b>
	£	£
<b>Income</b>		
Rents received	197,298	193,819
Bank interest received	35	36
	<u>197,333</u>	<u>193,855</u>
<b>Expenditure</b>		
Insurance	2,607	2,038
Garden and landscaping	2,803	3,665
Maintenance and repairs	16,314	18,460
Power and water	1,131	648
Administration charges	4,200	3,840
Grant for facilities for the elderly and disabled	13,767	14,560
Sundry expenses	245	864
	<u>41,067</u>	<u>44,075</u>
Loan interest charged	2,816	7,597
	<u>43,883</u>	<u>51,672</u>
Surplus –utilised as follows:-	153,450	142,183
Donations	45,000	45,000
Applied to the loan and Fund	(198,450)	(187,183)
Net effect on general account	<u>£ -</u>	<u>£ -</u>

During the year, the Parish received donations of £45,000 (2014: £45,000) from the H Trust specifically towards Le Court Clos which was used to repay capital of the loan.

11. **SHELTERED HOUSING – LOAN FINANCE**

	<b>2015</b>	<b>2014</b>
HSBC Bank PLC	<u>£49,746</u>	<u>£179,320</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, with the final repayment due to be made in September 2015.

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.

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2015**

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

	<b>2015</b>	<b>2014</b>
Loan – Parish of St Martin Housing Association	<u>£ -</u>	<u>£15,000</u>

The loan was repaid in full in January 2015 and bore interest at 0.50% below the Bank of England base rate.

**13. 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 £18,310 (2014: £17,435). 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 2013. 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 £92.7 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, £186 from January 2014 and was increased to £202 from January 2015, 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 abovementioned gross pension liability for the pre-1987 debt and the related charge have not been recorded in the financial statements at 30 April 2015. 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.

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**14. 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
- Le Court Clos
- Field 388
- The Village Green Pavilion

**15. 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.

**16. 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 2015**

	<b>2015</b>	<b>2014</b>
<b>TOTAL FUNDS HELD</b>	<u>£50,831</u>	<u>£46,347</u>

The above balance of £50,831 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 2016**

<b>Estimates 2014/15</b>	<b>Actual 2014/15</b>		<b>Estimates 2015/16</b>
£	£		£
		<b>ADMINISTRATION</b>	
7,000	6,549	Telephone and postage	6,700
11,750	9,603	Advertising, printing and stationery	10,500
7,950	7,008	Computer expenses	8,000
6,300	6,175	Comité des Connétables	6,200
6,000	4,615	Sundry expenses	6,600
<b>39,000</b>	<b>33,950</b>		<b>38,000</b>
		<b>SALARIES, PENSIONS AND FEES</b>	
122,500	122,306	Salaries, pensions and social security	125,300
2,750	2,750	Assessment Committee	2,750
8,600	8,500	Professional and legal fees	12,000
5,700	5,700	Audit fee	5,700
150	122	Etat Civil	150
<b>139,700</b>	<b>139,378</b>		<b>145,900</b>
<b>45,500</b>	<b>46,355</b>	<b>TRESOR</b> Wages, repairs and maintenance	<b>45,000</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>7,000</b>
<b>120,000</b>	<b>112,869</b>	<b>ROADS ACCOUNT</b>	<b>115,000</b>
<b>99,350</b>	<b>99,342</b>	<b>REFUSE COLLECTION</b>	<b>101,500</b>
<b>450</b>	<b>441</b>	<b>STREET LIGHTING</b>	<b>450</b>
		<b>MAINTENANCE OF PROPERTIES</b>	
16,250	15,402	Public Hall upkeep	16,300
6,500	6,582	Public Hall – Interior and exterior maintenance	7,000
23,500	22,241	Other properties and equipment	29,200
9,000	3,232	Village Green	6,000
2,000	1,621	Car Park maintenance	3,000
<b>57,250</b>	<b>49,078</b>		<b>61,500</b>
		<b>HONORARY POLICE</b>	
22,850	22,227	Operational	22,650
16,300	15,410	Support	16,350
4,500	4,309	Capital - equipment	-
<b>43,650</b>	<b>41,946</b>		<b>39,000</b>
		<b>RESERVE FUNDS</b>	
20,000	20,000	Village Green Reserve Fund	-
25,000	25,000	Car Park Reserve Fund	20,000
15,000	15,000	Parish Vehicles Reserve Fund	10,000
<b>60,000</b>	<b>60,000</b>		<b>30,000</b>
<b>15,000</b>	<b>15,000</b>	<b>CAPITAL REPAYMENT ON FIELD 388</b>	-
<b>641,400</b>	<b>619,859</b>	<b>EXPENDITURE EXCLUDING SPECIAL VOTES</b>	<b>598,350</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
2,500	2,463	70 <sup>th</sup> Liberation	-
1,000	1,000	Senior Citizens Christmas Fund	500
-	-	Old School Development Project	58,000
<b>17,000</b>	<b>16,963</b>		<b>72,000</b>
<b>£658,400</b>	<b>£636,822</b>	<b>ESTIMATED EXPENDITURE FOR THE YEAR</b>	<b>£670,350</b>

**PARISH OF ST MARTIN**

**BUDGET – 2015/2016**

<b>2015 RATE</b>	1.14p	1.16p	1.18p	1.20p
<b>ESTIMATED SUNDRY INCOME</b>	56,300	56,300	56,300	56,300
<b>Less: ESTIMATED EXPENDITURE</b>	(670,350)	(670,350)	(670,350)	(670,350)
<b>PROVISION FOR RATES NOT COLLECTED</b>	(2,000)	(2,000)	(2,000)	(2,000)
	<u>(616,050)</u>	<u>(616,050)</u>	<u>(616,050)</u>	<u>(616,050)</u>
 <b>2015 Parish Rate</b>				
51,644,598 quarters at: 1.14p	588,748			
1.16p		599,077		
1.18p			609,406	
1.20p				619,735
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>NOTIONAL (DEFICIT)/SURPLUS FOR THE YEAR</b>	(27,302)	(16,973)	(6,644)	3,685
Add: <b>BALANCE BROUGHT FORWARD</b>	183,257	183,257	183,257	183,257
<b>NOTIONAL BALANCE AT 30 APRIL 2016</b>	<u><u>£155,955</u></u>	<u><u>£166,284</u></u>	<u><u>£176,613</u></u>	<u><u>£186,942</u></u>

Note:

0.01p per Quarter = £5,164 in Parish Rate collectable.  
 The balance in hand at 30 April 2015 was £183,257.  
 The 2014 Rate comprised 50,654,308 quarters.  
 The 2014 Rate at 1.12p amounted to £567,328.  
 The above quarters for 2015 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 2015 has been set at 0.70p (2014: 0.70p) per Quarter for Domestic property and 1.23p (2014: 1.23p) per Quarter for Non-Domestic property.