

LA PAROISSE DE SAINT CLEMENT

**Annual Report for the year ended
30 April 2016**

LA PAROISSE DE SAINT CLEMENT

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For information only

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LA PAROISSE DE SAINT CLEMENT

Connétable's Report

Parish of St Clément

I have the honour to present the Annual Accounts of the Parish of St Clément for the year ended April 30, 2016.

Net expenditure amounted to £766,125 compared to the approved estimate of £790.815 leaving £24,705 to be transferred to Reserves.

As always, some items came in under estimate while other were over. For example we saved over £3,000 on Heat, Light and Water because of the continuing low price of oil and the cessation of the car washes which had an enormous impact on our water bills! On the other hand Insurance, Computer Maintenance Costs and General Expense were under-estimated while driving licence income as well as sundry receipts, especially fines, boat and trailer parking and hire of the hall came in above expectations.

The cost of Rates Management is above estimate because, as advised as last year's Assembly, of the one-off £9,000 expenditure for the development of the rates management system.

The Roads account appears to be underspent, but this is exclusively due to a delay in undertaking drainage projects in Georgetown Park Estate, Rue du Presbytère and Rue du Hocq. A note on page 9 of the accounts refers to this and the orders for the works have now been placed.

For the year 2016/2017 the Procureurs and I have decided to employ an additional member of staff and we welcome Jean Bishop to the team. This move has been necessary due to the significantly increased workload caused by a number of factors, including an increase in the population of the Parish of some 13% in the past 10 years. This has resulted in a greater administration commitment in rates management and driving licences as well as support for increased activity by the Honorary Police as evidenced by the growth in fines received. Equally, backing for the Community Support Team is essential to ensure they are able to provide the assistance that is needed to the most vulnerable in our Parish

To meet the estimated expenditure (less anticipated receipts) of the Parish for the year ended April 30, 2017 I shall be requesting that the rate per quarter increase to .89p, or 1.1%. This modest increase, the first for four years, can be sustained by utilising most of the 2015/16 surplus for the benefit of ratepayers. I am pleased to note that if this recommendation is accepted, our rate will have increased by under 6% in the past 7 years, compared to an increase in the Retail Price Index of over 17%.

Parishioners will see that I have proposed creating a Vehicle Replacement Reserve with an initial placement of £15,000. Our 10 year old police car will need replacing fairly imminently and the Parish lorry in the not too distant future. This reserve will give us the mechanism to make those replacements, and, of course, the Procureurs and I will ensure that we find the most economic method of financing these vehicles.

In closing I once again would like to thank most sincerely all members of the Municipality and our first class staff for the wonderful support they continue to offer to Parishioners.

Len Norman, Connétable

June, 2016

LA PAROISSE DE SAINT CLEMENT

Comparison of budget with actual expenditure For the year ended 30 April 2016

	Budget Year 30.4.16 £	Actual Year 30.4.16 £	Budget Year 30.4.17 £
Tresor (Parish church expenses)			
Wages, equipment, pension and social security	47,500	46,506	47,500
Church and Rectory Upkeep	15,500	15,500	15,500
	63,000	62,006	63,000
Establishment and general			
Salaries and social security	175,000	172,312	206,500
Pension contributions – Standard	21,000	21,316	22,000
Pension contributions – Pre 1987 debt	4,800	4,696	4,800
Telephone	3,000	2,898	3,000
Heat, light, fuel and water	7,000	3,992	4,500
Printing, advertising and stationery	8,000	7,648	8,000
Postage	1,800	1,403	1,700
Insurance	5,000	5,431	5,550
Computer maintenance costs	6,000	6,533	6,500
Parish Hall expenditure	30,000	26,614	30,000
General expenses	14,500	15,685	17,000
Refuse collection	364,000	363,223	368,000
	640,100	631,751	677,550
Administration			
Etat Civil and Registrar's fees	100	106	100
Assessment committee	2,600	2,100	2,600
Supervisory committee expenses	4,500	4,140	4,500
Honorary Police expenses	36,000	35,679	36,000
Audit and accountancy	6,000	6,000	6,000
Legal fees	2,000	-	2,000
Public Elections	3,000	3,010	3,000
Rates Management	18,000	25,190	14,000
	72,200	76,225	68,200
Requettes			
Property and Road Maintenance Fund	20,000	20,000	-
Charitable grants	11,500	11,500	11,500
Part-time youth worker	18,000	18,000	19,000
Replacement Vehicle Reserve	-	-	15,000
	49,500	49,500	45,500
Expenditure carried forward (page 2)	824,800	819,482	854,250

LA PAROISSE DE SAINT CLEMENT

Comparison of budget with actual expenditure For the year ended 30 April 2016

	Notes	Budget Year 30.4.16 £	Actual Year 30.4.16 £	Budget Year 30.4.17 £
Expenditure brought forward (page 1)		824,800	819,482	854,250
Roads account				
Road repairs and cleaning		126,000	99,278	125,000
Street lighting and upkeep		10,500	9,979	10,500
		136,500	109,257	135,500
Less: Income from driving licences etc.		(55,000)	(59,379)	(59,000)
		81,500	49,878	76,500
Total expenditure		906,300	869,360	930,750
Bad debts and allowances				
Bad debts		5,500	4,880	5,500
Allowances and refunds		500	369	500
		6,000	5,249	6,000
Total expenditure including Bad debts and allowances				
		912,300	874,609	936,750
Less income				
Sundry receipts		41,700	47,148	50,000
St Christopher's School rent		59,785	59,783	61,725
Social Security Administration Refund		2,000	1,553	1,000
		808,815	766,125	824,025
Increase / (Decrease) in Reserves		(18,000)	24,705	(22,200)
Rates	6	790,815	790,830	801,825

INDEPENDENT AUDITORS' REPORT TO THE PARISHIONERS OF LA PAROISSE DE SAINT CLEMENT

Report on the financial statements

We have audited the accompanying financial statements of La Paroisse De Saint Clement which comprise the Balance Sheet as of 30 April 2016 and the General Revenue Account and the Roads Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Connétable's responsibility for the financial statements

The Connétable is responsible for the preparation of the Annual Report, which includes the financial statements, in accordance with applicable law and in accordance with the basis of preparation and accounting policies in Note 1. The Connétable is responsible for determining that the basis of preparation and accounting policies are acceptable in the circumstances. The Connétable is also responsible for such internal control as he determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Connétable, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the financial statements for the year ended 30 April 2016 have been properly prepared, in all material respects, in accordance with the basis of preparation and accounting policies in Note 1 to the financial statements.

This report, including the opinion, has been prepared for and only for the Parishioners of La Paroisse De Saint Clement as a body and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Report on other legal and regulatory requirements

We read the other information contained in the Annual Report and consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. The other information comprises the Connétable's report, the comparison of budget with actual expenditure, the analysis of general expenses, the analysis of parish contributions, the parish rates analysis and the land & property asset register.

PKF BBA Audit and Assurance Limited.

PKF BBA Audit and Assurance Limited
St. Clement, Jersey, Channel Islands
16 June 2016

LA PAROISSE DE SAINT CLEMENT

Balance sheet

As at 30 April 2016

	Notes	2016		2015	
		£	£	£	£
Accumulated fund assets:					
Current assets					
Rates outstanding	2	8,567		8,360	
Debtors and Prepayments	4	14,638		33,061	
Deposit accounts		755,927		721,040	
Current accounts – interest bearing		1,176		20,487	
Cash in hand		3,466		1,957	
			783,774		784,905
Less:					
Current liabilities					
Creditors: amounts falling due within one year	5	(88,476)		(100,764)	
Deferred driving licence income	11	(27,004)		(40,508)	
Rent deposit		(5,000)		5,000	
			(120,480)		(146,272)
Net assets			663,294		638,633
Financed by:					
Accumulated Fund	3	511,492		486,787	
Property and Road Maintenance Fund	3	104,254		84,843	
Church and Rectory Maintenance Fund	3	34,068		34,068	
Cemetery Maintenance Fund	3	10,747		30,307	
Peter Barton Fund	3	2,733		2,628	
			663,294		638,633

The financial statements on pages 4 to 11 were approved by the Connétable
on JUNE 16 2016


Leonard Norman
Connétable

LA PAROISSE DE SAINT CLEMENT

General revenue account For the year ended 30 April 2016

	Notes	2016		2015	
		£	£	£	£
Income					
Parish rates	6	785,581		775,237	
Rates surcharge		3,492		5,858	
Deposit interest		5,619		5,405	
Hire of Parish Hall		8,978		7,470	
Administration refund	7	1,553		2,249	
Property search fees		4,700		3,766	
St Christopher's School rent		59,783		57,901	
Fines		17,493		11,755	
Boat Parking Charges		3,007		2,390	
Rates recovered from previous years		2,544		2,583	
Other		1,315		2,030	
Total income			894,065		876,644
Expenditure					
Tresor (Parish Church expenses)			62,006		61,720
Establishment and general					
Salaries and social security		172,312		160,673	
Pension contributions		21,316		18,499	
Pension contributions – Pre 1987 debt	8	4,696		4,432	
Heat, light, fuel and water		3,992		5,609	
Telephone		2,898		5,073	
Printing, advertising and stationery		7,648		7,168	
Postage		1,403		1,608	
Insurance		5,431		5,084	
Computer expenses		6,533		5,364	
Upkeep of premises					
Garden upkeep		4,009		7,804	
Cleaning		14,230		13,684	
Repairs and renewals		7,603		12,659	
Fixtures and fittings		772		435	
General expenses (Page 12)		15,685		13,820	
Refuse collection		363,223		354,557	
			631,751		616,469
Expenditure carried forward (page 6)			693,757		678,189

LA PAROISSE DE SAINT CLEMENT

General revenue account For the year ended 30 April 2016 (continued)

	Notes	2016		2015	
		£	£	£	£
Expenditure brought forward (page 5)			693,757		678,189
Administration					
Etat-Civil and Registrar's fees		106		83	
Assessment committee		2,100		2,600	
Supervisory committee expenses		4,140		4,115	
Honorary Police costs		35,679		34,845	
Audit and accountancy		6,000		6,000	
Public Elections		3,010		3,167	
Legal Fees		-		150	
Rates Management		25,190		10,573	
			76,225		61,533
Roads account					
Amount voted by Parish Assembly		81,500		86,000	
(Surplus)/ deficit on the roads account for the year (page 7)		(31,622)		(21,147)	
			49,878		64,853
Requettes approved by Parish Assembly					
Property Maintenance Fund	3	20,000		15,278	
Part time youth worker		18,000		17,000	
Liberation 70		-		10,000	
Charitable Contributions (page 12)		11,500		11,500	
			49,500		53,778
Total expenditure			869,360		858,353
Surplus for the year	3		24,705		18,291

Continuing operations: all the items dealt with in arriving at the surplus for 2015 and 2016 relate to continuing operations.

The Parish has no material recognised gains and losses other than those included in the surplus above, and therefore no separate statement of total recognised gains and losses has been presented.

There is no difference between the surplus for the year stated above and its historical cost equivalent.

LA PAROISSE DE SAINT CLEMENT

Roads account For the year ended 30 April 2016

	2016		2015	
	£	£	£	£
Income:				
Amount voted by Parish Assembly for the year:				
Upkeep of the by-roads	126,000		130,500	
Street lighting	10,500		10,500	
	136,500		141,000	
<hr/>				
Less: Income from driving licences etc.		(55,000)		(55,000)
Net amount voted by Parish Assembly for the year		81,500		86,000
<hr/>				
Firearm certificates	255		625	
Motor driving licences	38,457		35,857	
Dog licences	5,580		4,675	
Parking Fines	15,087		15,268	
		59,379		56,425
<hr/>				
Expenditure				
Cleaning by-roads	10,645		8,140	
Wages, pension contributions and social security	68,259		70,676	
Repairs to by-roads	1,744		10,322	
Street lighting – electricity and upkeep	9,979		10,145	
Branchage expenses	3,987		3,762	
Equipment	897		3,245	
Vehicle maintenance	1,702		3,755	
Sundry expenses	2,617		1,154	
Rental – Parish Shed	7,398		7,425	
Driving licence expenses	2,029		2,654	
		109,257		121,278
<hr/>				
Surplus for the year carried to general revenue account (Page 6)		31,622		21,147

LA PAROISSE DE SAINT CLEMENT

Notes to the financial statements For the year ended 30 April 2016

1 Principal accounting policies

The financial statements are prepared in accordance with the historical cost convention and the accounting policies selected by the Parish. A summary of the more important accounting policies, which have been applied consistently, is set out below.

Fixed assets

It is the policy of the Parish not to capitalise fixed assets. All such expenditure is written off in the year in which it is incurred.

Income

The Parish Rates are brought into account for assessments up to 31 December 2015. Rent, deposit interest and sundry income are accounted for on an accruals basis.

During the year ending 30 April 2009 driving licences that had been last renewed during the year ended 30 April 2004 were required to be renewed and this income is being credited to the general revenue account over the licence period of ten years (note 11). This was a one off treatment as a result of the change in the driving licence. For all drivers licence income received after 30 April 2009 this is recognised on a receipts basis.

Expenditure

Expenditure is accounted for on an accruals basis.

Bad debts

A specific provision is made against all debts relating to rates over two years in arrears.

Maintenance Funds

It is Parish policy to set aside funds for property and road maintenance, repairs to the church and rectory, and also repairs to the cemetery. These funds are to be held for future repair and refurbishment of property and roads, repair of the church and rectory, and repair of the cemetery, and may be increased subject to agreement with the Parish Assembly. The transfers to these funds, approved by the Parish Assembly are reflected as transfers to reserves in the general revenue account.

LA PAROISSE DE SAINT CLEMENT

Notes to the financial statements For the year ended 30 April 2016

2 Rates outstanding

	2016 £	2015 £
Rates outstanding	8,567	8,360

3 Summary of Fund Balances

	Accumulated Fund £	Property & Road Maintenance Fund £	Church & Rectory Maintenance Fund £	Cemetery Maintenance Fund £	Peter Barton Fund £	Total £
Balance brought forward	486,787	84,843	34,068	30,307	2,628	638,633
Interest reallocation	-	-	-	-	-	-
Contribution	-	20,000	-	-	105	20,105
Utilised funds	-	(589)	-	(19,560)	-	(20,149)
Surplus for the year	24,705	-	-	-	-	24,705
At 30 April 2016	511,492	104,254	34,068	10,747	2,733	663,294

4 Debtors and Prepayments

	2016 £	2015 £
St Christopher's School arrears	11,228	28,751
Insurance prepayment	590	557
Rental prepayment – Parish Shed	1,213	1,213
Fuel Supplies prepayment	-	165
Other debtors	1,607	2,375
	14,638	33,061

5 Creditors: amounts falling due within one year

	2016 £	2015 £
Sundry creditors	337	1,072
Social security contributions	2,119	1,932
Income Tax deductions	686	0
Audit fees	6,000	6,000
Rates received in advance	45,477	42,651
Trade creditors	987	6,471
Part-time Youth Worker – Le Squez	19,417	27,500
Fines due to States Treasurer	2,585	-
Systems Support/Development	7,854	-
Postage	1,638	-
Police Training and Stab Vests	1,376	5,000
Liberation 70	-	8,588
Charitable Grants yet to be paid	-	550
Occupation Tapestry Project	-	1,000
	88,476	100,764

The Parish plans to undertake a drainage project during 2016. The project is expected to cost approximately £20,928, however work had not commenced by 30 April 2016 and therefore costs have not been accrued in these financial statements.

LA PAROISSE DE SAINT CLEMENT

Notes to the financial statements For the year ended 30 April 2016

6 Parish rates

	2015/2016		2014/2015	
	Quarters at 0.88p	£	Quarters at 0.88p	£
	89,866,240	790,830	88,721,964	780,750
Less:				
Bad debts		(4,880)		(5,154)
Allowances and refunds		(369)		(359)
Add:				
Collection of bad debts		-		-
		(5,249)		(5,513)
		785,581		775,237

For the year ended 30 April 2016 rates were payable to the parish at a rate of 0.88p per quarter. In addition an island wide rate was levied. The island wide rate was collected by the parish and passed directly to the States of Jersey. The total collected for the island wide rate was £652,307 bringing total rates payable for the parish (parish rates and island wide rates) to £1,437,873.

7 Administration of Income Support Payments

On 28 January 2008 Welfare was replaced by Income Support. The Parish administers, on behalf of Social Security, some Income Support payments for which a percentage fee is received. The administration income for the year ended 30 April 2016 amounted to £1,553 (2015: £2,249).

8 Public Employees Contributory Retirement Scheme

The pension contribution amounting to £32,963 (2015: £29,727) relates to staff who are members of the Public Employees Contributory Retirement Scheme (PECRS). This is a defined benefit pension scheme whose assets are held separately from those of the States of Jersey. Contribution rates are determined by a qualified actuary so as to spread the cost of providing benefits over the members' expected service lines.

Reference should be made to the States of Jersey accounts for the year ended 31 December 2006 for further details of the scheme. Contributions are accounted for within the parish accounts as a defined contribution scheme, as it is a multi-employer scheme.

The last published actuarial valuation of the scheme as at 31 December 2010 dated 23 May 2012 indicated that the scheme had a surplus of £40.6m.

As an admitted body to PECRS the parish has been allocated a proportion of the unfunded liabilities of the scheme which arose in the years up to and including 31 December 1986. With effect from 1 February 2006 the parish was required to fund additional annual contributions amounting to £3,192. This figure is subject to adjustments by reference to the percentage increase of the average pensionable earnings of all members of the scheme. The amount contributed this year was £4,696 (2015: £4,432).

LA PAROISSE DE SAINT CLEMENT

Notes to the financial statements For the year ended 30 April 2016

9 Contingent Liability

The Parish of St Clement, along with all of the other Parishes, is party to an agreement whereby the Parish receives access to certain databases within the States of Jersey computer systems. The Parish, along with all of the other Parishes, is liable to pay damages in the event of a security breach which has been estimated to total £100,000, and which would be aggregated out between the Parishes on a pro-rata basis. As at the date of signing the Parish accounts, the Constable is not aware of any security breaches having occurred that would result in a claim for damages being received.

10 Goods and Services Tax

The Goods and Services Tax (Jersey) 2008 was introduced in Jersey on 6 May 2008.

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 GST.

GST does not apply to the supply of goods or 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 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.

11 Deferred Driving Licence Income

	2016 £	2015 £
Opening balance	40,508	54,012
Annual released to Roads Account for the year	(13,504)	(13,504)
Closing balance	27,004	40,508

LA PAROISSE DE SAINT CLEMENT

Analysis of general expenses For the year ended 30 April 2016

	2016	2015
	£	£
Connétable's expenses	1,000	1,000
Office sundries	546	672
Health and safety	90	154
Publications	317	303
Data protection	50	50
Funeral expenses - wreathes, notices and donations	119	19
Christmas reception	1,399	891
Senior Citizens Christmas dinner	5,687	4,875
Presentations and gifts	653	371
Travel expenses and transport and towing fees	1,576	1,531
Bank charges	4,202	3,934
CRO charges	46	20
	15,685	13,820

Analysis of parish contributions For the year ended 30 April 2016

	2016	2015
	£	£
Contributions		
Various charities and organisations as agreed	11,500	11,500

Contributions	Budgeted	Actual
	2016	2016
	£	£
Recommended by the Accounts Committee with the allocation to be agreed by the Connétable and Procureurs du Bien Public	11,500	11,500

Allocation of 2016 contributions

Street Pastors Jersey	150
Super Smiles	500
1 st East Rangers	200
11 th St Clement Guides	500
11 th St Clement Brownies	150
Citizens' Advice Bureau	750
St Clement's Battle of Flowers	2,200
St Clement Sports Club	1,000
9th Greve d'Azette Brownies	500
Good Companions	500
Relate	1,000
Samaritans	600
Victim Support Jersey	500
St Clement Floral Committee	450
Caring Cooks of Jersey	500
Jersey Association of Carers	500
The Grace Trust	1,500
	11,500

This statement is unaudited and has been prepared for information only.

LA PAROISSE DE SAINT CLEMENT

Parish Rates analysis For the year ended 30 April 2016

The following workings demonstrate the Parish Rates income that the Parish can expect to receive for the year ended 30 April 2017 based on the anticipated quarters for the year up to 31 December 2016 following the assessments returned by Fonciers.

Recapitulation – 2016/2017:

	Foncier Qrs	Occupant Qrs	Total Qrs
Domestic	42,186,475	42,252,975	84,439,450
Non-domestic	2,810,910	2,829,710	5,640,620
Total Quarters for 2016/2017	44,997,385	45,082,685	90,080,070

Proposed Parish Rate:	@ 90,080,070 Qrs
0.0086	= 774,689
0.0087	= 783,697
0.0088	= 792,705
0.0089	= 801,713
0.0090	= 810,721
0.0091	= 819,729
0.0092	= 828,737

LA PAROISSE DE SAINT CLEMENT

PARISH OF ST CLEMENT ACCOUNTS COMMITTEE ACT

2016

This sixteenth day of June in the year two thousand and sixteen:-

We, the undersigned, members of the Committee elected by Act of Parish Assembly dated 7 July 2015, for the purpose of examining the Connétable's accounts for the financial year ending 30 April 2016, have this day received a full report of the accounts and financial statements and hereby recommend the adoption of same by the Parish Assembly to be held on Tuesday 28 June 2016.

We have also examined the estimates for the financial year ending 30 April 2017 and support the Connétable in his recommendation that the Parish Rate be adopted at 0.89 pence per quarter

Mrs S A Pearmain - Procureur du Bien Public:

S. Pearmain

A Perkins - Procureur du Bien Public:

A Perkins

Rev. D Shaw:

Absent - out of island - Apologies

R de la Haye - Church Warden:

Absent - out of island - Apologies

Mrs E Tucker - Church Warden:

E Tucker

Centenier E Caldeira - Chef de Police:

Absent - Apologies

Deputy S Pinel

S. Pinel

Deputy S Bree:

S. Bree

M Machon:

M Machon

LA PAROISSE DE SAINT CLEMENT

Land & Property Asset Register 2016

1. The Parish Hall
2. The Common Land surrounding the Parish Hall including the car park to the east [currently let to Public Services until 2068]; the gardens to the west; the paddock area to the north and the further grassed area the north of the aforementioned area beyond the old railway bridge [currently used by Public Services for a surface water impounding area]
3. The Common Land on the seaside of the Coast Road:
 - i. the triangular grassed area opposite Le Hocq Inn
 - ii. the rectangular grassed area opposite the Parish Hall including the 2000 Wayside Cross
4. Le Hocq Tower – save for the area of foreshore bordering the Tower on East, south and west, which is owned by the States of Jersey. The Tower is currently leased to the Jersey Heritage Trust for a 25 year period from 1993 to 2018.
5. The Quarry at Le Hocq
6. The triangular strip of land at Millard's Corner to the east of La Grande Charriere slipway and bordering the Coast Road, together with the benches on this site.
7. A triangular piece of land at the junction of La Rue au Blancq and La Grande Route de St Clément
8. The Rectory and outbuildings
9. The pump in Rue de Causie and the Douet and Lavoires east of Pontac House Hotel.
10. Corner of Field 164 bordering La Verte Rue and the Parish footpath including the Millennium Monolith
11. Old St Clement Primary School Building
12. Don Jeanne Gruchy – (Clos des Pauvres) :
 - i. Field 180, La Rue au Seigneur – 6 vergées
 - ii. Field 188, La Rue Laurens – 4 vergées
 - iii. Field 185, La Rue au Seigneur – 6 vergées