

LA PAROISSE DE SAINT CLEMENT

**Annual Report for the year ended
30 April 2017**

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, 2017.

Net expenditure amounted to £834,619 compared to the estimate of £824,025 leaving £32,794 to be transferred from Reserves compared to the £22,200 anticipated.

The major contributor to this higher than expected deficit was the online development and support costs for the rates management, driving licence and the change of name and address systems. Because of the dynamic and "agile" method used for the delivery of these projects, it is necessary to respond promptly to the feedback of users, including parishioners and parish staff. This has paid dividends in the pleasing level of positive feedback. These developments are inevitably front loaded and costs will fall away in future years.

Despite this deficit the parish remains in a strong and stable financial state. In the previous three years we have transferred over £50,000 to the general reserve and currently hold about £640,000 in total cash assets.

As always, some items came in under estimate while other were over.

The Roads Account last year was underspent by about £31,000 due to a delay in undertaking drainage projects in Georgetown Park Estate, Rue du Presbytère and Rue du Hocq. These projects have now been completed and resulted in a deficit, this year, on the account of just over £14,000. This figure is exaggerated by the fact that in previous years parking fines were overstated because of an administrative accounting error which has now been put right.

There is not much else I would wish to bring to parishioners' attention except it is pleasing to note that the provision for bad debts continues to fall.

To meet the estimated expenditure (less anticipated receipts) of the Parish for the year ended April 30, 2018 I shall be requesting that the rate per quarter increase to .91p, or by 2.24%. This increase is necessary for two main reasons. Firstly, we have previously maintained the lower rate by using reserves which it would not be prudent to do again. Secondly, the closure of a couple of major hotels and the temporary reduction in homes at Le Squez has reduced the number of quarters assessed for rate. This will change as the developments at the hotels and at Le Squez come to completion. I am pleased to note that if this recommendation is accepted, our rate will have increased by 8.33% in the past 8 years, compared to an increase in the Retail Price Index of over 17%.

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

July, 2017

LA PAROISSE DE SAINT CLEMENT

Comparison of budget with actual expenditure For the year ended 30 April 2017

	Budget Year 30.4.17 £	Actual Year 30.4.17 £	Budget Year 30.4.18 £
Tresor (Parish church expenses)			
Wages, equipment, pension and social security	47,500	47,597	48,500
Church, Churchyard and Rectory upkeep	15,500	15,500	15,500
	63,000	63,097	64,000
Establishment and general			
Salaries and social security	206,500	204,783	213,150
Pension contributions – Standard	22,000	20,177	21,500
Pension contributions – Pre 1987 debt	4,800	4,768	4,920
Telephone	3,000	2,673	3,000
Heat, light, fuel and water	4,500	4,865	5,000
Printing, advertising and stationery	8,000	7,719	8,000
Postage	1,700	1,368	1,700
Insurance	5,550	4,746	5,085
Computer maintenance costs	6,500	8,360	7,000
Parish Hall expenditure	30,000	26,959	30,000
General expenses	17,000	18,837	18,000
Refuse collection	368,000	368,209	349,433
	677,550	673,464	666,788
Administration			
Etat Civil and Registrar's fees	100	150	200
Assessment committee	2,600	2,600	2,600
Supervisory committee expenses	4,500	4,180	4,500
Honorary Police expenses	36,000	32,147	35,000
Audit and accountancy	6,000	6,000	7,000
Legal fees	2,000	-	1,000
Public Elections	3,000	1,711	2,000
Parishes Online	10,000	21,783	10,000
Rates Management	4,000	4,084	4,500
	68,200	72,655	66,800
Requettes			
Charitable grants	11,500	11,500	13,500
Part-time youth worker	19,000	19,000	20,000
Replacement Vehicle Reserve	15,000	15,000	15,000
	45,500	45,500	48,500
Expenditure carried forward (page 4)	854,250	854,716	846,088

LA PAROISSE DE SAINT CLEMENT

Comparison of budget with actual expenditure For the year ended 30 April 2017

	Budget Year 30.4.17 £	Actual Year 30.4.17 £	Budget Year 30.4.18 £
Expenditure brought forward (page 3)	854,250	854,716	846,088
Roads account			
Road repairs and cleaning	125,000	133,129	127,300
Street lighting and upkeep	10,500	9,984	10,000
	135,500	143,113	137,300
Less: Income from driving licences etc.	(59,000)	(51,926)	(55,000)
	76,500	91,187	82,300
Total expenditure	930,750	945,903	928,388
Bad debts and allowances			
Bad debts	5,500	3,509	4,000
Allowances and refunds	500	-	500
	6,000	3,509	4,500
Total expenditure including Bad debts and allowances	936,750	949,412	932,888
Less income			
Sundry receipts	50,000	51,692	51,000
St Christopher's School rent	61,725	61,726	63,732
Social Security Administration Refund	1,000	1,375	56
	824,025	834,619	818,100
Increase / (Decrease) in Reserves	(22,200)	(32,794)	-
Rates	6	801,825	818,100

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 2017 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 2017 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 Ltd

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

27 June 2017

LA PAROISSE DE SAINT CLEMENT

Balance sheet

As at 30 April 2017

	Notes	2017		2016	
		£	£	£	£
Accumulated fund assets:					
Current assets					
Rates outstanding	2	7,280		8,567	
Debtors and Prepayments	4	17,533		14,638	
Deposit accounts		736,282		755,927	
Current accounts – interest bearing		4,974		1,176	
Cash in hand		1,378		3,466	
			767,447		783,774
<hr/>					
Less:					
Current liabilities					
Creditors: amounts falling due within one year	5	(106,655)		(88,476)	
Deferred driving licence income	11	(13,500)		(27,004)	
Rent deposit		(5,000)		(5,000)	
			(125,155)		(120,480)
<hr/>					
Net assets			642,292		663,294
<hr/>					
Financed by:					
Accumulated Fund	3	478,698		511,492	
Property and Road Maintenance Fund	3	103,231		104,254	
Church and Rectory Maintenance Fund	3	34,068		34,068	
Cemetery Maintenance Fund	3	9,264		10,747	
Replacement Vehicle Reserve	3	15,000		-	
Peter Barton Fund	3	2,031		2,733	
			642,292		663,294

The financial statements on pages 6 to 13 were approved by the Connétable
on JUNE 27th 2017



Leonard Norman
Connétable

LA PAROISSE DE SAINT CLEMENT

General revenue account For the year ended 30 April 2017

	Notes	2017		2016	
		£	£	£	£
Income					
Parish rates	6	798,316		785,581	
Rates surcharge		4,769		3,492	
Deposit interest		6,155		5,619	
Hire of Parish Hall		8,825		8,978	
Administration refund	7	1,375		1,553	
Property search fees		5,000		4,700	
St Christopher's School rent		61,726		59,783	
Fines		16,168		17,493	
Boat Parking Charges		3,605		3,007	
Rates recovered from previous years		4,022		2,544	
Permits		1,460		1,050	
Other		1,688		265	
Total income			913,109		894,065
Expenditure					
Tresor (Parish Church expenses)			63,097		62,006
Establishment and general					
Salaries and social security		204,783		172,312	
Pension contributions		20,177		21,316	
Pension contributions – Pre 1987 debt	8	4,768		4,696	
Heat, light, fuel and water		4,865		3,992	
Telephone		2,673		2,898	
Printing, advertising and stationery		7,719		7,648	
Postage		1,368		1,403	
Insurance		4,746		5,431	
Computer expenses		8,360		6,533	
Upkeep of premises					
Garden upkeep		5,930		4,009	
Cleaning		14,602		14,230	
Repairs and renewals		5,531		7,603	
Fixtures and fittings		896		772	
General expenses (Page 14)		18,837		15,685	
Refuse collection		368,209		363,223	
			673,464		631,751
Expenditure carried forward (page 8)			736,561		693,757

LA PAROISSE DE SAINT CLEMENT

General revenue account For the year ended 30 April 2017 (continued)

	Notes	2017		2016	
		£	£	£	£
Expenditure brought forward (page 7)			736,561		693,757
Administration					
Etat-Civil and Registrar's fees		150		106	
Assessment committee		2,600		2,100	
Supervisory committee expenses		4,180		4,140	
Honorary Police costs		32,147		35,679	
Audit and accountancy		6,000		6,000	
Public Elections		1,711		3,010	
Legal Fees		-		-	
Rates Management		4,084		25,190	
Parishes Online		21,783		-	
			72,655		76,225
Roads account					
Amount voted by Parish Assembly		76,500		81,500	
(Surplus)/ deficit on the roads account for the year (page 9)		14,687		(31,622)	
			91,187		49,878
Requettes approved by Parish Assembly					
Property Maintenance Fund	3	-		20,000	
Part time youth worker		19,000		18,000	
Replacement Vehicle Reserve		15,000		-	
Charitable Contributions (page 14)		11,500		11,500	
			45,500		49,500
Total expenditure			945,903		869,360
Suplus/(Deficit) for the year	3		(32,794)		24,705

Continuing operations: all the items dealt with in arriving at the surplus/deficit for 2016 and 2017 relate to continuing operations.

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

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

LA PAROISSE DE SAINT CLEMENT

Roads account For the year ended 30 April 2017

	2017		2016	
	£	£	£	£
Income:				
Amount voted by Parish Assembly for the year:				
Upkeep of the by-roads	125,000		126,000	
Street lighting	10,500		10,500	
	135,500		136,500	
Less: Income from driving licences etc.				
		(59,000)		(55,000)
Net amount voted by Parish Assembly for the year		76,500		81,500
Firearm certificates	800		255	
Motor driving licences	37,539		38,457	
Dog licences	5,395		5,580	
Parking Fines	8,192		15,087	
		51,926		59,379
Expenditure				
Cleaning by-roads	12,199		10,645	
Wages, pension contributions and social security	70,366		68,259	
Repairs to by-roads	19,939		1,744	
Street lighting – electricity and upkeep	9,984		9,979	
Branchage expenses	4,467		3,987	
Equipment	1,108		897	
Vehicle maintenance	4,121		1,702	
Sundry expenses	2,699		2,617	
Rental – Parish Shed	7,427		7,398	
Driving licence expenses	10,803		2,029	
		143,113		109,257
Surplus/(Deficit) for the year carried to general revenue account (Page 8)		(14,687)		31,622

LA PAROISSE DE SAINT CLEMENT

Notes to the financial statements For the year ended 30 April 2017

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 2016. 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 2017

2 Rates outstanding

	2017	2016
	£	£
Rates outstanding	7,280	8,567

3 Summary of Fund Balances

	Accumulated Fund	Property & Road Maintenance Fund	Church & Rectory Maintenance Fund	Cemetery Maintenance Fund	Replacement Vehicle Reserve	Peter Barton Fund	Total
	£	£	£	£	£	£	£
Balance brought forward	511,492	104,254	34,068	10,747	-	2,733	663,294
Interest reallocation	-	-	-	-	-	-	-
Contribution	-	-	-	-	15,000	133	15,133
Utilised funds	-	(1,023)	-	(1,483)	-	(835)	(3,341)
Deficit for the year	(32,794)	-	-	-	-	-	(32,794)
At 30 April 2017	478,698	103,231	34,068	9,264	15,000	2,031	642,292

4 Debtors and Prepayments

	2017	2016
	£	£
St Christopher's School arrears	12,906	11,228
Insurance prepayment	497	590
Rental prepayment – Parish Shed	1,213	1,213
Danwood Jersey prepayment – Photocopier Rental	240	-
Fuel Supplies prepayment – Maintenance Contract	132	-
CI Fire & Security prepayment – Maintenance Contract	111	-
Other debtors	2,434	1,607
	17,533	14,638

5 Creditors: amounts falling due within one year

	2017	2016
	£	£
Sundry creditors	1,087	337
Social security contributions	2,494	2,119
Income Tax deductions	-	686
Audit fees	6,000	6,000
Rates received in advance	52,656	45,477
Trade creditors	283	987
Part-time Youth Worker – Le Squez	20,500	19,417
Fines due to States Treasurer	-	2,585
Systems Support/Development	10,755	7,854
Postage	-	1,638
Police Training and Equipment	6,252	1,376
Charitable Grants yet to be paid	500	-
Parish Hall Maintenance	2,534	-
Drainage Project	3,594	-
	106,655	88,476

LA PAROISSE DE SAINT CLEMENT

Notes to the financial statements For the year ended 30 April 2017

6 Parish rates

	2016/2017		2015/2016	
	Quarters at 0.89p	£	Quarters at 0.88p	£
	90,080,070	801,825	89,866,240	790,830
Less:				
Bad debts		(3,509)		(4,880)
Allowances and refunds		-		(369)
Add:				
Collection of bad debts		-		-
		(3,509)		(5,249)
		798,316		785,581

For the year ended 30 April 2017 rates were payable to the parish at a rate of 0.89p 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 £655,933 bringing total rates payable for the parish (parish rates and island wide rates) to £1,454,137.

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 2017 amounted to £1,375 (2016: £1,553).

8 Public Employees Contributory Retirement Scheme

The pension contribution amounting to £34,026 (2016: £32,963) 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 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 2013 indicated that the scheme had a surplus of £54.6m.

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 £4,768 (2016: £4,696).

LA PAROISSE DE SAINT CLEMENT

Notes to the financial statements For the year ended 30 April 2017

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

	2017	2016
	£	£
Opening balance	27,004	40,508
Annual released to Roads Account for the year	(13,504)	(13,504)
Closing balance	13,500	27,004

LA PAROISSE DE SAINT CLEMENT

Analysis of general expenses For the year ended 30 April 2017

	2017	2016
	£	£
Connétable's expenses	1,000	1,000
Office sundries	1,399	546
Health and safety	154	90
Publications	297	317
Data protection	50	50
Funeral expenses - wreathes, notices and donations	119	119
1901 Building Foncier Rates	428	-
Special Reception	2,242	-
Christmas reception	972	1,399
Senior Citizens Christmas dinner	4,625	5,687
Presentations and gifts	520	653
Travel expenses and transport and towing fees	1,636	1,576
Bank charges	5,395	4,202
CRO charges	-	46
	18,837	15,685

Analysis of parish contributions For the year ended 30 April 2017

	2017	2016
	£	£
Contributions		
Various charities and organisations as agreed	11,500	11,500

Contributions	Budgeted	Actual
	2017	2017
	£	£
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 2017 contributions

Les Amis	200
Super Smiles	600
2 nd Jersey Scout Group	250
11 th St Clement Guides	500
11 th St Clement Brownies	200
Citizens' Advice Bureau	750
St Clement's Battle of Flowers	2,200
St Clement Sports Club	1,100
9th Greve d'Azette Brownies	500
Good Companions	500
Relate	1,000
Samaritans	600
Victim Support Jersey	500
St Clement Floral Committee	600
Caring Cooks of Jersey	500
Brook Jersey	500
The Grace Trust	1,000
	11,500

LA PAROISSE DE SAINT CLEMENT

Parish Rates analysis For the year ended 30 April 2017

The following workings demonstrate the Parish Rates income that the Parish can expect to receive for the year ended 30 April 2018 based on the anticipated quarters for the year up to 31 December 2017 following the assessments returned by Fonciers.

Recapitulation – 2017/2018:

	Foncier Qrs	Occupant Qrs	Total Qrs
Domestic	42,378,365	42,444,865	84,823,230
Non-domestic	2,539,635	2,538,435	5,078,070
Total Quarters for 2017/2018	44,918,000	44,983,300	89,901,300

Proposed Parish Rate:	@ 89,901,300 Qrs
0.0088	= 791,131
0.0089	= 800,122
0.0090	= 809,112
0.0091	= 818,102
0.0092	= 827,092
0.0093	= 836,082
0.0094	= 845,072
0.0095	= 854,062

LA PAROISSE DE SAINT CLEMENT

PARISH OF ST CLEMENT

ACCOUNTS COMMITTEE ACT

2017

This twenty seventh day of June in the year two thousand and seventeen:-

We, the undersigned, members of the Committee elected by Act of Parish Assembly dated 28 June 2016, for the purpose of examining the Connétable's accounts for the financial year ending 30 April 2017, 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 11 July 2017.

We have also examined the estimates for the financial year ending 30 April 2018 and support the Connétable in his recommendation that the Parish Rate be adopted at 0.91 pence per quarter

Mrs S A Pearmain - Procureur du Bien Public: *S A Pearmain*

A Perkins - Procureur du Bien Public: *A J Perkins*

Rev. D Shaw: *D Shaw*

T Tindall – Church Warden: *Absent - Apologies*

Mrs E Tucker – Church Warden: *Evelyn E Tucker*

Centenier E Caldeira – Chef de Police: *Absent - Apologies*

Deputy S Pinel: *S Pinel*

Deputy S Bree: *Absent - Apologies*

M Machon: *Absent - Apologies*

LA PAROISSE DE SAINT CLEMENT

Land & Property Asset Register 2017

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 1992 to 2017. Renewal has been agreed by a Parish Assembly held on 11 April 2017.
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 Parish Church, Cemetery, 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. 1901 St Clement Primary School Building
12. Don Jeanne Gruchy – (Clos des Pauvres) :
 - i. Field No. C180, La Rue au Seigneur – 6 vergees
 - ii. Field No. C185, La Rue au Seigneur – 6 vergees
 - iii. Field No. C188, La Rue Laurens – 4 vergees