

LA PAROISSE DE SAINT CLEMENT

**Annual Report for the year ended
30 April 2023**

LA PAROISSE DE SAINT CLEMENT

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For information only

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Connétable's Report

Parish of St Clément

I have great pleasure in presenting the Annual Accounts for the Parish of St. Clement for the year ended 30 April 2023, for your approval.

Net Expenditure amounted to £1,027,340 compared to a budget of £1,040,695 leaving us with a surplus of £13,355. I once again congratulate our Parish Secretary in particular, and our Procureurs for maintaining our Parish Finances in such good order during turbulent times.

As we know inflation is not our friend and is difficult to forecast. This has gone up considerably this year. Rises in costs have been mitigated this time, by a large increase in Hall Hire of £6558, Deposit interest of £20,847, together with the bonus of £3,629 of rates recovered from previous years.

The year ahead will be very difficult to predict as we are in the hands of world events and inflation currently at 12.7%. This will have a large bearing on salaries and pensions and the refuse formula which all are index linked. Utilities will be another factor with the JEC announcing another rise to 12% in January 2024 and oil is also bound to increase as it is subject to the world market.

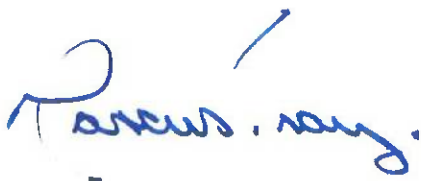
So, with all of this in mind we are predicting expenditure to be £1,162,648 but will use part of this year's surplus to reduce the figure and are working on the need to support £1,156,740 of earnings giving a rate expectation of 0.0112 an increase of 10.89%.

Whilst there may be an urge to dip into reserves at this time, I would resist the temptation as inflation is an unknown going forward. It is bank interest generated from our reserves that is supporting our current situation and the Bank of England has given a clear message that interest rates will remain high for the foreseeable future. This together with the fact that this current year may well see some more disastrous consequences of the war in Ukraine, it is best in my view to keep our reserves intact, as we may need them in the future.

I should also inform you that should the re-cycling vote commit the Parish down this route then we will have to review next year's rate in that context, and we would have to factor in an increase. If adopted, re-cycling could not be started immediately as there would need to be a tender process and the finances would have to be in place. I must also make you aware that some Parishes have not yet been able to begin due to lack of infrastructure and contractors.

In closing I would like to thank most sincerely all members of the Municipality and our first-class staff for the wonderful support they continue to give Parishioners during the toughest three years the Parish has had to endure in modern times.

Best wishes to all.



Marcus Troy, Constable

June 2023

LA PAROISSE DE SAINT CLEMENT

Comparison of budget with actual expenditure For the year ended 30 April 2023

Notes	Budget Year 30 April 2023 £	Actual Year 30 April 2023 £	Budget Year 30 April 2024 £
Tresor (Parish Church and Churchyard expenses)			
Wages, pension and Social Security	48,500	47,451	60,000
Church, Churchyard and Rectory upkeep	15,500	15,500	15,500
	64,000	62,951	75,500
Establishment and general			
Salaries and Social Security	302,469	309,364	351,240
Pension contributions – standard	45,000	40,564	45,371
Pension contributions – pre 1987 debt	8 15,000	14,168	14,600
Telephone	6,000	4,855	5,000
Heat, light, fuel and water	7,000	8,056	8,000
Printing, advertising and stationery	7,500	11,058	11,000
Postage	1,000	718	1,000
Insurance	7,000	8,299	10,000
Computer maintenance costs	20,000	22,809	20,000
Parish Hall expenditure	40,000	34,348	40,000
General expenses (Analysis on page 15)	25,000	25,501	25,000
Refuse collection	429,604	429,613	481,277
	905,573	909,353	1,012,488
Administration			
Assessment Committee	2,600	2,600	2,600
Supervisory Committee expenses	6,120	6,120	6,610
Honorary Police expenses	48,000	38,025	48,000
Audit and accountancy	7,700	8,200	9,100
Legal and professional fees	5,000	6,977	5,000
Public Elections	5,300	4,973	5,000
Parishes online / GDPR	10,000	13,493	10,000
Rates management	4,000	7,829	5,000
	88,720	88,217	91,310
Requettes			
Charitable grants	12,000	12,000	12,000
Part-time Youth Worker - Le Squez	21,000	15,750	15,750
Property & Road Maintenance Fund	-	-	25,000
Replacement Vehicle Fund	-	-	25,000
	33,000	27,750	77,750
Expenditure carried forward (Page 4)	1,091,293	1,088,271	1,257,048

**Comparison of budget with actual expenditure
For the year ended 30 April 2023**

Notes	Budget Year 30 April 2023 £	Actual Year 30 April 2023 £	Budget Year 30 April 2024 £
Expenditure brought forward (page 3)	1,091,293	1,088,271	1,257,048
Roads account			
Road repairs and cleaning	150,000	146,646	150,000
Street lighting and upkeep	12,000	5,710	7,000
	162,000	152,356	157,000
Less: Income from driving licences etc.	(80,000)	(62,872)	(80,000)
	82,000	89,484	77,000
Total expenditure	1,173,293	1,177,755	1,334,048
Bad debts and allowances			
Bad debts	4,000	4,233	4,000
Allowances and refunds	600	503	600
	4,600	4,736	4,600
Total expenditure including Bad debts and allowances	1,177,893	1,182,491	1,338,648
Less income			
Sundry receipts (analysis on page 9)	(70,100)	(88,053)	(111,000)
St Christopher's School rent	(67,098)	(67,098)	(65,000)
	1,040,695	1,027,340	1,162,648
Increase in reserves		13,355	-
Transfer from reserves			(5,908)
Rates	7	1,040,695	1,156,740

INDEPENDENT AUDITORS' REPORT TO THE PARISHIONERS OF LA PAROISSE DE SAINT CLEMENT FOR THE YEAR ENDED 30 APRIL 2023

Opinion

We have audited the financial statements of La Paroisse De Saint Clement (the 'Parish') for the year ended 30 April 2023 which comprise the Balance Sheet, the General Revenue Account, the Roads Account, and the Notes to the Financial Statements, including a summary of significant accounting policies. The financial statements have been prepared in accordance with the accounting policies as set out in Note 1 of the financial statements.

In our opinion the financial statements for the year ended 30 April 2023 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.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Connétable's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Parish's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Connétable with respect to going concern are described in the relevant sections of this report.

Other information

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

We have nothing to report in this regard.

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. In preparing the financial statements, the Connétable is responsible for assessing the Parish's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Connétable considers that it is inappropriate to do so.

Auditor's Responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the Parish through enquiry of management, review of the minutes of Connétable and Procureur meetings and Parish Assembly meetings and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the Parish – Rates (Jersey) Law 2005.

We developed an understanding of the key fraud risks to the Parish (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for accounting estimates, analysis of journal entries, walkthrough of the key control cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Identifying and assessing the design of key controls implemented by management to prevent and detect fraud;
- Enquiry of personnel and the Connétable;
- Performance of analytical procedures to identify unusual relationships which may indicate a risk of fraud or an irregularity;
- Review of the minutes of Connétable and Procureur meetings and Parish Assembly meetings; and
- Journal entry testing - including analysis of the general ledger to identify entries deemed to represent a higher risk of fraud or error.

The inherent limitations of an audit mean that there will always be a risk that irregularities will go undetected, including those which may ultimately lead to a material misstatement. This risk is considered greater where an irregularity results from fraud including misrepresentation, collusion, and forgery.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Parishioners of La Paroisse De Saint Clement, as a body. Our audit work has been undertaken so that we might state to the Parishioners 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 Parishioners of La Paroisse De Saint Clement as a body, for our audit work, for this report, or for the opinions we have formed.

PKF BBA Audit and Assurance Ltd.

PKF BBA Audit and Assurance Limited
9 Bond St, St Helier,
Jersey, JE2 3NP

Date: 22 June 2023

LA PAROISSE DE SAINT CLEMENT

Balance sheet

As at 30 April 2023

	Notes	2023		2022	
		£	£	£	£
Accumulated fund assets:					
Non-current assets					
Don Jeanne Gruchy loan receivable (Field C195)	4	21,521		24,900	
Current assets					
Rates outstanding	2	11,866		8,133	
Debtors and prepayments	5	68,638		14,762	
Deposit accounts		1,056,309		1,083,154	
Current accounts		7,876		65,691	
Cash in hand		4,198		647	
			1,170,408		1,197,287
Less:					
Current liabilities					
Creditors: amounts falling due within one year	6	(156,170)		(162,128)	
Deferred driving licence income	11	(67,500)		(81,000)	
Rent deposit - St Christopher's School		(5,000)		(5,000)	
			(228,670)		(248,128)
Net assets			941,738		949,159
Financed by:					
Accumulated Fund	3	507,933		494,578	
Property and Road Maintenance Fund	3	70,128		75,795	
Church, Rectory and Cemetery					
Maintenance Fund	3	73,332		73,332	
Special Reserve	3	275,629		275,629	
Replacement Vehicle Fund	3	9,774		25,918	
Peter Barton Fund	3	2,392		2,001	
Parish in Bloom Fund	3	2,550		1,906	
			941,738		949,159

The financial statements on pages 8 to 14 were approved by the Connétable on 22 June 2023

Marcus Troy
Connétable

(The notes on pages 12 to 14 form an integral part of these audited financial statements)

LA PAROISSE DE SAINT CLEMENT

General revenue account

For the year ended 30 April 2023

	Notes	2023		2022	
		£	£	£	£
Income					
Deposit interest		24,104		3,257	
Hire of Parish Hall		9,538		2,980	
Property search fees		5,333		5,753	
Fines		8,250		12,025	
Boat parking charges		5,333		5,333	
Rates surcharge		5,228		5,255	
Rates recovered from previous years		8,068		4,439	
Permits		9,980		10,807	
Dog Licences		11,863		12,602	
Other		356		198	
			88,053		62,649
Parish Rates	7	1,035,959		902,657	
St Christopher's School rent		67,098		72,430	
Total income			1,191,110		1,037,736
Expenditure					
Tresor (Parish Church and Churchyard expenses)			62,951		61,759
Establishment and general					
Salaries and Social Security		309,364		264,617	
Pension contributions – standard		40,564		33,389	
Pension contributions – pre 1987 debt		14,168		13,360	
Telephone		4,855		3,500	
Heat, light, fuel and water		8,056		6,060	
Printing, advertising and stationery		11,058		6,498	
Postage		718		1,371	
Insurance		8,298		6,679	
Computer expenses		22,809		16,102	
Upkeep of premises					
Garden upkeep		4,729		6,157	
Cleaning		18,595		15,960	
Repairs and renewals		10,770		12,215	
Fixtures and fittings		255		1,777	
General expenses (page 15)		25,501		23,217	
Refuse collection		429,613		391,114	
			909,353		802,016
Expenditure carried forward (page 10)			972,304		863,775

(The notes on pages 12 to 14 form an integral part of these audited financial statements)

LA PAROISSE DE SAINT CLEMENT

General revenue account

For the year ended 30 April 2023 (continued)

Notes	2023		2022	
	£	£	£	£
Expenditure brought forward (page 9)		972,304		863,775
Administration				
Honorary Police costs	38,025		44,814	
Assessment Committee	2,600		2,100	
Supervisory Committee expenses	6,120		5,730	
Legal and professional fees	6,977		1,235	
Audit and accountancy	8,200		7,700	
Public Elections	4,973		7,730	
Rates management	7,829		10,088	
Parishes online and data protection	13,493		10,078	
		88,217		89,475
Roads account				
Amount voted by Parish Assembly	82,000		85,800	
Deficit/(surplus) on the roads account for the year (page 11)	7,484		(21,051)	
		89,484		64,749
Requettes approved by Parish Assembly				
Part-time youth worker - Le Squez	15,750		21,000	
Charitable contributions (page 15)	12,000		12,000	
		27,750		33,000
Total expenditure		1,177,755		1,050,999
(Deficit)/surplus for the year	3	13,355		(13,263)

Continuing operations: all the items dealt with in arriving at the deficits for 2023 and 2022 relate to continuing operations.

The Parish has no material recognised gains and losses other than those included in the deficits 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.

(The notes on pages 12 to 14 form an integral part of these audited financial statements)

LA PAROISSE DE SAINT CLEMENT

Roads account

For the year ended 30 April 2023

	2023		2022	
	£	£	£	£
Income				
Amount voted by Parish Assembly for the year:				
Upkeep of the by-roads	150,000		150,000	
Street lighting	12,000		10,800	
		162,000		160,800
Less: Income from driving licences etc.		(80,000)		(75,000)
Net amount voted by Parish Assembly for the year		82,000		85,800
Firearm certificates	840		595	
Motor driving licences	57,942		74,202	
Parking fines	4,090		5,505	
		62,872		80,302
Subtotal		144,872		166,102
Expenditure				
Cleaning by-roads	14,207		12,788	
Wages, pension contributions and Social Security	97,095		90,153	
Repairs to by-roads	10,443		4,091	
Street lighting – electricity and upkeep	5,710		10,764	
Branchage expenses	1,948		4,451	
Equipment	119		815	
Vehicle maintenance	3,892		2,533	
Sundry expenses	2,243		8,123	
Legal and professional fees	-		-	
Parish shed - rent and utilities	7,938		7,738	
Driving licence expenses	8,761		3,595	
		152,356		145,051
Surplus/(Deficit) for the year carried to general revenue account (page 10)		(7,484)		21,051

(The notes on pages 12 to 14 form an integral part of these audited financial statements)

**Notes to the financial statements
For the year ended 30 April 2023**

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 2022. 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). During the year ended 30 April 2019, the licences were renewed in bulk in line with their expiry date. The income for this bulk renewal is being credited to the general reserve account over the licence period of 10 years. All other driving licence income 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.

2. Rates outstanding

	2023	2022
	£	£
Rates outstanding	11,866	8,133

3. Summary of Fund Balances

	Accumulated Fund	Property & Road Maintenance Fund	Church, Rectory & Cemetery Maintenance Fund	Special Reserve	Replacement Vehicle Fund	Peter Barton Fund	Parish in Bloom Fund	Total
	£	£	£	£	£	£	£	£
Balance brought forward	494,578	75,795	73,332	275,629	25,918	2,002	1,907	949,161
Interest reallocation	-	-	-	-	-	-	-	-
Contribution	-	2,988	-	-	-	490	750	4,228
Utilised funds	-	(8,655)	-	-	(16,144)	(100)	(107)	(25,006)
(Deficit)/surplus for the year	13,355	-	-	-	-	-	-	13,355
Transfers	-	-	-	-	-	-	-	-
At 30 April 2023	507,933	70,128	73,332	275,629	9,774	2,392	2,550	941,738

LA PAROISSE DE SAINT CLEMENT

**Notes to the financial statements
For the year ended 30 April 2023 (continued)**

4. Non-current assets

	2023	2022
	£	£
Don Jeanne Gruchy loan receivable (Field C195)	21,521	24,900

The loan due from the Don Jeanne Gruchy Trust is repayable on demand but it is not expected to be fully repaid within 12 months.

5. Debtors and Prepayments

	2023	2022
	£	£
Insurance prepayment	883	691
Rental prepayment – Parish shed	1,333	1,256
Sophos XG 135 License prepayment	-	665
CI Fire & Security maintenance contract	149	142
St Christopher's rent	46,564	464
GST refund	11,671	9,383
Employee Loan	-	1,000
Online payments	(20)	150
Driving License cards stock	4,459	-
Advertising in L'Ammarage Summer Edition	1,350	-
Non-refundable deposits for Branchage mini-buses	95	-
Community assistance	359	342
Other debtors	1,795	669
	68,638	14,762

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Social Security contributions	2,682	2,950
Woodland	5,081	7,990
Audit fees	8,314	7,700
Platinum Jubilee Fun Day	50	90
Allocated charitable donations not yet paid	147	200
2022 pay award W.E.F. 1 January	-	5,216
Rates received in advance	93,770	88,165
Trade creditors	631	2,292
Part-time youth worker – Le Squez	12,251	17,501
Systems support/development	10,979	7,757
Liberation 75 Tea Party	3,250	3,642
Police training and equipment	10,289	4,992
Police car maintenance	200	7,421
Twinning Committee funds	2,420	1,550
Road Markings	6,106	-
New computer equipment	-	4,662
	156,170	162,128

7. Parish rates

	2022/2023		2021/2022	
	Quarters at 1.01p	£	Quarters at 0.89p	£
	103,039,144	1,040,695	101,865,524	906,603
Less:				
Bad debts		(4,233)		(3,365)
Allowances and refunds		(503)		(581)
Add:				
Collection of bad debts		-		-
		(4,736)		(3,946)
		1,035,959		902,657

For the year ended 30 April 2023 rates were payable to the Parish at a rate of 1.01p per quarter. In addition, an Island-wide rate was levied. The Island-wide rate was collected by the Parish and passed directly to the Government of Jersey. The total collected for the Island-wide rate was £844,195 bringing total rates payable for the Parish (Parish rates and Island-wide rates) to £1,880,154.

**Notes to the financial statements
For the year ended 30 April 2023 (continued)**

8. Public Employees Pension Fund

The pension contribution amounting to £60,409 (2022: £52,861) relates to staff who are members of the Public Employees Pension Fund (PEPF). This is a defined benefit pension scheme whose assets are held separately from those of the Government 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 Government 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 2016 indicated that the scheme had a deficit of £68.5m.

As an admitted body to PEPF 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 £14,168 (2022: £13,360).

9. Contingent Liability

The Parish of St Clément, 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 Connétable 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

	2023	2022
	£	£
Opening balance	81,000	94,500
Bulk 10 year renewal income	-	
Annual release to the Roads Account for the year	(13,500)	(13,500)
Closing balance	67,500	81,000

LA PAROISSE DE SAINT CLEMENT

**Analysis of general expenses
For the year ended 30 April 2023**

	2023 £	2022 £
Office sundries	2,321	2,420
Health and safety	282	319
Publications	378	338
Funeral expenses - wreaths, notices and donations	55	462
1901 Building Foncier Rates	432	394
Special receptions	1,092	564
Christmas reception	677	59
Senior citizens Christmas lunches	7,331	5,889
Criminal record checks	145	33
Presentations and gifts	92	152
Travel and transport expenses	2,058	2,927
Bank charges	10,638	9,660
Closing balance	25,501	23,217

**Analysis of Parish contributions
For the year ended 30 April 2023**

	2023 £	2022 £
Contributions		
Various charities and organisations as agreed	12,000	12,000

	Budgeted 2023 £	Actual 2023 £
Contributions		
Recommended by the Accounts Committee with the allocation to be agreed by the Connétable and Procureurs du Bien Public	12,000	12,000

Allocation of 2023 contributions	
Les Amis	300
1 st East Rainbows / Rangers	400
2 nd Jersey Scout Group	600
9th Grève d'Azette Brownies	400
11th St Clément Guides	600
11th St Clément Brownies	400
Citizens' Advice Bureau	750
St Clément's Battle of Flowers	2,000
St Clément Sports Club	1,650
St Clément Twinning Committee	300
Relate	1,000
Samaritans	600
Youth Enquiry Trust	250
St Clément Floral Committee	750
The Grace Trust	2,000
	12,000

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 2024

The following workings demonstrate the Parish Rates income that the Parish can expect to receive for the year ended 30 April 2024 based on the anticipated quarters for the year up to 31 December 2023 following the assessments returned by Fonciers.

Recapitulation - 2023/2024:

	Foncier Qrs	Occupant Qrs	Total Qrs
Domestic	47,342,466	47,425,366	94,767,832
Non-domestic	4,256,866	4,255,666	8,512,532
Total Quarters for 2023/2024	51,599,332	51,681,032	103,280,364

Proposed Parish Rate:	103,280,364 Qrs @
0.0100 =	£1,032,804
0.0101 =	£1,043,132
0.0102 =	£1,053,460
0.0103 =	£1,063,788
0.0104 =	£1,074,116
0.0105 =	£1,084,444
0.0106 =	£1,094,772
0.0107 =	£1,105,100
0.0108 =	£1,115,428
0.0109 =	£1,125,756
0.0110 =	£1,136,084
0.0111 =	£1,146,412
0.0112 =	£1,156,740
0.0113 =	£1,167,068

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PARISH OF ST CLEMENT

ACCOUNTS COMMITTEE ACT

2023

This twenty second day of June in the year two thousand and twenty-three:-

We, the undersigned, members of the Committee elected by Act of Parish Assembly dated 25 August 2022, for the purpose of examining the Connétable's accounts for the financial year ending 30 April 2023, 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 4 July 2023.

We have also examined the estimates for the financial year ending 30 April 2024 and support the Connétable in his recommendation that the Parish Rate be adopted at 1.12 pence per quarter.

Mrs S J Mathew - Procureur du Bien Public:

S. J. Mathew

Mr G R Pirouet - Procureur du Bien Public:

G. R. Pirouet

Canon D M Shaw - Recteur:

Apologies

Mr T Tindall - Surveillant:

T. Tindall

Mrs E Tucker - Surveillant:

Evelyn E Tucker

Centenier P Heard - Chef de Police:

P. Heard

Député P Bailhache:

Apologies

Député A Curtis-:

Apologies

Député B Ward-:

Brian Ward

Député K Wilson-:

Karen M. Wilson

Mr G Beardshall

G. Beardshall

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Land & Property Asset Register 2023

1.The Parish Hall

2.The Common Land surrounding the Parish Hall including the car park to the east [currently let to the Government of Jersey until 2068]; the gardens to the west; the paddock area to the north and the further grassed area to the north of the aforementioned area beyond the old railway bridge [currently used by the Government of Jersey for a surface water impounding area]

3.The Parish Church, Cemetery, Rectory and outbuildings

4.1901 St Clément Primary School Building

5.Le Hocq Tower – save for the area of foreshore bordering the Tower on East, south and west, which is owned by the Government of Jersey. The Tower is currently leased to the Jersey Heritage Trust for a 25-year period from 2017 to 2042.

6.The Quarry at Le Hocq

7.The pump in La Rue de Causie and the douet and lavoirs east of Pontac House Hotel.

8.Land as follows :

- i. the triangular grassed area opposite Le Hocq Inn
- ii. the rectangular grassed area opposite the Parish Hall including the 2000 Wayside Cross
- iii. the land to the west of La Mare slipway on La Grande Route de la Côte
- iv. the land at the junction of School Road and La Grande Route de la Côte
- v. The triangular strip of land at Millard's Corner to the east of La Grande Charriere slipway and bordering La Grande Route de la Côte, together with the benches on this site.
- vi. A triangular piece of land at the junction of La Rue au Blancq and La Grande Route de St Clément
- vii. Corner of Field 164 bordering La Verte Rue and the Parish footpath including the Millennium Monolith

9.Don Jeanne Gruchy – (Clos des Pauvres) :

- i. Field No. C180, La Rue au Seigneur – 6 vergées
- ii. Field No. C185, La Rue au Seigneur – 6 vergées
- iii. Field No. C188, La Rue Laurens – 4 vergées
- iv. Field No. C195, La Rue au Seigneur - 5 vergées

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