

PARISH OF ST. JOHN
FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

PARISH OF ST. JOHN
FINANCIAL ACCOUNTS
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Parish of St John

Connetable's Report

Parish Hall

We have done quite a lot of refurbishment, both inside and outside at the Parish Hall. Having been out for quotes we had the initial work completed in time for the Visite Royale and further works completed during the year totalling £14,555. Rather than using funds from the building reserve we have shown this as a separate line in Parish Hall given the overall financial performance for the year. We have also been fortunate to receive a generous donation of Chairs, kindly provided by a local hotel who had connections with the Parish.

A new Book exchange was launched to complement the existing Puzzle exchange. Office hours have been extended to include Thursday morning and throughout the lunchtime. The increased opening hours have been achieved at nil cost with Staff showing their commitment to our customers by being flexible in their hours.

Increased Online availability

The Parish, along with ten other Parishes, has invested over £5K in upgrading our website. Parishioners are now able to do far more transactions online. For example 47% of all Dog license renewals were made online this year. 64% of Rates are now completed online (a rise from 33%). Our Banking has also moved online and Card payments are now by far the most common form of payment we receive. We have had a significant increase in our Bank Charges to £5,150 however the cost of processing cheques would have also seen a significant increase in this area, with the new cost of £2.50 to process each Cheque. We have utilised Social Media with good levels of followers on our Facebook and Twitter accounts and these aren't costing the Parish anything but have helped improve communication.

Roads

We have seen significant change in our Roads Committee membership, following the retirement of two long standing members. We have recently been working on quotes for a good number of areas around the Parish and plan to get this work undertaken in the near future.

Visite Royale

We held a very successful Visite Royale in August last year. Having put three issues to the Court the Court supported the Parish on all three. There is a line in the costs for the Visite of £1,927 something that wasn't included in the budget.

Defibrillators

During the last twelve months the Parish has installed four defibrillators with a fifth being provided for use in the Police car. All of these devices and their installation has been sponsored with no cost to the Parish, We also have had training offered by a local provider, again at no cost to the Parish.

Refuse Collection

A big challenge for us moving forward is the significant increase in the cost of our Refuse collection. The Procureurs and myself have looked at a range of alternatives, however we do need to face up to the reality that our 2022/23 expenses are going to increase significantly in this area. The cost per collection is due to rise from 0.94p per collection to £1.36 with the overall cost rising to £164,500 per annum from the current £114,406. Other Parishes are facing similar increases and we have negotiated 10/12ths of the increase for this year, with the full impact taking effect next year.

Honorary Police

Expenditure on the Honorary Police is up on previous year. We have been very successful in our recruitment drive and now have a full compliment of Officers as well as a waiting list. Having requested an additional £5,000 last year for Training, I am pleased to report that most officers have now completed their driver training and expenditure was slightly better than budget.

Balance Sheet

The Parish finds itself in a good position when it comes to the balance sheet. I propose to transfer £200K from the General Account to be split between the Building Reserve and the Roads Resurfacing Fund. This will enable us to keep the proposed increase in the rates to 5%, whilst we will see an increase in expenditure of some 18.3%

Thanks

The Parish continues to benefit from so many volunteers, in a wide range of roles for the Parish. In the last twelve months in addition to the Municipality roles, we have seen more people get involved with the Adopt a Lane scheme, the Parish Climate Group and the Community Support Group. The Comite Rurale had a very busy year with its work ahead of the Bridging Island Plan.

My thanks to all those who volunteer in whatever way they do, to contribute to the Community within our Parish. Finally, my thanks to the Staff at the Parish Hall for their continued efforts in ensuring things are run smoothly.

Andrew N Jehan FCILT, FIOD, FCMI

Connétable de St Jean



Alex Picot
chartered accountants

1st Floor, The Le Gallais Building
6 Minden Place, St Helier
Jersey JE2 4WQ

INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST JOHN

Opinion

We have audited the accounts of the Parish of St John (the "Parish") for the year ended 30 April 2022 which comprise the General Revenue Account, the Balance Sheet and Notes to the accounts, including a summary of significant accounting policies. The accounts have been prepared in accordance with the accounting policies set out therein.

In our opinion, the accounts for the year ended 30 April 2022 have been prepared in accordance with the accounting policies as set out on page 6.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the parish in accordance with the ethical requirements that are relevant to our audit of the accounts 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.

Emphasis of matter – basis of accounting

Without modifying our opinion, we draw attention to note 1 to the accounts, which describes the basis of accounting. The accounts are prepared for the purposes of presentation to the Parish Assembly, together with estimates of the funds required by the Parish, in accordance with Rates (Jersey) Law 2005. As a result, the accounts may not be suitable for another purpose.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the Connétable's use of the going concern basis of accounting in the preparation of the accounts 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 accounts 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 presented other than the accounts and our auditor's report thereon. The Connétable is responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 this gives rise to a material misstatement in the accounts themselves. 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.



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INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST JOHN (CONTINUED)

Responsibilities of the Connétable

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 accounts 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.

In preparing the accounts, 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.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud:

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:

During our audit we assessed the risk of material misstatement of the accounts as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the parish and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the accounts as well as those which may have an effect on amounts in the accounts, for instance through the imposition of fines or litigation. These included, but were not limited to Rates (Jersey) Law 2005 as well as general legislation applicable to a Parish's activity, such as Employment Law, Health and Safety Regulation and Data Protection requirements. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud.



Alex Picot

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**INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS
OF THE PARISH OF ST JOHN (CONTINUED)**

Auditor's responsibilities for the audit of the accounts (continued)

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs(UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting estimates;
- Review for any changes to activities which the parish undertakes.

There are inherent limitations in the audit procedures above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of it. In addition, the risk of not detecting material misstatement due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

A further description of our responsibilities for the audit of the accounts is located 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 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.

2022

**Donald Connolly
Alex Picot Chartered Accountants**

PARISH OF ST. JOHN
GENERAL REVENUE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

		2022	2022	2021
	Notes	Budget	£	£
Income				
Rates receivable			792,782	778,037
Less: Island-wide rates			(358,177)	(346,033)
	2	434,105	434,605	432,004
Less: Write offs			(1)	(555)
Add: Surcharges and rates recovered			813	3,383
Net Rates Receivable		434,105	435,417	434,832
Rents and hire of hall	3	41,000	46,082	43,038
Sundry income	4	8,000	9,437	11,952
Bank interest		1,000	4,388	2,912
		<u>484,105</u>	<u>495,324</u>	<u>492,734</u>
Expenditure				
Roads account (net)	5	10,500	6,175	12,664
Honorary police (net)	6	25,000	23,549	15,593
Refuse collection and recycling		115,000	114,406	113,739
Parish hall	7	28,000	49,189	28,703
Church and Rectory	8	23,000	16,389	26,869
Cemeteries and gardening		30,000	29,424	29,971
Administration (net)	9	120,000	119,970	123,722
Assessment		2,500	2,350	2,350
Audit fees		5,000	4,900	4,800
Legal and professional fees		5,000	-	(7,078)
Senior citizens		6,000	4,989	3,237
Youth project		20,000	15,500	15,500
Sundry expenses		3,000	-	-
School house expenses		1,000	-	-
Le Pre Saline expenses		1,000	-	278
Bank charges		1,500	5,150	1,221
Website development		5,304	5,462	-
Staff training		1,500	388	55
Working party		1,000	-	805
Liberation expenses		5,000	548	2,939
Sion bus shelter costs		-	(211)	7,476
		<u>409,304</u>	<u>398,178</u>	<u>382,864</u>
SURPLUS FOR THE YEAR		74,801	97,146	109,870
Building fund	13	(10,000)	(10,000)	(64,800)
Special reserve	15	(10,000)	(10,000)	(10,000)
Motor Vehicle replacement reserve	16	(3,000)	(3,000)	(3,000)
Roads Resurfacing Fund	17	(40,000)	(40,000)	(40,000)
Donations	20	(11,000)	(11,000)	(9,000)
SURPLUS/(DEFICIT) FOR THE YEAR TRANSFERRED TO GENERAL ACCOUNT		801	23,146	(16,930)

The notes on pages 6 to 11 form an integral part of these financial accounts.

PARISH OF ST. JOHN
BALANCE SHEET
AS AT 30 APRIL 2022

		2022	2021
	Notes	£	£
Current assets			
General bank accounts		1,496,089	1,387,625
Church / Rectory bank accounts		134,337	134,308
Don Gruchy bank account		24,111	24,106
Debtors and prepayments	10	59,639	31,490
		<u>1,714,176</u>	<u>1,577,529</u>
Liabilities			
Creditors and commitments	11	(91,734)	(35,627)
Deferred income-licences and rates		(100,377)	(99,624)
		<u>1,522,065</u>	<u>1,442,278</u>
Net assets		<u>1,522,065</u>	<u>1,442,278</u>

REPRESENTED BY:

General account	12	435,037	411,891
Building Fund	13	512,346	502,346
Church / Rectory Fund	14	141,527	141,510
Special Reserve	15	238,827	228,827
Motor Vehicle Replacement Reserve	16	35,222	32,222
Roads Resurfacing Fund	17	123,774	92,367
The Barreau Fund	18	6,747	6,747
Don Gruchy Trust Fund	19	28,585	26,368
		<u>1,522,065</u>	<u>1,442,278</u>

Signed:

Date:

The notes on pages 6 to 11 form an integral part of these financial accounts.

PARISH OF ST. JOHN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with accounting principles set out below which have been consistently applied by the parish.

Capital Expenditure

Past expenditure on land and buildings is not included in these accounts.

Expenditure on equipment during the year is charged to the general revenue account in the year of expenditure.

Income and expenditure

Income and expenditure is accrued to 30 April each year with the exception of the income from Parish rates, which is brought into the accounts up to the previous 31 December each year and income from full driving licences which is apportioned over the term of the licence.

Bank interest is accounted for on an accrual basis.

Creditors and commitments

Creditors and commitments include not only all liabilities in respect of goods and services received at the year end but also all commitments in respect of firm orders placed but not completed.

2 Rates

Amounts receivable for the rateable year to 31 December 2021 brought to account in the financial year.

	2022	2021
	£	£
43,460,560 Quarters at 1.00p per quarter	434,605	432,004
(2021 - 43,200,434 Quarters at 1.00p per quarter)	<u>434,605</u>	<u>432,004</u>

3 Rents and hire of hall

	2022	2021
	£	£
School house	13,800	13,961
Le Pre Saline - current year	19,733	19,733
Other	12,549	9,344
	<u>46,082</u>	<u>43,038</u>

"Other" includes a £2,095 fee relating to encroachments onto Le Chemin de Quatre Pieds. £2,000 was received every year until 2021 when the business leases expired, this helped to recover some of the legal fees incurred over the years. From 31 December 2021, the fee increased by 10% annually until the Chemin is reinstated at no cost to the Parish.

4 Sundry income

Sundry income for the year ended 2021 includes a £2,200 fee relating to encroachments onto Le Chemin de Quatre Pieds. From 2022 the fees have been reanalysed to "Rents and hire of hall".

PARISH OF ST. JOHN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 30 APRIL 2022

5 Roads account	2022	2021
	£	£
Income		
Licences		
Full	13,400	13,628
Provisional	3,555	2,580
Other	1,730	1,000
	<u>18,685</u>	<u>17,208</u>
Firearms	1,135	740
	<u>19,820</u>	<u>17,948</u>
Fines	1,270	1,425
	<u>21,090</u>	<u>19,373</u>
Expenditure		
General maintenance	11,918	14,273
Road cleaning	13,700	13,783
Computer expenses - DVS	1,647	3,954
Sundry	-	27
	<u>27,265</u>	<u>32,037</u>
NET EXPENDITURE	<u><u>6,175</u></u>	<u><u>12,664</u></u>
6 Honorary Police	2022	2021
	£	£
Income		
Fines	1,815	1,655
Donations	200	200
	<u>2,015</u>	<u>1,855</u>
Expenditure		
Motor expenses	654	683
Honoraria	4,025	3,502
Secretarial expenses	4,125	4,250
Insurance	4,780	4,415
Equipment	5,489	3,570
Training	5,507	567
Sundry expenses	984	461
	<u>25,564</u>	<u>17,448</u>
NET EXPENDITURE	<u><u>23,549</u></u>	<u><u>15,593</u></u>

PARISH OF ST. JOHN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

7 Parish Hall	2022	2021
	£	£
Maintenance and cleaning	8,096	3,703
Refurbishment	14,555	-
Utilities	6,884	4,958
Insurance	7,037	5,061
Caretaker's service	11,114	10,354
Equipment	177	3,349
Sundry	1,326	1,278
	<u>49,189</u>	<u>28,703</u>
8 Church and Rectory	2022	2021
	£	£
Church:		
Maintenance	1,224	3,558
Utilities	4,706	3,170
Insurance	4,070	4,134
Le Tresor (church cleaning etc)	3,200	3,200
Playground maintenance	120	4,472
Sundry	-	4,489
Rectory:		
Maintenance	269	1,387
Utilities	2,800	2,479
Gardener	-	-
	<u>16,389</u>	<u>26,889</u>
9 Administration	2022	2021
	£	£
Income-Admin fees re Greenwood	21,384	21,384
Expenditure		
Printing, notices and stationery	2,575	3,012
Telephone and postage	6,745	5,842
Computer	9,290	6,867
Supervisory Committee	10,500	12,161
Salaries and social security	97,766	105,019
Accountancy - current	4,200	4,400
Accountancy p/y undercharge	315	1,110
Data Protection Officer costs	5,397	4,038
Visite Royale	1,927	-
Sundry	2,639	2,657
	<u>141,354</u>	<u>145,106</u>
NET EXPENDITURE	<u>119,970</u>	<u>123,722</u>

PARISH OF ST. JOHN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

10 Debtors and prepayments	2022	2021
	£	£
Fixed deposit interest	1,029	234
Other debtors and prepayments	58,610	31,256
	<u>59,639</u>	<u>31,490</u>
11 Creditors and commitments	2022	2021
	£	£
Accounts payable	68,828	13,859
Other creditors	22,906	21,768
	<u>91,734</u>	<u>35,627</u>
12 General Account	2022	2021
	£	£
Balance brought forward	411,891	428,821
Surplus/Deficit for the year transferred to general account	23,146	(16,930)
Balance carried forward	<u>435,037</u>	<u>411,891</u>
13 Building Fund	2022	2021
	£	£
Balance brought forward	502,346	437,546
Transfer from rates received	10,000	64,800
Balance carried forward	<u>512,346</u>	<u>502,346</u>
14 Church / Rectory Fund	2022	2021
	£	£
Balance brought forward	141,510	141,501
Bank interest received on church funds	17	9
Balance carried forward	<u>141,527</u>	<u>141,510</u>

The net surplus from the sale of the old rectory was reserved to meet the costs of future repair works on the parish church.

PARISH OF ST. JOHN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 30 APRIL 2022

15 Special Reserve	2022	2021
	£	£
Balance brought forward	228,827	218,827
Transfer from rates received	10,000	10,000
	<u> </u>	<u> </u>
Balance carried forward	<u>238,827</u>	<u>228,827</u>

This fund was established to provide additional reserve funds to meet future parish expenses. The funds can only be utilised upon authorisation at a Parish assembly.

16 Motor Vehicle Replacement Reserve	2022	2021
	£	£
Balance brought forward	32,222	29,222
Transfer from rates received	3,000	3,000
	<u> </u>	<u> </u>
Balance carried forward	<u>35,222</u>	<u>32,222</u>

This fund was established to set aside reserves to meet the costs of replacing honorary police motor vehicles on a regular basis.

17 Roads Resurfacing Fund	2022	2021
	£	£
Balance brought forward	92,367	129,491
Transfer from rates received	40,000	40,000
Expenditure		
Le Canibut	(3,998)	(26,824)
Annual Patches & Maintenance Project	(1,334)	(37,596)
Petit Cote Lane	(3,261)	(12,704)
	<u> </u>	<u> </u>
Balance carried forward	<u>123,774</u>	<u>92,367</u>

At the Parish assembly held on 13 July 2016 it was agreed to setup a Roads Resurfacing Fund to set aside reserves to meet the costs of major road resurfacing projects.

In addition, it was agreed at the same Parish assembly that each year any surplus of the Roads Account be put into the Roads Resurfacing Fund.

18 The Barreau Fund

This fund was established as a result of a residuary legacy bequeathed to the Parish in 1928, which was to be invested and applied by the Connétable in accordance with the terms of the will of Miss E.A. Barreau.

PARISH OF ST. JOHN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 30 APRIL 2022

19 Don Gruchy Trust Fund

The fund represents income from certain fields bequeathed to the Parish. The fund is to be used for the benefit of the poor and needy within the parish and in prior years was utilised within the welfare payments system.

Income of £2,217 received during the year is yet to be transferred from the Parish bank account to the Don Gruchy bank account.

20 Donations paid	2022	2021
	£	£
Jersey Hospice Care	1,000	1,000
Women's Refuge	900	800
Headway	600	500
Citizens Advice Bureau	500	500
Age Concern	900	800
Jersey Association of Carers	600	500
Jersey Alzheimers Association	1,000	1,000
Maison des Landes	1,000	1,000
Street Pastors Jersey	600	500
Jersey Association of Youth & Friendship	500	300
C.I. Air Search	500	500
Jersey Cheshire Homes	700	600
Mencap	700	600
St Johns Netball	500	400
Jersey Lifeboat Association	500	-
Royal National Life Boat Institute	500	-
	<u>11,000</u>	<u>9,000</u>

21 Freehold Property

The following properties are owned by the Parish but are not reflected in the Balance Sheet:-

Parish hall
 Parish church
 Parish rectory
 School house
 1 Le Pre Saline
 Bonne Nuit Cafe site
 Cemetière Macpela
 St. John Parish Cemetery
 Miscellaneous parcels of land and gardens
 Fields 608, 1050 and 167

22 Contingent Liability

The Parish of St John, along with all the other Parishes, is party to an agreement whereby the Parish has access to certain States of Jersey computer databases. The Parish, along with all of the other Parishes, is liable to pay damages in the event of a security breach which have been estimated to total £100,000. This would be divided between the Parishes on a pro-rata basis. At the date of these accounts, the Connétable is not aware of any such breaches of security, that would result in a claim for damages being received.

PARISH OF ST. JOHN
ESTIMATED INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2023

	Budget 2022/23	Actual 2021/22	Budget 2021/22
EXPENDITURE	£	£	£
Roads expense	10,500	6,175	10,500
Honorary police	20,000	23,549	25,000
Refuse collection and recycling	164,500	114,406	115,000
Parish hall	40,000	49,189	28,000
Church and Rectory	20,000	16,389	23,000
Cemeteries and gardening	30,000	29,424	30,000
Administration	125,000	119,970	120,000
Comite de Commune Rurale/Working party	1,000	-	1,000
Assessment	2,500	2,350	2,500
Audit fees	5,000	4,900	5,000
Legal and professional fees	5,000	-	5,000
Senior citizens	6,000	4,989	6,000
Youth project	20,000	15,500	20,000
School house expenses	1,000	-	1,000
Le Pre Saline expenses	1,000	-	1,000
Bank charges	7,000	5,150	1,500
Emergency planning	2,000	-	-
Website development	-	5,462	5,304
Sundry expenses	3,000	-	3,000
Staff training	1,500	388	1,500
Liberation expenses	4,000	548	5,000
Parish magazine	2,000	-	-
Twinning	1,500	-	-
Sion bus shelter	-	-211	-
	<u>472,500</u>	<u>398,178</u>	<u>409,304</u>
INCOME			
Rates	458,942	435,417	434,605
Rates bad debt provision	(500)	-	(500)
Rents and hire of hall	43,000	46,082	41,000
Sundry income	8,000	9,437	8,000
Bank interest	7,000	4,388	1,000
	<u>516,442</u>	<u>495,324</u>	<u>484,105</u>
BUDGET SURPLUS	43,942	97,146	74,801
The Building Fund	-	(10,000)	(10,000)
Special Reserve	(5,000)	(10,000)	(10,000)
Vehicle Replacement Fund	(3,000)	(3,000)	(3,000)
Roads Resurfacing Fund	(20,000)	(40,000)	(40,000)
Donations	(11,000)	(11,000)	(11,000)
	<u>4,942</u>	<u>23,146</u>	<u>801</u>
BALANCE TRANSFER TO GENERAL A/C	4,942	23,146	801

