

PARISH OF TRINITY
ACCOUNTS
AT 30 APRIL 2018

PARISH OF TRINITY

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**INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND
ELECTORS OF THE PARISH OF TRINITY**

Opinion

We have audited the accounts of the Parish of Trinity (the "Parish") for the year ended 30 April 2018 which comprise the Balance Sheet, General Account Summary, General Income and Expenditure Accounts, the Roads Income and Expenditure Account, the Parish Homes Balance Sheet, the Parish Homes Income and Expenditure Account 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 2018 have been prepared in accordance with the accounting policies as set out on 1.

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.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The Connétable's use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- The Connétable has not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the Parish's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The Connétable is responsible for the other information presented with the accounts. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, 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 there is a material misstatement in the accounts 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.

**INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND ELECTORS OF
THE PARISH OF TRINITY (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.

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.

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.

19 July 2018

ALEX PICOT
Chartered Accountants

PARISH OF TRINITY
BALANCE SHEET
FOR THE YEAR ENDED 30 APRIL 2018

2017		Notes	2018
£			£
	Fixed assets		
3,953,326	First Time Buyer Homes – long term receivable	2(a)	6,427,995
1,825,600	Due from Retirement Homes Fund		2,821,847
<u>5,778,926</u>			<u>9,249,842</u>
	Current assets		
3,489,962	First Time Buyer – development costs	2(b)	-
1,288,398	Cash at bank and in hand		1,510,805
19,116	Debtors, prepayments and other		10,402
<u>4,797,476</u>			<u>1,521,207</u>
	Creditors: Amounts due within one year		
293,956	Sundry creditors and accruals		111,239
2,550,000	Loan – States of Jersey		-
<u>2,843,956</u>		3	<u>111,239</u>
<u>1,953,520</u>	Net current assets		1,409,968
	Deferred income and income received in advance		
(43,407)	Driving license receipts carried forward		(43,475)
(420,000)	Deposits on first-time buyers Phase Three properties		-
<u>£7,269,039</u>	Net assets		<u>£10,616,335</u>
	Representing:		
23,726	Specific dons	4	23,731
825,686	General reserve		847,947
700,000	Contingency reserve	5	700,000
5,719,627	First Time Buyer Homes reserve	2(d)	9,044,657
<u>£7,269,039</u>			<u>£10,616,335</u>

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19 JULY 2018
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PARISH OF TRINITY
GENERAL ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2018

2017		2018
£		£
522,425	Income for the year (page 5)	522,709
(549,557)	Expenditure for the year (page 6)	(518,946)
<u>(27,132)</u>		<u>3,763</u>
6,358	Roads accounts surplus (page 7)	18,498
<u>(20,774)</u>	Net operating surplus/(deficit) for the year	<u>22,261</u>
846,460	Balance brought forward	825,686
<u><u>£825,686</u></u>		<u><u>£847,947</u></u>

There are no recognised gains or losses in the general reserve other than as disclosed above and no separate statement of total recognised gains or losses has been presented.

There have been no discontinued activities in the current or preceding accounting period.

PARISH OF TRINITY
GENERAL ACCOUNT - INCOME
FOR THE YEAR ENDED 30 APRIL 2018

2017		Notes	2018
£			£
855,156	Parish rates		859,717
(358,002)	Less: contribution to Island wide rate		(361,121)
<u>497,154</u>		6	<u>498,596</u>
1,339	Sundry receipts – property searches		1,294
1,010	Sundry trading permits		740
6,625	Hire of parish hall		8,114
8,497	Sundry rents and concessions		8,505
610	Welfare administration charges		562
299	Bank deposit interest		362
2,760	Dog licences		2,460
4,131	Other income		2,076
<u>25,271</u>			<u>24,113</u>
<u><u>£522,425</u></u>			<u><u>£522,709</u></u>

**PARISH OF TRINITY
GENERAL ACCOUNT – EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2018**

2017	Notes	2017/18 Estimates	2017/18 Actual
£		£	£
Administration			
52,025	Office salaries and social security	55,000	53,863
2,850	Assessment committee expenses	3,000	2,850
15,094	Comité des Connétables Expenses	10,000	11,162
6,500	Audit	7,000	7,000
11,200	Accountancy	11,500	11,500
5,588	Legal and professional fees	5,000	6,613
4,796	Advertising	5,000	2,583
3,140	Printing, stationery and publications	4,500	2,944
4,166	Caretaker's wages and social security	6,000	4,721
4,761	Insurance and motor vehicle insurance	5,500	4,674
3,356	Heat, light and water	4,000	1,740
4,790	Telephone and postage	6,000	5,061
10,050	Repairs and maintenance	10,000	8,886
1,031	Computer expenses	4,000	3,524
2,544	Bank charges	3,000	2,937
5,579	Sundry expenses	6,000	5,343
-	Connétable extraordinary expenses	1,000	-
<u>137,470</u>		<u>146,500</u>	<u>135,401</u>
Trésor			
<u>27,275</u>	Wages, social security and Church maintenance	<u>28,000</u>	<u>36,325</u>
Church			
4,744	Maintenance	10,000	5,644
3,464	Insurance	4,000	3,424
<u>8,208</u>		<u>14,000</u>	<u>9,068</u>
Rectory			
524	Repairs	7,000	6,154
<u>1,125</u>	Insurance	<u>1,500</u>	<u>1,114</u>
<u>1,649</u>		<u>8,500</u>	<u>7,268</u>
Welfare			
13,802	Welfare payments	7	13,830
(13,802)	Less: Contributions from States of Jersey/ pension contributions	-	(13,830)
<u>-</u>		<u>-</u>	<u>-</u>
Charities and grants			
10,600	Charitable grants	14	11,200
200	Sundry charitable donations	1,000	1,669
2,166	Senior Citizens outings	3,000	2,285
18,000	Contribution to Youth Worker	18,000	18,000
5,000	Ebenezer Chapel	5,000	5,000
<u>35,966</u>		<u>38,500</u>	<u>38,154</u>
Honorary Police			
16,420	Honorary Police expenses	20,000	47,558
4,746	Insurance	5,000	5,348
<u>21,166</u>		<u>25,000</u>	<u>52,906</u>
External services			
120,000	Contribution to Roads Account	120,000	120,000
92,226	Refuse collection	110,000	107,101
1,207	Riley Field maintenance	3,000	975
<u>213,433</u>		<u>233,000</u>	<u>228,076</u>
445,167	Expenditure before Special Votes	493,500	507,198
<u>104,390</u>	Hall refurbishment	-	11,748
<u>£549,557</u>	Expenditure for the year	<u>£493,500</u>	<u>£518,946</u>

The notes on pages 10 to 16 form part of these financial statements
Auditors' report - page 1 & 2

PARISH OF TRINITY
ROADS – INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2018

2017		2018
£		£
	Income	
120,000	Transfer from General Fund	120,000
810	Police fines (proportion retained by the Parish)	973
295	Branchage fines	200
700	Firearms certificates	995
15,466	Driving licences	13,979
14,911	Sundry receipts	8,443
152,182		144,590
	Expenditure	
93,380	Repairs and improvements	66,340
30,024	Wages and social security	29,069
22,420	Sundry expenses	30,683
145,824		126,092
£6,358	Roads accounts surplus	£18,498

PARISH OF TRINITY
PARISH HOMES
BALANCE SHEET AT 30 APRIL 2018

2017		Notes	£	2018	£
	Fixed assets:				
4,737,999	Freehold property – at cost			4,737,999	
(737,103)	Less: Depreciation			(831,864)	
4,000,896				3,906,135	
34,863	Freehold land – Field 872, La Rue de Travers, Trinity			34,863	
4,035,759		10		3,940,998	
	Current assets				
224,241	Cash at bank		237,926		
2,422	Debtors and prepayments		1,602		
226,663			239,528		
	Creditors: Amounts due within one year				
23,235	Sundry creditors and accruals		7,284		
38,592	Loan – States of Jersey	12	-		
61,827			7,284		
164,836				232,244	
	Creditors: Amounts due after one year				
1,174,744	Loan – States of Jersey	12	-		
1,825,600	Due to Parish Fund		2,821,847		
3,000,344				2,821,847	
<u>£1,200,251</u>	Net assets			<u>£1,351,395</u>	
	Represented by:				
431,855	Capital reserve	13		431,855	
768,396	Income and expenditure account (page 9)			919,540	
<u>£1,200,251</u>				<u>£1,351,395</u>	

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19 JULY 2018
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PARISH OF TRINITY
PARISH HOMES
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2018

2017		2018
£		£
<u>313,077</u>	Income	
	Rents receivable	<u>314,436</u>
	Expenditure	
32,201	States loan interest	32,334
3,318	Insurance	3,472
850	Electricity and water	556
43,470	Maintenance	25,895
202	Bank charges	212
94,761	Depreciation on freehold property	94,760
4,896	Rates	4,963
-	Legal and professional fees	1,100
<u>179,698</u>		<u>163,292</u>
133,379	Surplus for the year	151,144
635,017	Balance brought forward	768,396
<u><u>£768,396</u></u>		<u><u>£919,540</u></u>

There are no recognised gains or losses in the Parish Homes income and expenditure account other than as disclosed above and no separate statement of total recognised gains or losses has been presented.

There have been no discontinued activities in the current or preceding accounting period.

PARISH OF TRINITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2018

1. ACCOUNTING POLICIES

1.1 Basis of accounting

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

1.2 Income and expenditure

Parish rates are brought into account on a receipts basis. Interest received and paid is accounted for on an accruals basis. All other income is brought into account on an accruals basis with the exception of certain licence income which is credited to the general account when received. The prepaid element of driving licences for licences issued for 10 years is carried forward over the period with an annual transfer to the general account being made in each year.

1.3 Fixed assets

- a) Land and buildings owned by the Parish are not included in the main Parish Balance Sheet. Depreciation is provided on completed Retirement Homes buildings at 2% per annum. The cost of general repairs and maintenance to buildings is charged to the Income and Expenditure Accounts in the year of expenditure.
- b) Sundry other assets are charged to the Income and Expenditure Account in the year of expenditure.

1.4 Homes Development

For purposes of clarity a separate balance sheet and income and expenditure account have been prepared for the Retirement Homes Developments on the basis that the project was intended to be self-funding.

1.5 Contingency reserve

The Parish has set aside funds in a contingency reserve to fund unforeseen expenditure and exceptional items which may arise from time to time. The current balance in the contingency reserve is shown in note 5.

1.6 Motor Vehicle reserve

At a Parish Assembly held on 13 July 2017 the Parish established a motor vehicle reserve fund. No amounts have been transferred to the fund at the year end.

1.7 Borrowing costs

Borrowing costs directly attributable to the construction of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and any other costs that the Parish incurs in connection with the borrowing of funds.

1.8 First Time Buyer Homes

Revenue recognition

Revenue is recognised in the accounts where legal completion has taken place by the end of the financial year, regardless of when the payment is due. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty.

PARISH OF TRINITY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2018

1. ACCOUNTING POLICIES (continued)

1.8 First Time Buyer Homes (continued)

Unsold property and development cost

Property being constructed for sale, rather than being held for rental or capital appreciation, is held as unsold property or development costs, depending on level of completion, and is measured at the lower of cost and net realisable value.

Cost includes amounts paid to contractors for construction, borrowing costs, planning and design costs, costs of site preparation, professional fees for legal services, construction overheads and other related costs.

1.9 Significant accounting estimates and uncertainties

The preparation of the Parish accounts requires the Parish administration to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities at the balance sheet date. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

The timing and value of the payment of the long term receivable is uncertain, and is therefore initially recognised at market value at the time of sale of the property to the initial purchaser. Consequently the receivable is not discounted.

2. FIRST TIME BUYER AND RETIREMENT HOME DEVELOPMENTS

The sales of the properties were made in consideration of the following:

- a) the sum totalling two thirds of the market value, due at the point of legal completion; and
- b) the sum totalling one third of the market value, due upon alienation (any sale, lease, exchange, gift or other transfer of ownership of the property or part thereof) of the property.

The second part of the above consideration has been included in these accounts as a long term receivable; at the point of alienation, the property is professionally re-valued and any rise/fall in the value of the property is enjoyed/suffered by the Parish in the same proportions. When the receivable becomes due to the Parish, the value over/under the recognised receivable is treated as realised gain/loss, which is then transferred to the First Time Buyer Homes reserve.

a) First Time Buyer Homes – long term receivable

	2017		2018
	<u>£3,953,326</u>	Long term receivable	<u>£6,427,995</u>

The long term receivable consists of the second part of the consideration relating to the sale of the properties.

b) First Time Buyer and Retirement Homes – development costs

	2017		2018
	£		£
523,784	523,784	Balance brought forward	3,489,962
2,966,178	2,966,178	Additions in year	609,013
-	-	Costs for completed properties	(4,098,975)
	<u>£3,489,962</u>	Balance carried forward	<u>£ -</u>

PARISH OF TRINITY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2018

2. FIRST TIME BUYER AND RETIREMENT HOME DEVELOPMENTS (continued)

c) First Time Buyer Homes – realised gains

	2017		2018
	£		£
-		Sales consideration	7,424,005
-		Less: Cost of sales	(4,098,975)
£ -		Realised gain	£3,325,030

Deposit have been received in respect of the First Time Buyer Phase Three properties and are carried in deferred income on the balance sheet until completion of the sales. Accordingly, no gains have been recognised.

d) First Time Buyer Homes – reserve

	2017		2018
	£		£
5,719,627		Balance brought forward	5,719,627
-		Transfer of First Time Buyer Home realised gains	3,325,030
£5,719,627		Balance carried forward	£9,044,657

The Parish has set up a reserve for the realised gains from the sale of the First Time Buyers Homes.

3. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	2017		2018
	£		£
2,550,000		States loan - First Time Buyer Phase Three	-
128,088		Trade creditors	-
76,746		Accruals and other	59,559
89,122		First Time Buyer and Retirement Homes outstanding liabilities and retentions	51,680
£2,843,956			£111,239

During the year, the Parish repaid a loan facility previously negotiated with the Sates of Jersey to fund the development of the First Time Buyer Phase Three housing development. The loan was repayable on 31 December 2017, with interest split into two components. The first part was payable at six monthly intervals at an amount equivalent to the Bank of England Base Rate plus 1.75%. The second part was payable when the loan was repaid at an amount equal to the greater of any annualised increase in the relevant Jersey House Price Index during the term of the loan (capped at 1.75%) or 1.25% per annum.

PARISH OF TRINITY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2018

4. SPECIFIC DONS

2017		2018
£		£
3,357	Don Barreau	3,360
6,953	Don Cantell-Larbalestier	6,954
13,517	Don Gruchy	13,518
350	Don Pinel	350
1,445	Don Westaway	1,445
<hr/>		<hr/>
25,622		25,627
(1,896)	Transferred to Retirement Homes Fund	(1,896)
<hr/>		<hr/>
<u>£23,726</u>		<u>£23,731</u>

5. CONTINGENCY RESERVE

2017		2018
<u>£700,000</u>	Balance in hand	<u>£700,000</u>

The Parish has a contingency reserve in case of an unforeseen requirement for funds.

6. RATES

The Parish rate for 2018 was charged at 1.14p per quarter. In addition to this an Island Wide rate was charged. This was collected by the Parish and paid over to the States of Jersey. The net received by the Parish amounted to £498,596 (2017: £497,154).

7. WELFARE

With effect from 1 April 2006 the Parish has been able to reclaim all welfare expenditure from the States of Jersey plus an administration fee of 5% (excluding native institutional expenditure). The charge for welfare in the financial statements is therefore nil, and the administration fee shown as income in the general account. In January 2008 welfare was replaced by Income Support with the Parish continuing to fund institutional expenses and reclaiming this from Employment and Social Security. With effect from 1 May 2009 all Income Support and institutional expenditure has been taken over by Employment and Social Security.

8. CONTINGENT LIABILITY

The Parish of Trinity, 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 damages have been estimated to total £100,000. This would be divided between the Parishes on a pro-rata basis. At the date of the signing of these accounts the Connétable is not aware that any such breaches of security have occurred.

PARISH OF TRINITY

NOTES TO THE ACCOUNTS (continued)

FOR THE YEAR ENDED 30 APRIL 2018

9. GOODS AND SERVICES TAX

The Goods and Services Tax (Jersey) Law 2007 was introduced on 6 May 2008.

The Parish has special treatment under the Goods and Services Tax (Jersey) Regulations 2007 (Regulation 5) as it is a public authority. The Parish is required to be registered for GST.

The majority of the income received by the Parish is from rates levied and is not considered to be a supply in the furtherance of a business. Therefore GST does not apply to the supply of goods by the Parish with the exception of some minor services which are not part of its regulatory function. Article 53 of the Law (Refunds of GST for public sector and other cases) allows for any GST paid by the Parish to be refunded on goods and services which were not supplied for business purposes.

The Parish is therefore not charging GST on the supply of goods and services connected with its regulatory functions but only where it is providing goods and services in completion with commercial concerns.

PARISH HOMES

10. FREEHOLD LAND AND PROPERTY

	Maison Gallichan	Freehold Land	Phase 1 Property	Phase 2 Property	Total
	£	£	£	£	£
Cost					
At 1 May 2017	1,124,730	34,863	1,173,890	2,439,379	4,772,862
Additions	-	-	-	-	-
At 30 April 2018	<u>1,124,730</u>	<u>34,863</u>	<u>1,173,890</u>	<u>2,439,379</u>	<u>4,772,862</u>
Depreciation					
At 1 May 2017	44,688	-	352,037	340,378	737,103
Charge for the year	22,495	-	23,478	48,788	94,761
At 30 April 2018	<u>67,183</u>	<u>-</u>	<u>375,515</u>	<u>389,166</u>	<u>831,864</u>
Net book value at 30 April 2018	<u>£1,057,547</u>	<u>£34,863</u>	<u>£798,375</u>	<u>£2,050,213</u>	<u>£3,940,998</u>
Net book value at 30 April 2017	<u>£1,080,042</u>	<u>£34,863</u>	<u>£821,853</u>	<u>£2,099,001</u>	<u>£4,035,759</u>

The cost of the freehold property comprises building costs, professional fees and finance charges to the date of practical completion. The property known as Les Maisons Cabot comprises a two phase development of retirement homes all of which are available for rent. Maison Gallichan comprises five homes available for rent.

During May 2014 the Parish purchased Field 872, La Rue De Travers, Trinity, Jersey.

11. DEPRECIATION

The cost of the Retirement Homes buildings (Les Maisons Cabot and Maison Gallichan) is being written off over 50 years commencing in 2003 (Phase 1), 2011 (Phase 2) and in the current year (Maison Gallichan). In the first year of completion a full year's depreciation has been charged.

PARISH OF TRINITY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2018

PARISH HOMES

12. LOAN – STATES OF JERSEY

2017		Maison Cabot (a)	Over 55's (b)	2018
£		£	£	£
38,592	Repayable within one year	-	-	-
1,174,744	Repayable after one year	-	-	-
<u>£1,213,336</u>		<u>£ -</u>	<u>£ -</u>	<u>£ -</u>

(a) The Parish had a loan facility from the States of Jersey up to £900,000, which was repaid in full during the year. Simple interest of 4% per annum was payable on the loan.

(b) The Parish also had a loan for up to £1,000,000 from the States of Jersey to fund the development of the Phase Two 'Over 55's' Housing development, which was repaid in full during the year. The loan took the form of an infrastructure investment agreement between the Parish and the Treasurer of the States acting on behalf of the States of Jersey Currency Fund (the Fund).

Interest was split into two components. The first part is payable at six monthly intervals at an amount equivalent to the Bank of England Base Rate plus 1.75%. The second part was payable when the loan was repaid at an amount equal to the greater of any annualised increase in the relevant Jersey House Price Index during the term of the loan (capped at 1.75%) or 1.25% per annum.

All capital and interest amounts due were repaid by the Parish.

13. CAPITAL RESERVE

2017		2018
£		£
431,855	Balance brought forward	431,855
-	Movement in the year	-
<u>£431,855</u>	Balance carried forward	<u>£431,855</u>

PARISH OF TRINITY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2018

14. **DONS SPÉCIAUX**

2017	2018
£	£
- 6th (Trinity) Jersey Scout Group	150
150 ACET	(150)
250 Asthma Society	250
350 Autism Jersey	350
250 British Red Cross	-
250 C I Air Search	250
- Caring Cooks	150
150 Diabetes Jersey	250
100 Driving for the Disabled	100
200 Ebenezer Sunday School	200
700 Family Nursing Services (Jersey) Incorporated	700
200 Girlguiding Jersey	150
400 Headway	400
100 Holy Trinity Sunday School	100
400 Jersey Cheshire Home – Big Splash Appeal	-
600 Jeanne Jugan Residence	600
400 Jersey Alzheimer’s Association	400
200 Jersey Association for Youth and Friendship	200
200 Jersey Domestic Violence	(200)
600 Jersey Hospice Care	600
350 Jersey Kidney Patients Association	350
500 Jersey Mencap	500
- Jersey MS Therapy Centre	300
400 Jersey Womens’ Refuge	300
500 Les Amis	500
- MacMillan Jersey	400
- Maison des Landes	300
300 Mind Jersey	300
500 NSPCC	-
200 Outreach	200
200 Prison Me, No Way	250
- Oxygen Therapy Centre	300
200 Riding for the Disabled	200
250 RNLI	-
150 Sanctuary Trust	250
250 St John’s Ambulance	250
100 Street Pastors Jersey	100
300 Stroke Association	300
- The Jersey Association of Carers Incorporated	300
- The Jersey Cheshire Home Foundation	400
400 The Samaritans	400
200 Trinity School	200
- Trinity Youth Club	300
200 Victim Support Jersey	200
100 Words and numbers matter	100
<u>£10,600</u>	<u>£11,200</u>