

PARISH OF ST MARY

ACCOUNTS OF THE CONSTABLE
FOR THE YEAR ENDED
APRIL 30 2018

As approved on 18 September 2018
by the Committee appointed to examine the Constable's Accounts
the following members being present:

John Le Bailly, Connétable
David Johnson, Deputy
Derek Maltwood, Procureur
Glynn Bower, Centenier
Christopher Bunt, Centenier
Michael Rondel, Vingtenier
Simon Jegou, Vingtenier
Trevor Le Sage, Roads Committee
Peter Le Liard, Roads Committee

AND ESTIMATES FOR THE YEAR
2018/2019

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
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YEAR ENDED 30 APRIL 2018

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**AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS
OF THE PARISH OF ST MARY**

Qualified Opinion

We have audited the accounts of the Parish of St Mary (the "parish") for the year ended 30 April 2018 which comprise Balance Sheet , General account, Roads account, Reserve accounts and notes to the accounts. The accounts have been prepared in accordance with the accounting policies set out therein.

In our opinion, except for the effect of the matter described in the Basis for qualified audit opinion section of our report, the accounts for the year ended 30 April 2018 have been prepared in accordance with the accounting policies as set out in note 1 to the accounts.

Basis for qualified opinion

As the accounts relating to periods prior to 30 April 2018 were unaudited, we have been unable to obtain sufficient evidence that the expenditure was allocated appropriately between each reserve, in accordance with their purpose, in prior periods. Consequently we were unable to determine whether the total reserves opening balance is appropriately allocated between the different reserves.

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 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

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 in 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 financial statements, 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.

AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST MARY (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.

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.

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
BALANCE SHEET AS AT 30 APRIL 2018

		2018		2017	
	Note	£	£	Unaudited	
				£	£
Current assets					
Cash at bank		430,979		444,862	
Debtors		<u>4,385</u>	435,364	<u>5,482</u>	450,344
Current liabilities					
Driving licences in advance	1.3	-		3,000	
Creditors		<u>21,752</u>	21,752	<u>15,102</u>	18,102
Net current assets			<u><u>413,612</u></u>		<u><u>432,242</u></u>

Representing:

GENERAL RESERVE (page 7)	295,079	310,170
ROADS RESERVE (page 6)	46,198	26,693
RECTORY AND COTTAGE RESERVE (page 7)	26,039	21,039
CHURCH REPAIRS (page 7)	4,388	(1,745)
PARISH HALL REFURBISHMENT (page 7)	-	24,585
YOUTH AND COMMUNITY CENTRE (page 7)	-	-
MONUMENTS (page 8)	3,324	3,324
PLAYGROUND EQUIPMENT (page 8)	20,000	20,000
BATTLE OF FLOWERS (page 8)	5,000	5,000
POLICE CAR (page 8)	6,000	3,000
ACQUISITIONS (page 8)	3,146	3,146
BANK NOTES (page 9)	300	300
CONSTABLE'S SPECIAL (page 9)	4,138	10,000
BATTLE OF FLOWERS REFUND (page 9)	-	6,730
	<u><u>413,612</u></u>	<u><u>432,242</u></u>

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
GENERAL ACCOUNT - INCOME
YEAR ENDED 30 APRIL 2018

	2017 Unaudited Actual £	2018 Actual £	2018 <i>Estimates</i> £	2019 <i>Estimates</i> £
RECEIPTS				
Rates received	464,976	469,737	466,773	524,218
Less:				
Island wide rate	(180,928)	(186,205)	(186,804)	(189,012)
	<u>284,048</u>	<u>283,532</u>	<u>279,969</u>	<u>335,206</u>
Fines - speeding	6,748	4,360	8,000	4,000
Parish hall rent	883	760	-	700
Cemetery	825	150	-	-
Dog permits	-	1,600	-	-
Sundry receipts	780	2,800	1,000	-
Bank interest	450	1,189	-	500
Conveyancing fees	709	832	-	700
	<u>10,395</u>	<u>11,691</u>	<u>9,000</u>	<u>5,900</u>
TOTAL RECEIPTS	294,443	295,223	288,969	341,106
From General Payments account (page 5)	(300,404)	(310,314)	(307,325)	(381,250)
Excess of expenditure for the year	(5,961)	(15,091)	(18,356)	(40,144)
BALANCE IN HAND AT 1 MAY 2017	316,131	310,170	310,170	295,079
BALANCE IN HAND AT 30 APRIL 2018	<u>310,170</u>	<u>295,079</u>	<u>291,814</u>	<u>254,935</u>

NOTES ON ESTIMATED RATES

2018/2019 estimated rates based on 23,943,304 Qtrs @ 1.40p Parish rate (2017/2018: 23,330,768 Qtrs @ 1.20p). Each .01p represents £2,394 of collectable rates income.

IWR set at .73p for Domestic and 1.05p for Non-domestic

Domestic	19,497,622 Qtrs @ .73p	142,333
Non-domestic	4,445,682 Qtrs @ 1.05p	<u>46,679</u>
Total IWR		<u>£189,012</u>

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
GENERAL ACCOUNT - EXPENDITURE
YEAR ENDED 30 APRIL 2018

	2017 Unaudited Actual £	2018 Actual £	2018 <i>Estimates</i> £	2019 <i>Estimates</i> £
ADMINISTRATION				
Office expenses	24,616	26,543	<i>29,000</i>	25,000
Wages & salaries	80,961	83,206	<i>83,000</i>	94,550
Tresor	3,000	3,000	<i>3,000</i>	3,000
Experts	2,000	2,000	<i>2,000</i>	2,000
Comite des Connetables	4,180	4,225	<i>4,225</i>	4,300
Bank charges	624	709	<i>600</i>	800
Credit card charges	1,828	2,700	<i>2,000</i>	3,000
Audit fee	-	5,000	-	10,000
Sundry expenses	-	3,624	-	-
PUBLIC WORKS				
Roads	30,000	30,000	<i>30,000</i>	45,000
Roads - Mont du Barcelone	-	-	-	30,000
Refuse collection	47,756	52,702	<i>53,000</i>	56,000
Parish church & rectory	14,257	11,947	<i>12,000</i>	5,000
Village lighting	1,460	1,408	<i>3,500</i>	1,600
Village grass/tree cutting	-	-	-	2,000
Rectory refurbishment voted to reserves	5,000	5,000	<i>5,000</i>	-
Community centre maintenance	8,380	13,742	<i>14,000</i>	12,000
Community centre facilities management	-	-	-	6,000
Parish hall refurbishment	-	906	-	2,500
Church repairs voted to reserves	-	10,000	<i>10,000</i>	-
Monuments voted to reserves	1,000	-	-	1,000
Playground equipment	20,000	-	-	13,000
Battle of Flowers voted to reserves	5,000	-	-	-
Battle of Flowers	(272)	337	-	-
HONORARY POLICE				
General expenses	20,496	19,657	<i>20,000</i>	28,000
Police car	3,000	3,000	<i>3,000</i>	3,000
DONATIONS & GRANTS				
Youth project funding	16,833	19,103	<i>19,000</i>	20,000
Charities (note 5)	5,000	5,000	<i>5,000</i>	5,000
Senior citizens Xmas lunch	1,827	2,223	<i>3,000</i>	2,500
Parish community projects	3,458	4,282	<i>6,000</i>	6,000
TOTAL EXPENDITURE	300,404	310,314	<i>307,325</i>	381,250

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
ROADS ACCOUNT
YEAR ENDED 30 APRIL 2018

	2018	2017
	£	Unaudited £
RECEIPTS		
Transfer from General account	30,000	30,000
Licences	15,211	11,147
Fines & towing	495	928
	<u>45,706</u>	<u>42,075</u>
PAYMENTS		
Road resurfacing	8,345	28,887
Road cleaning	8,504	13,441
Branchage expenses	839	857
Licences	2,508	2,389
Legal - Mont du Barcelone	2,772	-
Sundries	3,233	4,626
	<u>26,201</u>	<u>50,200</u>
SURPLUS/(DEFICIT) TRANSFERRED TO THE ROADS RESERVE	19,505	(8,125)
ROADS RESERVE BALANCE BROUGHT FORWARD	26,693	34,818
ROADS RESERVE BALANCE CARRIED FORWARD	<u>46,198</u>	<u>26,693</u>

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
RESERVES
YEAR ENDED 30 APRIL 2018

GENERAL RESERVE
FOR THE YEAR ENDED 30 APRIL 2018

	2018	2017
	£	£
INCOME (page 4)	295,223	294,443
EXPENDITURE (page 5)	<u>(310,314)</u>	<u>(300,404)</u>
DEFICIT FOR THE YEAR	(15,091)	(5,961)
Add: BALANCE IN HAND AT 1 MAY 2017	<u>310,170</u>	<u>316,131</u>
BALANCE IN HAND AT 30 APRIL 2018	<u><u>295,079</u></u>	<u><u>310,170</u></u>

RECTORY AND COTTAGE
FOR THE YEAR ENDED 30 APRIL 2018

	2018	2017
	£	£
Balance at 1 May 2017	21,039	22,180
Parish assembly vote	5,000	5,000
Less: Expenditure	-	(6,141)
BALANCE AT 30 APRIL 2018	<u><u>26,039</u></u>	<u><u>21,039</u></u>

CHURCH REPAIRS
FOR THE YEAR ENDED 30 APRIL 2018

	2018	2017
	£	£
Balance at 1 May 2017	(1,747)	49,977
Parish assembly vote	10,000	-
Less: Expenditure - Quinquenniel	(3,865)	(51,722)
BALANCE AT 30 APRIL 2018	<u><u>4,388</u></u>	<u><u>(1,745)</u></u>

PARISH HALL REFURBISHMENT
FOR THE YEAR ENDED 30 APRIL 2018

	2018	2017
	£	£
Balance at 1 May 2017	24,585	24,585
Less: Expenditure - Refurbishment	<u>(24,585)</u>	-
BALANCE AT 30 APRIL 2018	<u><u>-</u></u>	<u><u>24,585</u></u>

YOUTH AND COMMUNITY CENTRE
FOR THE YEAR ENDED 30 APRIL 2018

	2018	2017
	£	£
Balance at 1 May 2017	-	663
Less: Expenditure - maintenance	-	(663)
BALANCE AT 30 APRIL 2018	<u><u>-</u></u>	<u><u>-</u></u>

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
RESERVES (CONTINUED)
YEAR ENDED 30 APRIL 2018

MONUMENTS
FOR THE YEAR ENDED 30 APRIL 2018

	2018	2017
	£	£
Balance at 1 May 2017	3,324	2,324
Parish assembly vote	-	1,000
BALANCE AT 30 APRIL 2018	<u>3,324</u>	<u>3,324</u>

PLAYGROUND EQUIPMENT
FOR THE YEAR ENDED 30 APRIL 2018

	2018	2017
	£	£
Balance at 1 May 2017	20,000	-
Parish assembly vote	-	20,000
BALANCE AT 30 APRIL 2018	<u>20,000</u>	<u>20,000</u>

BATTLE OF FLOWERS
FOR THE YEAR ENDED 30 APRIL 2018

	2018	2017
	£	£
Balance at 1 May 2017	5,000	-
Parish assembly vote	-	5,000
BALANCE AT 30 APRIL 2018	<u>5,000</u>	<u>5,000</u>

POLICE CAR
FOR THE YEAR ENDED 30 APRIL 2018

	2018	2017
	£	£
Balance at 1 May 2017	3,000	-
Parish assembly vote	3,000	3,000
BALANCE AT 30 APRIL 2018	<u>6,000</u>	<u>3,000</u>

ACQUISITIONS
FOR THE YEAR ENDED 30 APRIL 2018

	2018	2017
	£	£
Balance at 1 May 2017	3,146	14,000
Less: Expenditure	-	(10,854)
BALANCE AT 30 APRIL 2018	<u>3,146</u>	<u>3,146</u>

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
RESERVES (CONTINUED)
YEAR ENDED 30 APRIL 2018

BANK NOTES
FOR THE YEAR ENDED 30 APRIL 2018

	2018	2017
	£	£
BALANCE AT 1 MAY 2017 AND AT 30 APRIL 2018	<u>300</u>	<u>300</u>

CONSTABLES SPECIAL
FOR THE YEAR ENDED 30 APRIL 2018

	2018	2017
	£	£
Balance at 1 May 2017	10,000	10,000
Less: Expenditure - Village grass cutting	(2,741)	-
Less: Expenditure - Tree Removal	(989)	-
Less: Expenditure - Community centre facilities management	(2,132)	-
BALANCE AT 30 APRIL 2018	<u>4,138</u>	<u>10,000</u>

BATTLE OF FLOWERS REFUND
FOR THE YEAR ENDED 30 APRIL 2018

	2018	2017
	£	£
Balance at 1 May 2017	6,730	6,730
Balance taken to creditors	(6,730)	-
BALANCE AT 30 APRIL 2018	<u>-</u>	<u>6,730</u>

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
NOTES TO THE ACCOUNTS
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 principles selected by the Parish.

1.2 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.

1.3 Income

The Parish rates are brought into account for assessments up to 31 December 2017. Deposit interest and sundry income are accounted for on an accruals basis. Other income is credited when received.

During the year ended 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. This was a one off treatment as a result of the change in the policy on renewal of driving licences.

For all drivers licence income received after 30 April 2009 this is recognised on a receipts basis.

1.4 Expenditure

Expenditure is accounted for on an accruals basis.

1.5 Reserve Funds

The Reserve Funds have been established to equalise the effect of exceptional expenses over successive years.

2 CONTINGENT LIABILITY

The Parish of St Mary, 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.

3 RATES

The Parish rate for the year ended 30 April 2018 was charged at 1.2p 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.

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 30 APRIL 2018

4 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

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.

5 CHARITABLE GRANTS

	2018 £
6 th Jersey Scout Group	500
Kid's Club	500
20 th St Mary Brownies	500
Jersey Cheshire Homes	1,750
Renal Unit	1,750
	5,000
	5,000

6 LAND AND BUILDINGS

Land and buildings owned by the Parish but not reflected in the balance sheet includes:

- St Mary's Church
- The Church Cemetery
- The New Cemetery
- The Parish Rectory and grounds
- The Barn and Cottage
- West Rectory Field
- Church Car Park
- East Rectory Field
- The War Memorial
- The Parish Hall including parking and honorary police garage
- The Millennium Cross (Gréve de Lecq)
- Community centre and grounds
- Miscellaneous parcels of land, paths and gardens