

PARISH OF ST PETER
ACCOUNTS
AT 30 APRIL 2019

PARISH OF ST PETER

CONNÉTABLE

R Vibert

PROCUREURS DU BIEN PUBLIQUE

Mrs J Quenault
C H Benest

AUDITORS

Alex Picot
Chartered Accountants
95/97 Halkett Place
St Helier
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PARISH OF ST PETER
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FOR THE YEAR ENDED 30 APRIL 2019

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INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST PETER

Opinion

We have audited the accounts of the Parish of St Peter (the "Parish") for the year ended 30 April 2019 which comprise the General Income and Expenditure Account, the Roads Income and Expenditure Account, the Summary of Balances, 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 2019 have been prepared in accordance with the accounting policies as set out on 8.

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 issued 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 ST PETER (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.

18 June 2019

ALEX PICOT
Chartered Accountants

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2019

EXPENDITURE	Note	Estimates 2019 £	2019 £	2018 £
PARISH ADMINISTRATION				
Salaries and social security		125,244	123,987	120,026
Youth leaders		28,000	28,000	28,000
Pension scheme premiums		4,880	5,323	5,711
Telephone		3,000	2,364	2,719
Policing		42,500	39,285	37,256
Police administration support		10,000	11,137	9,844
Connétable		2,500	2,500	-
Accountancy and audit		11,600	11,600	11,330
Experts (Rates Assessors)		5,000	5,000	4,200
Rate collection		700	50	631
Advertisements		8,000	6,605	7,688
Printing, stationery and postage		11,000	11,860	9,777
Comité des Connétables		7,265	7,265	6,635
Computer expenses		12,000	12,496	10,862
Legal and professional fees		1,000	4,522	549
Sundry expenses		10,000	10,048	9,621
		282,689	282,042	264,849
CHARITABLE DONATIONS AND GRANTS				
Charitable donations	2	11,000	11,050	10,875
Parish Associations		7,250	7,175	7,025
St Peters Battle of Flowers Association		6,750	7,750	6,750
Parish Youth and Community Centre:				
Running costs		15,000	10,000	10,653
Maintenance		20,000	13,838	15,276
		60,000	49,813	50,579
REFUSE DISPOSAL		129,160	129,160	124,314
Carried forward		471,849	461,015	439,742

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2019

	Estimates		
	2019	2019	2018
	£	£	£
Brought forward	471,849	461,015	439,742
MAINTENANCE OF PARISH PROPERTY			
Cimetière a Tous les Cultes	2,500	90	860
Trésor	44,538	32,214	30,370
Parish Hall – Caretaker’s salary, pension And social security	9,585	9,127	9,022
Parish property maintenance and heating	30,000	29,873	44,928
Vehicle hire	2,000	-	-
Property, equipment and public liability insurance	26,000	29,339	25,605
Staff costs	27,264	30,353	29,268
	<u>141,887</u>	<u>130,996</u>	<u>140,053</u>
PARISH HOMES	<u>55,828</u>	<u>28,411</u>	<u>58,322</u>
STREET LIGHTING	<u>11,000</u>	<u>10,741</u>	<u>10,485</u>
ROADS ACCOUNT (page 6)	<u>135,000</u>	<u>128,282</u>	<u>112,130</u>
TOTAL EXPENDITURE BEFORE SPECIAL VOTES	<u>815,564</u>	<u>759,445</u>	<u>760,732</u>
SPECIAL VOTES			
Parish Property Contingency Fund	75,000	75,000	100,000
Parish Vehicle reserve	10,000	10,000	-
	<u>85,000</u>	<u>85,000</u>	<u>100,000</u>
TOTAL EXPENDITURE FOR THE YEAR	<u><u>£900,564</u></u>	<u><u>£844,445</u></u>	<u><u>£860,732</u></u>

PARISH OF ST PETER

GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2019

	2019		2018	
	£	£	£	£
INCOME				
Rates for the year 2018				
85,728,192 quarters at 0.90p per quarter		771,554		772,103
(2017 –85,789,146 quarters at 0.90p per quarter)				
Less: Outstanding rates	(1,008)		(501)	
Non-recoverables and allowances	(45)		(2,609)	
		(1,053)		(3,110)
Less: Adjustments		-		(1,902)
		770,501		767,091
Arrears of rate and surcharges		319		1,683
Rates surcharges		1,395		2,457
Total rates and surcharges received		772,215		771,231
ISLAND-WIDE RATES COSTS RECOVERED		1,242		2,324
OTHER INCOME				
Hire of Parish Hall	525		775	
Property searches	3,543		2,858	
Sunday trading permits	590		670	
Marriage licences	-		700	
Dog licences	3,605		3,580	
Less: Stray dog costs	(774)		(761)	
Speeding fines	1,275		4,145	
Sundry receipts	12,102		8,955	
Proceeds from the sale of vehicles	-		2,059	
		20,866		22,981
TOTAL INCOME FOR THE YEAR		<u>£794,323</u>		<u>£796,536</u>

GENERAL INCOME AND EXPENDITURE ACCOUNT - SUMMARY

	Estimates	2019	2018
	2019	£	£
	£		
INCOME	783,554	794,323	796,536
EXPENDITURE (page 4)	(900,564)	(844,445)	(860,732)
NET (DEFICIT)/SURPLUS FOR THE YEAR	(117,010)	(50,122)	(64,196)
BALANCE BROUGHT FORWARD	619,894	619,894	684,090
BALANCE CARRIED FORWARD	<u>£502,884</u>	<u>£569,772</u>	<u>£619,894</u>

PARISH OF ST PETER
ROADS INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2019

	Note	2019		2018	
		£	£	£	£
EXPENDITURE					
Roads resurfacing, materials and expenses		99,929		70,908	
Cleaning and associated labour		39,252		29,409	
Village greens		16,510		16,510	
Motor and other expenses		12,272		33,698	
			167,963		150,525
INCOME					
Firearm licences		1,280		1,630	
Driving licences	5	18,693		21,507	
Branchage penalties		2,350		1,250	
Parking fines/penalties		17,358		14,008	
			39,681		38,395
NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT			£128,282		£112,130
ESTIMATE			£135,000		£147,500

PARISH OF ST PETER

SUMMARY OF BALANCES AT 30 APRIL 2019

	Note	2019 £	2018 £
CURRENT ASSETS			
Debtors and prepayments		30,464	23,889
Cash at bank and in hand		576,021	528,733
Due from Parish Homes		456,402	447,450
		<u>1,062,887</u>	<u>1,000,072</u>
CREDITORS: Amounts falling due within one year			
Creditors and accruals		116,020	134,043
		<u>946,867</u>	<u>866,029</u>
NET CURRENT ASSETS			
CREDITORS: Amounts falling due after more than one year			
Driving Licences	5	103,390	36,055
		<u>£843,477</u>	<u>£829,974</u>
GENERAL INCOME AND EXPENDITURE ACCOUNT (page 5)			
		569,772	619,894
PARISH PROPERTY CONTINGENCY RESERVE FUND			
	6	263,705	210,080
PARISH MOTOR VEHICLE RESERVE FUND			
	7	10,000	-
		<u>£843,477</u>	<u>£829,974</u>
PARISH HOMES			
FIXED ASSETS			
	3	3,571,295	3,571,295
CURRENT ASSETS			
Debtors and prepayments		-	282
Cash at bank		18,560	16,455
		<u>£3,589,855</u>	<u>£3,588,032</u>
REPRESENTED BY:			
Creditors and accruals		18,571	25,700
Bank Loan	4	2,632,588	2,708,871
Due to Parish of St Peter		456,402	447,450
Parish Homes Reserve	8	482,294	406,011
		<u>£3,589,855</u>	<u>£3,588,032</u>

The accounts were approved by the Connétable on 18 June 2019

R Vibert
 Connétable

PARISH OF ST PETER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2019

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.

1.2 Income

The Parish rates are brought into account on a receipts basis. Income from driving licences is apportioned over the period of the licence. Other income, including bank deposit interest, is credited when it is received.

1.3 Expenditure

Expenditure is accounted for on an accruals basis.

1.4 Fixed assets

With the exception of Queen's Jubilee Homes at Clos Le Ruez, land and buildings belonging to the Parish are not reflected in the Summary of Balances, but are listed in Note 9.

Land and buildings which are reflected in the Summary of Balances are shown at cost.

Furniture and equipment are written off in the year of acquisition.

2. CHARITABLE DONATIONS

	2019	2018
	£	£
Citizens Advice Bureau	600	600
Family Nursing & Home Care Services (Jersey) Inc.	3,750	3,750
Jersey Association for Youth & Friendship	1,175	1,175
Women's Refuge	675	675
Relate	-	675
Jersey Homeless Outreach Group (Shelter Trust)	550	550
CI Air Search Jersey	-	350
Jersey Diabetic Association	350	275
Jersey Brook Advisory	550	550
Jersey Hospice Care	925	925
St Peter's School	665	-
Jersey Cheshire Homes	300	300
Headway	550	550
Meals on Wheels	200	200
Street Pastors	-	200
Purple 4 Polio	-	100
Jersey Association of Child Carers	300	-
Brightly	400	-
Le Congrès des Parlers Normands et Jèrriais	60	-
	<u>£11,050</u>	<u>£10,875</u>
Estimate	<u>£11,000</u>	<u>£11,000</u>

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2019

3. FIXED ASSETS		At cost		
Queen's Jubilee Homes at Clos Le Ruez		<u>£3,571,295</u>		
Main Contractor		2,526,917		
Purchase of field No. 633, La Verte Rue		750,000		
Professional fees and associated costs		194,203		
Finance costs		43,750		
Stamp duty		26,800		
Planning fees and associated costs		19,720		
Other costs		<u>9,905</u>		
At 30 April 2018 and 2019		<u>£3,571,295</u>		
4. BANK LOAN		2019	2018	
Barclays Private Clients International Limited		<u>£2,632,588</u>	<u>£2,708,871</u>	
<p>The loan from Barclays Private Clients International Limited relates to a facility of up to £2,995,813 which is available to the Parish. The loan is secured by a first registered bond in the sum of £2,970,336 on field No. 633, La Grande Route de St Pierre. During the year capital repayments of £76,283 (2018:£72,067) were made. The loan is repayable in quarterly instalments commencing 28 September 2012 to include capital and interest. The rate of interest has been fixed at 7.27% until March 2036 by when the loan must have been repaid in full.</p>				
5. DRIVING LICENCES		2019	2018	
	£	£	£	£
Total receipts		106,315		26,310
Add: Deferred income brought forward		46,049		47,134
		<u>152,364</u>		<u>73,444</u>
Less: Deferred income carried forward:				
Due within one year	17,832		9,994	
Due within two to eight years	<u>103,390</u>		<u>36,055</u>	
		<u>(121,222)</u>		<u>(46,049)</u>
		31,142		27,395
Less: Expenses		<u>(12,449)</u>		<u>(5,888)</u>
Net income transferred to Roads Account		<u>£18,693</u>		<u>£21,507</u>
6. PARISH PROPERTY CONTINGENCY RESERVE FUND		2019	2018	
		£	£	
At 1 May 2018		210,080	182,645	
Transfer from General Account		75,000	100,000	
Expenditure on improvements to Youth and Community Centre		-	(72,565)	
Expenditure on church ceiling works		(16,625)	-	
Contribution towards St Peter's School Fence		<u>(4,750)</u>	-	
At 30 April 2019		<u>£263,705</u>	<u>£210,080</u>	

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2019

7. PARISH MOTOR VEHICLE RESERVE FUND	2019	2018
	£	£
At 1 May 2018	-	-
Transfer from General Account	10,000	-
Expenditure	-	-
At 30 April 2019	<u>£10,000</u>	<u>£ -</u>

8. PARISH HOMES RESERVE	2019	2018
	£	£
At 1 May 2018	406,011	333,944
Net surplus for the year	47,872	13,745
Transfer from General Account	28,411	58,322
At 30 April 2019	<u>£482,294</u>	<u>£406,011</u>

9. LAND AND BUILDINGS

With the exception of Queen's Jubilee Homes at Clos Le Ruez, land and buildings owned by the Parish, or the responsibility of the Parish, but not reflected in the Summary of Balances, are as follows:

- Parish Hall
- Youth and Community Centre
- Parish Church
- Rectory
- Maison des Pauvres
- Field – Clos des Pauvres
- Maison Le Marquand
- Land at Beaumont cannon
- Part of a small field

10. CONTINGENT LIABILITY

The contingent liability relates to the IT States Computer Link. In the event of a claim the Parish is liable for the first £4,924 of the cost of the claim.

**PARISH OF ST PETER
PARISH HOMES**

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2019

	Maison Le Marquand 2019 £	Queens Jubilee Homes 2019 £	Total 2019 £	Total 2018 £
INCOME				
Rent receivable	83,401	215,484	298,885	289,939
Sundry income	-	-	-	253
	<u>83,401</u>	<u>215,484</u>	<u>298,885</u>	<u>290,192</u>
EXPENDITURE				
Maintenance:				
Plumbing works	998	583	1,581	4,631
Internal refurbishments	4,778	15,626	20,404	23,781
Electrical work	-	81	81	1,241
Heating	2,541	11,613	14,154	1,371
External redecoration/woodwork	-	-	-	22,636
Other	807	215	1,022	1,676
	<u>9,124</u>	<u>28,118</u>	<u>37,242</u>	<u>55,336</u>
Loan Interest	-	194,483	194,483	198,725
Fuel	8,280	-	8,280	6,708
Garden	274	-	274	141
Water rates	2,221	-	2,221	2,145
Rates- Current year	1,078	2,812	3,890	3,782
- Prior year	-	-	-	3,925
General	-	-	-	1,605
Electricity (net of receipts)	209	-	209	441
Cleaning	3,114	-	3,114	2,389
Audit and accountancy	650	650	1,300	1,250
	<u>24,950</u>	<u>226,063</u>	<u>251,013</u>	<u>276,447</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR	<u><u>£58,451</u></u>	<u><u>£(10,579)</u></u>	<u><u>£47,872</u></u>	<u><u>£13,745</u></u>