

PARISH OF ST PETER
ACCOUNTS
AT 30 APRIL 2020

PARISH OF ST PETER

CONNÉTABLE

R Vibert

PROCUREURS DU BIEN PUBLIQUE

R Surcouf
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 2020

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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 2020 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 2020 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.

24 June 2020

ALEX PICOT
Chartered Accountants

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

EXPENDITURE	Note	Estimates 2020 £	2020 £	2019 £
PARISH ADMINISTRATION				
Salaries and social security		129,807	129,327	123,987
Youth leaders		28,670	28,670	28,000
Pension scheme premiums		5,007	5,071	5,323
Telephone		3,000	3,399	2,364
Policing		32,940	37,182	39,285
Police administration support		12,000	13,292	11,137
Connétable		2,500	2,500	2,500
Accountancy and audit		12,000	12,000	11,600
Experts (Rates Assessors)		5,000	5,000	5,000
Rate collection		500	277	50
Advertisements		8,000	6,715	6,605
Printing, stationery and postage		12,000	11,332	11,860
Comité des Connétables		8,840	8,835	7,265
Computer expenses		5,000	14,774	12,496
Legal and professional fees		10,000	11,478	4,522
Sundry expenses		10,000	13,265	10,048
		285,264	303,117	282,042
CHARITABLE DONATIONS AND GRANTS				
Charitable donations	2	11,400	11,200	11,050
Parish Associations		7,500	8,100	7,175
St Peter Football Club Centenary		2,500	2,500	-
St Peter's School		-	1,950	-
St Peter's Battle of Flowers Association		7,000	7,000	7,750
Parish Youth and Community Centre:				
Running costs		10,000	12,935	10,000
Maintenance		20,000	23,530	13,838
		58,400	67,215	49,813
REFUSE DISPOSAL AND RECYCLING		206,197	162,833	129,160
Carried forward		549,861	533,165	461,015

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2020

	Estimates		
	2020	2020	2019
	£	£	£
Brought forward	549,861	533,165	461,015
MAINTENANCE OF PARISH PROPERTY			
Cimetière a Tous les Cultes	2,500	3,239	90
Trésor	49,618	28,494	32,214
Parish Hall – Caretaker’s salary, pension and social security	9,931	9,931	9,127
Parish property maintenance and heating	30,000	38,392	29,873
Property, equipment and public liability insurance	30,000	31,866	29,339
Staff costs	33,015	33,198	30,353
	<u>155,064</u>	<u>145,120</u>	<u>130,996</u>
PARISH HOMES	<u>11,585</u>	<u>38,842</u>	<u>28,411</u>
STREET LIGHTING	<u>11,000</u>	<u>11,195</u>	<u>10,741</u>
ROADS ACCOUNT (page 6)	<u>138,755</u>	<u>57,164</u>	<u>128,282</u>
TOTAL EXPENDITURE BEFORE SPECIAL VOTES	<u>866,265</u>	<u>785,486</u>	<u>759,445</u>
SPECIAL VOTES			
Parish Property Contingency Fund	50,000	50,000	75,000
Parish Vehicle reserve	10,000	10,000	10,000
Liberation 75	-	2,800	-
	<u>60,000</u>	<u>62,800</u>	<u>85,000</u>
TOTAL EXPENDITURE FOR THE YEAR	<u><u>£926,265</u></u>	<u><u>£848,286</u></u>	<u><u>£844,445</u></u>

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2020

	2020		2019	
	£	£	£	£
INCOME				
Rates for the year 2019 87,054,922 quarters at 1.00p per quarter (2018 –85,728,192 quarters at 0.90p per quarter)		870,549		771,554
Less: Outstanding rates	(1,339)		(1,008)	
Non-recoverables and allowances	(993)		(45)	
		(2,332)		(1,053)
Less: Adjustments		-		-
		868,217		770,501
Arrears of rate and surcharges		2,496		319
Rates surcharges		1,351		1,395
		872,064		772,215
ISLAND-WIDE RATES COSTS RECOVERED		1,108		1,242
OTHER INCOME				
Bank interest	2,599		-	
Hire of Parish Hall	278		525	
Property searches	2,667		3,543	
Sunday trading permits	935		590	
Dog licences	3,805		3,605	
Less: Stray dog costs	(650)		(774)	
Speeding fines	2,420		1,275	
Sundry receipts	3,253		12,102	
		15,307		20,866
TOTAL INCOME FOR THE YEAR		£888,479		£794,323

GENERAL INCOME AND EXPENDITURE ACCOUNT - SUMMARY

	Estimates	2020	2019
	£	£	£
INCOME	883,649	888,479	794,323
EXPENDITURE (page 4)	(926,265)	(848,286)	(844,445)
NET (DEFICIT)/SURPLUS FOR THE YEAR	(42,616)	40,193	(50,122)
BALANCE BROUGHT FORWARD	569,772	569,772	619,894
BALANCE CARRIED FORWARD	£527,156	£609,965	£569,772

PARISH OF ST PETER
ROADS INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

	Note	2020		2019	
		£	£	£	£
EXPENDITURE					
Roads resurfacing, materials and expenses		52,840		99,929	
Cleaning and associated labour		28,943		39,252	
Village greens		16,510		16,510	
Motor and other expenses		6,005		12,272	
		<u> </u>	104,298	<u> </u>	167,963
INCOME					
Firearm licences		760		1,280	
Driving licences	5	29,404		18,693	
Branchage penalties		2,400		2,350	
Parking fines/penalties		14,570		17,358	
		<u> </u>	47,134	<u> </u>	39,681
NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT			<u>£57,164</u>		<u>£128,282</u>
ESTIMATE			<u>£138,755</u>		<u>£135,000</u>

PARISH OF ST PETER

SUMMARY OF BALANCES AT 30 APRIL 2020

	Note	2020 £	2019 £
CURRENT ASSETS			
Debtors and prepayments		21,235	30,464
Cash at bank and in hand		688,669	576,021
Due from Parish Homes		450,365	456,402
		<u>1,160,269</u>	<u>1,062,887</u>
CREDITORS: Amounts falling due within one year			
Creditors and accruals		169,262	116,020
		<u>169,262</u>	<u>116,020</u>
NET CURRENT ASSETS			
		991,007	946,867
CREDITORS: Amounts falling due after more than one year			
Driving Licences	5	101,865	103,390
		<u>101,865</u>	<u>103,390</u>
		<u>£889,142</u>	<u>£843,477</u>
GENERAL INCOME AND EXPENDITURE ACCOUNT (page 5)			
		609,965	569,772
PARISH PROPERTY CONTINGENCY RESERVE FUND			
	6	266,677	263,705
PARISH MOTOR VEHICLE RESERVE FUND			
	7	12,500	10,000
		<u>12,500</u>	<u>10,000</u>
		<u>£889,142</u>	<u>£843,477</u>
PARISH HOMES			
FIXED ASSETS			
	3	3,571,295	3,571,295
CURRENT ASSETS			
Debtors and prepayments		1,039	-
Cash at bank		11,901	18,560
		<u>12,940</u>	<u>18,560</u>
		<u>£3,584,235</u>	<u>£3,589,855</u>
REPRESENTED BY:			
Creditors and accruals		18,988	18,571
Bank Loan	4	2,552,157	2,632,588
Due to Parish of St Peter		450,365	456,402
Parish Homes Reserve	8	562,725	482,294
		<u>3,684,135</u>	<u>4,679,855</u>
		<u>£3,584,235</u>	<u>£3,589,855</u>

The accounts were approved by the Connétable on 23 June 2020

R Vibert
 Connétable

PARISH OF ST PETER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

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

	2020	2019
	£	£
Citizens Advice Bureau	600	600
Family Nursing & Home Care Services (Jersey) Inc.	4,000	3,750
Jersey Association for Youth & Friendship	1,200	1,175
Women's Refuge	700	675
Natural Jersey	100	-
Jersey Homeless Outreach Group (Shelter Trust)	550	550
Caring Cooks	100	-
Jersey Diabetic Association	350	350
Jersey Brook Advisory	650	550
Jersey Hospice Care	1,200	925
St Peter's School	200	665
Jersey Cheshire Homes	300	300
Headway	550	550
Meals on Wheels	200	200
Street Pastors	100	-
Age Concern	100	-
Jersey Association of Child Carers	300	300
Brightly	-	400
Le Congrès des Parlers Normands et Jèrriais	-	60
	<u>£11,200</u>	<u>£11,050</u>
Estimate	<u>£11,400</u>	<u>£11,000</u>

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2020

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 2019 and 2020		<u>£3,571,295</u>

4.	BANK LOAN		2020	2019
	Barclays Private Clients International Limited		<u>£2,552,157</u>	<u>£2,632,588</u>

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 £80,431 (2019: £ 76,283) 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.

5.	DRIVING LICENCES		2020		2019
		£	£	£	£
	Total receipts		30,620		106,315
	Add: Deferred income brought forward		121,222		46,049
			<u>151,842</u>		<u>152,364</u>
	Less: Deferred income carried forward:				
	Due within one year	18,031		17,832	
	Due within two to eight years	101,865		103,390	
			<u>(119,896)</u>		<u>(121,222)</u>
			31,946		31,142
	Less: Expenses		(2,542)		(12,449)
	Net income transferred to Roads Account		<u>£29,404</u>		<u>£18,693</u>

6.	PARISH PROPERTY CONTINGENCY RESERVE FUND		2020	2019
			£	£
	At 1 May 2019		263,705	210,080
	Transfer from General Account		50,000	75,000
	Expenditure on church		(47,028)	(16,625)
	Contribution towards St Peter's School Fence		-	(4,750)
	At 30 April 2020		<u>£266,677</u>	<u>£263,705</u>

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2020

7.	PARISH MOTOR VEHICLE RESERVE FUND		2020	2019
			£	£
	At 1 May 2019		10,000	-
	Transfer from General Account		10,000	10,000
	Expenditure		(7,500)	-
	At 30 April 2020		<u>£12,500</u>	<u>£10,000</u>

8.	PARISH HOMES RESERVE		2020	2019
			£	£
	At 1 May 2019		482,294	406,011
	Net surplus for the year		41,589	47,872
	Transfer from General Account		38,842	28,411
	At 30 April 2020		<u>£562,725</u>	<u>£482,294</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 2020

	Maison Le Marquand 2020 £	Queens Jubilee Homes 2020 £	Total 2020 £	Total 2019 £
INCOME				
Rent receivable	84,903	218,986	303,889	298,885
Sundry income	100	-	100	-
	<u>85,003</u>	<u>218,986</u>	<u>303,989</u>	<u>298,885</u>
EXPENDITURE				
Maintenance:				
Plumbing works	361	1,523	1,884	1,581
Internal refurbishments	12,803	17,179	29,982	20,404
Electrical work	293	2,431	2,724	81
Heating	1,441	13,420	14,861	14,154
Other	1,404	859	2,263	1,022
	<u>16,302</u>	<u>35,412</u>	<u>51,714</u>	<u>37,242</u>
Loan Interest	-	190,310	190,310	194,483
Fuel	8,398	-	8,398	8,280
Garden	227	-	227	274
Water rates	1,934	-	1,934	2,221
Rates	1,086	3,002	4,088	3,890
General	-	30	30	-
Electricity (net of receipts)	493	-	493	209
Cleaning	3,840	-	3,840	3,114
Audit and accountancy	683	683	1,366	1,300
	<u>32,963</u>	<u>229,437</u>	<u>262,400</u>	<u>251,013</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR	<u>£52,040</u>	<u>£(10,451)</u>	<u>£41,589</u>	<u>£47,872</u>