

**PARISH OF ST PETER**  
**ACCOUNTS**  
**AT 30 APRIL 2015**

**PARISH OF ST PETER**

**CONNÉTABLE**

J M Refault

**PROCUREURS DU BIEN PUBLIQUE**

Mrs J Quenault  
N Le Quesne

**AUDITORS**

Alex Picot  
Chartered Accountants  
95/97 Halkett Place  
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Jersey JE1 1BX

**PARISH OF ST PETER**  
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**FOR THE YEAR ENDED 30 APRIL 2015**

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

We have audited the accounts of the Parish of St Peter for the year ended 30 April 2015 on pages 2 to 10. The accounts have been prepared under the accounting policies set out therein.

This report is made solely to the Parish's principals and electors, 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.

### **Respective responsibilities of Connétable and auditors**

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 Publique, 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.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the accounts are properly prepared in accordance with the Parish's own accounting policies and applicable law. We also report to you if, in our opinion, the Parish has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

### **Scope of the audit opinion**

An audit includes obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Parish's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Parish; and the overall presentation of the accounts. In addition, we read the financial and non-financial information issued with the accounts to identify material inconsistencies with the accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on accounts**

In our opinion the accounts:

- give a true and fair view, in accordance with the Parish's own accounting policies, of the Parish's affairs as at 30 April 2015 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with applicable law.

**PARISH OF ST PETER**  
**GENERAL INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2015**

<b>EXPENDITURE</b>	<b>Note</b>	<b>Estimates 2015 £</b>	<b>2015 £</b>	<b>2014 £</b>
<b>PARISH ADMINISTRATION</b>				
Salaries and social security		106,800	112,674	118,970
Youth leaders		32,617	26,571	24,643
Pension scheme premiums		5,000	5,734	15,433
Telephone		3,000	3,169	2,894
Policing		71,000	58,814	35,511
Connétable		-	-	-
Accountancy and audit		10,750	10,750	10,500
Experts		4,000	4,000	3,750
Rate collection		400	529	312
Advertisements		7,000	6,775	6,405
Printing, stationery and postage		9,500	9,715	8,933
Comité des Connétables		6,175	6,472	6,781
Computer expenses		4,000	3,159	3,801
Legal and professional fees		1,000	3,035	640
Sundry expenses		7,500	6,044	4,149
		<u>268,742</u>	<u>257,441</u>	<u>242,722</u>
<b>CHARITABLE DONATIONS AND GRANTS</b>				
Charitable donations	2	11,008	10,024	11,295
Parish Associations		7,591	7,378	7,464
St Peters Battle of Flowers Association		6,102	6,512	6,000
Parish twinning and Parish in Bloom		-	-	1,100
Parish Youth and Community Centre:				
Running costs		24,000	24,000	21,000
Maintenance		7,000	10,659	7,000
		<u>55,701</u>	<u>58,573</u>	<u>53,859</u>
<b>REFUSE DISPOSAL</b>		<u>119,474</u>	<u>119,474</u>	<u>117,249</u>
Carried forward		443,917	435,488	413,830

**PARISH OF ST PETER**  
**GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2015**

	<b>Estimates</b>		
	<b>2015</b>	<b>2015</b>	<b>2014</b>
	£	£	£
Brought forward	443,917	435,488	413,830
<b>MAINTENANCE OF PARISH PROPERTY</b>			
Cimetière a Tous les Cultes	-	(150)	-
Trésor	48,542	41,444	44,929
Parish Hall – Caretaker’s salary and social security	9,490	8,901	8,801
Parish Hall - General and heating	17,500	12,444	14,986
General property maintenance	20,000	47,943	19,804
Property, equipment and public liability insurance	24,000	23,583	22,382
Staff costs	26,025	26,370	-
	<u>145,557</u>	<u>160,535</u>	<u>110,902</u>
<b>PARISH HOMES</b>	<u>91,230</u>	<u>61,794</u>	<u>79,158</u>
<b>STREET LIGHTING</b>	<u>14,500</u>	<u>11,588</u>	<u>13,479</u>
<b>ROADS ACCOUNT</b> (page 5)	<u>126,025</u>	<u>94,258</u>	<u>143,972</u>
<b>TOTAL EXPENDITURE BEFORE SPECIAL VOTES</b>	<u>821,229</u>	<u>763,663</u>	<u>761,341</u>
<b>SPECIAL VOTES</b>			
Parish Property Contingency Fund	50,000	50,000	-
	<u>50,000</u>	<u>50,000</u>	<u>-</u>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<u><u>£871,229</u></u>	<u><u>£813,663</u></u>	<u><u>£761,341</u></u>

**PARISH OF ST PETER**

**GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2015**

	<b>Note</b>	<b>2015</b>		<b>2014</b>	
<b>INCOME</b>		£	£	£	£
Rates for the year 2014 73,849,399 quarters at 1.10p per quarter (2013 –73,142,287 quarters at 1.10p per quarter)			812,344		804,566
Less: Outstanding rates		(1,611)		(2,517)	
Non-recoverables and allowances		-		(127)	
			(1,611)		(2,644)
Add: Adjustments			58		1,898
			810,791		803,820
Arrears of rate and surcharges			1,706		1,511
Rates surcharges			2,971		3,691
Total rates and surcharges received			815,468		809,022
<b>ISLAND-WIDE RATES COSTS RECOVERED</b>			2,182		2,489
<b>OTHER INCOME</b>					
Hire of Parish Hall		804		257	
Bank deposit interest		421		295	
Property searches		2,700		2,266	
Sunday trading permits		575		875	
Marriage licences		200		140	
Dog licences		3,385		3,205	
Less: Stray dog costs		(406)		(1,054)	
Speeding fines		2,010		5,160	
Sundry receipts		1,504		783	
Proceeds from the sale of the parish property	9	60,000		-	
			71,193		11,927
<b>TOTAL INCOME FOR THE YEAR</b>			<u>£888,843</u>		<u>£823,438</u>

**GENERAL INCOME AND EXPENDITURE ACCOUNT - SUMMARY**

	<b>Estimates</b>		<b>2014</b>
	<b>2015</b>	<b>2015</b>	<b>2014</b>
	£	£	£
<b>INCOME</b> (page 4)	827,343	888,843	823,438
<b>EXPENDITURE</b> (page 3)	871,229	813,663	761,341
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>	(43,886)	75,180	62,097
<b>BALANCE BROUGHT FORWARD</b>	706,805	706,805	644,708
<b>BALANCE CARRIED FORWARD</b>	<u>£662,919</u>	<u>£781,985</u>	<u>£706,805</u>

**PARISH OF ST PETER**  
**ROADS INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2015**

	<b>Note</b>	<b>2015</b>		<b>2014</b>	
		£	£	£	£
<b>EXPENDITURE</b>					
Roads resurfacing, materials and expenses		72,118		89,927	
Roads drainage works and sundry repairs		(954)		901	
Cleaning and associated labour		21,572		53,776	
Village greens		16,510		16,510	
Motor and other expenses		10,479		6,977	
			119,725		168,091
<b>INCOME</b>					
Firearm licences		680		1,125	
Driving licences	5	21,654		18,884	
Branchage penalties		375		410	
Parking fines/penalties		2,758		3,700	
			25,467		24,119
<b>NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT</b>			<u>£94,258</u>		<u>£143,972</u>
<b>ESTIMATE</b>			<u>£126,025</u>		<u>£207,000</u>



**PARISH OF ST PETER**

**SUMMARY OF BALANCES AT 30 APRIL 2015**

	Note	2015 £	2014 £
<b>CURRENT ASSETS</b>			
Debtors and prepayments		20,942	19,870
Cash at bank and in hand		595,402	164,482
Due from Parish Homes		456,896	769,439
		1,073,240	953,791
<b>CREDITORS: Amounts falling due within one year</b>			
Creditors and accruals		105,776	80,880
		967,464	872,911
<b>NET CURRENT ASSETS</b>			
<b>CREDITORS: Amounts falling due after more than one year</b>			
Driving Licences	5	52,834	63,461
		<u>£914,630</u>	<u>£809,450</u>
<b>GENERAL INCOME AND EXPENDITURE ACCOUNT (page 4)</b>			
		781,985	706,805
<b>PARISH PROPERTY CONTINGENCY RESERVE FUND</b>			
	6	132,645	102,645
		<u>£914,630</u>	<u>£809,450</u>
<b>PARISH HOMES</b>			
<b>FIXED ASSETS</b>	3	3,571,295	3,571,295
<b>CURRENT ASSETS</b>			
Debtors and prepayments		788	705
Cash at bank		21,075	333,363
		<u>£3,593,158</u>	<u>£3,905,363</u>
<b>REPRESENTED BY:</b>			
Creditors and accruals		21,380	21,042
Bank Loan	4	2,907,847	2,965,033
Due to Parish of St Peter		456,896	769,439
Parish Homes Reserve	8	207,035	149,849
		<u>£3,593,158</u>	<u>£3,905,363</u>

The accounts were approved by the Connétable on 24 June 2015

J M Refault  
 ..... Connétable

**PARISH OF ST PETER  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2015**

**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**

	<b>Estimates</b>		
	<b>2015</b>	<b>2015</b>	<b>2014</b>
	£	£	£
Citizens Advice Bureau	524	524	515
Family Nursing and Home Care Services (Jersey) Inc.	3,214	3,214	3,160
Jersey Association for Youth & Friendship	1,068	1,068	1,050
Women's Refuge	661	661	650
Relate	661	661	650
The Jersey Council on Alcoholism	661	661	650
Jersey Society for the Disabled	981	-	965
Brig-y-don	564	564	555
Shelter Trust	529	529	520
CI Air Search Jersey	310	310	305
Jersey Across Group	-	-	470
Jersey Diabetic Association	229	229	225
Jersey Brook Advisory	478	478	470
Jersey Hospice Care	925	925	910
St Peter's School	203	200	200
	<u>£11,008</u>	<u>£10,024</u>	<u>£11,295</u>

**3. FIXED ASSETS**

	<b>At cost</b>
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	9,905
At 30 April 2014 and 2015	<u>£3,571,295</u>

**PARISH OF ST PETER**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**4. BANK LOAN**

	<b>2015</b>	<b>2014</b>
Barclays Private Clients International Limited	£2,907,847	£2,965,033

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 £57,186 (2014:£44,806) 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. The capital repayments due within one year are £60,888.

**5. DRIVING LICENCES**

	<b>2015</b>		<b>2014</b>	
	£	£	£	£
Total receipts		13,419		13,410
Add: Deferred income brought forward		80,041		89,799
		93,460		103,209
Less: Deferred income carried forward:				
Due within one year	17,324		16,580	
Due within two to eight years	52,834		63,461	
		(70,158)		(80,041)
		23,302		23,168
Less: Expenses		(1,648)		(4,284)
Net income transferred to Roads Account		£21,654		£18,884

**6. PARISH PROPERTY CONTINGENCY RESERVE FUND**

	<b>2015</b>	<b>2014</b>
	£	£
At 1 May 2014	102,645	111,397
St Peter's FC Grant	(20,000)	-
Transfer from General Account	50,000	-
Transfer to Parish Church Spire Reserve	-	(8,752)
At 30 April 2015	£132,645	£102,645

**7. PARISH CHURCH SPIRE RESERVE**

	<b>2015</b>	<b>2014</b>
	£	£
At 1 May 2014	-	63,347
Transfer from Parish Property Contingency Reserve Fund	-	8,752
Expenditure in year	-	(72,099)
At 30 April 2015	£ -	£ -

**PARISH OF ST PETER**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**8. PARISH HOMES RESERVE**

	<b>2015</b>	<b>2014</b>
	£	£
At 1 May 2014	149,849	81,462
Net deficit for the year	(4,608)	(10,771)
Transfer from General Account	61,794	79,158
At 30 April 2015	<u>£207,035</u>	<u>£149,849</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

At a Parish Assembly held on 8 April 2014 it was agreed that the Parish make an application to the Royal Court to extinguish the road known as Rue Fondon. During the year this took place and the land formerly known as Rue Fondon was then sold to Comprop (CI) Ltd for £60,000. The legal costs relating to this sale were in part met by the purchaser with the balance of £2,543 being met by the Parish.

**11. 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 2015**

	<b>2015</b>		<b>2014</b>	
	£	£	£	£
<b>INCOME</b>				
Rent receivable	260,093		257,608	
Bank deposit interest	128		202	
Sundry income	675		705	
		260,896		258,515
<b>EXPENDITURE</b>				
Maintenance:				
Plumbing works	2,397		1,159	
Glazing works	366		365	
Internal refurbishments	17,022		-	
Electrical work	7,402		2,747	
Heating	4,383		-	
Other	2,522		1,940	
	34,092		6,211	
Loan Interest	213,695		216,673	
Loan arrangement fees	-		26,682	
Fuel	7,024		9,342	
Garden	2,925		3,073	
Water rates	2,469		2,231	
General	1,881		1,429	
Electricity (net of receipts)	637		1,505	
Cleaning	1,550		1,330	
Audit and accountancy	1,200		700	
Bank charges	31		110	
		265,504		269,286
<b>NET DEFICIT FOR THE YEAR</b>		<b>£(4,608)</b>		<b>£(10,771)</b>