

**PARISH OF ST PETER**  
**ACCOUNTS**  
**AT 30 APRIL 2014**

**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  
St Helier  
Jersey JE1 1BX

**PARISH OF ST PETER**  
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**FOR THE YEAR ENDED 30 APRIL 2014**

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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 2014 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 2014 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 2014**

<b>EXPENDITURE</b>	<b>Note</b>	<b>Estimates 2014 £</b>	<b>2014 £</b>	<b>2013 £</b>
<b>PARISH ADMINISTRATION</b>				
Salaries and social security		140,585	143,613	136,625
Pension scheme premiums		10,000	8,446	9,629
Telephone		3,250	2,894	3,145
Policing		45,150	35,511	28,655
Connétable		-	-	-
Accountancy and audit		10,500	10,500	10,250
Experts		3,750	3,750	3,750
Rate collection		500	312	491
Advertisements		7,500	6,405	7,287
Printing, stationery and postage		8,500	8,933	7,810
Comité des Connétables		11,800	6,781	5,750
Computer expenses		3,000	3,801	2,655
Legal and professional fees		1,000	640	-
Sundry expenses		9,000	4,149	7,734
		254,535	235,735	223,781
<b>CHARITABLE DONATIONS AND GRANTS</b>				
Charitable donations	2	11,095	11,295	10,926
Parish Associations		7,475	7,464	7,368
St Peters Battle of Flowers Association		6,000	6,000	6,000
Parish twinning		-	1,100	-
Parish Youth and Community Centre:				
Running costs		21,000	21,000	21,000
Maintenance		7,000	7,000	7,000
		52,570	53,859	52,294
<b>REFUSE DISPOSAL</b>		117,250	117,249	114,950
Carried forward		424,355	406,843	391,025

**PARISH OF ST PETER**  
**GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2014**

	<b>Estimates</b>		
	<b>2014</b>	<b>2014</b>	<b>2013</b>
	£	£	£
Brought forward	424,355	406,843	391,025
<b>MAINTENANCE OF PARISH PROPERTY</b>			
Cimetière a Tous les Cultes	200	-	177
Trésor	42,279	44,929	31,827
Parish Hall – Caretaker’s salary and social security	9,455	8,801	9,324
Parish Hall - General and heating	18,000	14,986	17,099
General property maintenance	25,000	19,804	25,125
Parish Homes	79,158	79,158	35,000
Property, equipment and public liability insurance	22,500	22,382	22,046
	<u>196,592</u>	<u>190,060</u>	<u>140,598</u>
<b>STREET LIGHTING</b>	<u>13,000</u>	<u>13,479</u>	<u>12,933</u>
<b>ROADS ACCOUNT</b> (page 5)	<u>207,000</u>	<u>143,972</u>	<u>89,084</u>
<b>TOTAL EXPENDITURE BEFORE SPECIAL VOTES</b>	<u>840,947</u>	<u>754,354</u>	<u>633,640</u>
<b>SPECIAL VOTES</b>			
Parish Property Contingency Fund	-	-	50,000
	<u>-</u>	<u>-</u>	<u>50,000</u>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<u><u>£840,947</u></u>	<u><u>£754,354</u></u>	<u><u>£683,640</u></u>

PARISH OF ST PETER

GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2014

	2014		2013	
	£	£	£	£
<b>INCOME</b>				
Rates for the year 2013 73,142,287 quarters at 1.10p per quarter (2012 -72,215,150 quarters at 1.10p per quarter)		804,566		794,367
Less: Outstanding rates	(2,517)		(2,395)	
Non-recoverables and allowances	(127)		(695)	
		(2,644)		(3,090)
Add: Adjustments		1,898		-
		803,820		791,277
Arrears of rate		1,511		2,216
Rates surcharges		3,691		6,223
Total rates and surcharges received		809,022		799,716
<b>ISLAND-WIDE RATES COSTS RECOVERED</b>		2,489		5,570
<b>OTHER INCOME</b>				
Hire of Parish Hall	257		1,420	
Bank deposit interest	295		837	
Property searches	2,266		2,133	
Sunday trading permits	875		875	
Marriage licences	140		700	
Dog licences	3,205		3,040	
Less: Stray dog costs	(1,054)		(1,013)	
Speeding fines	5,160		2,775	
Sundry receipts	783		2,472	
		11,927		13,239
<b>TOTAL INCOME FOR THE YEAR</b>		<u>£823,438</u>		<u>£818,525</u>

GENERAL INCOME AND EXPENDITURE ACCOUNT - SUMMARY

	Estimates 2014 £	2014 £	2013 £
<b>INCOME</b> (page 4)	822,565	823,438	818,525
<b>EXPENDITURE</b> (page 3)	840,947	754,354	683,640
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>	(18,382)	69,084	134,885
<b>BALANCE BROUGHT FORWARD</b>	644,708	644,708	509,823
<b>BALANCE CARRIED FORWARD</b>	<u>£626,326</u>	<u>£713,792</u>	<u>£644,708</u>

**PARISH OF ST PETER**  
**ROADS INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2014**

	<b>Note</b>	<b>2014</b>		<b>2013</b>	
		£	£	£	£
<b>EXPENDITURE</b>					
Roads resurfacing less reinstatements		89,927		34,492	
Roads drainage works and sundry repairs		901		734	
Cleaning and associated labour		53,776		56,178	
Village greens		16,510		16,510	
Motor and other expenses		6,977		8,913	
			168,091		116,827
<b>INCOME</b>					
Firearm licences		1,125		1,475	
Driving licences	5	18,884		21,066	
Branchage penalties		410		575	
Parking fines/penalties		3,700		4,627	
			24,119		27,743
<b>NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT</b>			<u>£143,972</u>		<u>£89,084</u>
<b>ESTIMATE</b>			<u>£207,000</u>		<u>£205,830</u>



**PARISH OF ST PETER**

**SUMMARY OF BALANCES AT 30 APRIL 2014**

	<b>Note</b>	<b>2014 £</b>	<b>2013 £</b>
<b>CURRENT ASSETS</b>			
Debtors and prepayments		26,857	29,462
Cash at bank and in hand		164,482	205,208
Due from Parish Homes		769,439	733,481
		960,778	968,151
<b>CREDITORS: Amounts falling due within one year</b>			
Creditors and accruals		80,880	74,798
		879,898	893,353
<b>NET CURRENT ASSETS</b>			
<b>CREDITORS: Amounts falling due after more than one year</b>			
Driving Licences	5	63,461	73,901
		<u>£816,437</u>	<u>£819,452</u>
<b>GENERAL INCOME AND EXPENDITURE ACCOUNT</b>			
		713,792	644,708
<b>PARISH PROPERTY CONTINGENCY RESERVE FUND</b>			
	7	102,645	111,397
<b>PARISH CHURCH SPIRE RESERVE</b>			
	8	-	63,347
		<u>£816,437</u>	<u>£819,452</u>
<b>PARISH HOMES</b>			
<b>FIXED ASSETS</b>			
	3	3,571,295	3,569,945
<b>CURRENT ASSETS</b>			
Debtors and prepayments		705	828
Cash at bank		333,363	285,856
		<u>£3,905,363</u>	<u>£3,856,629</u>
<b>REPRESENTED BY:</b>			
Creditors and accruals		21,042	87,687
Bank Loan	4	2,965,033	2,953,999
Due to Parish of St Peter		769,439	733,481
Parish Homes Reserve	9	149,849	81,462
		<u>£3,905,363</u>	<u>£3,856,629</u>

The accounts were approved by the Connétable on 2014

..... Connétable

**PARISH OF ST PETER**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2014**

**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 10. 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>2014</b>	<b>2014</b>	<b>2013</b>
	£	£	£
Citizens Advice Bureau	515	515	507
Family Nursing and Home Care Services (Jersey) Inc.	3,160	3,160	3,112
Jersey Association for Youth & Friendship	1,050	1,050	1,030
Womens Refuge	650	650	642
Relate	650	650	642
The Jersey Council on Alcoholism	650	650	642
Jersey Society for the Disabled	965	965	949
Brig-y-don	555	555	544
Shelter Trust	520	520	512
CI Air Search Jersey	305	305	302
Jersey Across Group	470	470	464
Jersey Diabetic Association	225	225	221
Jersey Brooke Advisory	470	470	464
Jersey Hospice Care	910	910	895
St Peter's School	-	200	-
	<u>£11,095</u>	<u>£11,295</u>	<u>£10,926</u>

**3. FIXED ASSETS**

	<b>At cost</b>
Queen's Jubilee Homes at Clos Le Ruez	£3,571,295
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	<u>£3,571,295</u>
At 30 April 2013	<u>£3,569,945</u>

**PARISH OF ST PETER**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2014**

**4. BANK LOAN**

	<b>2014</b>	<b>2013</b>
Barclays Private Clients International Limited	<u>£2,965,033</u>	<u>£2,953,999</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 an additional £55,840 was drawn down on the loan and capital repayments of £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 £57,186.

**5. DRIVING LICENCES**

	<b>2014</b>		<b>2013</b>	
	£	£	£	£
Total receipts		13,410		13,067
Add: Deferred income brought forward		89,799		99,725
		<u>103,209</u>		<u>112,792</u>
Less: Deferred income carried forward:				
Due within one year	16,580		15,898	
Due within two to eight years	63,461		73,901	
		<u>(80,041)</u>		<u>(89,799)</u>
		23,168		22,993
Less: Expenses		(4,284)		(1,927)
Net income transferred to Roads Account		<u>£18,884</u>		<u>£21,066</u>

**6. SPECIAL RESERVE FUND**

	<b>2014</b>	<b>2013</b>
	£	£
At 1 May 2013	-	26,397
Transfer to Parish Property Contingency Reserve Fund	-	(26,397)
At 30 April 2014	<u>£ -</u>	<u>£ -</u>

**7. PARISH PROPERTY CONTINGENCY RESERVE FUND**

	<b>2014</b>	<b>2013</b>
	£	£
At 1 May 2013	111,397	35,000
Special vote	-	50,000
Transfer from Special Reserve Fund	-	26,397
Transfer to Parish Church Spire Reserve	(8,752)	-
At 30 April 2014	<u>£102,645</u>	<u>£111,397</u>

**PARISH OF ST PETER**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2014**

**8. PARISH CHURCH SPIRE RESERVE**

	<b>2014</b>	<b>2013</b>
	£	£
At 1 May 2013	63,347	313,080
Transfer from Parish Property Contingency Reserve Fund	8,752	-
Expenditure in year	(72,099)	(249,733)
	£ -	£63,347
At 30 April 2014	£ -	£63,347

**9. PARISH HOMES RESERVE**

	<b>2014</b>	<b>2013</b>
	£	£
At 1 May 2013	81,462	61,622
Net deficit for the year	(10,771)	(15,160)
Transfer from General Account	79,158	35,000
	£149,849	£81,462
At 30 April 2014	£149,849	£81,462

**10. 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. In the event that this occurs the Parish have agreed to sell the land formerly known as Rue Fondon to Comprop (CI) Ltd who have agreed to pay the Parish the sum of £60,000 plus a contribution towards legal costs of up to £5,000 for the land.

**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 2014**

	<b>2014</b>		<b>2013</b>	
	£	£	£	£
<b>INCOME</b>				
Rent receivable	257,608		253,573	
Bank deposit interest	202		43	
Sundry income	705		818	
		258,515		254,434
<b>EXPENDITURE</b>				
Maintenance:				
Plumbing works	1,159		96	
Glazing works	365		1,790	
Driveway and paving	-		17,311	
External decoration	-		784	
Electrical work	2,747		1,074	
Work on railings	-		1,850	
Other	1,940		3,279	
	6,211		26,184	
Loan Interest	216,673		222,753	
Loan arrangement fees	26,682		-	
Fuel	9,342		11,462	
Garden	3,073		3,093	
Water rates	2,231		2,484	
General	1,429		856	
Electricity (net of receipts)	1,505		721	
Cleaning	1,330		1,250	
Audit and accountancy	700		675	
Bank charges	110		116	
		269,286		269,594
<b>NET DEFICIT FOR THE YEAR</b>		<u>£(10,771)</u>		<u>£(15,160)</u>