

PARISH OF ST PETER
ACCOUNTS
AT 30 APRIL 2016

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
INDEX TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2016

Page

1	Independent Auditors' Report
2-4	General Income and Expenditure Account
5	Roads Income and Expenditure Account
6	Summary of Balances
7/9	Notes to the Accounts
10	Parish Homes Income and Expenditure Account

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 2016 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 2016 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 2016

EXPENDITURE	Note	Estimates 2016 £	2016 £	2015 £
PARISH ADMINISTRATION				
Salaries and social security		115,104	115,443	112,674
Youth leaders		28,853	28,000	26,571
Pension scheme premiums		6,840	7,157	5,734
Telephone		3,250	3,278	3,169
Policing		40,000	26,718	58,814
Connétable		-	-	-
Accountancy and audit		11,000	10,800	10,750
Experts		4,000	4,000	4,000
Rate collection		550	428	529
Advertisements		7,000	7,365	6,775
Printing, stationery and postage		9,750	9,458	9,715
Comité des Connétables		6,200	6,200	6,472
Computer expenses		3,500	20,727	3,159
Legal and professional fees		1,000	3,641	3,035
Sundry expenses		6,500	6,053	6,044
		<u>243,547</u>	<u>249,268</u>	<u>257,441</u>
CHARITABLE DONATIONS AND GRANTS				
Charitable donations	2	11,000	9,880	10,024
Parish Associations		8,000	5,775	7,378
St Peters Battle of Flowers Association		6,500	6,138	6,512
Parish Youth and Community Centre:				
Running costs		24,000	24,000	24,000
Maintenance		42,000	23,336	10,659
		<u>91,500</u>	<u>69,129</u>	<u>58,573</u>
REFUSE DISPOSAL		<u>121,026</u>	<u>121,026</u>	<u>119,474</u>
Carried forward		456,073	439,423	435,488

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2016

	Estimates		
	2016	2016	2015
	£	£	£
Brought forward	456,073	439,423	435,488
MAINTENANCE OF PARISH PROPERTY			
Cimetière a Tous les Cultes	-	(300)	(150)
Trésor	40,745	29,986	41,444
Parish Hall – Caretaker’s salary and social security	9,065	9,000	8,901
Parish Hall - General and heating	17,500	25,994	12,444
General property maintenance	75,000	109,638	47,943
Property, equipment and public liability insurance	24,000	24,666	23,583
Staff costs	26,776	25,092	26,370
	<u>193,086</u>	<u>224,076</u>	<u>160,535</u>
PARISH HOMES	<u>66,510</u>	<u>43,694</u>	<u>61,794</u>
STREET LIGHTING	<u>12,500</u>	<u>9,947</u>	<u>11,588</u>
ROADS ACCOUNT (page 5)	<u>165,000</u>	<u>104,193</u>	<u>94,258</u>
TOTAL EXPENDITURE BEFORE SPECIAL VOTES	<u>893,169</u>	<u>821,333</u>	<u>763,663</u>
SPECIAL VOTES			
Parish Property Contingency Fund	50,000	50,000	50,000
Bethesda Chapel Grant	20,000	20,000	-
	<u>70,000</u>	<u>70,000</u>	<u>50,000</u>
TOTAL EXPENDITURE FOR THE YEAR	<u><u>£963,169</u></u>	<u><u>£891,333</u></u>	<u><u>£813,663</u></u>

PARISH OF ST PETER

GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2016

	Note	2016		2015	
		£	£	£	£
INCOME					
Rates for the year 2015					
74,246,288 quarters at 1.05p per quarter			779,586		812,344
(2014 –73,849,399 quarters at 1.10p per quarter)					
Less: Outstanding rates		(4,590)		(1,611)	
Non-recoverables and allowances		(460)		-	
		(5,050)		(1,611)	
Add: Adjustments			-		58
			774,536		810,791
Arrears of rate and surcharges			832		1,706
Rates surcharges			1,180		2,971
			776,548		815,468
Total rates and surcharges received					
			938		2,182
ISLAND-WIDE RATES COSTS RECOVERED					
OTHER INCOME					
Hire of Parish Hall		270		804	
Bank deposit interest		-		421	
Property searches		2,500		2,700	
Sunday trading permits		775		575	
Marriage licences		700		200	
Dog licences		3,600		3,385	
Less: Stray dog costs		(764)		(406)	
Speeding fines		1,495		2,010	
Sundry receipts		353		1,504	
Proceeds from the sale of the parish property	8	-		60,000	
		8,929		71,193	
TOTAL INCOME FOR THE YEAR			£786,415		£888,843

GENERAL INCOME AND EXPENDITURE ACCOUNT - SUMMARY

	Estimates 2016 £	2016 £	2015 £
INCOME (page 4)	794,657	786,415	888,843
EXPENDITURE (page 3)	963,169	891,333	813,663
NET (DEFICIT)/SURPLUS FOR THE YEAR	(168,512)	(104,918)	75,180
BALANCE BROUGHT FORWARD	781,985	781,985	706,805
BALANCE CARRIED FORWARD	£613,473	£677,067	£781,985

PARISH OF ST PETER
ROADS INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2016

	Note	2016		2015	
		£	£	£	£
EXPENDITURE					
Roads resurfacing, materials and expenses		81,609		72,118	
Roads drainage works and sundry repairs		-		(954)	
Cleaning and associated labour		25,740		21,572	
Village greens		16,510		16,510	
Motor and other expenses		6,456		10,479	
		<u> </u>	130,315	<u> </u>	119,725
INCOME					
Firearm licences		685		680	
Driving licences	5	19,312		21,654	
Branchage penalties		1,175		375	
Parking fines/penalties		4,950		2,758	
		<u> </u>	26,122	<u> </u>	25,467
NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT			<u>£104,193</u>		<u>£94,258</u>
ESTIMATE			<u>£165,000</u>		<u>£126,025</u>

PARISH OF ST PETER

SUMMARY OF BALANCES AT 30 APRIL 2016

	Note	2016 £	2015 £
CURRENT ASSETS			
Debtors and prepayments		28,718	20,942
Cash at bank and in hand		785,137	595,402
Due from Parish Homes		453,960	456,896
		<u>1,267,815</u>	<u>1,073,240</u>
CREDITORS: Amounts falling due within one year			
Creditors and accruals		367,512	105,776
		<u>900,303</u>	<u>967,464</u>
NET CURRENT ASSETS			
CREDITORS: Amounts falling due after more than one year			
Driving Licences	5	40,591	52,834
		<u>£859,712</u>	<u>£914,630</u>
GENERAL INCOME AND EXPENDITURE ACCOUNT (page 4)			
		677,067	781,985
PARISH PROPERTY CONTINGENCY RESERVE FUND			
	6	182,645	132,645
		<u>£859,712</u>	<u>£914,630</u>
PARISH HOMES			
FIXED ASSETS	3	3,571,295	3,571,295
CURRENT ASSETS			
Debtors and prepayments		487	788
Cash at bank		15,867	21,075
		<u>£3,587,649</u>	<u>£3,593,158</u>
REPRESENTED BY:			
Creditors and accruals		18,807	21,380
Bank Loan	4	2,846,958	2,907,847
Due to Parish of St Peter		453,960	456,896
Parish Homes Reserve	7	267,924	207,035
		<u>£3,587,649</u>	<u>£3,593,158</u>

The accounts were approved by the Connétable on 28 June 2016

J M REFAULT
 Connétable

**PARISH OF ST PETER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2016**

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

	2016	2015
	£	£
Citizens Advice Bureau	530	524
Family Nursing and Home Care Services (Jersey) Inc.	3,225	3,214
Jersey Association for Youth & Friendship	1,075	1,068
Women's Refuge	675	661
Relate	675	661
The Jersey Council on Alcoholism	-	661
Brig-y-don	-	564
Jersey Homeless Outreach Group (Shelter Trust)	325	529
CI Air Search Jersey	-	310
Jersey Diabetic Association	250	229
Jersey Brook Advisory	500	478
Jersey Hospice Care	925	925
St Peter's School	200	200
Channel Islands Association of Charities	500	-
Headway	500	-
Jersey Association of Carers	500	-
	<u>£9,880</u>	<u>£10,024</u>
Estimate	<u>£11,000</u>	<u>£11,008</u>

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	9,905
At 30 April 2015 and 2016	<u>£3,571,295</u>

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2016

4. BANK LOAN

	2016	2015
Barclays Private Clients International Limited	<u>£2,846,958</u>	<u>£2,907,847</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 £60,889 (2015:£ 57,186) 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 £66,021.

5. DRIVING LICENCES

	2016		2015	
	£	£	£	£
Total receipts		13,217		13,419
Add: Deferred income brought forward		70,158		80,041
		<u>83,375</u>		<u>93,460</u>
Less: Deferred income carried forward:				
Due within one year	17,770		17,324	
Due within two to eight years	40,591		52,834	
		<u>(58,361)</u>		<u>(70,158)</u>
		25,014		23,302
Less: Expenses		<u>(5,702)</u>		<u>(1,648)</u>
Net income transferred to Roads Account		<u>£19,312</u>		<u>£21,654</u>

6. PARISH PROPERTY CONTINGENCY RESERVE FUND

	2016	2015
	£	£
At 1 May 2015	132,645	102,645
St Peter's FC Grant	-	(20,000)
Transfer from General Account	50,000	50,000
At 30 April 2016	<u>£182,645</u>	<u>£132,645</u>

7. PARISH HOMES RESERVE

	2016	2015
	£	£
At 1 May 2015	207,035	149,849
Net surplus/(deficit) for the year	17,195	(4,608)
Transfer from General Account	43,694	61,794
At 30 April 2016	<u>£267,924</u>	<u>£207,035</u>

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2016

8. 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 previous 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.

9. 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 2016

	2016		2015	
	£	£	£	£
INCOME				
Rent receivable	266,542		260,093	
Bank deposit interest	12		128	
Sundry income	592		675	
		267,146		260,896
EXPENDITURE				
Maintenance:				
Plumbing works	4,047		2,397	
Internal refurbishments	15,647		17,388	
Electrical work	4,061		7,402	
Heating	3,148		4,383	
Other	1,011		2,522	
	27,914		34,092	
Loan Interest	208,876		213,695	
Fuel	5,828		7,024	
Garden	593		2,925	
Water rates	2,127		2,469	
General	496		1,881	
Electricity (net of receipts)	1,021		637	
Cleaning	1,896		1,550	
Audit and accountancy	1,200		1,200	
Bank charges	-		31	
		249,951		265,504
NET SURPLUS/(DEFICIT) FOR THE YEAR		£17,195		£(4,608)