

PARISH OF ST PETER
ACCOUNTS
AT 30 APRIL 2018

PARISH OF ST PETER

CONNÉTABLE

R Vibert

PROCUREURS DU BIEN PUBLIQUE

Mrs J Quenault
N Le Quesne

AUDITORS

Alex Picot
Chartered Accountants
95/97 Halkett Place
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PARISH OF ST PETER
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FOR THE YEAR ENDED 30 APRIL 2018

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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 2018 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 2018 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.

4 July 2018

Alex Picot
Chartered Accountants

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2018

EXPENDITURE	Note	Estimates 2018 £	2018 £	2017 £
PARISH ADMINISTRATION				
Salaries and social security		120,000	120,026	116,401
Youth leaders		28,000	28,000	28,000
Pension scheme premiums		7,344	5,711	7,137
Telephone		3,750	2,719	3,516
Policing		45,000	37,256	38,842
Police administration support		8,000	9,844	-
Connétable		-	-	-
Accountancy and audit		11,330	11,330	11,000
Experts		4,200	4,200	4,200
Rate collection		700	631	636
Advertisements		8,000	7,688	7,356
Printing, stationery and postage		11,000	9,777	10,370
Comité des Connétables		7,617	6,635	4,180
Computer expenses		15,000	10,862	15,288
Legal and professional fees		1,000	549	542
Sundry expenses		10,000	9,621	7,851
		<u>280,941</u>	<u>264,849</u>	<u>255,319</u>
CHARITABLE DONATIONS AND GRANTS				
Charitable donations	2	11,000	10,875	10,500
Parish Associations		6,800	7,025	6,625
St Peters Battle of Flowers Association		6,750	6,750	6,500
Parish Youth and Community Centre:				
Running costs		15,000	10,653	11,362
Maintenance		20,000	15,276	17,572
		<u>59,550</u>	<u>50,579</u>	<u>52,559</u>
REFUSE DISPOSAL		<u>124,314</u>	<u>124,314</u>	<u>122,116</u>
Carried forward		464,805	439,742	429,994

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2018

	Estimates		
	2018	2018	2017
	£	£	£
Brought forward	464,805	439,742	429,994
MAINTENANCE OF PARISH PROPERTY			
Cimetière a Tous les Cultes	-	860	(1,180)
Trésor	41,950	30,370	31,423
Parish Hall – Caretaker’s salary and social security	9,400	9,022	8,234
Parish property maintenance and heating	30,000	44,928	50,705
Vehicle hire	2,000	-	-
Property, equipment and public liability insurance	26,000	25,605	25,485
Staff costs	28,622	29,268	27,815
	<u>137,972</u>	<u>140,053</u>	<u>142,482</u>
PARISH HOMES	<u>39,762</u>	<u>58,322</u>	<u>43,438</u>
STREET LIGHTING	<u>11,000</u>	<u>10,485</u>	<u>10,485</u>
ROADS ACCOUNT (page 6)	<u>147,500</u>	<u>112,130</u>	<u>129,783</u>
TOTAL EXPENDITURE BEFORE SPECIAL VOTES	<u>801,039</u>	<u>760,732</u>	<u>756,182</u>
SPECIAL VOTES			
Parish Property Contingency Fund	100,000	100,000	-
	<u>100,000</u>	<u>100,000</u>	<u>-</u>
TOTAL EXPENDITURE FOR THE YEAR	<u>£901,039</u>	<u>£860,732</u>	<u>£756,182</u>

PARISH OF ST PETER

GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2018

	Note	2018		2017	
		£	£	£	£
INCOME					
Rates for the year 2017					
85,789,146 quarters at 0.90p per quarter			772,103		747,387
(2016 –74,738,677 quarters at 1.00p per quarter)					
Less: Outstanding rates		(501)		(2,070)	
Non-recoverables and allowances		(2,609)		-	
			(3,110)		(2,070)
Add: Adjustments			(1,902)		-
			767,091		745,317
Arrears of rate and surcharges			1,683		756
Rates surcharges			2,457		3,176
Total rates and surcharges received			771,231		749,249
ISLAND-WIDE RATES COSTS RECOVERED			2,324		2,689
OTHER INCOME					
Hire of Parish Hall		775		739	
Property searches		2,858		2,700	
Sunday trading permits		670		640	
Marriage licences		700		400	
Dog licences		3,580		3,635	
Less: Stray dog costs		(761)		(747)	
Speeding fines		4,145		500	
Sundry receipts		8,955		178	
Proceeds from the sale of vehicles		2,059		3,222	
			22,981		11,267
TOTAL INCOME FOR THE YEAR			<u>£796,536</u>		<u>£763,205</u>

GENERAL INCOME AND EXPENDITURE ACCOUNT - SUMMARY

	Estimates 2018 £	2018 £	2017 £
INCOME	787,677	796,536	763,205
EXPENDITURE (page 4)	(901,039)	(860,732)	(756,182)
NET (DEFICIT)/SURPLUS FOR THE YEAR	(113,362)	(64,196)	7,023
BALANCE BROUGHT FORWARD	684,090	684,090	677,067
BALANCE CARRIED FORWARD	<u>£570,728</u>	<u>£619,894</u>	<u>£684,090</u>

PARISH OF ST PETER
ROADS INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2018

	Note	2018		2017	
		£	£	£	£
EXPENDITURE					
Roads resurfacing, materials and expenses		70,908		88,474	
Cleaning and associated labour		29,409		25,651	
Village greens		16,510		16,510	
Motor and other expenses		33,698		34,564	
			150,525		165,199
INCOME					
Firearm licences		1,630		1,135	
Driving licences	5	21,507		24,951	
Branchage penalties		1,250		870	
Parking fines/penalties		14,008		8,460	
			38,395		35,416
NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT			<u>£112,130</u>		<u>£129,783</u>
ESTIMATE			<u>£147,500</u>		<u>£165,000</u>

PARISH OF ST PETER

SUMMARY OF BALANCES AT 30 APRIL 2018

	Note	2018 £	2017 £
CURRENT ASSETS			
Debtors and prepayments		23,889	21,830
Cash at bank and in hand		528,733	536,765
Due from Parish Homes		447,450	447,945
		<u>1,000,072</u>	<u>1,006,540</u>
CREDITORS: Amounts falling due within one year			
Creditors and accruals		134,043	109,758
		<u>866,029</u>	<u>896,782</u>
NET CURRENT ASSETS			
CREDITORS: Amounts falling due after more than one year			
Driving Licences	5	36,055	30,047
		<u>£829,974</u>	<u>£866,735</u>
GENERAL INCOME AND EXPENDITURE ACCOUNT (page 5)			
		619,894	684,090
PARISH PROPERTY CONTINGENCY RESERVE FUND			
	6	210,080	182,645
		<u>£829,974</u>	<u>£866,735</u>
PARISH HOMES			
FIXED ASSETS	3	3,571,295	3,571,295
CURRENT ASSETS			
Debtors and prepayments		282	392
Cash at bank		16,455	12,327
		<u>3,588,032</u>	<u>£3,584,014</u>
REPRESENTED BY:			
Creditors and accruals		25,700	21,187
Bank Loan	4	2,708,871	2,780,938
Due to Parish of St Peter		447,450	447,945
Parish Homes Reserve	7	406,011	333,944
		<u>£3,588,032</u>	<u>£3,584,014</u>

The accounts were approved by the Connétable on 4 July 2018

R Vibert
 Connétable

PARISH OF ST PETER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2018

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 8.

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

	2018	2017
	£	£
Citizens Advice Bureau	600	550
Family Nursing & Home Care Services (Jersey) Inc.	3,750	3,525
Jersey Association for Youth & Friendship	1,175	1,075
Women's Refuge	675	675
Relate	675	675
Jersey Homeless Outreach Group (Shelter Trust)	550	500
CI Air Search Jersey	350	325
Jersey Diabetic Association	275	250
Jersey Brook Advisory	550	500
Jersey Hospice Care	925	925
St Peter's School	-	1,000
Jersey Cheshire Homes	300	-
Headway	550	500
Meals on Wheels	200	-
Street Pastors	200	-
Purple 4 Polio	100	-
	<u>£10,875</u>	<u>£10,500</u>
Estimate	<u>£11,000</u>	<u>£10,000</u>

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2018

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 2017 and 2018	<u>£3,571,295</u>

4. BANK LOAN	2018	2017
Barclays Private Clients International Limited	<u>£2,708,871</u>	<u>£2,780,938</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 £72,067 (2017:£66,020) 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	2018		2017	
	£	£	£	£
Total receipts		26,310		14,712
Add: Deferred income brought forward		47,134		58,361
		<u>73,444</u>		<u>73,073</u>
Less: Deferred income carried forward:				
Due within one year	9,994		17,087	
Due within two to eight years	36,055		30,047	
		<u>(46,049)</u>		<u>(47,134)</u>
		27,395		25,939
Less: Expenses		<u>(5,888)</u>		<u>(988)</u>
Net income transferred to Roads Account		<u>£21,507</u>		<u>£24,951</u>

6. PARISH PROPERTY CONTINGENCY RESERVE FUND	2018	2017
	£	£
At 1 May 2017	182,645	182,645
Transfer from General Account	100,000	-
Expenditure on improvements to Youth and Community Centre	<u>(72,565)</u>	<u>-</u>
At 30 April 2018	<u>£210,080</u>	<u>£182,645</u>

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2018

7. PARISH HOMES RESERVE

	2018	2017
	£	£
At 1 May 2017	333,944	267,924
Net surplus for the year	13,745	22,582
Transfer from General Account	58,322	43,438
At 30 April 2018	<u>£406,011</u>	<u>£333,944</u>

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

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 2018

	Maison Le Marquand 2018 £	Queens Jubilee Homes 2018 £	Total 2018 £	Total 2017 £
INCOME				
Rent receivable	79,317	210,622	289,939	278,538
Bank deposit interest	-	-	-	3
Sundry income	253	-	253	798
	<u>79,570</u>	<u>210,622</u>	<u>290,192</u>	<u>279,339</u>
EXPENDITURE				
Maintenance :				
Plumbing works	3,458	1,173	4,631	5,679
Internal refurbishments	22,433	1,348	23,781	8,611
Electrical work	538	703	1,241	2,751
Heating	307	1,064	1,371	2,499
External redecoration/woodwork	-	22,636	22,636	11,277
Other	1,258	418	1,676	4,691
	<u>27,994</u>	<u>27,342</u>	<u>55,336</u>	<u>35,508</u>
Loan Interest	-	198,725	198,725	204,805
Fuel	6,708	-	6,708	7,335
Garden	141	-	141	506
Water rates	2,145	-	2,145	2,205
Rates – Current year	1,005	2,777	3,782	-
– Prior year	1,188	2,737	3,925	-
General	1,113	492	1,605	1,303
Electricity (net of receipts)	441	-	441	1,189
Cleaning	2,389	-	2,389	2,676
Audit and accountancy	625	625	1,250	1,200
Bank charges	-	-	-	30
	<u>43,749</u>	<u>232,698</u>	<u>276,447</u>	<u>256,757</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR	<u><u>£35,821</u></u>	<u><u>£(22,076)</u></u>	<u><u>£13,745</u></u>	<u><u>£22,582</u></u>