

PARISH OF ST PETER
ACCOUNTS
AT 30 APRIL 2017

PARISH OF ST PETER

CONNÉTABLE

J M Refault

PROCUREURS DU BIEN PUBLIQUE

Mrs J Quenault
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AUDITORS

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PARISH OF ST PETER
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FOR THE YEAR ENDED 30 APRIL 2017

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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 2017 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 2017 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 2017

| EXPENDITURE | Note | Estimates 2017 £ | 2017 £ | 2016 £ |
|---|-------------|---------------------------------|-------------------|-------------------|
| PARISH ADMINISTRATION | | | | |
| Salaries and social security | | 118,558 | 116,401 | 115,443 |
| Youth leaders | | 28,000 | 28,000 | 28,000 |
| Pension scheme premiums | | 7,090 | 7,137 | 7,157 |
| Telephone | | 3,300 | 3,516 | 3,278 |
| Policing | | 40,000 | 38,842 | 26,718 |
| Connétable | | - | - | - |
| Accountancy and audit | | 11,000 | 11,000 | 10,800 |
| Experts | | 4,200 | 4,200 | 4,000 |
| Rate collection | | 500 | 636 | 428 |
| Advertisements | | 7,500 | 7,356 | 7,365 |
| Printing, stationery and postage | | 9,500 | 10,370 | 9,458 |
| Comité des Connétables | | 6,250 | 4,180 | 6,200 |
| Computer expenses | | 16,309 | 15,288 | 20,727 |
| Legal and professional fees | | 5,000 | 542 | 3,641 |
| Sundry expenses | | 6,250 | 7,851 | 6,053 |
| | | <u>263,457</u> | <u>255,319</u> | <u>249,268</u> |
| CHARITABLE DONATIONS AND GRANTS | | | | |
| Charitable donations | 2 | 10,000 | 10,500 | 9,880 |
| Parish Associations | | 6,000 | 6,625 | 5,775 |
| St Peters Battle of Flowers Association | | 6,500 | 6,500 | 6,138 |
| Parish Youth and Community Centre: | | | | |
| Running costs | | 24,000 | 11,362 | 24,000 |
| Maintenance | | 20,000 | 17,572 | 23,336 |
| | | <u>66,500</u> | <u>52,559</u> | <u>69,129</u> |
| REFUSE DISPOSAL | | <u>122,116</u> | <u>122,116</u> | <u>121,026</u> |
| Carried forward | | 452,073 | 429,994 | 439,423 |

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2017

| | Estimates | | |
|---|------------------------|------------------------|------------------------|
| | 2017 | 2017 | 2016 |
| | £ | £ | £ |
| Brought forward | 452,073 | 429,994 | 439,423 |
| MAINTENANCE OF PARISH PROPERTY | | | |
| Cimetière a Tous les Cultes | - | (1,180) | (300) |
| Trésor | 42,125 | 31,423 | 29,986 |
| Parish Hall – Caretaker’s salary and social security | 9,135 | 8,234 | 9,000 |
| Parish property maintenance and heating | 50,000 | 50,705 | 135,632 |
| Property, equipment and public liability insurance | 25,000 | 25,485 | 24,666 |
| Staff costs | 26,000 | 27,815 | 25,092 |
| | <u>152,260</u> | <u>142,482</u> | <u>224,076</u> |
| PARISH HOMES | <u>26,230</u> | <u>43,438</u> | <u>43,694</u> |
| STREET LIGHTING | <u>10,000</u> | <u>10,485</u> | <u>9,947</u> |
| ROADS ACCOUNT (page 5) | <u>165,000</u> | <u>129,783</u> | <u>104,193</u> |
| TOTAL EXPENDITURE BEFORE SPECIAL VOTES | <u>805,563</u> | <u>756,182</u> | <u>821,333</u> |
| SPECIAL VOTES | | | |
| Parish Property Contingency Fund | - | - | 50,000 |
| Bethesda Chapel Grant | - | - | 20,000 |
| | <u>-</u> | <u>-</u> | <u>70,000</u> |
| TOTAL EXPENDITURE FOR THE YEAR | <u><u>£805,563</u></u> | <u><u>£756,182</u></u> | <u><u>£891,333</u></u> |

PARISH OF ST PETER

GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2017

| | Note | 2017 | | 2016 | |
|--|------|---------|-----------------|---------|-----------------|
| | | £ | £ | £ | £ |
| INCOME | | | | | |
| Rates for the year 2016 | | | | | |
| 74,738,677 quarters at 1.00p per quarter | | | 747,387 | | 779,586 |
| (2015 –74,246,288 quarters at 1.05p per quarter) | | | | | |
| Less: Outstanding rates | | (2,070) | | (4,590) | |
| Non-recoverables and allowances | | - | | (460) | |
| | | ----- | | ----- | |
| | | | (2,070) | | (5,050) |
| Add: Adjustments | | | - | | - |
| | | | ----- | | ----- |
| | | | 745,317 | | 774,536 |
| Arrears of rate and surcharges | | | 756 | | 832 |
| Rates surcharges | | | 3,176 | | 1,180 |
| | | | ----- | | ----- |
| Total rates and surcharges received | | | 749,249 | | 776,548 |
| ISLAND-WIDE RATES COSTS RECOVERED | | | 2,689 | | 938 |
| OTHER INCOME | | | | | |
| Hire of Parish Hall | | 739 | | 270 | |
| Property searches | | 2,700 | | 2,500 | |
| Sunday trading permits | | 640 | | 775 | |
| Marriage licences | | 400 | | 700 | |
| Dog licences | | 3,635 | | 3,600 | |
| Less: Stray dog costs | | (747) | | (764) | |
| Speeding fines | | 500 | | 1,495 | |
| Sundry receipts | | 178 | | 353 | |
| Proceeds from the sale of minibus | | 3,222 | | - | |
| | | ----- | | ----- | |
| | | | 11,267 | | 8,929 |
| TOTAL INCOME FOR THE YEAR | | | <u>£763,205</u> | | <u>£786,415</u> |

GENERAL INCOME AND EXPENDITURE ACCOUNT - SUMMARY

| | Estimates 2017 £ | 2017 £ | 2016 £ |
|---|------------------------|-----------------|-----------------|
| INCOME | 759,585 | 763,205 | 786,415 |
| EXPENDITURE (page 3) | 805,563 | 756,182 | 891,333 |
| | ----- | ----- | ----- |
| NET (DEFICIT)/SURPLUS FOR THE YEAR | (45,978) | 7,023 | (104,918) |
| BALANCE BROUGHT FORWARD | 677,067 | 677,067 | 781,985 |
| | ----- | ----- | ----- |
| BALANCE CARRIED FORWARD | <u>£631,089</u> | <u>£684,090</u> | <u>£677,067</u> |

PARISH OF ST PETER
ROADS INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2017

| | Note | 2017 | | 2016 | |
|--|-------------|-------------|-----------------|-------------|-----------------|
| | | £ | £ | £ | £ |
| EXPENDITURE | | | | | |
| Roads resurfacing, materials and expenses | | 88,474 | | 81,609 | |
| Cleaning and associated labour | | 25,651 | | 25,740 | |
| Village greens | | 16,510 | | 16,510 | |
| Motor and other expenses | | 34,564 | | 6,456 | |
| | | | 165,199 | | 130,315 |
| INCOME | | | | | |
| Firearm licences | | 1,135 | | 685 | |
| Driving licences | 5 | 24,951 | | 19,312 | |
| Branchage penalties | | 870 | | 1,175 | |
| Parking fines/penalties | | 8,460 | | 4,950 | |
| | | | 35,416 | | 26,122 |
| NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT | | | <u>£129,783</u> | | <u>£104,193</u> |
| ESTIMATE | | | <u>£165,000</u> | | <u>£165,000</u> |

PARISH OF ST PETER

SUMMARY OF BALANCES AT 30 APRIL 2017

| | Note | 2017 £ | 2016 £ |
|--|-------------|-------------------|-------------------|
| CURRENT ASSETS | | | |
| Debtors and prepayments | | 21,830 | 28,718 |
| Cash at bank and in hand | | 536,765 | 785,137 |
| Due from Parish Homes | | 447,945 | 453,960 |
| | | <u>1,006,540</u> | <u>1,267,815</u> |
| CREDITORS: Amounts falling due within one year | | | |
| Creditors and accruals | | 109,758 | 367,512 |
| | | <u>896,782</u> | <u>900,303</u> |
| NET CURRENT ASSETS | | | |
| CREDITORS: Amounts falling due after more than one year | | | |
| Driving Licences | 5 | 30,047 | 40,591 |
| | | <u>£866,735</u> | <u>£859,712</u> |
| GENERAL INCOME AND EXPENDITURE ACCOUNT (page 4) | | | |
| | | 684,090 | 677,067 |
| PARISH PROPERTY CONTINGENCY RESERVE FUND | | | |
| | 6 | 182,645 | 182,645 |
| | | <u>£866,735</u> | <u>£859,712</u> |
| PARISH HOMES | | | |
| FIXED ASSETS | 3 | 3,571,295 | 3,571,295 |
| CURRENT ASSETS | | | |
| Debtors and prepayments | | 392 | 487 |
| Cash at bank | | 12,327 | 15,867 |
| | | <u>£3,584,014</u> | <u>£3,587,649</u> |
| REPRESENTED BY: | | | |
| Creditors and accruals | | 21,187 | 18,807 |
| Bank Loan | 4 | 2,780,938 | 2,846,958 |
| Due to Parish of St Peter | | 447,945 | 453,960 |
| Parish Homes Reserve | 7 | 333,944 | 267,924 |
| | | <u>£3,584,014</u> | <u>£3,587,649</u> |

The accounts were approved by the Connétable on 28 June 2017

J M REFAULT
 Connétable

PARISH OF ST PETER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2017

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

| | 2017 | 2016 |
|---|----------------|----------------|
| | £ | £ |
| Citizens Advice Bureau | 550 | 530 |
| Family Nursing & Home Care Services (Jersey) Inc. | 3,525 | 3,225 |
| Jersey Association for Youth & Friendship | 1,075 | 1,075 |
| Women's Refuge | 675 | 675 |
| Relate | 675 | 675 |
| Jersey Homeless Outreach Group (Shelter Trust) | 500 | 325 |
| CI Air Search Jersey | 325 | - |
| Jersey Diabetic Association | 250 | 250 |
| Jersey Brook Advisory | 500 | 500 |
| Jersey Hospice Care | 925 | 925 |
| St Peter's School | 1,000 | 200 |
| Channel Islands Association of Charities | - | 500 |
| Headway | 500 | 500 |
| Jersey Association of Carers | - | 500 |
| | <u>£10,500</u> | <u>£9,880</u> |
| Estimate | <u>£10,000</u> | <u>£11,000</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 2016 and 2017 | <u>£3,571,295</u> |

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2017

4. BANK LOAN

| | 2017 | 2016 |
|--|-------------------|-------------------|
| Barclays Private Clients International Limited | <u>£2,780,938</u> | <u>£2,846,958</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 £66,020 (2016: £60,889) 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 expected capital repayments due within one year are £66,020.

5. DRIVING LICENCES

| | 2017 | | 2016 | |
|---|---------------|----------------|---------------|----------------|
| | £ | £ | £ | £ |
| Total receipts | | 14,712 | | 13,217 |
| Add: Deferred income brought forward | | 58,361 | | 70,158 |
| | | <u>73,073</u> | | <u>83,375</u> |
| Less: Deferred income carried forward: | | | | |
| Due within one year | 17,087 | | 17,770 | |
| Due within two to eight years | <u>30,047</u> | | <u>40,591</u> | |
| | | (47,134) | | (58,361) |
| | | <u>25,939</u> | | <u>25,014</u> |
| Less: Expenses | | (988) | | (5,702) |
| Net income transferred to Roads Account | | <u>£24,951</u> | | <u>£19,312</u> |

6. PARISH PROPERTY CONTINGENCY RESERVE FUND

| | 2017 | 2016 |
|-------------------------------|-----------------|-----------------|
| | £ | £ |
| At 1 May 2016 | 182,645 | 132,645 |
| Transfer from General Account | - | 50,000 |
| At 30 April 2017 | <u>£182,645</u> | <u>£182,645</u> |

7. PARISH HOMES RESERVE

| | 2017 | 2016 |
|-------------------------------|-----------------|-----------------|
| | £ | £ |
| At 1 May 2016 | 267,924 | 207,035 |
| Net surplus for the year | 22,582 | 17,195 |
| Transfer from General Account | 43,438 | 43,694 |
| At 30 April 2017 | <u>£333,944</u> | <u>£267,924</u> |

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2017

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 2017

| | 2017 | | 2016 | |
|---------------------------------|-------------|----------------|-------------|----------------|
| | £ | £ | £ | £ |
| INCOME | | | | |
| Rent receivable | 278,538 | | 266,542 | |
| Bank deposit interest | 3 | | 12 | |
| Sundry income | 798 | | 592 | |
| | | 279,339 | | 267,146 |
| EXPENDITURE | | | | |
| Maintenance: | | | | |
| Plumbing works | 5,679 | | 4,047 | |
| Internal refurbishments | 8,611 | | 15,647 | |
| Electrical work | 2,751 | | 4,061 | |
| Heating | 2,499 | | 3,148 | |
| External redecoration | 11,277 | | - | |
| Other | 4,691 | | 1,011 | |
| | 35,508 | | 27,914 | |
| Loan Interest | 204,805 | | 208,876 | |
| Fuel | 7,335 | | 5,828 | |
| Garden | 506 | | 593 | |
| Water rates | 2,205 | | 2,127 | |
| General | 1,303 | | 496 | |
| Electricity (net of receipts) | 1,189 | | 1,021 | |
| Cleaning | 2,676 | | 1,896 | |
| Audit and accountancy | 1,200 | | 1,200 | |
| Bank charges | 30 | | - | |
| | | 256,757 | | 249,951 |
| NET SURPLUS FOR THE YEAR | | £22,582 | | £17,195 |