

**PARISH OF ST PETER**  
**ACCOUNTS**  
**AT 30 APRIL 2021**

**PARISH OF ST PETER**

**CONNÉTABLE**

R Vibert

**PROCUREURS DU BIEN PUBLIQUE**

R Surcouf  
C H Benest

**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 2021**

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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 2021 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 2021 have been prepared in accordance with the accounting policies as set out on page 9.

### **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.

### **Emphasis of matter – basis of accounting**

Without modifying our opinion, we draw attention to note 1 to the accounts, which describes the basis of accounting. The accounts are prepared for the purpose of presentation to the Parish Assembly, together with estimates of the funds required by the Parish, in accordance with Rates (Jersey) Law 2005. As a result, the accounts may not be suitable for another purpose.

### **Conclusions relating to going concern**

In auditing the accounts, we have concluded that the Connétable's use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Parish's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the Connétable with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information presented other than the accounts and our auditor's report thereon. The Connétable is responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. 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 this gives rise to a material misstatement in the accounts themselves. 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.

*Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud:*

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

During our audit we assessed the risk of material misstatement of the accounts as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the parish and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the accounts as well as those which may have an effect on amounts in the accounts, for instance through the imposition of fines or litigation. These included, but were not limited to Rates (Jersey) Law 2005 as well as general legislation applicable to a Parish's activity, such as Employment Law, Health and Safety Regulation and Data Protection requirements. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud.

**INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND ELECTORS OF  
THE PARISH OF ST PETER (Continued)**

**Auditor's responsibilities for the audit of the accounts (continued)**

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs(UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting estimates;
- Review for any changes to activities which the parish undertakes;

There are inherent limitations in the audit procedures above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of it. In addition, the risk of not detecting material misstatement due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

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.

29 June 2021

**ALEX PICOT**  
Chartered Accountants

**PARISH OF ST PETER**  
**GENERAL INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	Note	Estimates 2021 £	2021 £	2020 £
<b>EXPENDITURE</b>				
<b>PARISH ADMINISTRATION</b>				
Salaries and social security		133,351	130,492	129,327
Youth leaders		29,340	29,284	28,670
Pension scheme premiums		5,192	1,878	5,071
Telephone		3,500	4,051	3,399
Policing		34,000	35,500	37,182
Police administration support		13,500	12,533	13,292
Connétable		2,500	2,500	2,500
Accountancy and audit		12,360	12,360	12,000
Experts (Rates Assessors)		5,000	5,000	5,000
Rate collection		500	596	277
Advertisements		8,000	3,065	6,715
Printing, stationery and postage		12,000	11,287	11,332
Comité des Connétables		8,840	9,615	8,835
Computer expenses		22,000	16,418	14,774
Legal and professional fees		10,000	5,802	11,478
Sundry expenses		10,000	10,845	13,265
		310,083	291,226	303,117
<b>CHARITABLE DONATIONS AND GRANTS</b>				
Charitable donations	2	12,600	10,480	11,200
Parish Associations	2	10,700	10,600	8,100
St Peter Football Club Centenary		-	-	2,500
St Peter's School		2,000	1,964	1,950
St Peter's Battle of Flowers Association		2,000	2,000	7,000
Parish Youth and Community Centre:				
Running costs		10,000	11,137	12,935
Maintenance		10,000	7,190	23,530
		47,300	43,371	67,215
<b>REFUSE DISPOSAL AND RECYCLING</b>		214,845	214,125	162,833
Carried forward		572,228	548,722	533,165

**PARISH OF ST PETER**  
**GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	<b>Estimates</b>		
	<b>2021</b>	<b>2021</b>	<b>2020</b>
	£	£	£
Brought forward	572,228	548,722	533,165
<b>MAINTENANCE OF PARISH PROPERTY</b>			
Cimetière a Tous les Cultes	2,500	(575)	3,239
Trésor	63,502	30,258	28,494
Parish Hall – Caretaker’s salary, pension and social security	10,199	13,993	9,931
Parish property maintenance and heating	25,000	19,646	38,392
Property, equipment and public liability insurance	32,000	33,443	31,866
Staff costs	33,910	34,098	33,198
	<u>167,111</u>	<u>130,863</u>	<u>145,120</u>
<b>PARISH HOMES</b>	30,471	(14,763)	38,842
<b>STREET LIGHTING</b>	11,500	11,278	11,195
<b>ROADS ACCOUNT</b> (page 7)	97,850	81,734	57,164
<b>TOTAL EXPENDITURE BEFORE SPECIAL VOTES</b>	<u>879,430</u>	<u>757,834</u>	<u>785,486</u>
<b>SPECIAL VOTES</b>			
Parish Property Contingency Reserve Fund	50,000	50,000	50,000
Parish Motor Vehicle Reserve Fund	10,000	10,000	10,000
Liberation 75/76	10,000	1,980	2,800
Parish Community Projects Contingency Reserve Fund	50,000	50,000	-
Parish Roads Reserve Fund	34,000	34,000	-
	<u>154,000</u>	<u>145,980</u>	<u>62,800</u>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<u>£1,033,430</u>	<u>£903,814</u>	<u>£848,286</u>



**PARISH OF ST PETER**  
**GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	<b>2021</b>		<b>2020</b>	
	£	£	£	£
<b>INCOME</b>				
Rates for the year 2020 87,753,640 quarters at 1.00p per quarter (2019 –87,054,922 quarters at 1.00p per quarter)		877,536		870,549
Less: Outstanding rates	(482)		(1,339)	
Non-recoverables and allowances	(191)		(993)	
		(673)		(2,332)
Less: Adjustments		-		-
		876,863		868,217
Arrears of rate and surcharges		1,109		2,496
Rates surcharges		2,799		1,351
Total rates and surcharges received		880,771		872,064
<b>ISLAND-WIDE RATES COSTS RECOVERED</b>		2,324		1,108
<b>OTHER INCOME</b>				
Bank interest	1,156		2,599	
Hire of Parish Hall	35		278	
Property searches	3,355		2,667	
Sunday trading permits	1,180		935	
Dog licences	7,590		3,805	
Less: Stray dog costs	(543)		(650)	
Speeding fines	6,570		2,420	
Sundry receipts	2,584		3,253	
Donations received	2,000		-	
		23,927		15,307
<b>TOTAL INCOME FOR THE YEAR</b>		<u>£907,022</u>		<u>£888,479</u>

**GENERAL INCOME AND EXPENDITURE ACCOUNT - SUMMARY**

	<b>Estimates</b>		
	<b>2021</b>	<b>2021</b>	<b>2020</b>
	£	£	£
<b>INCOME</b>	889,536	907,022	888,479
<b>EXPENDITURE</b> (page 5)	(1,033,430)	(903,814)	(848,286)
<b>NET (DEFICIT)/SURPLUS FOR THE YEAR</b>	(143,894)	3,208	40,193
<b>BALANCE BROUGHT FORWARD</b>	609,965	609,965	569,772
<b>BALANCE CARRIED FORWARD</b>	<u>£466,071</u>	<u>£613,173</u>	<u>£609,965</u>

**PARISH OF ST PETER**  
**ROADS INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	<b>Note</b>	<b>2021</b>		<b>2020</b>	
		£	£	£	£
<b>EXPENDITURE</b>					
Roads resurfacing, materials and expenses		94,792		52,840	
Cleaning and associated labour		29,362		28,943	
Village greens		16,510		16,510	
Motor and other expenses		4,910		6,005	
		<u>          </u>	145,574	<u>          </u>	104,298
<b>INCOME</b>					
Firearm licences		755		760	
Driving licences	5	21,802		29,404	
Branchage penalties		-		2,400	
Parking fines/penalties		7,283		14,570	
		<u>          </u>	(29,840)	<u>          </u>	(47,134)
<b>TRANSFER FROM PARISH ROADS RESERVE FUND</b>	9		(34,000)		-
			<u>          </u>		<u>          </u>
<b>NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT</b>			<u>£81,734</u>		<u>£57,164</u>
<b>ESTIMATE</b>			<u>£97,850</u>		<u>£138,755</u>

**PARISH OF ST PETER**

**SUMMARY OF BALANCES AT 30 APRIL 2021**

	<b>Note</b>	<b>2021</b> £	<b>2020</b> £
<b>CURRENT ASSETS</b>			
Debtors and prepayments		25,601	21,235
Cash at bank and in hand		745,561	688,669
Due from Parish Homes		453,227	450,365
		<u>1,224,389</u>	<u>1,160,269</u>
<b>CREDITORS: Amounts falling due within one year</b>			
Creditors and accruals		134,192	169,262
		<u>1,090,197</u>	<u>991,007</u>
<b>NET CURRENT ASSETS</b>			
<b>CREDITORS: Amounts falling due after more than one year</b>			
Driving Licences	5	100,330	101,865
		<u>£989,867</u>	<u>£889,142</u>
<b>GENERAL INCOME AND EXPENDITURE ACCOUNT</b> (page 5)			
		613,173	609,965
<b>PARISH PROPERTY CONTINGENCY RESERVE FUND</b>			
	6	304,194	266,677
<b>PARISH MOTOR VEHICLE RESERVE FUND</b>			
	7	22,500	12,500
<b>PARISH COMMUNITY PROJECTS CONTINGENCY RESERVE FUND</b>			
	8	50,000	-
		<u>£989,867</u>	<u>£889,142</u>
<b>PARISH HOMES</b>			
<b>FIXED ASSETS</b>	3	3,571,295	3,571,295
<b>CURRENT ASSETS</b>			
Debtors and prepayments		-	1,039
Cash at bank		14,649	11,901
		<u>£3,585,944</u>	<u>£3,584,235</u>
<b>REPRESENTED BY:</b>			
Creditors and accruals		17,835	18,988
Bank Loan	4	2,464,126	2,552,157
Due to Parish of St Peter		453,227	450,365
Parish Homes Reserve	10	650,756	562,725
		<u>£3,585,944</u>	<u>£3,584,235</u>

The accounts were approved by the Connétable on 25 June 2021

R Vibert  
 ..... Connétable

**PARISH OF ST PETER**  
**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 30 APRIL 2021**

**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 11. 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 AND PARISH ASSOCIATIONS**

	<b>2021</b>	<b>2020</b>
<b>CHARITABLE DONATIONS</b>	<b>£</b>	<b>£</b>
Citizens Advice Bureau	600	600
Family Nursing & Home Care Services (Jersey) Inc.	4,000	4,000
Jersey Association for Youth & Friendship	1,200	1,200
Women's Refuge	-	700
Natural Jersey	-	100
Jersey Homeless Outreach Group (Shelter Trust)	-	550
Caring Cooks	100	100
Jersey Diabetic Association	350	350
Jersey Brook Advisory	650	650
Jersey Hospice Care	1,200	1,200
St Peter's School	-	200
Jersey Cheshire Homes	300	300
Headway	550	550
Meals on Wheels	200	200
Street Pastors	100	100
Age Concern	100	100
Jersey Association of Child Carers	-	300
Brightly	400	-
Brighter Futures	230	-
Royal British Legion - Poppy Appeal	500	-
	<u>£10,480</u>	<u>£11,200</u>
Estimate	<u>£12,600</u>	<u>£11,400</u>
<b>PARISH ASSOCIATIONS</b>		
St Peters Youth Club	5,000	5,000
St Peters Football Club	2,000	-
Senior Citizens	1,000	1,000
Friendly Club of St Peter	1,000	1,000
Western Miniature Rifle Club	500	500
St Peters Guides	100	100
Jersey Wanderers	500	500
Twinning Association	500	-
	<u>£10,600</u>	<u>£8,100</u>
Estimate	<u>£10,700</u>	<u>£7,500</u>

**PARISH OF ST PETER**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

3. <b>FIXED ASSETS</b>	<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	<u>9,905</u>
At 30 April 2020 and 2021	<u>£3,571,295</u>

4. <b>BANK LOAN</b>	<b>2021</b>	<b>2020</b>
Barclays Private Clients International Limited	<u>£2,464,126</u>	<u>£2,552,157</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 £88,031 (2020: £80,431) 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. <b>DRIVING LICENCES</b>	<b>2021</b>		<b>2020</b>	
	£	£	£	£
Total receipts		27,045		30,620
Add: Deferred income brought forward		119,896		121,222
		<u>146,941</u>		<u>151,842</u>
Less: Deferred income carried forward:				
Due within one year	18,302		18,031	
Due within two to eight years	<u>100,330</u>		<u>101,865</u>	
		<u>(118,632)</u>		<u>(119,896)</u>
		28,309		31,946
Less: Expenses		<u>(6,507)</u>		<u>(2,542)</u>
Net income transferred to Roads Account		<u>£21,802</u>		<u>£29,404</u>

**PARISH OF ST PETER**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

<b>6. PARISH PROPERTY CONTINGENCY RESERVE FUND</b>	<b>2021</b>	<b>2020</b>
	£	£
At 1 May 2020	266,677	263,705
Transfer from General Account	50,000	50,000
Expenditure on church	(12,483)	(47,028)
	<u>£304,194</u>	<u>£266,677</u>
At 30 April 2021		
Allocated as follows:		
Church	26,864	39,347
General Properties	277,330	227,330
	<u>£304,194</u>	<u>£266,677</u>
<b>7. PARISH MOTOR VEHICLE RESERVE FUND</b>	<b>2021</b>	<b>2020</b>
	£	£
At 1 May 2020	12,500	10,000
Transfer from General Account	10,000	10,000
Expenditure	-	(7,500)
	<u>£22,500</u>	<u>£12,500</u>
At 30 April 2021		
<b>8. PARISH COMMUNITY PROJECTS CONTINGENCY RESERVE FUND</b>	<b>2021</b>	<b>2020</b>
	£	£
At 1 May 2020	-	-
Transfer from General Account	50,000	-
Expenditure	-	-
	<u>£50,000</u>	<u>£ -</u>
At 30 April 2021		
<b>9. PARISH ROADS RESERVE FUND</b>	<b>2021</b>	<b>2020</b>
	£	£
At 1 May 2020	-	-
Transfer from General Account	34,000	-
Transfer to Roads Account	(34,000)	-
	<u>£ -</u>	<u>£ -</u>
At 30 April 2021		
<b>10. PARISH HOMES RESERVE</b>	<b>2021</b>	<b>2020</b>
	£	£
At 1 May 2020	562,725	482,294
Net surplus for the year	102,794	41,589
Transfer (to)/from General Account	(14,763)	38,842
	<u>£650,756</u>	<u>£562,725</u>
At 30 April 2021		

**PARISH OF ST PETER**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

**11. 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

**12. 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.

The Parish has been advised that certain street lighting throughout the Parish requires replacement and as such is intending to enter into a contract with the JEC for the replacement of 63 columns and lights and 10 further lanterns only. The total cost of this project will be £263,750 which is to be funded by way of third party borrowing repayable over 5 years or less at the Parish's option.

**PARISH OF ST PETER  
PARISH HOMES**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2021**

	<b>Maison Le Marquand 2021 £</b>	<b>Queens Jubilee Homes 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>INCOME</b>				
Rent receivable	88,644	233,895	322,539	303,889
Sundry income	-	-	-	100
	<u>88,644</u>	<u>233,895</u>	<u>322,539</u>	<u>303,989</u>
<b>EXPENDITURE</b>				
Maintenance:				
Plumbing works	84	1,395	1,479	1,884
Internal refurbishments	878	4,025	4,903	29,982
Electrical work	1,566	1,177	2,743	2,724
Heating	191	979	1,170	14,861
Other	2,385	1,989	4,374	2,263
	<u>5,104</u>	<u>9,565</u>	<u>14,669</u>	<u>51,714</u>
Loan Interest	-	182,664	182,664	190,310
Fuel	5,888	-	5,888	8,398
Garden	88	-	88	227
Water rates	2,012	-	2,012	1,934
Rates	1,216	3,202	4,418	4,088
General	198	-	198	30
Electricity (net of receipts)	338	-	338	493
Cleaning	3,000	-	3,000	3,840
Audit and accountancy	720	720	1,440	1,366
Valuation fee	-	5,030	5,030	1,366
	<u>18,564</u>	<u>201,181</u>	<u>219,745</u>	<u>262,400</u>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<u><u>£70,080</u></u>	<u><u>£32,714</u></u>	<u><u>£102,794</u></u>	<u><u>£41,589</u></u>