

PARISH OF ST PETER
ACCOUNTS
AT 30 APRIL 2022

PARISH OF ST PETER

CONNÉTABLE

R Vibert

PROCUREURS DU BIEN PUBLIQUE

R Surcouf
C H Benest

AUDITORS

Alex Picot
Chartered Accountants
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PARISH OF ST PETER
INDEX TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

Page

1-3	Independent Auditors' Report
4-6	General Income and Expenditure Account
7	Roads Income and Expenditure Account
8	Summary of Balances
9-12	Notes to the Accounts
13	Parish Homes Income and Expenditure Account

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 2022 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 2022 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. 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.

4 July 2022

Alex Picot
Chartered Accountants

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

	Note	Estimates 2022 £	2022 £	2021 £
EXPENDITURE				
PARISH ADMINISTRATION				
Salaries and social security		140,315	134,844	130,492
Youth leaders		30,010	30,009	29,284
Pension scheme premiums		4,097	2,087	1,878
Telephone		3,750	3,527	4,051
Policing		45,000	33,064	35,500
Police administration support		13,500	11,173	12,533
Connétable		2,500	2,500	2,500
Accountancy and audit		12,669	12,669	12,360
Experts (Rates Assessors)		5,000	5,000	5,000
Rate collection		500	248	596
Advertisements		5,000	5,913	3,065
Printing, stationery and postage		12,000	13,189	11,287
Comité des Connétables		10,000	9,730	9,615
Computer expenses		22,000	28,088	16,418
Legal and professional fees		10,000	13,886	5,802
Sundry expenses		10,000	16,795	10,845
		326,341	322,722	291,226
CHARITABLE DONATIONS AND GRANTS				
Charitable donations	2	12,100	10,135	10,480
Parish Associations	2	10,200	10,000	10,600
St Peter's School		2,000	3,747	1,964
St Peter's Battle of Flowers Association		-	-	2,000
Parish Youth and Community Centre:				
Running costs		10,000	10,745	11,137
Maintenance		15,000	17,132	7,190
		49,300	51,759	43,371
REFUSE DISPOSAL AND RECYCLING		214,845	218,291	214,125
Carried forward		590,486	592,772	548,722

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

	Estimates	2022	2021
	2022	2022	2021
	£	£	£
Brought forward	590,486	592,772	548,722
MAINTENANCE OF PARISH PROPERTY			
Cimetière a Tous les Cultes	2,000	140	(575)
Trésor	49,947	53,261	30,258
Transfer from Covid Delayed Project Reserve	-	(17,500)	-
Parish Hall – Caretaker’s salary, pension and social security	9,723	12,739	13,993
Parish property maintenance and heating	25,000	20,054	19,646
Property, equipment and public liability insurance	34,000	36,284	33,443
Staff costs	34,215	35,014	34,098
	<u>154,885</u>	<u>139,992</u>	<u>130,863</u>
PARISH HOMES	<u>23,567</u>	<u>(17,270)</u>	<u>(14,763)</u>
STREET LIGHTING			
Electricity	11,500	11,496	11,278
Maintenance and expenses (note 13)	46,066	45,893	-
	<u>57,566</u>	<u>57,389</u>	<u>11,278</u>
ROADS ACCOUNT (page 7)	<u>135,059</u>	<u>81,483</u>	<u>81,734</u>
TOTAL EXPENDITURE BEFORE SPECIAL VOTES	<u>961,563</u>	<u>854,366</u>	<u>757,834</u>
SPECIAL VOTES			
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	5,000	1,350	1,980
Parish Community Projects Contingency Reserve Fund	25,000	25,000	50,000
Parish Roads Reserve Fund	-	-	34,000
Covid Delayed Project Reserve	36,020	36,020	-
	<u>126,020</u>	<u>122,370</u>	<u>145,980</u>
TOTAL EXPENDITURE FOR THE YEAR	<u>£1,087,583</u>	<u>£976,736</u>	<u>£903,814</u>

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

	2022		2021	
	£	£	£	£
INCOME				
Rates for the year 2021				
89,180,842 quarters at 1.10p per quarter		980,989		877,536
(2020 –87,753,640 quarters at 1.00p per quarter)				
Less: Outstanding rates	(1,781)		(482)	
Non-recoverables and allowances	(59)		(191)	
		(1,840)		(673)
Less: Adjustments		-		-
		979,149		876,863
Arrears of rate and surcharges		2,895		1,109
Rates surcharges		3,326		2,799
Total rates and surcharges received		985,370		880,771
ISLAND-WIDE RATES COSTS RECOVERED		2,813		2,324
OTHER INCOME				
Bank interest	1,159		1,156	
Hire of Parish Hall	142		35	
Property searches	2,926		3,355	
Sunday trading permits	1,095		1,180	
Dog licences	6,650		7,590	
Less: Stray dog costs	(539)		(543)	
Speeding fines	8,240		6,570	
Sundry receipts	3,774		2,584	
Donations received	4,000		2,000	
		27,447		23,927
TOTAL INCOME FOR THE YEAR		<u>£1,015,630</u>		<u>£907,022</u>

GENERAL INCOME AND EXPENDITURE ACCOUNT - SUMMARY

	Estimates	2022	2021
	£	£	£
INCOME	993,014	1,015,630	907,022
EXPENDITURE (page 5)	(1,087,583)	(976,736)	(903,814)
NET (DEFICIT)/SURPLUS FOR THE YEAR	(94,569)	38,894	3,208
BALANCE BROUGHT FORWARD	613,173	613,173	609,965
BALANCE CARRIED FORWARD	<u>£518,604</u>	<u>£652,067</u>	<u>£613,173</u>

PARISH OF ST PETER
ROADS INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

	Note	2022		2021	
		£	£	£	£
EXPENDITURE					
Roads resurfacing, materials and expenses		73,240		94,792	
Cleaning and associated labour		30,331		29,362	
Village greens		16,510		16,510	
Motor and other expenses		8,324		4,910	
		<u> </u>	128,405	<u> </u>	145,574
INCOME					
Firearm licences		805		755	
Driving licences	5	31,990		21,802	
Branchage penalties		2,350		-	
Parking fines/penalties		11,777		7,283	
		<u> </u>	(46,922)	<u> </u>	(29,840)
TRANSFER FROM PARISH ROADS RESERVE FUND	9		<u> </u> -		<u> </u> (34,000)
NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT			<u>£81,483</u>		<u>£81,734</u>
ESTIMATE			<u>£135,059</u>		<u>£97,850</u>

PARISH OF ST PETER

SUMMARY OF BALANCES AT 30 APRIL 2022

	Note	2022 £	2021 £
CURRENT ASSETS			
Debtors and prepayments		30,960	25,601
Cash at bank and in hand		881,727	745,561
Due from Parish Homes		452,857	453,227
		<u>1,365,544</u>	<u>1,224,389</u>
CREDITORS: Amounts falling due within one year			
Creditors and accruals		108,461	134,192
		<u>1,257,083</u>	<u>1,090,197</u>
NET CURRENT ASSETS			
CREDITORS: Amounts falling due after more than one year			
Driving Licences	5	98,801	100,330
		<u>£1,158,282</u>	<u>£989,867</u>
GENERAL INCOME AND EXPENDITURE ACCOUNT (page 5)			
		652,067	613,173
PARISH PROPERTY CONTINGENCY RESERVE FUND			
	6	380,195	304,194
PARISH MOTOR VEHICLE RESERVE FUND			
	7	32,500	22,500
PARISH COMMUNITY PROJECTS CONTINGENCY RESERVE FUND			
	8	75,000	50,000
COVID DELAYED PROJECT RESERVE			
	11	18,520	-
		<u>£1,158,282</u>	<u>£989,867</u>
PARISH HOMES			
FIXED ASSETS	3	3,571,295	3,571,295
CURRENT ASSETS			
Debtors and prepayments		-	-
Cash at bank		15,482	14,649
		<u>£3,586,777</u>	<u>£3,585,944</u>
REPRESENTED BY:			
Creditors and accruals		19,038	17,835
Bank Loan	4	2,369,519	2,464,126
Due to Parish of St Peter		452,857	453,227
Parish Homes Reserve	10	745,363	650,756
		<u>£3,586,777</u>	<u>£3,585,944</u>

The accounts were approved by the Connétable on 29 June 2022

R Vibert
 Connétable

The notes on pages 9 to 12 form part of these accounts
 Auditors' report – pages 1 to 3

PARISH OF ST PETER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

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 12. 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

	2022	2021
CHARITABLE DONATIONS	£	£
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
Cancer Research and Oncology Department	100	-
Ukraine Appeal	535	-
Jersey Homeless Outreach Group (Shelter Trust)	550	-
Caring Cooks	-	100
Jersey Diabetic Association	350	350
Jersey Brook Advisory	-	650
Jersey Hospice Care	1,200	1,200
Jersey Cheshire Homes	300	300
Headway	550	550
Meals on Wheels	200	200
Street Pastors	-	100
Age Concern	-	100
Jersey Association of Child Carers	300	-
Brightly	-	400
Brighter Futures	250	230
Royal British Legion - Poppy Appeal	-	500
	<u>£10,135</u>	<u>£10,480</u>
Estimate	<u>£12,100</u>	<u>£12,600</u>
PARISH ASSOCIATIONS		
St Peters Youth Club	5,000	5,000
St Peters Football Club	2,000	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
Jersey Wanderers	-	500
Twining Association	500	500
	<u>£10,000</u>	<u>£10,600</u>
Estimate	<u>£10,200</u>	<u>£10,700</u>

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

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 2020 and 2021	<u>£3,571,295</u>

4. BANK LOAN	2022	2021
Barclays Private Clients International Limited	<u>£2,369,519</u>	<u>£2,464,126</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 £94,607 (2021: £88,031) 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	2022		2021	
	£	£	£	£
Total receipts		34,720		27,045
Add: Deferred income brought forward		118,632		119,896
		<u>153,352</u>		<u>146,941</u>
Less: Deferred income carried forward:				
Due within one year	19,727		18,302	
Due within two to eight years	98,801		100,330	
		<u>(118,528)</u>		<u>(118,632)</u>
		34,824		28,309
Less: Expenses		(2,834)		(6,507)
Net income transferred to Roads Account		<u>£31,990</u>		<u>£21,802</u>

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

6. PARISH PROPERTY CONTINGENCY RESERVE FUND	2022	2021
	£	£
At 1 May 2021	304,194	266,677
Transfer from General Account	50,000	50,000
Donations received – Bus Shelter and Church	47,000	-
Expenditure on church	<u>(20,999)</u>	<u>(12,483)</u>
At 30 April 2022	<u>£380,195</u>	<u>£304,194</u>
Allocated as follows:		
Church	27,865	26,864
General Properties	<u>352,330</u>	<u>277,330</u>
	<u>£380,195</u>	<u>£304,194</u>
7. PARISH MOTOR VEHICLE RESERVE FUND	2022	2021
	£	£
At 1 May 2021	22,500	12,500
Transfer from General Account	10,000	10,000
Expenditure	-	-
At 30 April 2022	<u>£32,500</u>	<u>£22,500</u>
8. PARISH COMMUNITY PROJECTS CONTINGENCY RESERVE FUND	2022	2021
	£	£
At 1 May 2021	50,000	-
Transfer from General Account	25,000	50,000
Expenditure	-	-
At 30 April 2022	<u>£75,000</u>	<u>£50,000</u>
9. PARISH ROADS RESERVE FUND	2022	2021
	£	£
At 1 May 2021	-	-
Transfer from General Account	-	34,000
Transfer to Roads Account	-	<u>(34,000)</u>
At 30 April 2022	<u>£ -</u>	<u>£ -</u>
10. PARISH HOMES RESERVE	2022	2021
	£	£
At 1 May 2021	650,756	562,725
Net surplus for the year	111,877	102,794
Transfer (to)/from General Account	<u>(17,270)</u>	<u>(14,763)</u>
At 30 April 2022	<u>£745,363</u>	<u>£650,756</u>

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

11. COVID DELAYED PROJECT RESERVE

	2022	2021
	£	£
At 1 May 2021	-	-
Transfer from General Account	36,020	-
Transfer to General Account - Trésor	(17,500)	-
At 30 April 2022	<u>£18,520</u>	<u>£ -</u>

12. 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

13. CONTINGENT LIABILITY AND COMMITMENTS

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.

During the year the Parish entered 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 was £263,750 which was funded by way of third party borrowing repayable over 5 years or less at the Parish’s option. An analysis of the total cost, repayments made and the balance outstanding is shown below.

	£
Cost of street lighting incurred in year ended 30 April 2022	263,750
Total finance cost of funding provided by Black Horse Offshore Ltd	42,200
	<u>305,950</u>
Payments made to date	(45,893)
Balance due	<u>£260,057</u>
Balance due within one year	61,190
Balance due after more than one year	198,867
	<u>£260,057</u>

**PARISH OF ST PETER
PARISH HOMES**

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

	Maison Le Marquand 2022 £	Queens Jubilee Homes 2022 £	Total 2022 £	Total 2021 £
INCOME				
Rent receivable	90,372	239,544	329,916	322,539
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE				
Maintenance:				
Plumbing works	378	1,071	1,449	1,479
Internal refurbishments	2,821	687	3,508	4,903
Electrical work	297	1,386	1,683	2,743
Heating	298	6,161	6,459	1,170
Other	1,979	6,400	8,379	4,374
	<hr/>	<hr/>	<hr/>	<hr/>
	5,773	15,705	21,478	14,669
Loan Interest	-	176,048	176,048	182,664
Fuel	8,917	-	8,917	5,888
Garden	(43)	-	(43)	88
Water rates	1,576	-	1,576	2,012
Rates	1,161	3,209	4,370	4,418
General	-	30	30	198
Electricity (net of receipts)	510	-	510	338
Cleaning	3,633	-	3,633	3,000
Audit and accountancy	760	760	1,520	1,440
Valuation fee	-	-	-	5,030
	<hr/>	<hr/>	<hr/>	<hr/>
	22,287	195,752	218,039	219,745
	<hr/>	<hr/>	<hr/>	<hr/>
NET SURPLUS/(DEFICIT) FOR THE YEAR	<u>£68,085</u>	<u>£43,792</u>	<u>£111,877</u>	<u>£102,794</u>