

PARISH OF ST PETER
ACCOUNTS
AT 30 APRIL 2024

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
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FOR THE YEAR ENDED 30 APRIL 2024

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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 2024 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 2024 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.

28 June 2024

Alex Picot
Chartered Accountants

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2024

EXPENDITURE	Note	Estimates 2024 £	2024 £	2023 £
PARISH ADMINISTRATION				
Salaries and social security		176,958	177,646	154,056
Youth leaders		31,500	33,124	30,008
Pension scheme premiums		11,773	4,855	3,240
Telephone		4,000	4,319	3,910
Policing		45,000	52,986	48,923
Police administration support		13,500	11,914	11,717
Connétable		3,000	3,000	3,000
Accountancy and audit		14,367	14,367	13,683
Experts (Rates Assessors)		5,000	5,000	5,000
Rate collection		500	361	252
Advertisements		5,000	8,338	6,812
Printing, stationery and postage		13,500	16,241	14,900
Comité des Connétables		10,500	11,550	10,380
Computer expenses		25,000	32,039	24,342
Legal and professional fees		25,000	10,169	35,573
Sundry expenses		12,000	13,337	13,873
Bank and card charges		4,500	9,523	4,267
		401,098	408,769	383,936
CHARITABLE DONATIONS AND GRANTS				
Charitable donations	2	9,100	9,350	8,600
Parish Associations	2	10,500	8,930	14,250
St Peter's School		4,000	4,000	-
St Peter's Battle of Flowers Association		8,000	8,000	-
Parish Youth and Community Centre:				
Running costs		10,000	10,258	10,582
Maintenance		5,000	8,068	4,728
St Peter's Youth Club - Outreach Project		5,000	5,000	5,000
		51,600	53,606	43,160
REFUSE DISPOSAL AND RECYCLING		240,000	252,363	233,689
Carried forward		692,698	714,738	660,785

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

	Estimates 2024	2024	2023
	£	£	£
Brought forward	692,698	714,738	660,785
MAINTENANCE OF PARISH PROPERTY			
Cimetière a Tous les Cultes	1,500	(530)	350
Trésor	54,619	38,740	36,311
Transfer from Parish Property Contingency Reserve	(62,500)	(11,430)	(4,871)
St Peter Church chapel tea room	50,000	-	-
Petanque Club – repairs to grounds	10,000	8,930	-
Shed electrics	2,500	2,500	-
Parish Hall – Caretaker’s salary, pension and social security	15,291	12,830	15,445
Parish property maintenance and heating	25,000	24,070	21,617
Property, equipment and public liability insurance	42,000	47,342	40,896
Staff costs	44,492	42,628	35,278
	<u>182,902</u>	<u>165,080</u>	<u>145,026</u>
PARISH HOMES			
Capital repaid on bank loan	109,470	110,182	101,688
Parish Homes (surplus)/deficit for the year	14,722	(51,239)	(93,245)
Transfer from Parish Property Contingency Reserve	(130,000)	(83,446)	-
	<u>(5,808)</u>	<u>(24,503)</u>	<u>8,443</u>
STREET LIGHTING			
Electricity	13,500	13,334	12,379
Maintenance and expenses (note 12)	61,190	61,190	61,190
	<u>74,690</u>	<u>74,524</u>	<u>73,569</u>
ROADS ACCOUNT (page 7)	<u>122,973</u>	<u>62,854</u>	<u>172,790</u>
TOTAL EXPENDITURE BEFORE SPECIAL VOTES	<u>1,067,455</u>	<u>992,693</u>	<u>1,060,613</u>
SPECIAL VOTES			
Parish Property Contingency Reserve Fund	60,000	60,000	-
Parish Motor Vehicle Reserve Fund	10,000	10,000	10,000
Parish Community Projects Contingency Reserve Fund	25,000	25,000	25,000
	<u>95,000</u>	<u>95,000</u>	<u>35,000</u>
TOTAL EXPENDITURE FOR THE YEAR	<u>£1,162,455</u>	<u>£1,087,693</u>	<u>£1,095,613</u>

PARISH OF ST PETER
GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

	2024		2023	
	£	£	£	£
INCOME				
Rates for the year 2023 91,417,222 quarters at 1.25p per quarter (2022 – 91,235,060 quarters at 1.20p per quarter)		1,142,715		1,094,821
Less: Outstanding rates	(2,122)		(2,205)	
		(2,122)		(2,205)
Less: Adjustments		(196)		(35)
		1,140,397		1,092,581
Arrears of rate and surcharges		922		1,269
Rates surcharges		1,653		3,511
Total rates and surcharges received		1,142,972		1,097,361
ISLAND-WIDE RATES COSTS RECOVERED		1,371		2,966
OTHER INCOME				
Bank interest	9,785		5,280	
Hire of Parish Hall	1,273		150	
Property searches	2,336		2,002	
Sunday trading permits	1,290		1,215	
Dog licences	7,900		7,670	
Less: Stray dog costs	(570)		(565)	
Speeding fines	7,260		4,440	
Sundry receipts	3,761		5,384	
Donations received	8,000		4,500	
		41,035		30,076
TOTAL INCOME FOR THE YEAR		<u>£1,185,378</u>		<u>£1,130,403</u>

GENERAL INCOME AND EXPENDITURE ACCOUNT - SUMMARY

	Estimates	2024	2023
	2024	2024	2023
	£	£	£
INCOME	1,162,728	1,185,378	1,130,403
EXPENDITURE (page 5)	(1,162,455)	(1,087,693)	(1,095,613)
NET SURPLUS FOR THE YEAR	273	97,685	34,790
BALANCE BROUGHT FORWARD	686,857	686,857	652,067
BALANCE CARRIED FORWARD	<u>£687,130</u>	<u>£784,542</u>	<u>£686,857</u>

PARISH OF ST PETER
ROADS INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2024

	Note	2024		2023	
		£	£	£	£
EXPENDITURE					
Roads resurfacing, materials and expenses		38,089		166,362	
Roads sweeping		11,200		11,200	
Cleaning and associated labour		36,396		31,586	
Village greens		16,510		16,510	
Motor and other expenses		10,704		10,382	
			112,899		236,040
INCOME					
Firearm licences		1,180		1,415	
Driving licences	5	32,997		27,010	
Branchage penalties		2,465		850	
Parking fines/penalties		13,403		15,455	
Transfer from Covid Delayed Project Reserve		-		18,520	
			(50,045)		(63,250)
NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT			£62,854		£172,790
ESTIMATE			£122,973		£148,847

PARISH OF ST PETER
SUMMARY OF BALANCES AT 30 APRIL 2024

	Note	2024 £	2023 £
CURRENT ASSETS			
Debtors and prepayments		64,254	39,315
Cash at bank and in hand		914,733	884,701
Due from Parish Homes		454,819	453,433
		1,433,806	1,377,449
CREDITORS: Amounts falling due within one year			
Creditors and accruals		136,433	126,850
		1,297,373	1,250,599
NET CURRENT ASSETS			
CREDITORS: Amounts falling due after more than one year			
Driving Licences	5	81,144	89,412
		<u>£1,216,229</u>	<u>£1,161,187</u>
GENERAL INCOME AND EXPENDITURE ACCOUNT (page 5)			
		784,542	686,857
PARISH PROPERTY CONTINGENCY RESERVE FUND			
	6	296,687	374,330
PARISH MOTOR VEHICLE RESERVE FUND			
	7	10,000	-
PARISH COMMUNITY PROJECTS CONTINGENCY RESERVE FUND			
	8	125,000	100,000
COVID DELAYED PROJECT RESERVE			
	10	-	-
		<u>£1,216,229</u>	<u>£1,161,187</u>
PARISH HOMES			
FIXED ASSETS			
	3	3,571,295	3,571,295
CURRENT ASSETS			
Debtors and prepayments		1,160	1,115
Cash at bank		14,293	12,962
		<u>£3,586,748</u>	<u>£3,585,372</u>
REPRESENTED BY:			
Creditors and accruals		17,047	17,057
Bank Loan	4	2,157,649	2,267,831
Due to Parish of St Peter		454,819	453,433
Parish Homes Reserve	9	957,233	847,051
		<u>£3,586,748</u>	<u>£3,585,372</u>

The accounts were approved by the Connétable on 27 June 2024

R Vibert
..... Connétable

PARISH OF ST PETER
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

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

	2024	2023
CHARITABLE DONATIONS	£	£
Family Nursing & Home Care Services (Jersey) Inc.	4,000	4,000
Jersey Association for Youth & Friendship	1,200	1,200
Bunker restoration planning fee	200	-
Natural Jersey	-	100
Just Giving – Du Feu Foundation	250	-
Jersey Brook Advisory	650	650
Jersey Hospice Care	1,200	1,200
Jersey Cheshire Homes	300	300
Headway	550	550
Meals on Wheels	200	200
Street Pastors	-	100
Jersey Association of Child Carers	300	300
Jersey Community Foundation	500	-
	<u>£9,350</u>	<u>£8,600</u>
Estimate	<u>£9,100</u>	<u>£11,550</u>
PARISH ASSOCIATIONS		
St Peter's Youth Club	5,000	7,500
St Peter's Football Club	2,000	2,000
Senior Citizens	1,000	1,000
Friendly Club of St Peter	-	1,000
Western Miniature Rifle Club	750	750
Twinning Association	180	500
St Peter's Church Flower Festival	-	1,500
	<u>£8,930</u>	<u>£14,250</u>
Estimate	<u>£10,500</u>	<u>£10,250</u>

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

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 2023 and 2024	<u>£3,571,295</u>

4. BANK LOAN		2024	2023
	Barclays Private Clients International Limited	<u>£2,157,649</u>	<u>£2,267,831</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 £110,182 (2023: £101,688) 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.

After the Balance Sheet date the Parish entered into a Settlement with Barclays and its Bank loan is now at a variable rate and currently is not hedged.

5. DRIVING LICENCES	2024		2023	
	£	£	£	£
Total receipts		27,894		26,104
Add: Deferred income brought forward		<u>109,664</u>		<u>118,528</u>
		137,558		144,632
Less: Deferred income carried forward:				
Due within one year	20,913		20,252	
Due within two to eight years	<u>81,144</u>		<u>89,412</u>	
		<u>(102,057)</u>		<u>(109,664)</u>
		35,501		34,968
Less: Expenses		<u>(2,504)</u>		<u>(7,958)</u>
Net income transferred to Roads Account		<u>£32,997</u>		<u>£27,010</u>

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

6. PARISH PROPERTY CONTINGENCY RESERVE FUND	2024	2023
	£	£
At 1 May 2023	374,330	380,195
Transfer from General Account	60,000	-
Expenditure on Bus Shelter	(25,000)	-
Expenditure on Maison Le Marquand water leak	(17,767)	-
Expenditure on church	-	(994)
Transfers to General Account		
- Lady Chapel and roof repairs	-	(4,871)
- Roof repairs at Maison Le Marquand	(80,000)	-
- Wood treatment works at Queens Jubilee Homes	(3,446)	-
- Petanque Club – repairs to grounds	(8,930)	-
- Shed electrics	(2,500)	-
At 30 April 2024	<u>£296,687</u>	<u>£374,330</u>
Allocated as follows:		
Church	22,000	22,000
General Properties	274,687	352,330
	<u>£296,687</u>	<u>£374,330</u>
7. PARISH MOTOR VEHICLE RESERVE FUND	2024	2023
	£	£
At 1 May 2023	-	32,500
Transfer from General Account	10,000	10,000
Transfer to General Account, Policing re new police vehicle	-	(42,500)
At 30 April 2024	<u>£10,000</u>	<u>£ -</u>
8. PARISH COMMUNITY PROJECTS CONTINGENCY RESERVE FUND	2024	2023
	£	£
At 1 May 2023	100,000	75,000
Transfer from General Account	25,000	25,000
At 30 April 2024	<u>£125,000</u>	<u>£100,000</u>
9. PARISH HOMES RESERVE	2024	2023
	£	£
At 1 May 2023	847,051	745,363
Net surplus for the year	51,239	93,245
Transfer from General Account	58,943	8,443
At 30 April 2024	<u>£957,233</u>	<u>£847,051</u>
10. COVID DELAYED PROJECT RESERVE	2024	2023
	£	£
At 1 May 2023	-	18,520
Transfer to Roads Account	-	(18,520)
At 30 April 2024	<u>£ -</u>	<u>£ -</u>

PARISH OF ST PETER
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

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 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 2022 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	(168,273)
Balance due	<u><u>£137,677</u></u>
Balance due within one year	61,190
Balance due after more than one year	76,487
	<u><u>£137,677</u></u>

13. CHARITABLE FUNDS

	£
Don Gruchy	
Funds held at start of year	17,769
Rent received	706
Interest received	98
Bank charges	(21)
Grants paid	(1,136)
Funds held at end of year	<u><u>£17,416</u></u>

Parishioners facing financial hardship may apply for assistance from the above charitable fund.

**PARISH OF ST PETER
PARISH HOMES**

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

	Maison Le Marquand 2024 £	Queens Jubilee Homes 2024 £	Total 2024 £	Total 2023 £
INCOME				
Rent receivable	95,013	257,511	352,524	342,218
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE				
Maintenance:				
Plumbing works	869	1,342	2,211	3,967
Internal refurbishments	1,539	2,060	3,599	3,417
Electrical work	999	107	1,106	3,420
Heating	899	14,763	15,662	25,822
Other	1,356	8,751	10,107	17,854
Contributions	(1,369)	(530)	(1,899)	-
Roof	81,000	-	81,000	-
Monthly maintenance	1,650	1,650	3,300	-
	<hr/>	<hr/>	<hr/>	<hr/>
	86,943	28,143	115,086	54,480
Loan Interest	-	157,682	157,682	168,539
Fuel	12,439	-	12,439	12,914
Garden	75	-	75	17
Water rates	2,312	-	2,312	2,083
Rates	1,416	3,693	5,109	4,698
General	-	-	-	161
Electricity (net of receipts)	837	-	837	719
Cleaning	4,642	-	4,642	3,742
Audit and accountancy	865	865	1,730	1,620
Professional fees	-	1,343	1,343	-
Bank charges	-	30	30	-
	<hr/>	<hr/>	<hr/>	<hr/>
	109,529	191,756	301,285	248,973
	<hr/>	<hr/>	<hr/>	<hr/>
NET /(DEFICIT)/SURPLUS FOR THE YEAR	£(14,516)	£65,755	£51,239	£93,245
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>