

**PARISH OF ST OVEN**  
**ACCOUNTS**  
**AT 30 APRIL 2018**

**PARISH OF ST OUEN**  
**INDEX TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2018**

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**INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND  
ELECTORS OF THE PARISH OF ST OUEN**

**Opinion**

We have audited the accounts of the Parish of St Ouen (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 page 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 OUEN (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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

25 July 2018

Alex Picot  
**Chartered Accountants**

**PARISH OF ST OUEN**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2018**

	<b>Note</b>	<b>Estimates 2018 £</b>	<b>Actual 2018 £</b>	<b>Actual 2017 £</b>
<b>EXPENDITURE</b>				
<b>PARISH ADMINISTRATION</b>				
Salaries, social security and pension contributions	8	120,000	117,158	116,018
PECRS deficit repayments		6,660	6,783	6,540
Printing and stationery		1,500	1,420	1,187
Notices		4,000	3,197	3,390
Assessment Committee		2,500	2,500	2,500
Connétable's expenses		2,000	2,000	2,000
Honorary Police		25,500	27,033	23,747
Comité des Connétables		7,000	6,635	6,250
Audit and accountancy		12,500	12,300	12,245
Postage and telephone		7,500	7,023	7,116
Insurance		7,000	6,374	6,505
Computer expenses		13,000	8,003	12,931
Sundry expenses		5,500	5,576	4,904
Hospitality		5,000	2,917	4,334
Professional fees		18,000	19,544	16,882
Rate collection expenses		1,000	134	720
		<u>238,660</u>	<u>228,597</u>	<u>227,269</u>
<b>CHARITABLE DONATIONS AND GRANTS</b>				
St Ouen's Youth & Community Centre		25,000	25,000	15,000
1 <sup>st</sup> St Ouen Scout Group		1,000	1,000	1,000
St Ouen's Football Club		1,000	1,000	1,000
St Ouen's Youth Club		1,000	1,000	1,000
Vinchelez Sports Club		1,000	1,000	1,000
Leoville Sports & Miniature Rifle Club		1,000	1,000	1,000
Other charitable donations and grants	2	18,000	18,000	18,000
		<u>48,000</u>	<u>48,000</u>	<u>38,000</u>
<b>REFUSE COLLECTION</b>				
Wages, social security and pension contributions	8	95,000	100,286	93,038
Motor expenses and sundries		30,000	19,754	21,795
		<u>125,000</u>	<u>120,040</u>	<u>114,833</u>
<b>MAINTENANCE AND IMPROVEMENT OF PARISH PROPERTY</b>				
Parish Hall - Cleaning costs		11,500	10,900	10,256
Parish - General upkeep and maintenance		45,000	38,411	50,967
Church - Trésor - expenditure (net of rent)		27,225	40,462	18,424
- employment costs	8	42,000	27,116	48,864
Village upkeep		3,000	5,415	5,648
Clos Hacquoil upkeep		5,500	7,826	12,953
Fosse au Bois upkeep and maintenance		1,500	943	555
Recreation field maintenance		1,200	1,855	1,600
		<u>136,925</u>	<u>132,928</u>	<u>149,267</u>
Balance carried forward		548,585	529,565	529,369

**PARISH OF ST OUEN**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2018**

	<b>Note</b>	<b>Estimates 2018 £</b>	<b>Actual 2018 £</b>	<b>Actual 2017 £</b>
<b>EXPENDITURE</b> - continued				
Balance brought forward		<u>545,585</u>	<u>529,565</u>	<u>529,369</u>
<b>YOUTH OFFICER</b>		<u>22,000</u>	<u>22,000</u>	<u>22,000</u>
<b>STREET LIGHTING</b>		<u>5,500</u>	<u>5,671</u>	<u>4,950</u>
<b>ROADS VOTE</b> (page 5)		<u>40,000</u>	<u>22,533</u>	<u>22,331</u>
<b>EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES</b>		<u>616,085</u>	<u>579,769</u>	<u>578,650</u>
<b>SPECIAL VOTES</b>				
Vehicle replacement fund	4	25,000	25,000	25,000
Homes for the Elderly – repayment of loan		20,000	20,000	20,000
Roads Reserve Fund	4	20,000	20,000	30,000
Property Maintenance Fund	4	18,000	18,000	-
		<u>83,000</u>	<u>83,000</u>	<u>75,000</u>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>		<u><u>£699,085</u></u>	<u><u>£662,769</u></u>	<u><u>£653,650</u></u>

**PARISH OF ST OUEN**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2018**

	<b>Note</b>	<b>2018</b>	<b>2017</b>
		£	£
<b>EXPENDITURE</b>			
Resurfacing, re-instatement and maintenance of roads		20,060	13,880
Wages, materials and sundries		26,149	15,336
Cleaning		5,866	18,000
		<hr/>	<hr/>
		52,075	47,216
<b>INCOME</b>			
Firearms		1,975	1,395
Driving licences	3	21,877	21,632
Fines - proportion retained by Parish		5,690	1,858
		<hr/>	<hr/>
		29,542	24,885
<b>NET EXPENDITURE FOR THE YEAR</b>		<hr/>	<hr/>
transferred to General Account (page 4)		<u>£22,533</u>	<u>£22,331</u>

**PARISH OF ST OUEN**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2018**

	<b>2018</b>		<b>2017</b>	
<b>INCOME</b>	£	£	£	£
<b>RATES</b>				
Rates for the year 2017				
52,902,926 quarters at 1.27p per quarter		671,867		678,807
(2016 – 52,620,718 quarters at 1.29p per quarter)				
Unpaid balances	(843)		(1,501)	
Adjustments, allowances and non-recoverables	609		(354)	
		(234)		(1,855)
		671,633		676,952
<b>RATE SURCHARGES APPLIED</b>		1,885		2,234
<b>RATE ARREARS AND SURCHARGES RECEIVED</b>		1,270		1,519
<b>RETENTION OF ISLAND WIDE RATE SURCHARGE</b>		1,212		1,308
<b>SUNDRY INCOME</b>				
Hire of Parish Hall	10,995		10,320	
Bank deposit interest	1,919		1,271	
Sundry income	9,131		3,253	
Dog licences	3,098		3,860	
Rates fines collected	-		100	
Management fee – Homes	16,566		16,083	
		41,709		34,887
		<u>£717,709</u>		<u>£716,900</u>

**GENERAL ACCOUNT - SUMMARY**  
**FOR THE YEAR ENDED 30 APRIL 2018**

	<b>Estimates 2018 £</b>	<b>2018 £</b>	<b>2017 £</b>
<b>INCOME</b> (page 6)	701,867	717,709	716,900
<b>EXPENDITURE</b> (page 4)	699,085	662,769	653,650
<b>SURPLUS FOR THE YEAR</b>	2,782	54,940	63,250
<b>BALANCE BROUGHT FORWARD</b>	537,667	537,667	504,417
<b>TRANSFER TO PROPERTY MAINTENANCE FUND</b>	-	-	(30,000)
<b>BALANCE CARRIED FORWARD</b>	<u>£540,449</u>	<u>£592,607</u>	<u>£537,667</u>



**PARISH OF ST OUEN**  
**SUMMARY OF BALANCES AT 30 APRIL 2018**

	<b>Note</b>	<b>2018</b>	<b>2017</b>
		£	£
<b>CURRENT ASSETS</b>			
Debtors and prepayments		20,080	49,420
Cash at bank and in hand		918,490	792,226
		<u>938,570</u>	<u>841,646</u>
<b>CREDITORS:</b> Amounts falling due within one year			
Sundry creditors and accruals		80,763	100,243
Deferred income – driving licences	3	<u>8,856</u>	<u>15,279</u>
		89,619	115,522
<b>NET CURRENT ASSETS</b>		<u>848,951</u>	<u>726,124</u>
<b>CREDITORS:</b> Amounts falling due after more than one year			
Deferred income - driving licences	3	30,052	25,165
		<u>£818,899</u>	<u>£700,959</u>
<b>GENERAL ACCOUNT</b> (page 6)		592,607	537,667
<b>VEHICLE REPLACEMENT FUND</b>	4	94,301	69,301
<b>ROADS RESERVE FUND</b>	4	113,991	93,991
<b>PROPERTY MAINTENANCE FUND</b>	4	18,000	-
		<u>£818,899</u>	<u>£700,959</u>

Approved by the Connétable on 25 July 2018

R A Buchanan  
..... Connétable

**PARISH OF ST OUEN**  
**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 ten year 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 Parish Freehold Property**

Land and buildings belonging to the Parish are not reflected in the balance sheet but are listed in note 5.

**2. OTHER CHARITABLE DONATIONS AND GRANTS**

	<b>2018</b>	<b>2017</b>
	£	£
ABC Support Jersey	350	350
Brook Advisory Centre	350	350
Dyslexia Jersey	400	400
Family Nursing and Home Care	4,400	4,400
Grace Trust Jersey	350	350
Headway (Jersey)	350	350
Jersey Alzheimer's Association	750	500
Jersey Association for Youth and Friendship	350	350
Jersey Blind Society	-	350
Jersey Cancer Relief	400	350
Jersey Diabetes Centre	350	350
Jersey Heart Support Group	500	500
Jersey Hospice Care	4,400	4,400
Jersey MS Oxygen	350	-
Jersey Society for the Deaf	350	350
Maison des Landes	1,950	1,950
Meals on Wheels	350	350
Muscular Dystrophy	-	350
Relate	350	350
Samaritans	600	600
Separated Families	350	350
Shelter Trust	350	350
Stroke Association	400	350
	<u>£18,000</u>	<u>£18,000</u>

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

**3. INCOME - DRIVING LICENCES**

	<b>2018</b>	<b>2017</b>
	£	£
Total receipts during the year	24,725	11,906
Add: Deferred income brought forward	40,444	51,974
	<u>65,169</u>	<u>63,880</u>
Less: Deferred income carried forward		
Due within one year	8,856	15,279
Due within two to eight years	<u>30,052</u>	<u>25,165</u>
	<u>38,908</u>	<u>40,444</u>
Driving licence income	26,261	23,436
Less: Expenses	4,384	1,804
Roads Account	<u>£21,877</u>	<u>£21,632</u>

**4. RESERVES**

**VEHICLE REPLACEMENT FUND**

	<b>2018</b>	<b>2017</b>
	£	£
Balance brought forward	69,301	58,986
Vote from General Account	25,000	25,000
Purchase of ride on mower and accessories	-	(14,685)
Balance carried forward	<u>£94,301</u>	<u>£69,301</u>

**ROADS RESERVE FUND**

	<b>2018</b>	<b>2017</b>
	£	£
Balance brought forward	93,991	108,001
Vote from General Account	20,000	30,000
Cost of road works	-	(44,010)
Balance carried forward	<u>£113,991</u>	<u>£93,991</u>

**PROPERTY MAINTENANCE FUND**

	<b>2018</b>	<b>2017</b>
	£	£
Balance brought forward	-	-
Transfer from General Account	18,000	30,000
Cost of Parish Hall repairs and maintenance	-	(35,771)
Transfer to General Account: Parish – General upkeep and maintenance	-	5,771
Balance carried forward	<u>£18,000</u>	<u>£ -</u>

**5. LAND AND BUILDINGS**

Parish Hall and sheds  
 Rectory  
 Clos du Mahaut (Homes for the Elderly)  
 Jardin de la Rue (Homes for the Elderly)  
 Fosse au Bois Shed  
 Parish Church and cemetery and car park area  
 Car park and land at rear of Parish Hall  
 Car park opposite the Parish Hall  
 Le Clos Hacquoil

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

**6. STATES OF JERSEY PUBLIC EMPLOYEES CONTRIBUTORY RETIREMENT SCHEME**

**Pension costs**

Certain employees of the Parish are members of the Public Employees Pension Fund ('PEPF'), which includes the Public Employees Contributory Retirement Scheme ('PECRS') and a career average revalued earnings (CARE) section known as the Public Employees' Pension Scheme (PEPS). The PECRS, whilst a final salary scheme, is not a conventional defined benefit scheme as the employer is not responsible for meeting any ongoing deficiency in the scheme. The PEPS is a career average revalued earnings scheme, but is not a conventional defined benefit scheme as the employer is not responsible for meeting any past service deficiency in the scheme. The pension funds are therefore accounted for as defined contribution schemes.

Since 1 January 2016 all new employees have been admitted into PEPS. Existing employees in the PECRS will transfer into PEPS on 1 January 2019 with the exception of members who are within 7 years of their normal retirement age on 31 December 2018 who will have the option to remain in PECRS. Contributions to the Scheme are at the rate of:

- 13.6% of salary in respect of each employee who is a member of the PECRS.
- 16% of pensionable earnings in respect of each employee who is an active member of the PEPS.

Salaries and emoluments in the general account include pension contributions for staff to this scheme amounting to £26,598 (2017 - £28,200).

The Parish also has a liability to meet its share of the pre-1987 debt of the PECRS, as do all participating employers. This arose from the restructuring of the PECRS arrangements with effect from 1 January 1988. The PECRS Council of Management formally determined the pre-1987 liability in September 2005 and in January 2006 the Parish was advised of the repayment schedule to meet the liability, which was deemed to have taken effect from January 2002. The PECRS actuary advised that the Parish's share of the liability was to be serviced by the payment of a monthly sum, starting in February 2006 and continuing until December 2083. Initially the monthly sum, which includes repayment of interest, was set at £366 and increases each January to an amount calculated by the actuary, but approximating to rises equal to the increase in pay of the PECRS membership. The monthly sum with effect from 1 January 2017 was £555 and from January 2018 was £587.

It is the Parish's accounting policy not to account for fixed assets or long-term liabilities. Therefore the above mentioned gross pension liability for the pre-1987 debt and the related charge have not been recorded in the accounts at 30 April 2018. The Parish has agreed to meet this liability through an established repayment schedule, which would be in place even if the Parish has no participating members at the time. Under this schedule, payments made including interest incurred will be charged to the General Account in the year they are paid. In view of the agreed schedule the Constable and Procurers believe that the Parish is able to continue to meet all of its obligations as they fall due. Under the agreed scheme the Parish has the option to repay the full liability at any time.

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

**7. CONTINGENT LIABILITY**

The Parish has entered into an agreement with The States of Jersey relating to the IT States Computer Link. In the event of a claim by The States of Jersey against the Parish of St Ouen, the Parish is liable for the first £4,362 of the claim.

**8. WAGES, SOCIAL SECURITY AND PENSION COSTS**

Included in these accounts are wages, social security and pension costs relating to Parish employees. These costs are allocated to the various cost centres in the Parish based on the time spent by these employees in each of these areas. An analysis of these allocations is set out below:

	<b>2018</b>	<b>2017</b>
	£	£
Parish administration	117,158	116,018
Refuse collection	100,286	93,038
Village upkeep	2,811	1,895
Homes for the Elderly	2,902	2,949
Parish Hall – general upkeep and maintenance	14,707	23,330
Trésor	27,116	48,864
Clos Hacquoil Upkeep	5,769	6,475
Roads	18,204	11,398
Recreation field	855	-
	<u>£289,808</u>	<u>£303,967</u>

**PARISH OF ST OUEN**  
**CHARITY ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2018**

**Charity Account**

	<b>2018</b> £	<b>2017</b> £
Balance brought forward at 1 May 2017	3,411	3,409
Bank interest	2	2
<b>Balance carried forward at 30 April 2018</b>	<u><u>£3,413</u></u>	<u><u>£3,411</u></u>

**Don Barreau**

	<b>2018</b> £	<b>2017</b> £
Balance brought forward at 1 May 2017	283	283
Interest	-	-
<b>Balance carried forward at 30 April 2018</b>	<u><u>£283</u></u>	<u><u>£283</u></u>

**Don Westaway**

	<b>2018</b> £	<b>2017</b> £
Balance brought forward at 1 May 2017	1,116	1,116
Interest	-	-
<b>Balance carried forward at 30 April 2018</b>	<u><u>£1,116</u></u>	<u><u>£1,116</u></u>

**Don Gruchy**

	<b>2018</b> £	<b>2017</b> £
Balance brought forward at 1 May 2017	3,798	3,995
Field rents received	3,950	1,850
Interest	1	1
Payments made to beneficiaries	(1,747)	(2,048)
<b>Balance carried forward at 30 April 2018</b>	<u><u>£6,002</u></u>	<u><u>£3,798</u></u>

**PARISH OF ST OUEN**

**ISLAND WIDE RATE**

During the year the Parish was responsible for the collection of the Island Wide rate from the Parishioners of St Ouen and for payment of the sums collected to the States of Jersey.

Set out below is a summary of the collections:

		£
<b>Island Wide Rate</b>		
2017 Island Wide Rate		405,638
Adjustments	348	
Non recoverable	(9)	
Outstanding	(471)	
		<u>(132)</u>
		405,506
Balance to States of Jersey	- paid	405,269
	- payable	237
		<u>405,506</u>
		<u>£ -</u>

**Surcharge**

2017 Net surcharge	1,248
Less: Outstanding	36
	<u>£1,212</u>

The above summary is for information purposes only and does not form part of the audited accounts of the Parish.