

**PARISH OF ST OUEN**  
**ACCOUNTS**  
**AT 30 APRIL 2015**

**PARISH OF ST OUEN**  
**INDEX TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2015**

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

We have audited the accounts of the Parish of St Ouen for the year ended 30 April 2015 on pages 2 to 10. These accounts have been prepared under the accounting policies set out therein.

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.

### **Respective responsibilities of Connétable and auditors**

The Connétable is responsible for the preparation of the accounts in accordance with applicable law and the Parish's own accounting policies. In preparing these accounts the Connétable is required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the accounts on the going concern basis unless it is inappropriate to assume that the Parish will continue in operation.

The Connétable is responsible for keeping proper accounting records which show with reasonable accuracy at any time the financial position of the Parish. The Connétable, together with the Procureurs du Bien 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.

Our responsibility is to audit and express an opinion on the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the accounts are properly prepared in accordance with the Parish's own accounting policies and applicable law. We also report to you if, in our opinion, the Parish has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

### **Scope of the audit opinion**

An audit includes obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Parish's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Parish; and the overall presentation of the accounts. In addition, we read the financial and non-financial information issued with the accounts to identify material inconsistencies with the accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on accounts**

In our opinion the accounts:

- give a true and fair view, in accordance with the Parish's own accounting policies, of the Parish's affairs as at 30 April 2015 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with applicable law.

20 July 2015

ALEX PICOT  
**Chartered Accountants**

**PARISH OF ST OUEN**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2015**

	Note	Estimates 2015 £	Actual 2015 £	Actual 2014 £
<b>EXPENDITURE</b>				
<b>PARISH ADMINISTRATION</b>				
Salaries, social security and pension contributions		127,000	111,153	127,140
PECRS deficit repayments		6,200	6,076	5,952
Printing and stationery		2,500	1,969	2,330
Notices		5,000	4,159	4,364
Assessment Committee		2,500	2,500	2,500
Connétable's expenses		2,000	2,000	2,000
Honorary Police		28,500	23,202	26,538
Comité des Connétables		4,115	4,281	4,060
Audit and accountancy		11,750	11,750	11,750
Postage and telephone		8,000	6,168	4,047
Insurance		6,500	6,140	5,976
Computer expenses		7,000	11,230	948
Sundry expenses		3,000	2,870	11,021
Hospitality		5,000	4,660	2,998
Professional fees		4,000	6,780	-
Rate collection expenses		-	1,100	-
		223,065	206,038	211,624
<b>CHARITABLE DONATIONS AND GRANTS</b>				
St Ouen's Youth & Community Centre		15,000	15,000	15,000
1 <sup>st</sup> St Ouen Scout Group		1,500	1,500	1,500
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		1,250	1,250	1,250
Leoville Sports & Miniature Rifle Club		1,250	1,250	1,250
Other charitable donations and grants	2	18,000	18,000	18,000
		39,000	39,000	39,000
<b>REFUSE COLLECTION</b>				
Wages, social security and pension contributions	9	90,000	102,178	82,717
Motor expenses and sundries		30,000	21,189	24,421
		120,000	123,367	107,138
<b>MAINTENANCE AND IMPROVEMENT OF PARISH PROPERTY</b>				
Parish Hall - Cleaning costs		10,000	11,340	9,308
Parish - General upkeep and maintenance		60,000	62,870	33,698
Church - Trésor - expenditure (net of rent)		37,900	26,587	23,401
- employment costs		30,000	27,474	28,190
Village upkeep		2,500	2,151	2,382
Clos Hacquoil upkeep		5,000	3,352	4,056
Fosse au Bois upkeep and maintenance		1,500	1,236	909
Recreation field maintenance		1,600	1,600	1,600
		148,500	136,610	103,544
Balance carried forward		530,565	505,015	461,306

**PARISH OF ST OUEN**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2015**

	<b>Note</b>	<b>Estimates 2015 £</b>	<b>Actual 2015 £</b>	<b>Actual 2014 £</b>
<b>EXPENDITURE</b> - continued				
Balance brought forward		530,565	505,015	461,306
<b>YOUTH OFFICER</b>		21,000	21,127	12,070
<b>STREET LIGHTING</b>		5,500	5,118	5,348
<b>ROADS VOTE</b> (page 4)		70,000	46,184	79,035
<b>EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES</b>		627,065	577,444	557,759
<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
Parish in Bloom		-	-	4,000
Curtains for Parish Hall		3,500	3,452	2,000
Bike rack in Village Green		230	-	-
Surfacing of Park Area		5,000	-	-
Roads Reserve Fund		30,000	30,000	30,000
Sound system		4,000	3,976	-
Less: Donation received for sound system		-	(3,976)	-
Railings rear car park		-	-	2,500
Youth & Community Centre		-	-	10,861
Repairs to Fosse au Bois shed door		-	-	2,250
Church wheelchair ramp		-	-	8,495
Plemont appeal		-	(25,000)	25,824
Sark 450 Celebrations		5,000	1,000	-
		92,730	54,452	130,930
<b>TOTAL EXPENDITURE FOR THE YEAR</b>		<b>£719,795</b>	<b>£631,896</b>	<b>£688,689</b>

**PARISH OF ST OUEN**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2015**

	<b>Note</b>	<b>2015</b>		<b>2014</b>	
		£	£	£	£
<b>EXPENDITURE</b>					
Resurfacing, re-instatement and maintenance of roads		22,504		46,168	
Wages, materials and sundries		28,381		37,011	
Cleaning		18,055		17,000	
Henri Gonay memorial		1,272		-	
		<hr/>		<hr/>	
			70,212		100,179
<b>INCOME</b>					
Firearms		945		1,160	
Driving licences	3	22,023		18,205	
Fines - proportion retained by Parish		1,060		1,779	
		<hr/>		<hr/>	
			24,028		21,144
<b>NET EXPENDITURE FOR THE YEAR</b>					
transferred to General Account (page 3)			<u>£46,184</u>		<u>£79,035</u>

**PARISH OF ST OUEN**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2015**

<b>INCOME</b>	£	<b>2015</b>	£	£	<b>2014</b>	£
<b>RATES</b>						
Rates for the year 2014 51,951,884 quarters at 1.30p per quarter (2013 – 51,645,940 quarters at 1.30p per quarter)			675,374			671,398
Deduct: Unpaid balances		7,817			5,278	
Adjustments, allowances and non-recoverables		(9)			691	
			<u>7,808</u>			<u>5,969</u>
			667,566			665,429
<b>RATE SURCHARGES APPLIED</b>			1,315			2,207
<b>RATE ARREARS AND SURCHARGES RECEIVED</b>			10,063			4,841
<b>RETENTION OF ISLAND WIDE RATE SURCHARGE</b>			785			1,197
<b>SUNDRY INCOME</b>						
Hire of Parish Hall		7,350			8,020	
Bank deposit interest		2,638			2,084	
Sundry income		3,660			4,204	
Dog licences		3,605			3,355	
Rates fines collected		50			4,700	
Management fee – Homes		26,457			-	
			<u>43,760</u>			<u>22,363</u>
			<u>£723,489</u>			<u>£696,037</u>

**GENERAL ACCOUNT - SUMMARY**  
**FOR THE YEAR ENDED 30 APRIL 2015**

	<b>Estimates</b>		
	<b>2015</b>	<b>2015</b>	<b>2014</b>
	£	£	£
<b>INCOME</b> (page 5)	695,374	723,489	696,037
<b>EXPENDITURE</b> (page 3)	<u>719,795</u>	<u>631,896</u>	<u>688,689</u>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	(24,421)	91,593	7,348
<b>BALANCE BROUGHT FORWARD</b>	376,458	376,458	369,110
<b>BALANCE CARRIED FORWARD</b>	<u>£352,037</u>	<u>£468,051</u>	<u>£376,458</u>

**PARISH OF ST OUEN**

**SUMMARY OF BALANCES AT 30 APRIL 2015**

	Note	2015		2014	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors and prepayments			33,042		28,572
Cash at bank and in hand			799,568		669,857
			832,610		698,429
<b>CREDITORS: Amounts falling due within one year</b>					
Sundry creditors and accruals		160,195		86,089	
Deferred income – driving licences	3	17,046		16,569	
			177,241		102,658
<b>NET CURRENT ASSETS</b>					
			655,369		595,771
<b>CREDITORS: Amounts falling due after more than one year</b>					
Deferred income - driving licences	3		47,120		59,864
			£608,249		£535,907
 <b>GENERAL ACCOUNT</b> (page 5)					
			468,051		376,458
<b>VEHICLE REPLACEMENT FUND</b>					
	4		33,986		44,449
<b>ROADS RESERVE FUND</b>					
	4		106,212		115,000
			£608,249		£535,907

Approved by the Connétable on 20 July 2015

M J Paddock  
 ..... Connétable



**PARISH OF ST OUEN**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**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>2015</b>	<b>2014</b>
	£	£
Age Concern Jersey	350	350
Brook Advisory Centre	350	350
Caesarean Muscular Dystrophy Welfare Society	350	350
Family Nursing and Home Care	4,400	4,400
Grace Trust Jersey	350	350
Headway (Jersey)	500	500
Jersey Across Group	-	350
Jersey Diabetes Centre	350	-
Jersey Association of Carers	350	350
Jersey Association for Youth and Friendship	350	350
Jersey Blind Society	350	350
Jersey Cancer Relief	350	350
Jersey Council on Alcoholism	400	400
Jersey Domestic Violence Forum	350	350
Mind Jersey (Jersey Focus on Mental Health)	350	350
Jersey Homeless Outreach	350	350
Jersey Hospice Care	2,400	2,400
Jersey Mencap	350	350
Jersey Society for the Deaf	350	350
Jersey Women's Refuge	700	700
Multiple Schlerosis Society	500	500
Maison des Landes	1,500	1,500
Millies Child Contact Centre	350	350
Relate	400	400
Samaritans	600	600
Shelter Trust	1,000	1,000
St John's Ambulance	350	350
	<u>£18,000</u>	<u>£18,000</u>

**PARISH OF ST OUEN**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**3. INCOME - DRIVING LICENCES**

	<b>2015</b>		<b>2014</b>	
	£	£	£	£
Total receipts during the year		11,265		10,796
Add: Deferred income brought forward		76,433		88,330
		87,698		99,126
Less: Deferred income carried forward				
Due within one year	17,046		16,569	
Due within two to eight years	47,120		59,864	
		64,166		76,433
Driving licence income		23,532		22,693
Less: Expenses		1,509		4,488
		£22,023		£18,205

**4. RESERVES**

**VEHICLE REPLACEMENT FUND**

	<b>2015</b>		<b>2014</b>	
	£		£	
Balance brought forward		44,449		17,748
Vote from general account		25,000		25,000
Cost of new vehicles		(35,463)		-
Sale of truck		-		1,701
		£33,986		£44,449

**ROADS RESERVE FUND**

	<b>2015</b>		<b>2014</b>	
	£		£	
Balance brought forward		115,000		85,000
Transfer from General Account		30,000		30,000
Cost of road works		(38,788)		-
		£106,212		£115,000

**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 2015**

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

**Pension costs**

Certain employees of the Parish are members of the Public Employees Contributory Retirement Scheme ('PECRS'), which is a defined benefit pension scheme, open to employees of several employers in the Island of Jersey. The assets are held separately from those of the Parish. Contribution rates are determined by an independent actuary so as to spread the costs of providing benefits over the members' expected service lives.

Salaries and emoluments include pension contributions for staff to this scheme amounting to £26,407 (2014- £29,508). Since the Parish is unable to readily identify its share of the underlying assets and liabilities of the PECRS, being a multi-employer scheme under Financial Reporting Standard 17 'Retirement Benefits' ('FRS 17'), contributions to the scheme will continue to be accounted for as if they were contributions to a defined contribution scheme.

Actuarial valuations are performed on a triennial basis, the most recent being at 31 December 2010. The main purposes of the valuation are to review the operations of the scheme, to report on its financial condition, and to confirm the adequacy of the contributions to support the scheme benefits. The valuation of the scheme at 31 December 2013 revealed a surplus of £92.7 million.

Up to January 2006 the Parish's contribution rate was set at 15.16% of salary costs, but from February 2006 the PECRS actuary set the Parish's contribution rate at 13.60% of salary costs, with effect from 1 January 2002. Therefore, for the period 1 January 2002 to 31 January 2006 there were overpayments into the scheme in respect of annual contributions of PECRS members' salary costs.

However, in addition the Parish also has a liability to meet its share of the pre-1987 debt, 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 comprised two elements and was to be serviced in the following ways:

- 1) the payment of a fixed monthly sum for twelve months starting in February 2006 and ending on January 2007 to clear the arrears due in respect of pre-1987 debt repayments net of the overpayment of contributions to the present scheme made in the period 1 January 2002 to 31 January 2006.
- 2) 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 2014 was £492 and from 1 January 2015 this amount was increased to £535 per month.

It is the Parish's accounting policy not to account for Fixed Assets or Long-term Liabilities. Therefore the abovementioned gross pension liability for the pre-1987 debt and the related charge has not been recorded in the accounts at 30 April 2015. 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 2015**

**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. RELATED PARTIES**

During the year the Parish was provided with building services by the Connétable either directly or through his company Seashore Services Ltd. The total amount paid in respect of these services was £- (2014 £145).

**9. 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>2015</b>	<b>2014</b>
	£	£
Parish administration	111,153	127,140
Refuse collection	102,178	82,717
Village upkeep	1,374	2,382
Homes for the Elderly	11,909	21,666
Parish Hall – general upkeep and maintenance	12,447	14,465
Trésor	27,474	28,190
Clos Hacquoil Upkeep	2,969	3,026
Roads	19,672	28,180
	<u>£289,176</u>	<u>£307,766</u>

**PARISH OF ST OUEN**  
**CHARITY ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**Charity Account**

	<b>2015</b>	<b>2014</b>
	£	£
Balance brought forward at 1 May 2014	3,404	3,402
Donations	-	-
Bank interest	3	2
<b>Balance carried forward at 30 April 2015</b>	<b>£3,407</b>	<b>£3,404</b>

**La Bourse: June Le Maistre**

	<b>2015</b>	<b>2014</b>
	£	£
Balance brought forward at 1 May 2014	488	488
Interest received	-	-
Audit information	-	-
<b>Balance carried forward at 30 April 2015</b>	<b>£488</b>	<b>£488</b>

**Don Barreau**

	<b>2015</b>	<b>2014</b>
	£	£
Balance brought forward at 1 May 2014	283	283
Interest	-	-
<b>Balance carried forward at 30 April 2015</b>	<b>£283</b>	<b>£283</b>

**Don Westaway**

	<b>2015</b>	<b>2014</b>
	£	£
Balance brought forward at 1 May 2014	1,115	1,115
Interest	-	-
<b>Balance carried forward at 30 April 2015</b>	<b>£1,115</b>	<b>£1,115</b>

**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>		
2014 Island Wide Rate		394,984
Less: Adjustments		-
Non recoverable	(281)	
Outstanding	(4,449)	
	<u>                    </u>	<u>(4,730)</u>
		390,254
Balance to States of Jersey	- paid	387,149
	- payable	3,105
		<u>                    </u>
		<u>390,254</u>
		<u>£ -</u>
<b>Surcharge</b>		
2014 Net surcharge		1,320
Less: Outstanding		(535)
		<u>                    </u>
Balance retained as contribution towards collection costs		<u>£785</u>

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