

**PARISH OF ST OUEN**  
**ACCOUNTS**  
**AT 30 APRIL 2016**

**PARISH OF ST OUEN**  
**INDEX TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2016**

Contents:

Page	
1	Independent Auditor's Report
2/3	General Account - Expenditure
4	Roads Account
5	General Account - Income General Account - Summary
6	Summary of Balances
7/10	Notes to the Accounts

## **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 2016 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 Publique, 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 2016 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with applicable law.

**PARISH OF ST OUEN**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2016**

	<b>Note</b>	<b>Estimates 2016 £</b>	<b>Actual 2016 £</b>	<b>Actual 2015 £</b>
<b>EXPENDITURE</b>				
<b>PARISH ADMINISTRATION</b>				
Salaries, social security and pension contributions		127,000	121,012	111,153
PECRS deficit repayments		6,300	6,440	6,076
Printing and stationery		2,500	1,849	1,969
Notices		5,000	3,134	4,159
Assessment Committee		2,500	2,500	2,500
Connétable's expenses		2,000	2,000	2,000
Honorary Police		25,500	23,779	23,202
Comité des Connétables		7,100	4,140	4,281
Audit and accountancy		12,000	11,985	11,750
Postage and telephone		6,500	7,925	6,168
Insurance		7,000	6,149	6,140
Computer expenses		17,300	14,443	11,230
Sundry expenses		3,500	2,920	2,870
Hospitality		8,000	7,235	4,660
Professional fees		18,000	9,028	6,780
Rate collection expenses		1,000	2,789	1,100
		251,200	227,328	206,038
<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		1,000	1,000	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		1,000	1,000	1,250
Leoville Sports & Miniature Rifle Club		1,000	1,000	1,250
Other charitable donations and grants	2	18,000	18,000	18,000
		38,000	38,000	39,000
<b>REFUSE COLLECTION</b>				
Wages, social security and pension contributions	8	105,000	85,181	102,178
Motor expenses and sundries		30,000	18,947	21,189
		135,000	104,128	123,367
<b>MAINTENANCE AND IMPROVEMENT OF PARISH PROPERTY</b>				
Parish Hall - Cleaning costs		11,500	11,302	11,340
Parish - General upkeep and maintenance		65,000	31,476	62,870
Church - Trésor - expenditure (net of rent)		43,500	41,381	26,587
- employment costs		30,000	39,029	27,474
Village upkeep		2,500	4,267	2,151
Clos Hacquoil upkeep		5,000	17,132	3,352
Fosse au Bois upkeep and maintenance		1,500	525	1,236
Recreation field maintenance		1,600	1,600	1,600
		160,600	146,712	136,610
Balance carried forward		584,800	516,168	505,015

**PARISH OF ST OUEN**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2016**

	<b>Note</b>	<b>Estimates 2016 £</b>	<b>Actual 2016 £</b>	<b>Actual 2015 £</b>
<b>EXPENDITURE</b> - continued				
Balance brought forward		584,800	516,168	505,015
<b>YOUTH OFFICER</b>		22,000	27,500	21,127
<b>STREET LIGHTING</b>		5,500	5,320	5,118
<b>ROADS VOTE</b> (page 4)		60,000	53,426	46,184
<b>EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES</b>		672,300	602,414	577,444
<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
Curtains for Parish Hall		-	-	3,452
Surfacing of Park Area		6,000	4,635	-
Roads Reserve Fund	4	30,000	30,000	30,000
Sound system		-	-	3,976
Less: Donation received for sound system		-	-	(3,976)
Plemont appeal		-	-	(25,000)
Sark 450 Celebrations		4,000	4,000	1,000
		85,000	83,635	54,452
<b>TOTAL EXPENDITURE FOR THE YEAR</b>		<b><u>£757,300</u></b>	<b><u>£686,049</u></b>	<b><u>£631,896</u></b>

**PARISH OF ST OUEN**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2016**

	<b>Note</b>	<b>2016</b>		<b>2015</b>	
<b>EXPENDITURE</b>		£	£	£	£
Resurfacing, re-instatement and maintenance of roads		31,583		22,504	
Wages, materials and sundries		30,531		28,381	
Cleaning		16,412		18,055	
Henri Gonay memorial		-		1,272	
		<hr/>	78,526	<hr/>	70,212
<b>INCOME</b>					
Firearms		700		945	
Driving licences	3	21,312		22,023	
Fines - proportion retained by Parish		3,088		1,060	
		<hr/>	25,100	<hr/>	24,028
<b>NET EXPENDITURE FOR THE YEAR</b>					
transferred to General Account (page 3)			<u>£53,426</u>		<u>£46,184</u>

**PARISH OF ST OUEN**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2016**

<b>INCOME</b>	£	<b>2016</b>	£	£	<b>2015</b>	£
<b>RATES</b>						
Rates for the year 2015						
51,838,282 quarters at 1.30p per quarter			673,898			675,374
(2014 – 51,951,884 quarters at 1.30p per quarter)						
Deduct: Unpaid balances	1,120			7,817		
Adjustments, allowances and non-recoverables	1,143			(9)		
			<u>2,263</u>			<u>7,808</u>
			671,635			667,566
<b>RATE SURCHARGES APPLIED</b>			2,780			1,315
<b>RATE ARREARS AND SURCHARGES RECEIVED</b>			9,088			10,063
<b>RETENTION OF ISLAND WIDE RATE SURCHARGE</b>			1,572			785
<b>SUNDRY INCOME</b>						
Hire of Parish Hall		8,888		7,350		
Bank deposit interest		2,713		2,638		
Sundry income		5,861		3,660		
Dog licences		3,695		3,605		
Rates fines collected		500		50		
Management fee – Homes		15,683		26,457		
			<u>37,340</u>			<u>43,760</u>
			<u>£722,415</u>			<u>£723,489</u>

**GENERAL ACCOUNT - SUMMARY**  
**FOR THE YEAR ENDED 30 APRIL 2016**

	<b>Estimates</b>	<b>2016</b>	<b>2015</b>
	<b>2016</b>	<b>2016</b>	<b>2015</b>
	£	£	£
<b>INCOME</b> (page 5)	693,793	722,415	723,489
<b>EXPENDITURE</b> (page 3)	<u>757,300</u>	<u>686,049</u>	<u>631,896</u>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	(63,507)	36,366	91,593
<b>BALANCE BROUGHT FORWARD</b>	468,051	468,051	376,458
<b>BALANCE CARRIED FORWARD</b>	<u>£404,544</u>	<u>£504,417</u>	<u>£468,051</u>

**PARISH OF ST OUEN**

**SUMMARY OF BALANCES AT 30 APRIL 2016**

	Note	£	2016	£	2015	£
<b>CURRENT ASSETS</b>						
Debtors and prepayments			37,865		33,042	
Cash at bank and in hand			837,288		799,568	
			875,153		832,610	
<b>CREDITORS: Amounts falling due within one year</b>						
Sundry creditors and accruals		151,775		160,195		
Deferred income – driving licences	3	16,540		17,046		
			168,315		177,241	
<b>NET CURRENT ASSETS</b>			706,838		655,369	
<b>CREDITORS: Amounts falling due after more than one year</b>						
Deferred income - driving licences	3		35,434		47,120	
			<u>£671,404</u>		<u>£608,249</u>	
<b>GENERAL ACCOUNT (page 5)</b>			504,417		468,051	
<b>VEHICLE REPLACEMENT FUND</b>			58,986		33,986	
<b>ROADS RESERVE FUND</b>			108,001		106,212	
			<u>£671,404</u>		<u>£608,249</u>	

Approved by the Connétable on 2016

..... Connétable



**PARISH OF ST OUEN**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2016**

**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>2016</b>	<b>2015</b>
	£	£
Age Concern Jersey	-	350
Brook Advisory Centre	350	350
Caesarean Muscular Dystrophy Welfare Society	350	350
Dyslexia Jersey	350	-
Family Nursing and Home Care	4,400	4,400
Grace Trust Jersey	350	350
Headway (Jersey)	500	500
Jersey Alzheimer's Association	500	-
Jersey Association for Youth and Friendship	350	350
Jersey Association of Carers	-	350
Jersey Blind Society	350	350
Jersey Cancer Relief	350	350
Jersey Centre for Separated Families	350	-
Jersey Council on Alcoholism	-	400
Jersey Diabetes Centre	350	350
Jersey Domestic Violence Forum	-	350
Jersey Heart Support Group	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	500	700
Maison des Landes	1,950	1,500
Millies Child Contact Centre	-	350
Mind Jersey (Jersey Focus on Mental Health)	350	350
Multiple Schlerosis Society	500	500
Relate	400	400
Samaritans	600	600
Shelter Trust	1,000	1,000
St John's Ambulance	-	350
Stroke Association	350	-
	<u>£18,000</u>	<u>£18,000</u>

**PARISH OF ST OUEN**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2016**

**3. INCOME - DRIVING LICENCES**

	<b>2016</b>		<b>2015</b>	
	£	£	£	£
Total receipts during the year		12,122		11,265
Add: Deferred income brought forward		64,166		76,433
		76,288		87,698
Less: Deferred income carried forward				
Due within one year	16,540		17,046	
Due within two to eight years	35,434		47,120	
		51,974		64,166
Driving licence income		24,314		23,532
Less: Expenses		3,002		1,509
		£21,312		£22,023

**4. RESERVES**

**VEHICLE REPLACEMENT FUND**

	<b>2016</b>	<b>2015</b>
	£	£
Balance brought forward	33,986	44,449
Vote from general account	25,000	25,000
Cost of new vehicles	-	(35,463)
	£58,986	£33,986

**ROADS RESERVE FUND**

	<b>2016</b>	<b>2015</b>
	£	£
Balance brought forward	106,212	115,000
Transfer from General Account	30,000	30,000
Cost of road works	(28,211)	(38,788)
	£108,001	£106,212

**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 2016**

**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 £28,278 (2015- £26,407). 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 2015 was £535 and from 1 January 2016 this amount was increased to £540 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 2016. 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 2016**

**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>2016</b>	<b>2015</b>
	£	£
Parish administration	121,012	111,153
Refuse collection	85,181	102,178
Village upkeep	4,073	1,374
Homes for the Elderly	2,689	11,909
Parish Hall – general upkeep and maintenance	12,820	12,447
Trésor	39,029	27,474
Clos Hacquoil Upkeep	11,858	2,969
Roads	24,445	19,672
	<u>£301,107</u>	<u>£289,176</u>

**PARISH OF ST OUEN**  
**CHARITY ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2016**

<b><u>Charity Account</u></b>	<b>2016</b> £	<b>2015</b> £
Balance brought forward at 1 May 2015	3,407	3,404
Bank interest	2	3
<b>Balance carried forward at 30 April 2016</b>	<u>£3,409</u>	<u>£3,407</u>
<b><u>La Bourse: June Le Maistre</u></b>	<b>2016</b> £	<b>2015</b> £
Balance brought forward at 1 May 2015	488	488
Transfer to Twinning Association	(488)	-
Audit information	-	-
<b>Balance carried forward at 30 April 2016</b>	<u>£ -</u>	<u>£488</u>
<b><u>Don Barreau</u></b>	<b>2016</b> £	<b>2015</b> £
Balance brought forward at 1 May 2015	283	283
Interest	-	-
<b>Balance carried forward at 30 April 2016</b>	<u>£283</u>	<u>£283</u>
<b><u>Don Westaway</u></b>	<b>2016</b> £	<b>2015</b> £
Balance brought forward at 1 May 2015	1,115	1,115
Interest	1	-
<b>Balance carried forward at 30 April 2016</b>	<u>£1,116</u>	<u>£1,115</u>
<b><u>Don Gruchy</u></b>	<b>2016</b> £	<b>2015</b> £
Balance brought forward at 1 May 2015	4,483	3,015
Field rents received	1,560	4,660
Interest	2	3
Payments made to beneficiaries	(2,050)	(3,195)
<b>Balance carried forward at 30 April 2016</b>	<u>£3,995</u>	<u>£4,483</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>		
2015 Island Wide Rate		393,328
Less: Adjustments		(99)
Non recoverable		(569)
Outstanding		(603)
		<u>(1,271)</u>
		392,057
Balance to States of Jersey	- paid	375,791
	- payable	16,266
		<u>392,057</u>
		<u>£ -</u>

**Surcharge**

2015 Net surcharge		1,659
Less: Outstanding		(87)
		<u>£1,572</u>

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