

PARISH OF ST OUEN
ACCOUNTS
AT 30 APRIL 2017

PARISH OF ST OUEN
INDEX TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2017

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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 2017 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 2017 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 2017

	Note	Estimates 2017 £	Actual 2017 £	Actual 2016 £
EXPENDITURE				
PARISH ADMINISTRATION				
Salaries, social security and pension contributions	8	120,000	116,018	121,012
PECRS deficit repayments		6,500	6,540	6,440
Printing and stationery		2,200	1,187	1,849
Notices		5,000	3,390	3,134
Assessment Committee		2,500	2,500	2,500
Connétable's expenses		2,000	2,000	2,000
Honorary Police		25,500	23,747	23,779
Comité des Connétables		7,200	6,250	4,140
Audit and accountancy		12,000	12,245	11,985
Postage and telephone		7,500	7,116	7,925
Insurance		7,000	6,505	6,149
Computer expenses		14,700	12,931	14,443
Sundry expenses		3,500	4,904	2,920
Hospitality		6,000	4,334	7,235
Professional fees		18,000	16,882	9,028
Rate collection expenses		3,000	720	2,789
		242,600	227,269	227,328
CHARITABLE DONATIONS AND GRANTS				
St Ouen's Youth & Community Centre		15,000	15,000	15,000
1 st 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
		38,000	38,000	38,000
REFUSE COLLECTION				
Wages, social security and pension contributions	8	95,000	93,038	85,181
Motor expenses and sundries		30,000	21,795	18,947
		125,000	114,833	104,128
MAINTENANCE AND IMPROVEMENT OF PARISH PROPERTY				
Parish Hall - Cleaning costs		11,750	10,256	11,302
Parish - General upkeep and maintenance		45,000	50,967	31,476
Church - Trésor - expenditure (net of rent)		21,000	18,424	41,381
- employment costs	8	39,000	48,864	39,029
Village upkeep		2,500	5,648	4,267
Clos Hacquoil upkeep		5,500	12,953	17,132
Fosse au Bois upkeep and maintenance		1,500	555	525
Recreation field maintenance		1,600	1,600	1,600
		127,850	149,267	146,712
Balance carried forward		533,450	529,369	516,168

PARISH OF ST OUEN
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2017

	Note	Estimates 2017 £	Actual 2017 £	Actual 2016 £
EXPENDITURE - continued				
Balance brought forward		533,450	529,369	516,168
YOUTH OFFICER		22,000	22,000	27,500
STREET LIGHTING		5,600	4,950	5,320
ROADS VOTE (page 4)		60,000	22,331	53,426
EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		621,050	578,650	602,414
SPECIAL VOTES				
Vehicle replacement fund	4	25,000	25,000	25,000
Homes for the Elderly – repayment of loan		20,000	20,000	20,000
Surfacing of Park Area		-	-	4,635
Roads Reserve Fund	4	30,000	30,000	30,000
Sark 450 Celebrations		-	-	4,000
		75,000	75,000	83,635
TOTAL EXPENDITURE FOR THE YEAR		<u>£696,050</u>	<u>£653,650</u>	<u>£686,049</u>

PARISH OF ST OUEN
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2017

	Note	2017		2016	
		£	£	£	£
EXPENDITURE					
Resurfacing, re-instatement and maintenance of roads		13,880		31,583	
Wages, materials and sundries		15,336		30,531	
Cleaning		18,000		16,412	
			47,216		78,526
INCOME					
Firearms		1,395		700	
Driving licences	3	21,632		21,312	
Fines - proportion retained by Parish		1,858		3,088	
			24,885		25,100
NET EXPENDITURE FOR THE YEAR					
transferred to General Account (page 3)			<u>£22,331</u>		<u>£53,426</u>

PARISH OF ST OUEN
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2017

INCOME	£	2017	£	£	2016	£
RATES						
Rates for the year 2016						
52,620,718 quarters at 1.29p per quarter			678,807			673,898
(2015 – 51,838,282 quarters at 1.30p per quarter)						
Deduct: Unpaid balances	1,501				1,120	
Adjustments, allowances and non-recoverables	354				1,143	
			<u>1,855</u>			<u>2,263</u>
			676,952			671,635
RATE SURCHARGES APPLIED			2,234			2,780
RATE ARREARS AND SURCHARGES RECEIVED			1,519			9,088
RETENTION OF ISLAND WIDE RATE SURCHARGE			1,308			1,572
SUNDRY INCOME						
Hire of Parish Hall	10,320				8,888	
Bank deposit interest	1,271				2,713	
Sundry income	3,253				5,861	
Dog licences	3,860				3,695	
Rates fines collected	100				500	
Management fee – Homes	16,083				15,683	
			<u>34,887</u>			<u>37,340</u>
			<u>£716,900</u>			<u>£722,415</u>

GENERAL ACCOUNT - SUMMARY
FOR THE YEAR ENDED 30 APRIL 2017

	Estimates	2017	2016
	2017	2017	2016
	£	£	£
INCOME (page 5)	698,902	716,900	722,415
EXPENDITURE (page 3)	696,050	653,650	686,049
SURPLUS FOR THE YEAR	<u>2,852</u>	<u>63,250</u>	<u>36,366</u>
BALANCE BROUGHT FORWARD	504,417	504,417	468,051
TRANSFER TO PROPERTY MAINTENANCE FUND	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
BALANCE CARRIED FORWARD	<u>£477,269</u>	<u>£537,667</u>	<u>£504,417</u>

PARISH OF ST OUEN

SUMMARY OF BALANCES AT 30 APRIL 2017

	Note	2017		2016	
		£	£	£	£
CURRENT ASSETS					
Debtors and prepayments			49,420		37,865
Cash at bank and in hand			792,226		837,288
			841,646		875,153
CREDITORS: Amounts falling due within one year					
Sundry creditors and accruals		100,243		151,775	
Deferred income – driving licences	3	15,279		16,540	
			115,522		168,315
NET CURRENT ASSETS					
			726,124		706,838
CREDITORS: Amounts falling due after more than one year					
Deferred income - driving licences	3		25,165		35,434
			<u>£700,959</u>		<u>£671,404</u>
GENERAL ACCOUNT (page 5)			537,667		504,417
VEHICLE REPLACEMENT FUND	4		69,301		58,986
ROADS RESERVE FUND	4		93,991		108,001
PROPERTY MAINTENANCE FUND	4		-		-
			<u>£700,959</u>		<u>£671,404</u>

Approved by the Connétable on 12 July 2017

M J PADDOCK
 Connétable

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2017

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

	2017	2016
	£	£
ABC Support Jersey	350	-
Brook Advisory Centre	350	350
Caesarean Muscular Dystrophy Welfare Society	-	350
Dyslexia Jersey	400	350
Family Nursing and Home Care	4,400	4,400
Grace Trust Jersey	350	350
Headway (Jersey)	350	500
Jersey Alzheimer's Association	500	500
Jersey Association for Youth and Friendship	350	350
Jersey Blind Society	350	350
Jersey Cancer Relief	350	350
Jersey Centre for Separated Families	-	350
Jersey Diabetes Centre	350	350
Jersey Heart Support Group	500	350
Jersey Homeless Outreach	-	350
Jersey Hospice Care	4,400	2,400
Jersey Mencap	-	350
Jersey Society for the Deaf	350	350
Jersey Women's Refuge	-	500
Maison des Landes	1,950	1,950
Meals on Wheels	350	-
Mind Jersey (Jersey Focus on Mental Health)	-	350
Multiple Schlerosis Society	-	500
Muscular Dystrophy	350	-
Relate	350	400
Samaritans	600	600
Separated Families	350	-
Shelter Trust	350	1,000
Stroke Association	350	350
	£18,000	£18,000

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2017

3. INCOME - DRIVING LICENCES

	2017		2016	
	£	£	£	£
Total receipts during the year	11,906		12,122	
Add: Deferred income brought forward	51,974		64,166	
	<u>63,880</u>		<u>76,288</u>	
Less: Deferred income carried forward				
Due within one year	15,279		16,540	
Due within two to eight years	<u>25,165</u>		<u>35,434</u>	
	<u>40,444</u>		<u>51,974</u>	
Driving licence income	23,436		24,314	
Less: Expenses	<u>1,804</u>		<u>3,002</u>	
Roads Account	<u><u>£21,632</u></u>		<u><u>£21,312</u></u>	

4. RESERVES

VEHICLE REPLACEMENT FUND

	2017		2016	
	£		£	
Balance brought forward	58,986		33,986	
Vote from General Account	25,000		25,000	
Purchase of ride on mower and accessories	(14,685)		-	
Balance carried forward	<u><u>£69,301</u></u>		<u><u>£58,986</u></u>	

ROADS RESERVE FUND

	2017		2016	
	£		£	
Balance brought forward	108,001		106,212	
Vote from General Account	30,000		30,000	
Cost of road works	(44,010)		(28,211)	
Balance carried forward	<u><u>£93,991</u></u>		<u><u>£108,001</u></u>	

PROPERTY MAINTENANCE FUND

	2017		2016	
	£		£	
Balance brought forward	-		-	
Transfer from General Account	30,000		-	
Cost of Parish Hall repairs and maintenance	(35,771)		-	
Transfer to General Account: Parish – General upkeep and maintenance	<u>5,771</u>		-	
Balance carried forward	<u><u>£ -</u></u>		<u><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 2017

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 £28,200 (2016- £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 2013. 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 2016 was £540 and from 1 January 2017 this amount was increased to £555 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 2017. 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 2017

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:

	2017	2016
	£	£
Parish administration	116,018	121,012
Refuse collection	93,038	85,181
Village upkeep	1,895	4,073
Homes for the Elderly	2,949	2,689
Parish Hall – general upkeep and maintenance	23,330	12,820
Trésor	48,864	39,029
Clos Hacquoil Upkeep	6,475	11,858
Roads	11,398	24,445
	<u>£303,967</u>	<u>£301,107</u>

PARISH OF ST OUEN
CHARITY ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2017

Charity Account

	2017	2016
	£	£
Balance brought forward at 1 May 2016	3,409	3,407
Bank interest	2	2
Balance carried forward at 30 April 2017	£3,411	£3,409

La Bourse: June Le Maistre

	2017	2016
	£	£
Balance brought forward at 1 May 2016	-	488
Transfer to Twinning Association	-	(488)
Balance carried forward at 30 April 2017	£ -	£ -

This account was closed during the year ended 30 April 2016

Don Barreau

	2017	2016
	£	£
Balance brought forward at 1 May 2016	283	283
Interest	-	-
Balance carried forward at 30 April 2017	£283	£283

Don Westaway

	2017	2016
	£	£
Balance brought forward at 1 May 2016	1,116	1,115
Interest	-	1
Balance carried forward at 30 April 2017	£1,116	£1,116

Don Gruchy

	2017	2016
	£	£
Balance brought forward at 1 May 2016	3,995	4,483
Field rents received	1,850	1,560
Interest	1	2
Payments made to beneficiaries	(2,048)	(2,050)
Balance carried forward at 30 April 2017	£3,798	£3,995

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:

		£
Island Wide Rate		
2016 Island Wide Rate		399,604
Less: Adjustments	(50)	
Non recoverable	(172)	
Outstanding	(815)	
	<u> </u>	(1,037)
		<u>398,567</u>
Balance to States of Jersey	- paid	398,567
	- payable	<u> </u>
		<u>398,567</u>
		<u>£ -</u>
Surcharge		
2016 Net surcharge		1,472
Less: Outstanding		(164)
		<u>1,308</u>
Balance retained as contribution towards collection costs		<u>£1,308</u>

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