

PARISH OF ST OUEN
ACCOUNTS
AT 30 APRIL 2019

PARISH OF ST OUEN
INDEX TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2019

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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 2019 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 2019 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 AUDITOR'S 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. This description forms part of our auditor's report.

18 July 2019

Alex Picot
Chartered Accountants

PARISH OF ST OUEN

GENERAL ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2019

	Note	Estimates 2019 £	Actual 2019 £	Actual 2018 £
EXPENDITURE				
PARISH ADMINISTRATION				
Salaries, social security and pension contributions	8	120,000	122,805	117,158
PECRS deficit repayments		6,800	7,040	6,783
Printing and stationery		1,500	1,987	1,420
Notices		4,000	3,267	3,197
Assessment Committee		2,500	2,500	2,500
Connétable's expenses		2,000	2,000	2,000
Honorary Police		33,500	29,487	27,033
Comité des Connétables		7,385	7,180	6,635
Audit and accountancy		12,915	12,915	12,300
Postage and telephone		7,500	7,849	7,023
Insurance		7,000	5,960	6,374
Computer expenses		13,000	11,184	8,003
Sundry and unforeseen expenses		5,600	6,247	2,291
Hospitality		5,000	4,946	2,917
Professional fees		5,000	(28,399)	19,544
Rate collection expenses		1,000	54	134
Bank charges		-	4,312	3,285
		<hr/>	<hr/>	<hr/>
		234,700	201,334	228,597
 CHARITABLE DONATIONS AND GRANTS				
St Ouen's Youth & Community Centre		15,000	15,000	25,000
1 st St Ouen Scout Group		1,000	1,000	1,000
St Ouen's Football Club		1,000	1,400	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
St. George's Church Club		500	500	-
Other charitable donations and grants	2	19,000	18,600	18,000
		<hr/>	<hr/>	<hr/>
		39,500	39,500	48,000
 REFUSE COLLECTION				
Wages, social security and pension contributions	8	95,000	113,922	100,286
Motor expenses and sundries		30,000	32,846	19,754
		<hr/>	<hr/>	<hr/>
		125,000	146,768	120,040
 MAINTENANCE AND IMPROVEMENT OF PARISH PROPERTY				
Parish Hall - Cleaning costs		11,500	11,290	10,900
Parish - General upkeep and maintenance		45,000	33,896	38,411
Church - Trésor - expenditure (net of rent)		52,000	60,261	40,462
- employment costs	8	5,000	2,247	27,116
Village upkeep		3,000	2,268	5,415
Clos Hacquoil upkeep		5,500	11,669	7,826
Fosse au Bois upkeep and maintenance		1,500	2,965	943
Recreation field maintenance		1,200	400	1,855
		<hr/>	<hr/>	<hr/>
		124,700	124,996	132,928
 Balance carried forward		 523,900	 512,598	 529,565

The notes on pages 8 to 11 form part of these accounts
Independent Auditor's Report - pages 1 and 2

PARISH OF ST OUEN
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2019

	Note	Estimates 2019 £	Actual 2019 £	Actual 2018 £
EXPENDITURE - continued				
Balance brought forward		<u>523,900</u>	<u>512,598</u>	<u>529,565</u>
YOUTH OFFICER		<u>22,000</u>	<u>22,000</u>	<u>22,000</u>
STREET LIGHTING		<u>5,800</u>	<u>5,511</u>	<u>5,671</u>
ROADS VOTE (page 5)		<u>40,000</u>	<u>42,556</u>	<u>22,533</u>
EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		<u>591,700</u>	<u>582,665</u>	<u>579,769</u>
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
Roads Reserve Fund	4	20,000	20,000	20,000
Property Maintenance Fund	4	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
		<u>83,000</u>	<u>83,000</u>	<u>83,000</u>
TOTAL EXPENDITURE FOR THE YEAR		<u><u>£674,700</u></u>	<u><u>£665,665</u></u>	<u><u>£662,769</u></u>

PARISH OF ST OUEN
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2019

	Note	2019		2018	
		£	£	£	£
EXPENDITURE					
Resurfacing, re-instatement and maintenance of roads		19,481		20,060	
Wages, materials and sundries		28,463		26,149	
Cleaning		21,760		5,866	
		<hr/>	69,704	<hr/>	52,075
INCOME					
Firearms		1,160		1,975	
Driving licences	3	18,558		21,877	
Fines - proportion retained by Parish		7,430		5,690	
		<hr/>	27,148	<hr/>	29,542
NET EXPENDITURE FOR THE YEAR					
transferred to General Account (page 4)			<u>£42,556</u>		<u>£22,533</u>

PARISH OF ST OUEN
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2019

INCOME	£	2019	£	£	2018	£
RATES						
Rates for the year 2018						
55,033,030 quarters at 1.15p per quarter (2017 – 52,902,926 quarters at 1.27p per quarter)			632,880		671,867	
Unpaid balances	(1,480)			(843)		
Adjustments, allowances and non-recoverables	(137)			609		
			<u>(1,617)</u>		<u>(234)</u>	
			631,263		671,633	
RATE SURCHARGES APPLIED			1,510		1,885	
RATE ARREARS AND SURCHARGES RECEIVED			823		1,270	
RETENTION OF ISLAND WIDE RATE SURCHARGE			1,001		1,212	
SUNDRY INCOME						
Hire of Parish Hall		7,210		10,995		
Bank deposit interest		3,859		1,919		
Sundry income		8,248		9,131		
Dog licences		3,125		3,098		
Management fee – Homes		16,840		16,566		
			<u>39,282</u>		<u>41,709</u>	
			<u>£673,879</u>		<u>£717,709</u>	

GENERAL ACCOUNT - SUMMARY
FOR THE YEAR ENDED 30 APRIL 2019

	Estimates	2019	2018
	2019	2019	2018
	£	£	£
INCOME (page 6)	667,880	673,879	717,709
EXPENDITURE (page 4)	<u>674,700</u>	<u>665,665</u>	<u>662,769</u>
SURPLUS/(DEFICIT) FOR THE YEAR	(6,820)	8,214	54,940
BALANCE BROUGHT FORWARD	592,607	592,607	537,667
BALANCE CARRIED FORWARD	<u>£585,787</u>	<u>£600,821</u>	<u>£592,607</u>

PARISH OF ST OUEN

SUMMARY OF BALANCES AT 30 APRIL 2019

	Note	£	2019 £	£	2018 £
CURRENT ASSETS					
Debtors and prepayments			16,759		20,080
Cash at bank and in hand			1,060,574		918,490
			<u>1,077,333</u>		<u>938,570</u>
CREDITORS: Amounts falling due within one year					
Sundry creditors and accruals		169,656		80,763	
Deferred income – driving licences	3		<u>15,433</u>	<u>8,856</u>	
			185,089		89,619
NET CURRENT ASSETS			<u>892,244</u>		<u>848,951</u>
CREDITORS: Amounts falling due after more than one year					
Deferred income - driving licences	3		<u>88,131</u>		<u>30,052</u>
			<u>£804,113</u>		<u>£818,899</u>
GENERAL ACCOUNT (page 6)			600,821		592,607
VEHICLE REPLACEMENT FUND	4		119,301		94,301
ROADS RESERVE FUND	4		47,991		113,991
PROPERTY MAINTENANCE FUND	4		<u>36,000</u>		<u>18,000</u>
			<u>£804,113</u>		<u>£818,899</u>

Approved by the Connétable on 18 July 2019

R A Buchanan
 Connétable

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2019

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

	2019	2018
	£	£
ABC Support Jersey	350	350
Autism Jersey	350	-
Brook Advisory Centre	350	350
Citizen's Advice	400	-
Community Savings	400	-
Dyslexia Jersey	-	400
Family Nursing and Home Care	4,000	4,400
Grace Trust Jersey	350	350
Headway (Jersey)	350	350
Jersey Alzheimer's Association	750	750
Jersey Association for Youth and Friendship	350	350
Jersey Cancer Relief	600	400
Jersey Diabetes Centre	350	350
Jersey Heart Support Group	500	500
Jersey Hospice Care	4,400	4,400
Jersey MS Oxygen	350	350
Jersey Society for the Deaf	750	350
Maison des Landes	1,950	1,950
Meals on Wheels	350	350
Relate	350	350
Samaritans	600	600
Separated Families	-	350
Shelter Trust	350	350
Stroke Association	400	400
	£18,600	£18,000

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2019

3. INCOME - DRIVING LICENCES

		2019		2018
	£	£	£	£
Total receipts during the year		92,645		24,725
Add: Deferred income brought forward		38,908		40,444
		<u>131,553</u>		<u>65,169</u>
Less: Deferred income carried forward				
Due within one year	15,433		8,856	
Due within two to eight years	<u>88,131</u>		<u>30,052</u>	
		<u>103,564</u>		<u>38,908</u>
Driving licence income		27,989		26,261
Less: Expenses		<u>9,431</u>		<u>4,384</u>
Roads Account		<u><u>£18,558</u></u>		<u><u>£21,877</u></u>

4. RESERVES

VEHICLE REPLACEMENT FUND

		2019		2018
		£		£
Balance brought forward		94,301		69,301
Vote from General Account		25,000		25,000
Balance carried forward		<u><u>£119,301</u></u>		<u><u>£94,301</u></u>

ROADS RESERVE FUND

		2019		2018
		£		£
Balance brought forward		113,991		93,991
Vote from General Account		20,000		20,000
Cost of road works – Chemin du Moulin		(86,000)		-
Balance carried forward		<u><u>£47,991</u></u>		<u><u>£113,991</u></u>

PROPERTY MAINTENANCE FUND

		2019		2018
		£		£
Balance brought forward		18,000		-
Transfer from General Account		18,000		18,000
Balance carried forward		<u><u>£36,000</u></u>		<u><u>£18,000</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 2019

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 2018 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:

- 14.4% (previously 13.6% to 31 December 2018) 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 £28,393 (2018 - £26,598).

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 2018 was £587 and from January 2019 was £586.

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 2019. 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.

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.

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2019

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:

	2019	2018
	£	£
Parish administration	122,805	117,158
Refuse collection	113,922	100,286
Village upkeep	2,256	2,811
Homes for the Elderly	2,457	2,902
Parish Hall – general upkeep and maintenance	12,811	14,707
Trésor	2,247	27,116
Clos Hacquoil Upkeep	9,201	5,769
Roads	16,103	18,204
Recreation field	-	855
	<u>£281,802</u>	<u>£289,808</u>

PARISH OF ST OUEN
CHARITY ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2019

Charity Account

	2019	2018
	£	£
Balance brought forward at 1 May 2018	3,413	3,411
Bank interest	4	2
Balance carried forward at 30 April 2019	<u><u>£3,417</u></u>	<u><u>£3,413</u></u>

Don Barreau

	2019	2018
	£	£
Balance brought forward at 1 May 2018	283	283
Interest	-	-
Balance carried forward at 30 April 2019	<u><u>£283</u></u>	<u><u>£283</u></u>

Don Westaway

	2019	2018
	£	£
Balance brought forward at 1 May 2018	1,116	1,116
Interest	-	-
Balance carried forward at 30 April 2019	<u><u>£1,116</u></u>	<u><u>£1,116</u></u>

Don Gruchy

	2019	2018
	£	£
Balance brought forward at 1 May 2018	6,002	3,798
Field rents received (including back rent)	12,030	3,950
Rates	(42)	-
Interest	18	1
Payments made to beneficiaries	(1,466)	(1,747)
Wayleave received	2,500	-
Balance carried forward at 30 April 2019	<u><u>£19,042</u></u>	<u><u>£6,002</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:

		£
Island Wide Rate		
2018 Island Wide Rate		426,067
Adjustments	(88)	
Non recoverable	-	
Outstanding	(9,401)	
		<u>(1,028)</u>
		425,039
Balance to States of Jersey	- paid	424,984
	- payable	55
		<u>425,039</u>
		<u>£ -</u>
Surcharge		
2018 Net surcharge		1,093
Less: Outstanding		92
		<u>£1,001</u>

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