

PARISH OF ST OUEN
ACCOUNTS
AT 30 APRIL 2020

PARISH OF ST OUEN
INDEX TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

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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 2020 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 2020 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.

17 July 2020

Alex Picot
Chartered Accountants

PARISH OF ST OUEN
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

	Note	Estimates 2020 £	Actual 2020 £	Actual 2019 £
EXPENDITURE				
PARISH ADMINISTRATION				
Salaries, social security and pension contributions	8	120,000	123,071	122,805
PECRS deficit repayments		7,000	7,296	7,040
Printing and stationery		1,500	2,329	1,987
Notices		3,000	2,997	3,267
Assessment Committee		2,500	2,500	2,500
Connétable's expenses		2,000	2,000	2,000
Honorary Police		36,000	33,430	29,487
Comité des Connétables		8,840	8,835	7,180
Audit and accountancy		13,400	13,400	12,915
Postage and telephone		8,000	9,252	7,849
Insurance		6,000	6,259	5,960
Computer expenses		14,000	16,425	11,184
Sundry and unforeseen expenses		3,000	4,358	6,247
Hospitality		6,000	4,025	4,946
Professional fees		5,000	7,963	(28,399)
Rate collection expenses		500	-	54
Bank charges		3,500	4,458	4,312
		240,240	248,598	201,334
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	1,400
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		1,000	1,000	500
Other charitable donations and grants	2	19,000	19,000	18,600
		40,000	40,000	39,500
REFUSE COLLECTION				
Wages, social security and pension contributions	8	100,000	118,513	113,922
Motor expenses and sundries		15,000	25,870	32,846
		115,000	144,383	146,768
MAINTENANCE AND IMPROVEMENT OF PARISH PROPERTY				
Parish Hall - Cleaning costs		11,500	12,400	11,290
Parish - General upkeep and maintenance		35,000	31,634	33,896
Church - Trésor - expenditure (net of rent)		73,000	61,120	60,261
- employment costs	8	2,500	1,740	2,247
Village upkeep		3,000	2,655	2,268
Clos Hacquoil upkeep		5,500	11,897	11,669
Fosse au Bois upkeep and maintenance		2,000	1,158	2,965
Recreation field maintenance		1,000	2,726	400
		133,500	125,330	124,996
Balance carried forward		528,740	558,311	512,598

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 2020

	Note	Estimates 2020 £	Actual 2020 £	Actual 2019 £
EXPENDITURE - continued				
Balance brought forward		528,740	558,311	512,598
YOUTH OFFICER		22,000	22,000	22,000
STREET LIGHTING		6,000	5,611	5,511
ROADS VOTE (page 5)		43,000	36,832	42,556
EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		599,740	622,754	582,665
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	1,000	1,000	18,000
Data protection		8,750	9,640	-
Liberation 75		5,000	1,803	-
		79,750	77,443	83,000
TOTAL EXPENDITURE FOR THE YEAR		<u>£679,490</u>	<u>£700,197</u>	<u>£665,665</u>

PARISH OF ST OUEN
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

	Note	2020		2019	
		£	£	£	£
EXPENDITURE					
Resurfacing, re-instatement and maintenance of roads		12,990		19,481	
Wages, materials and sundries		27,361		28,463	
Cleaning		22,426		21,760	
			62,777		69,704
INCOME					
Firearms		835		1,160	
Driving licences	3	23,086		18,558	
Fines - proportion retained by Parish		2,024		7,430	
			25,945		27,148
NET EXPENDITURE FOR THE YEAR					
transferred to General Account (page 4)			<u>£36,832</u>		<u>£42,556</u>

PARISH OF ST OUEN
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

INCOME	2020	2019
	£	£
RATES		
Rates for the year 2019		
55,458,096 quarters at 1.16p per quarter (2018 – 55,033,030 quarters at 1.15p per quarter)	643,314	632,880
Unpaid balances	(1,968)	(1,480)
Adjustments, allowances and non-recoverables	(1,380)	(137)
	<u>(3,348)</u>	<u>(1,617)</u>
	639,966	631,263
RATE SURCHARGES APPLIED	2,435	1,510
RATE ARREARS AND SURCHARGES RECEIVED	833	823
RETENTION OF ISLAND WIDE RATE SURCHARGE	1,598	1,001
SUNDRY INCOME		
Hire of Parish Hall	8,900	7,210
Bank deposit interest	4,231	3,859
Sundry income	9,825	8,248
Dog licences	3,173	3,125
Management fee – Homes	17,748	16,840
	<u>43,877</u>	<u>39,282</u>
	<u>£688,709</u>	<u>£673,879</u>

GENERAL ACCOUNT - SUMMARY
FOR THE YEAR ENDED 30 APRIL 2020

	Estimates	2020	2019
	2020	£	£
	£		
INCOME (page 6)	678,314	688,709	673,879
EXPENDITURE (page 4)	<u>(679,490)</u>	<u>(700,197)</u>	<u>(665,665)</u>
SURPLUS/(DEFICIT) FOR THE YEAR	(1,176)	(11,488)	8,214
BALANCE BROUGHT FORWARD	600,821	600,821	592,607
BALANCE CARRIED FORWARD	<u>£599,645</u>	<u>£589,333</u>	<u>£600,821</u>

PARISH OF ST OUEN

SUMMARY OF BALANCES AT 30 APRIL 2020

	Note	2020		2019	
		£	£	£	£
CURRENT ASSETS					
Debtors and prepayments			37,925		16,759
Cash at bank and in hand			924,618		1,060,574
			962,543		1,077,333
CREDITORS: Amounts falling due within one year					
Sundry creditors and accruals		87,663		169,656	
Deferred income – driving licences	3	15,376		15,433	
			103,039		185,089
NET CURRENT ASSETS					
			859,504		892,244
CREDITORS: Amounts falling due after more than one year					
Deferred income - driving licences	3		86,524		88,131
			<u>£772,980</u>		<u>£804,113</u>
GENERAL ACCOUNT (page 6)			589,333		600,821
VEHICLE REPLACEMENT FUND	4		78,656		119,301
ROADS RESERVE FUND	4		67,991		47,991
PROPERTY MAINTENANCE FUND	4		37,000		36,000
			<u>£772,980</u>		<u>£804,113</u>

Approved by the Connétable on 16 July 2020

R A Buchanan
 Connétable

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

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

	2020	2019
	£	£
ABC Support Jersey	350	350
Age Concern Jersey	400	-
Autism Jersey	350	350
Brook Advisory Centre	350	350
Citizen's Advice	400	400
Community Savings	400	400
Family Nursing and Home Care	4,000	4,000
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	600
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	750
Maison des Landes	1,950	1,950
Meals on Wheels	350	350
Relate	350	350
Samaritans	600	600
Shelter Trust	350	350
Stroke Association	400	400
	<u>£19,000</u>	<u>£18,600</u>

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

3. INCOME - DRIVING LICENCES

	2020	2019
	£	£
Total receipts during the year	23,630	92,645
Add: Deferred income brought forward	103,564	38,908
	<u>127,194</u>	<u>131,553</u>
Less: Deferred income carried forward		
Due within one year	15,376	15,433
Due within two to eight years	<u>86,524</u>	<u>88,131</u>
	<u>101,900</u>	<u>103,564</u>
Driving licence income	25,294	27,989
Less: Expenses	<u>2,208</u>	<u>9,431</u>
Roads Account	<u>£23,086</u>	<u>£18,558</u>

4. RESERVES

VEHICLE REPLACEMENT FUND

	2020	2019
	£	£
Balance brought forward	119,301	94,301
Vote from General Account	25,000	25,000
Purchase refuse vehicle	(57,920)	-
Purchase police vehicle	(7,725)	-
Balance carried forward	<u>£78,656</u>	<u>£119,301</u>

ROADS RESERVE FUND

	2020	2019
	£	£
Balance brought forward	47,991	113,991
Vote from General Account	20,000	20,000
Cost of road works – Chemin du Moulin	-	(86,000)
Balance carried forward	<u>£67,991</u>	<u>£47,991</u>

PROPERTY MAINTENANCE FUND

	2020	2019
	£	£
Balance brought forward	36,000	18,000
Transfer from General Account	1,000	18,000
Balance carried forward	<u>£37,000</u>	<u>£36,000</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	
Lan at Les Charrieres	

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

6. GOVERNMENT 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:

- 15.2% (previously 14.4% to 31 December 2019) of salary in respect of each employee who is a member of the PECRS.
- 15.2 to 16% of pensionable earnings in respect of each employee who is an active member of the PEPS depending on length of service.

Salaries and emoluments in the general account include pension contributions for staff to this scheme amounting to £30,036 (2019 - £28,393).

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 2019 was £586 and from January 2020 was £652.

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 2020. 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 Government of Jersey relating to the Government IT Computer Link. In the event of a claim by The Government 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 2020

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:

	2020	2019
	£	£
Parish administration	123,071	122,805
Refuse collection	118,513	113,922
Village upkeep	2,610	2,256
Homes for the Elderly	1,839	2,457
Parish Hall – general upkeep and maintenance	14,978	12,811
Trésor	1,740	2,247
Clos Hacquoil Upkeep	9,485	9,201
Roads	17,827	16,103
Recreation field	2,326	-
	<u>£292,389</u>	<u>£281,802</u>

PARISH OF ST OUEN
CHARITY ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

<u>Charity Account</u>	2020	2019
	£	£
Balance brought forward at 1 May 2019	3,417	3,413
Bank interest	8	4
Balance carried forward at 30 April 2020	<u>£3,425</u>	<u>£3,417</u>
<u>Don Barreau</u>	2020	2019
	£	£
Balance brought forward at 1 May 2019	283	283
Interest	-	-
Balance carried forward at 30 April 2020	<u>£283</u>	<u>£283</u>
<u>Don Westaway</u>	2020	2019
	£	£
Balance brought forward at 1 May 2019	1,116	1,116
Interest	-	-
Balance carried forward at 30 April 2020	<u>£1,116</u>	<u>£1,116</u>
<u>Don Gruchy</u>	2020	2019
	£	£
Balance brought forward at 1 May 2019	19,042	6,002
Field rents received (including back rent)	5,661	12,030
Rates	(42)	(42)
Interest	34	18
Payments made to beneficiaries	(2,500)	(1,466)
Wayleave received	-	2,500
Balance carried forward at 30 April 2020	<u>£22,195</u>	<u>£19,042</u>
<u>A E Le Boutillier bequest</u>	2020	2019
	£	£
Balance brought forward at 1 May 2019	-	-
Received in the year	121,779	-
Interest	-	-
Payments made in the year	(3,570)	-
Balance carried forward at 30 April 2020	<u>£118,209</u>	<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 Government of Jersey.

Set out below is a summary of the collections:

		£
Island Wide Rate		
2019 Island Wide Rate		434,373
Adjustments	(3)	
Non recoverable	(1,238)	
Outstanding	(1,261)	
	<u> </u>	(2,502)
		<u>431,871</u>
Balance to Government of Jersey - paid	(427,163)	
- payable	(4,708)	
	<u> </u>	(431,871)
		<u> </u>
		<u> </u>
		£ -
		<u> </u>
		<u> </u>
Surcharge		
2019 Net surcharge		1,998
Less: Outstanding and non recoverable		(400)
		<u> </u>
Balance retained as contribution towards collection costs		<u>£1,598</u>

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