

PARISH OF ST OUEN
ACCOUNTS
AT 30 APRIL 2021

PARISH OF ST OUEN
INDEX TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2021

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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 2021 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 2021 have been prepared in accordance with the accounting policies as set out on page 9.

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.

Emphasis of matter – basis of accounting

Without modifying our opinion, we draw attention to note 1 to the accounts, which describes the basis of accounting. The accounts are prepared for the purpose of presentation to the Parish Assembly, together with estimates of the funds required by the Parish, in accordance with Rates (Jersey) Law 2005. As a result, the accounts may not be suitable for another purpose.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the Connétable's use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Parish's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the Connétable with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information presented other than the accounts and our auditor's report thereon. The Connétable is responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. 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 this gives rise to a material misstatement in the accounts themselves. 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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

During our audit we assessed the risk of material misstatement of the accounts as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the parish and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the accounts as well as those which may have an effect on amounts in the accounts, for instance through the imposition of fines or litigation. These included, but were not limited to Rates (Jersey) Law 2005 as well as general legislation applicable to a Parish's activity, such as Employment Law, Health and Safety Regulation and Data Protection requirements. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud.

INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST OUEN (CONTINUED)

Auditor's responsibilities for the audit of the accounts (continued)

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs(UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting estimates;
- Review for any changes to activities which the parish undertakes;

There are inherent limitations in the audit procedures above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of it. In addition, the risk of not detecting material misstatement due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

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.

Use of our report

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.

15 July 2021

Alex Picot
Chartered Accountants

PARISH OF ST OUEN

GENERAL ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2021

	Note	Estimates 2021 £	Actual 2021 £	Actual 2020 £
EXPENDITURE				
PARISH ADMINISTRATION				
Salaries, social security and pension contributions	8	125,000	126,773	123,071
PECRS deficit repayments		7,000	7,876	7,296
Printing and stationery		2,000	1,948	2,329
Notices		3,000	1,203	2,997
Assessment Committee		2,500	2,500	2,500
Connétable's expenses		2,000	2,000	2,000
Honorary Police		34,000	27,638	33,430
Comité des Connétables		9,000	9,615	8,835
Audit and accountancy		13,750	13,750	13,400
Postage and telephone		9,300	6,805	9,252
Insurance		7,000	5,104	6,259
Computer expenses		10,000	9,361	16,425
Sundry and unforeseen expenses		3,000	2,260	4,358
Hospitality		4,000	1,315	4,025
Professional fees		5,000	3,314	7,963
Rate collection expenses		500	142	-
Bank charges		4,500	4,558	4,458
		<hr/>	<hr/>	<hr/>
		241,550	226,162	248,598
 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
St. George's Church Club		1,000	1,000	1,000
Other charitable donations and grants	2	19,000	19,000	19,000
		<hr/>	<hr/>	<hr/>
		40,000	40,000	40,000
 REFUSE COLLECTION				
Wages, social security and pension contributions	8	120,000	122,442	118,513
Motor expenses and sundries		15,000	27,461	25,870
		<hr/>	<hr/>	<hr/>
		135,000	149,903	144,383
 MAINTENANCE AND IMPROVEMENT OF PARISH PROPERTY				
Parish Hall - Cleaning costs		12,000	10,656	12,400
Parish - General upkeep and maintenance		35,000	36,715	31,634
Church - Trésor - expenditure (net of rent - £1,688)		65,000	61,726	61,120
- employment costs	8	2,500	2,335	1,740
Village upkeep		3,000	2,785	2,655
Clos Hacquoil upkeep		7,000	7,102	11,897
Fosse au Bois upkeep and maintenance		2,000	1,395	1,158
Recreation field maintenance		1,000	1,626	2,726
		<hr/>	<hr/>	<hr/>
		127,500	124,340	125,330
 Balance carried forward		 544,050	 540,405	 558,311

The notes on pages 9 to 12 form part of these accounts
Independent Auditor's Report - pages 1 to 3

PARISH OF ST OUEN
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021

	Note	Estimates 2021 £	Actual 2021 £	Actual 2020 £
EXPENDITURE - continued				
Balance brought forward		544,050	540,405	558,311
YOUTH OFFICER		22,000	22,000	22,000
STREET LIGHTING		6,000	5,634	5,611
ROADS VOTE (page 6)		35,000	43,428	36,832
EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		607,050	611,467	622,754
SPECIAL VOTES				
Vehicle replacement fund	4	5,000	5,000	25,000
Homes for the Elderly – repayment of loan		5,000	5,000	20,000
Roads Reserve Fund	4	5,000	5,000	20,000
Property Maintenance Fund	4	1,000	1,000	1,000
Data protection		2,000	4,546	9,640
Liberation 75/76		2,000	(1,523)	1,803
Covid provision		35,000	10,198	-
Sound system in Parish Hall		5,000	3,429	-
		60,000	32,650	77,443
TOTAL EXPENDITURE FOR THE YEAR		<u>£667,050</u>	<u>£644,117</u>	<u>£700,197</u>

PARISH OF ST OUEN
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021

	Note	2021		2020	
		£	£	£	£
EXPENDITURE					
Resurfacing, re-instatement and maintenance of roads		13,001		12,990	
Wages, materials and sundries		25,138		27,361	
Cleaning		22,772		22,426	
Professional fees		3,025		-	
		<u> </u>		<u> </u>	
			63,936		62,777
INCOME					
Firearms		1,290		835	
Driving licences	3	16,473		23,086	
Fines - proportion retained by Parish		2,745		2,024	
		<u> </u>		<u> </u>	
			20,508		25,945
NET EXPENDITURE FOR THE YEAR					
transferred to General Account (page 5)			<u>£43,428</u>		<u>£36,832</u>

PARISH OF ST OUEN
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021

INCOME	£	2021	£	£	2020	£
RATES						
Rates for the year 2020						
55,533,688 quarters at 1.15p per quarter			638,637			643,314
(2019 – 55,458,096 quarters at 1.16p per quarter)						
Unpaid balances	(341)				(1,968)	
Adjustments, allowances and non-recoverables	(170)				(1,380)	
			(511)			(3,348)
			638,126			639,966
RATE SURCHARGES APPLIED			4,351			2,435
RATE ARREARS AND SURCHARGES RECEIVED			757			833
RETENTION OF ISLAND WIDE RATE SURCHARGE			2,917			1,598
SUNDRY INCOME						
Hire of Parish Hall		30			8,900	
Bank deposit interest		3,306			4,231	
Sundry income		5,895			9,825	
Dog licences		6,345			3,173	
Management fee – Homes		17,746			17,748	
			33,322			43,877
			<u>£679,473</u>			<u>£688,709</u>

GENERAL ACCOUNT - SUMMARY
FOR THE YEAR ENDED 30 APRIL 2021

	Estimates	2021	2020
	2021	2021	2020
	£	£	£
INCOME (page 7)	663,977	679,473	688,709
EXPENDITURE (page 5)	(667,050)	(644,117)	(700,197)
SURPLUS/(DEFICIT) FOR THE YEAR	(3,073)	35,356	(11,488)
BALANCE BROUGHT FORWARD	589,333	589,333	600,821
BALANCE CARRIED FORWARD	<u>£586,260</u>	<u>£624,689</u>	<u>£589,333</u>

PARISH OF ST OUEN

SUMMARY OF BALANCES AT 30 APRIL 2021

	Note	2021		2020	
		£	£	£	£
CURRENT ASSETS					
Debtors and prepayments			61,572		37,925
Cash at bank and in hand			911,691		924,618
			973,263		962,543
CREDITORS: Amounts falling due within one year					
Sundry creditors and accruals		44,015		58,327	
			44,015		58,327
NET CURRENT ASSETS			929,248		904,216
DEFERRED INCOME					
Driving licences	3		100,663		101,900
Rates in advance			31,907		29,336
			£796,678		£772,980
GENERAL ACCOUNT (page 7)			624,689		589,333
VEHICLE REPLACEMENT FUND	4		83,656		78,656
ROADS RESERVE FUND	4		51,733		67,991
PROPERTY MAINTENANCE FUND	4		36,600		37,000
			£796,678		£772,980

Approved by the Connétable on 14 July 2021

R A Buchanan
 Connétable

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2021

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

	2021	2020
	£	£
ABC Support Jersey	350	350
Age Concern Jersey	400	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>£19,000</u>

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2021

3. INCOME - DRIVING LICENCES

	2021		2020	
	£	£	£	£
Total receipts during the year		22,230		23,630
Add: Deferred income brought forward		101,990		103,564
		124,220		127,194
Less: Deferred income carried forward				
Due within one year	15,474		15,376	
Due within two to eight years	85,189		86,524	
		100,663		101,900
Driving licence income		23,557		25,294
Less: Expenses		7,084		2,208
Roads Account		£16,473		£23,086

4. RESERVES

VEHICLE REPLACEMENT FUND

	2021		2020	
	£	£	£	£
Balance brought forward		78,656		119,301
Vote from General Account		5,000		25,000
Purchase refuse vehicle		-		(57,920)
Purchase police vehicle		-		(7,725)
Balance carried forward		£83,656		£78,656

ROADS RESERVE FUND

	2021		2020	
	£	£	£	£
Balance brought forward		67,991		47,991
Vote from General Account		5,000		20,000
Cost of road works – La Rue a L'Eau		(2,020)		-
Cost of road works – Rue de la Campagne		(13,285)		-
Cost of road works – Rue des Fontenelles		(5,953)		-
Balance carried forward		£51,733		£67,991

PROPERTY MAINTENANCE FUND

	2021		2020	
	£	£	£	£
Balance brought forward		37,000		36,000
Transfer from General Account		1,000		1,000
Parish Hall windows		(1,400)		-
Balance carried forward		£36,600		£37,000

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	
Land at Les Charrieres	

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2021

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 2020 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:

- 16% 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 depending on length of service.

Salaries and emoluments in the general account include pension contributions for staff to this scheme amounting to £32,137 (2020 - £30,036).

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 2020 was £652 and from January 2021 was £665.

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 2021. 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 2021

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:

	2021	2020
	£	£
Parish administration	126,773	123,071
Refuse collection	122,442	118,513
Village upkeep	2,774	2,610
Homes for the Elderly	2,457	1,839
Parish Hall – general upkeep and maintenance	15,311	14,978
Trésor	2,335	1,740
Clos Hacquoil Upkeep	5,022	9,485
Roads	20,950	17,827
Recreation field	1,226	2,326
	<u>£299,290</u>	<u>£292,389</u>

PARISH OF ST OUEN
CHARITY ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2021

Charity Account

	2021	2020
	£	£
Balance brought forward at 1 May 2020	3,425	3,417
Bank interest	1	8
Grants made in the year	(1,150)	-
Balance carried forward at 30 April 2021	£2,276	£3,425

Don Barreau

	2021	2020
	£	£
Balance brought forward at 1 May 2020	283	283
Interest	-	-
Balance carried forward at 30 April 2021	£283	£283

Don Westaway

	2021	2020
	£	£
Balance brought forward at 1 May 2020	1,116	1,116
Interest	-	-
Balance carried forward at 30 April 2021	£1,116	£1,116

Don Gruchy

	2021	2020
	£	£
Balance brought forward at 1 May 2020	22,195	19,042
Field rents received	5,661	5,661
Rates	(42)	(42)
Interest	10	34
Expenses paid for beneficiaries	(70)	-
Payments made to beneficiaries	(2,000)	(2,500)
Balance carried forward at 30 April 2021	£25,754	£22,195

A E Le Boutillier bequest

	2021	2020
	£	£
Balance brought forward at 1 May 2020	118,209	-
Received in the year	-	121,779
Interest	1,086	-
Payments made in the year	-	(3,570)
Balance carried forward at 30 April 2021	£119,295	£118,209

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		
2020 Island Wide Rate		434,175
Adjustments	42	
Non recoverable	(152)	
Outstanding	(220)	
	<u> </u>	(330)
		<u>433,845</u>
Balance to Government of Jersey - paid	(433,845)	
- payable	-	
	<u> </u>	(433,845)
		<u> </u>
		<u> </u>
		£ -
		<u> </u>
		<u> </u>
Surcharge		
2020 Net surcharge		2,923
Less: Outstanding and non recoverable		(6)
		<u> </u>
Balance retained as contribution towards collection costs		<u>£2,917</u>

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