

PARISH OF ST OUEN
ACCOUNTS
AT 30 APRIL 2023

PARISH OF ST OUEN
INDEX TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

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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 2023 which comprise the General Income and Expenditure Account, the Roads Income and Expenditure Account, the Summary of Balances 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 2023 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.



Alex Picot
chartered accountants

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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.

28 July 2023

Alex Picot
Chartered Accountants

PARISH OF ST OUEN

GENERAL ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

EXPENDITURE	Note	Estimates 2023 £	Actual 2023 £	Actual 2022 £
PARISH ADMINISTRATION				
Salaries, social security and pension contributions	8	134,000	150,273	130,171
PECRS deficit repayments		8,700	8,692	8,196
Printing and stationery		4,000	3,521	3,717
Notices		2,500	1,988	2,501
Assessment Committee		2,500	2,500	2,500
Connétable's expenses		2,000	2,000	2,000
Honorary Police		30,000	27,423	30,542
Comité des Connétables		10,700	10,580	9,975
Audit and accountancy		15,120	15,120	14,000
Postage and telephone		7,500	6,219	7,489
Insurance		5,000	5,189	4,565
Computer expenses		16,000	14,434	18,282
Sundry and unforeseen expenses		3,000	6,832	4,654
Hospitality		4,000	3,307	415
Election Expense - net		-	357	-
Professional fees		2,000	-	9,830
Rate collection expenses		500	327	-
Data protection		5,000	2,625	5,193
Bank charges		5,500	6,263	5,326
		<hr/>	<hr/>	<hr/>
		258,020	267,650	259,356
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	127,000	157,238	118,085
Motor expenses and sundries		33,000	50,546	30,257
		<hr/>	<hr/>	<hr/>
		160,000	207,784	148,342
MAINTENANCE AND IMPROVEMENT OF PARISH PROPERTY				
Parish Hall - Cleaning costs		11,500	12,019	11,228
Parish - General upkeep and maintenance		38,000	46,753	38,297
Church - Trésor - expenditure (net of rent - £1,688)		57,000	69,265	53,812
- employment costs	8	1,000	703	924
Village upkeep		3,000	3,006	2,661
Clos Hacquoil upkeep		7,000	9,395	12,021
Fosse au Bois upkeep and maintenance		1,500	1,431	1,128
Recreation field maintenance		1,500	1,055	1,080
		<hr/>	<hr/>	<hr/>
		120,500	143,627	121,151
Balance carried forward		<hr/>	<hr/>	<hr/>
		578,520	659,061	568,849

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 2023

	Note	Estimates 2023 £	Actual 2023 £	Actual 2022 £
EXPENDITURE - continued				
Balance brought forward		578,520	659,061	568,849
YOUTH OFFICER		22,000	22,000	22,000
STREET LIGHTING		6,000	6,973	5,716
ROADS VOTE (page 6)		35,000	14,678	21,700
EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		641,520	702,712	618,265
SPECIAL VOTES				
Vehicle replacement fund	4	20,000	20,000	20,000
Homes for the Elderly – repayment of loan		22,500	22,500	22,500
Roads Reserve Fund	4	10,000	10,000	20,000
Property Maintenance Fund	4	1,000	1,000	5,000
Liberation		2,000	3,583	-
Covid provision		-	-	1,203
Platinum Jubilee		2,000	(1,561)	-
Honorary Police – new recruits		-	-	9,369
		57,500	55,522	78,072
TOTAL EXPENDITURE FOR THE YEAR		£699,020	£758,234	£696,337

PARISH OF ST OUEN
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023

	Note	2023		2022	
		£	£	£	£
EXPENDITURE					
Resurfacing, re-instatement and maintenance of roads		10,674		7,610	
Wages, materials and sundries		27,074		24,861	
Cleaning		5,972		17,632	
		<hr/>	43,720	<hr/>	50,103
INCOME					
Firearms		1,565		1,200	
Driving licences	3	21,787		25,243	
Fines - proportion retained by Parish		5,690		1,960	
		<hr/>	29,042	<hr/>	28,403
NET EXPENDITURE FOR THE YEAR					
transferred to General Account (page 5)			<u>£14,678</u>		<u>£21,700</u>

PARISH OF ST OUEN
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023

INCOME	2023	2022
	£	£
RATES		
Rates for the year 2022		
56,401,050 quarters at 1.15p per quarter (2021 – 56,140,164 quarters at 1.15p per quarter)	648,612	645,612
Unpaid balances	(1,239)	(3,179)
Adjustments, allowances and non-recoverables	(207)	(96)
	<u>(1,446)</u>	<u>(3,275)</u>
	647,166	642,337
RATE SURCHARGES APPLIED	2,390	2,799
RATE ARREARS AND SURCHARGES RECEIVED	3,677	633
RETENTION OF ISLAND WIDE RATE SURCHARGE	1,709	1,883
SUNDRY INCOME		
Hire of Parish Hall	6,586	2,953
Bank deposit interest	25,158	1,629
Sundry income	9,880	10,170
Dog licences	7,090	6,610
Management fee – Homes	35,081	17,159
	<u>83,795</u>	<u>38,521</u>
	<u>£738,737</u>	<u>£686,173</u>

GENERAL ACCOUNT - SUMMARY
FOR THE YEAR ENDED 30 APRIL 2023

	Estimates	2023	2022
	2023	£	£
	£		
INCOME (page 7)	683,612	738,737	686,173
EXPENDITURE (page 5)	<u>(699,020)</u>	<u>(758,234)</u>	<u>(696,337)</u>
SURPLUS/(DEFICIT) FOR THE YEAR	(15,408)	(19,497)	(10,164)
BALANCE BROUGHT FORWARD	614,525	614,525	624,689
BALANCE CARRIED FORWARD	<u>£599,117</u>	<u>£595,028</u>	<u>£614,525</u>

PARISH OF ST OUEN

SUMMARY OF BALANCES AT 30 APRIL 2023

	Note	2023		2022	
		£	£	£	£
CURRENT ASSETS					
Debtors and prepayments			41,772		42,269
Cash at bank and in hand			939,739		967,777
			981,511		1,010,046
CREDITORS: Amounts falling due within one year					
Sundry creditors and accruals		52,405		63,245	
			52,405		63,245
NET CURRENT ASSETS			929,106		946,801
DEFERRED INCOME					
Driving licences	3		91,074		99,126
Rates in advance			32,385		30,273
			£805,647		£817,402
GENERAL ACCOUNT (page 7)			595,028		614,525
VEHICLE REPLACEMENT FUND	4		123,656		103,656
ROADS RESERVE FUND	4		58,333		57,621
PROPERTY MAINTENANCE FUND	4		28,630		41,600
			£805,647		£817,402

Approved by the Connétable on 27 July 2023

R Honeycombe
 Connétable

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

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

	2023	2022
	£	£
ABC Support Jersey	-	350
Acorn	600	400
Age Concern Jersey	400	400
Autism Jersey	350	350
Beresford Street Kitchen	400	400
Brook Jersey	350	350
Citizen's Advice	400	400
Community Savings	400	400
Dementia Jersey	750	750
Diabetes Jersey	350	350
Family Nursing and Home Care	4,000	4,000
Grace Trust Jersey	500	350
Headway (Jersey)	350	350
Jersey Association of Carers	350	350
Jersey Deaf Society	750	750
Jersey Heart Support Group	500	500
Jersey Hospice Care	4,000	4,000
Jersey MS Oxygen	350	350
Macmillan Cancer Support Jersey	600	600
Maison des Landes	1,950	1,950
Meals on Wheels	350	350
Relate	350	350
Samaritans	600	600
Shelter Trust	350	350
	£19,000	£19,000

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

3. INCOME - DRIVING LICENCES

	2023		2022	
	£	£	£	£
Total receipts during the year		20,410		25,935
Add: Deferred income brought forward		99,126		100,663
		119,536		126,598
Less: Deferred income carried forward				
Due within one year	16,845		16,386	
Due within two to eight years	74,229		82,740	
		91,074		99,126
Driving licence income		28,462		27,472
Less: Expenses		6,675		2,229
Roads Account		£21,787		£25,243

4. RESERVES

VEHICLE REPLACEMENT FUND

	2023		2022	
	£		£	
Balance brought forward		103,656		83,656
Vote from General Account		20,000		20,000
Balance carried forward		£123,656		£103,656

ROADS RESERVE FUND

	2023		2022	
	£		£	
Balance brought forward		57,621		51,733
Vote from General Account		10,000		20,000
Cost of road works				
- La Val es Reux Footpath		-		(10,619)
- Les Charrieres		-		(3,493)
- Reinstate bank along Le Mont		(4,506)		-
Road markings		(4,782)		-
Balance carried forward		£58,333		£57,621

PROPERTY MAINTENANCE FUND

	2023		2022	
	£		£	
Balance brought forward		41,600		36,600
Transfer from General Account		1,000		5,000
Repairs to clock tower and rates office		(13,970)		-
Balance carried forward		£28,630		£41,600

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	
Le Clos Hacquoil	
Land at Les Charrieres	

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

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:

- 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 £40,513 (2022 - £33,263).

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 2022 was £719 and from January 2023 was £735.

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 2023. 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 2023

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:

	2023	2022
	£	£
Parish administration	150,273	130,171
Refuse collection	157,238	118,085
Village upkeep	2,606	2,621
Homes for the Elderly	3,689	2,670
Parish Hall – general upkeep and maintenance	22,297	19,365
Trésor	703	924
Clos Hacquoil Upkeep	6,600	10,435
Roads	20,967	18,896
Recreation field	655	680
	<u>£365,028</u>	<u>£303,847</u>

PARISH OF ST OUEN
CHARITY ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

<u>Charity Account</u>	2023	2022
	£	£
Balance brought forward at 1 May 2022	1,846	2,276
Bank interest	-	-
Grants made in the year	-	(430)
Balance carried forward at 30 April 2023	<u>£1,845</u>	<u>£1,846</u>
<u>Don Barreau</u>	2023	2022
	£	£
Balance brought forward at 1 May 2022	283	283
Interest	-	-
Balance carried forward at 30 April 2023	<u>£283</u>	<u>£283</u>
<u>Don Westaway</u>	2023	2022
	£	£
Balance brought forward at 1 May 2022	1,116	1,116
Interest	-	-
Balance carried forward at 30 April 2023	<u>£1,116</u>	<u>£1,116</u>
<u>Don Gruchy</u>	2023	2022
	£	£
Balance brought forward at 1 May 2022	28,199	25,754
Field rents received	5,661	5,661
Rates	(44)	(42)
Interest	187	5
Expenses paid for beneficiaries	-	(50)
Payments made to beneficiaries	(2,480)	(3,130)
Balance carried forward at 30 April 2023	<u>£31,524</u>	<u>£28,199</u>
<u>A E Le Boutillier bequest</u>	2023	2022
	£	£
Balance brought forward at 1 May 2022	100,578	119,295
Interest	1,938	555
Payments due at year end – Asphalt Village Green footpaths	-	(19,272)
Balance carried forward at 30 April 2023	<u>£102,516</u>	<u>£100,578</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		
2022 Island Wide Rate		477,682
Adjustments	-	
Non recoverable	(256)	
Outstanding	(865)	
	<u> </u>	<u>(1,121)</u>
		476,561
Balance to Government of Jersey - paid	476,561	
- payable	-	
	<u> </u>	<u>(476,561)</u>
		<u> </u>
		<u>£ -</u>
Surcharge		
2022 Net surcharge		1,834
Less: Outstanding and non-recoverable		(125)
		<u> </u>
Balance retained as contribution towards collection costs		<u>£1,709</u>

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