

**PARISH OF ST OUEN**  
**ACCOUNTS**  
**AT 30 APRIL 2024**

**PARISH OF ST OUEN**  
**INDEX TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

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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 2024 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 2024 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

1st Floor, The Le Gallais Building  
6 Minden Place, St Helier  
Jersey JE2 4WQ

## **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](http://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.

24 July 2024

Alex Picot  
**Chartered Accountants**

**PARISH OF ST OUEN**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2024**

<b>EXPENDITURE</b>	<b>Note</b>	<b>Estimates 2024 £</b>	<b>Actual 2024 £</b>	<b>Actual 2023 £</b>
<b>PARISH ADMINISTRATION</b>				
Salaries, social security and pension contributions	8	159,000	159,026	150,273
PECRS deficit repayments		8,956	8,956	8,692
Printing and stationery		4,000	3,070	3,521
Notices		2,300	1,380	1,988
Assessment Committee		2,500	2,500	2,500
Connétable's expenses		2,000	2,000	2,000
Honorary Police		25,000	27,957	27,423
Comité des Connétables		11,670	11,300	10,580
Audit and accountancy		16,025	16,025	15,120
Postage and telephone		7,000	9,184	6,219
Insurance		5,500	6,688	5,189
Computer expenses		18,800	22,773	14,434
Sundry and unforeseen expenses		3,000	4,582	6,832
Hospitality		3,500	6,576	3,307
Election Expense - net		-	-	357
Professional fees		9,000	9,406	-
Rate collection expenses		500	88	327
Data protection		2,750	1,173	2,625
Bank charges		7,000	7,565	6,263
		<u>288,501</u>	<u>300,249</u>	<u>267,650</u>
<b>CHARITABLE DONATIONS AND GRANTS</b>				
St Ouen's Youth & Community Centre		10,000	10,000	15,000
1 <sup>st</sup> St Ouen Scout Group		1,000	1,000	1,000
Le Gris Ventre		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
		<u>36,000</u>	<u>36,000</u>	<u>40,000</u>
<b>REFUSE COLLECTION AND KERBSIDE RECYCLING</b>				
Wages, social security and pension contributions	8	201,000	186,355	157,238
Motor expenses and sundries		67,000	66,158	50,546
		<u>268,000</u>	<u>252,513</u>	<u>207,784</u>
<b>MAINTENANCE AND IMPROVEMENT OF PARISH PROPERTY</b>				
Parish Hall - Cleaning costs		13,000	11,724	12,019
Parish - General upkeep and maintenance		42,000	48,235	46,753
Church - Trésor - expenditure (net of rent - £1,688)		65,000	61,137	69,265
- employment costs	8	1,000	4,198	703
Village upkeep		3,000	3,817	3,006
Clos Hacquoil upkeep		7,000	8,984	9,395
Fosse au Bois/Parish Hall garage upkeep and maintenance		1,500	8,139	1,431
Recreation field maintenance		1,500	1,400	1,055
		<u>134,000</u>	<u>147,634</u>	<u>143,627</u>
Balance carried forward		726,501	736,396	659,061

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 2024**

	<b>Note</b>	<b>Estimates 2024 £</b>	<b>Actual 2024 £</b>	<b>Actual 2023 £</b>
<b>EXPENDITURE - continued</b>				
Balance brought forward		726,501	736,396	659,061
<b>YOUTH OFFICER</b>		22,000	22,000	22,000
<b>STREET LIGHTING</b>		6,400	6,505	6,973
<b>ROADS VOTE</b> (page 6)		30,000	38,972	14,678
<b>EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES</b>		784,901	803,873	702,712
<b>SPECIAL VOTES</b>				
Vehicle replacement fund	4	20,000	20,000	20,000
Homes for the Elderly – repayment of loan		-	-	22,500
Roads Reserve Fund	4	5,000	5,000	10,000
Property Maintenance Fund	4	5,000	5,000	1,000
Liberation		-	-	3,583
Westernbury Music Festival		-	4,912	-
Coronation		-	3,631	-
Platinum Jubilee		-	-	(1,561)
		30,000	38,543	55,522
<b>TOTAL EXPENDITURE FOR THE YEAR</b>		<b><u>£814,901</u></b>	<b><u>£842,416</u></b>	<b><u>£758,234</u></b>

**PARISH OF ST OUEN**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	<b>Note</b>	<b>2024</b>		<b>2023</b>	
		£	£	£	£
<b>EXPENDITURE</b>					
Resurfacing, re-instatement and maintenance of roads		15,238		10,674	
Wages, materials and sundries		44,399		27,074	
Cleaning		11,110		5,972	
Expenditure on public footpaths		71,376		-	
			<u>142,123</u>		<u>43,720</u>
<b>INCOME</b>					
Firearms		890		1,565	
Driving licences	3	25,832		21,787	
Fines - proportion retained by Parish		5,053		5,690	
Grant receivable for public footpaths		71,376		-	
			<u>103,151</u>		<u>29,042</u>
<b>NET EXPENDITURE FOR THE YEAR</b>					
transferred to General Account (page 5)			<u><u>£38,972</u></u>		<u><u>£14,678</u></u>



**PARISH OF ST OUEN**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2024**

<b>INCOME</b>	<b>2024</b>		<b>2023</b>	
	£	£	£	£
<b>RATES</b>				
Rates for the year 2023				
57,207,888 quarters at 1.26p per quarter		720,819		648,612
(2022 – 56,401,050 quarters at 1.15p per quarter)				
Unpaid balances	(1,076)		(1,239)	
Adjustments, allowances and non-recoverables	(1,944)		(207)	
		<u>(3,020)</u>		<u>(1,446)</u>
		717,799		647,166
<b>RATE SURCHARGES APPLIED</b>		6,801		2,390
<b>RATE ARREARS AND SURCHARGES RECEIVED</b>		803		3,677
<b>RETENTION OF ISLAND WIDE RATE SURCHARGE</b>		5,103		1,709
<b>SUNDRY INCOME</b>				
Hire of Parish Hall	8,899		6,586	
Bank deposit interest	53,220		25,158	
Sundry income	5,231		9,880	
Dog licences	6,700		7,090	
Management fee – Homes	37,286		35,081	
		<u>111,336</u>		<u>83,795</u>
		<u>£841,842</u>		<u>£738,737</u>

**GENERAL ACCOUNT - SUMMARY**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	<b>Estimates</b>		
	<b>2024</b>	<b>2024</b>	<b>2023</b>
	£	£	£
<b>INCOME</b> (page 7)	814,819	841,842	738,737
<b>EXPENDITURE</b> (page 5)	(814,901)	(842,416)	(758,234)
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<u>(82)</u>	<u>(574)</u>	<u>(19,497)</u>
<b>BALANCE BROUGHT FORWARD</b>	595,028	595,028	614,525
<b>BALANCE CARRIED FORWARD</b>	<u>£594,946</u>	<u>£594,454</u>	<u>£595,028</u>

**PARISH OF ST OUEN**  
**SUMMARY OF BALANCES AT 30 APRIL 2024**

	Note	£	<b>2024</b>	£	£	<b>2023</b>	£
<b>CURRENT ASSETS</b>							
Debtors and prepayments			69,065			41,772	
Grant receivable for expenditure on public footpaths			71,376			-	
Cash at bank and in hand			946,409			939,739	
			1,086,850			981,511	
<b>CREDITORS:</b> Amounts falling due within one year							
Sundry creditors and accruals		89,131			52,405		
Funds held re A Le Boutillier Bequest		104,754			-		
			193,885		52,405		
<b>NET CURRENT ASSETS</b>			892,965			929,106	
<b>DEFERRED INCOME</b>							
Driving licences	3		83,798			91,074	
Rates in advance			32,479			32,385	
			£776,688			£805,647	
<b>GENERAL ACCOUNT</b> (page 7)			594,454			595,028	
<b>VEHICLE REPLACEMENT FUND</b>	4		104,845			123,656	
<b>ROADS RESERVE FUND</b>	4		47,495			58,333	
<b>PROPERTY MAINTENANCE FUND</b>	4		24,512			28,630	
<b>CHURCHYARD MAINTENANCE FUND</b>	4		5,382			-	
			£776,688			£805,647	

Approved by the Connétable on 23 July 2024

R Honeycombe  
..... Connétable

**PARISH OF ST OUEN**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**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**

	<b>2024</b>	<b>2023</b>
	£	£
Acorn	600	600
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	750	500
Headway (Jersey)	350	350
Jersey Association of Carers	-	350
Jersey Deaf Society	500	750
Jersey Heart Support Group	500	500
Jersey Hospice Care	4,000	4,000
Jersey MS Oxygen	350	350
Jersey Scout Association	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
	<b>£19,000</b>	<b>£19,000</b>

**PARISH OF ST OUEN**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**3. INCOME - DRIVING LICENCES**

	<b>2024</b>		<b>2023</b>	
	£	£	£	£
Total receipts during the year		20,458		20,410
Add: Deferred income brought forward		91,074		99,126
		111,532		119,536
Less: Deferred income carried forward				
Due within one year	17,430		16,845	
Due within two to eight years	66,368		74,229	
		83,798		91,074
Driving licence income		27,734		28,462
Less: Expenses		1,902		6,675
		£25,832		£21,787

**4. RESERVES**

**VEHICLE REPLACEMENT FUND**

	<b>2024</b>		<b>2023</b>	
	£	£	£	£
Balance brought forward		123,656		103,656
Vote from General Account		20,000		20,000
Purchase of mower		(4,725)		-
Purchase of tractor and related equipment		(24,086)		-
Purchase of refuse lorry		(10,000)		-
Balance carried forward		£104,845		£123,656

**ROADS RESERVE FUND**

	<b>2024</b>		<b>2023</b>	
	£	£	£	£
Balance brought forward		58,333		57,621
Vote from General Account		5,000		10,000
Cost of road works - Reinststate bank along Le Mont		-		(4,506)
- Rue Freule		(15,838)		-
Road markings		-		(4,782)
Balance carried forward		£47,495		£58,333

**PROPERTY MAINTENANCE FUND**

	<b>2024</b>		<b>2023</b>	
	£	£	£	£
Balance brought forward		28,630		41,600
Transfer from General Account		5,000		1,000
Repairs to clock tower and rates office		-		(13,970)
Redecoration of rates office and entrance		(9,118)		-
Balance carried forward		£24,512		£28,630

**CHURCHYARD MAINTENANCE FUND**

	<b>2024</b>		<b>2023</b>	
	£	£	£	£
Balance brought forward		-		-
Surplus on funerals		5,382		-
Balance carried forward		£5,382		£ -

**PARISH OF ST OUEN**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**5. LAND AND BUILDINGS**

Parish Hall and sheds (Insured value £6,450,000)  
Rectory (Insured value £1,541,265)  
Clos du Mahaut (Homes for the Elderly) (Insured value £6,052,019)  
Jardin de la Rue (Homes for the Elderly) (Insured value £4,973,830)  
Fosse au Bois and other Sheds (Insured value £1,539,631)  
Parish Church and cemetery and car park area  
Car park and land at rear of Parish Hall  
Le Clos Hacquoil (Insured value £159,440)  
Land at Les Charrieres

**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.

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 £44,604 (2023 - £40,513).

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 2023 was £735 and from January 2024 was £769.

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 2024. 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 2024**

**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.

**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:

	<b>2024</b>	<b>2023</b>
	£	£
Parish administration	159,026	150,273
Refuse collection	185,505	157,238
Village upkeep	3,817	2,606
Homes for the Elderly	5,325	3,689
Parish Hall – general upkeep and maintenance	22,263	22,297
Trésor	4,198	703
Clos Hacquoil Upkeep	7,864	6,600
Roads	37,743	20,967
Recreation field	1,000	655
	<u>£426,741</u>	<u>£365,028</u>

**PARISH OF ST OUEN**  
**CHARITY ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

<b><u>Charity Account</u></b>	<b>2024</b>	<b>2023</b>
<b>Balance brought forward at 1 May 2023 and at 30 April 2024</b>	<u>£1,846</u>	<u>£1,846</u>
<b><u>Don Barreau</u></b>	<b>2024</b>	<b>2023</b>
<b>Balance brought forward at 1 May 2023 and at 30 April 2024</b>	<u>£283</u>	<u>£283</u>
<b><u>Don Westaway</u></b>	<b>2024</b>	<b>2023</b>
<b>Balance brought forward at 1 May 2023 and At 30 April 2024</b>	<u>£1,116</u>	<u>£1,116</u>
<b><u>Don Gruchy</u></b>	<b>2024</b>	<b>2023</b>
	£	£
Balance brought forward at 1 May 2023	31,523	28,199
Field rents received	5,677	5,661
Rates	(49)	(44)
Interest	460	187
Expenses paid for beneficiaries	-	-
Payments made to beneficiaries	(4,250)	(2,480)
<b>Balance carried forward at 30 April 2024</b>	<u>£33,361</u>	<u>£31,523</u>
<b><u>A E Le Boutillier bequest</u></b>	<b>2024</b>	<b>2023</b>
	£	£
Balance brought forward at 1 May 2023	102,516	100,578
Interest	1,907	1,938
Due from Parish- Asphalt Village Green footpaths	918	-
<b>Balance carried forward at 30 April 2024</b>	<u>£105,341</u>	<u>£102,516</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:

		£
<b>Island Wide Rate</b>		
2023 Island Wide Rate		541,189
Adjustments	(24)	
Non recoverable	(1,717)	
Outstanding	(771)	
	<u>          </u>	(2,512)
		<u>538,677</u>
Balance to Government of Jersey - paid	538,217	
- payable	460	
	<u>          </u>	(538,677)
		<u>£ -</u>
<b>Surcharge</b>		
2023 Net surcharge		5,175
Less: Outstanding and non-recoverable		(72)
		<u>          </u>
Balance retained as contribution towards collection costs		<u>£5,103</u>

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