

PARISH OF ST OVEN
ACCOUNTS
AT 30 APRIL 2025

PARISH OF ST OUEN
INDEX TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

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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 2025 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 2025 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.



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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.



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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.

17 July 2025

Alex Picot
Chartered Accountants

PARISH OF ST OUEN
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2025

EXPENDITURE	Note	Estimates 2025 £	Actual 2025 £	Actual 2024 £
PARISH ADMINISTRATION				
Salaries, social security and pension contributions	8	195,000	206,295	159,026
PECRS deficit repayments		9,372	9,372	8,956
Printing and stationery		4,000	2,361	3,070
Notices		1,500	1,128	1,380
Assessment Committee		2,500	2,500	2,500
Connétable's expenses		2,000	2,000	2,000
Honorary Police		26,250	24,007	27,957
Comité des Connétables		12,335	12,950	11,300
Audit and accountancy		16,826	16,826	16,025
Postage and telephone		7,350	9,347	9,184
Insurance		7,500	6,627	6,688
Computer expenses		25,500	17,975	22,773
Sundry and unforeseen expenses		3,500	6,007	4,582
Hospitality		5,500	5,618	6,576
Professional fees		2,000	-	9,406
Rate collection expenses		500	375	88
Data protection		1,300	2,281	1,173
Bank and card charges		7,500	8,607	7,565
		<u>330,433</u>	<u>334,276</u>	<u>300,249</u>
CHARITABLE DONATIONS AND GRANTS				
St Ouen's Youth & Community Centre		10,000	10,000	10,000
1 st St Ouen Scout Group		1,000	1,000	1,000
Le Gris Ventre		-	-	1,000
St Ouen's Football Club		6,000	6,000	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>40,000</u>	<u>40,000</u>	<u>36,000</u>
REFUSE COLLECTION AND KERBSIDE RECYCLING				
Wages, social security and pension contributions	8	212,000	192,126	186,355
Motor expenses and sundries		67,000	80,755	66,158
		<u>279,000</u>	<u>272,881</u>	<u>252,513</u>
MAINTENANCE AND IMPROVEMENT OF PARISH PROPERTY				
Parish Hall - Cleaning costs		12,000	12,207	11,724
Parish - General upkeep and maintenance		42,000	47,620	48,235
Church - Trésor - expenditure (net of rent - £1,519)		70,000	71,349	61,137
- employment costs	8	1,000	1,537	4,198
Village upkeep		3,000	3,417	3,817
Clos Hacquoil upkeep		7,000	15,986	8,984
Fosse au Bois/Parish Hall garage upkeep and maintenance		1,500	2,792	8,139
Recreation field maintenance		1,500	900	1,400
		<u>138,000</u>	<u>155,808</u>	<u>147,634</u>
Balance carried forward		787,433	802,965	736,396

PARISH OF ST OUEN
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2025

	Note	Estimates 2025 £	Actual 2025 £	Actual 2024 £
EXPENDITURE - continued				
Balance brought forward		<u>787,433</u>	<u>802,965</u>	<u>736,396</u>
 YOUTH OFFICER		 <u>22,000</u>	 <u>22,000</u>	 <u>22,000</u>
 STREET LIGHTING		 <u>6,400</u>	 <u>6,856</u>	 <u>6,505</u>
 ROADS VOTE (page 6)		 <u>30,000</u>	 <u>39,636</u>	 <u>38,972</u>
 EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		 <u>845,833</u>	 <u>871,457</u>	 <u>803,873</u>
 SPECIAL VOTES				
Vehicle replacement fund	4	20,000	20,000	20,000
Roads Reserve Fund	4	5,000	5,000	5,000
Property Maintenance Fund	4	5,000	5,000	5,000
Westernbury Music Festival		-	6,973	4,912
Coronation		-	-	3,631
		<u>30,000</u>	<u>36,973</u>	<u>38,543</u>
 TOTAL EXPENDITURE FOR THE YEAR		 <u><u>£875,833</u></u>	 <u><u>£908,430</u></u>	 <u><u>£842,416</u></u>

PARISH OF ST OVEN
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2025

	Note	2025		2024	
		£	£	£	£
EXPENDITURE					
Resurfacing, re-instatement and maintenance of roads		5,524		15,238	
Wages, materials and sundries		58,812		44,399	
Cleaning		10,083		11,110	
Expenditure on public footpaths		26,520		71,376	
			100,939		142,123
INCOME					
Firearms		530		890	
Driving licences	3	28,268		25,832	
Fines - proportion retained by Parish		5,985		5,053	
Grant receivable for public footpaths		26,520		71,376	
			61,303		103,151
NET EXPENDITURE FOR THE YEAR					
transferred to General Account (page 5)			<u>£39,636</u>		<u>£38,972</u>

PARISH OF ST OUEN
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2025

	2025		2024	
INCOME	£	£	£	£
RATES				
Rates for the year 2024				
57,250,426 quarters at 1.33p per quarter		761,433		720,819
(2023 – 57,207,888 quarters at 1.26p per quarter)				
Unpaid balances	(2,529)		(1,076)	
Adjustments, allowances and non-recoverables	(649)		(1,944)	
		(3,178)		(3,020)
		758,255		717,799
RATE SURCHARGES APPLIED		4,545		6,801
RATE ARREARS AND SURCHARGES RECEIVED		544		803
RETENTION OF ISLAND WIDE RATE SURCHARGE		3,108		5,103
SUNDRY INCOME				
Hire of Parish Hall	11,570		8,899	
Bank deposit interest	53,980		53,220	
Sundry income	6,986		5,231	
Dog licences	6,130		6,700	
Management fee – Homes	38,719		37,286	
		117,385		111,336
		<u>£883,837</u>		<u>£841,842</u>

GENERAL ACCOUNT - SUMMARY
FOR THE YEAR ENDED 30 APRIL 2025

	Estimates 2025 £	2025 £	2024 £
INCOME (page 7)	876,431	883,837	841,842
EXPENDITURE (page 5)	(875,833)	(908,430)	(842,416)
SURPLUS/(DEFICIT) FOR THE YEAR	598	(24,593)	(574)
BALANCE BROUGHT FORWARD	594,454	594,454	595,028
BALANCE CARRIED FORWARD	<u>£595,052</u>	<u>£569,861</u>	<u>£594,454</u>

PARISH OF ST OUEN
SUMMARY OF BALANCES AT 30 APRIL 2025

	Note	2025	2024
		£	£
CURRENT ASSETS			
Debtors and prepayments		70,116	69,065
Grant receivable for expenditure on public footpaths		-	71,376
Cash at bank and in hand		814,743	946,409
		<u>884,859</u>	<u>1,086,850</u>
CREDITORS: Amounts falling due within one year			
Sundry creditors and accruals	55,501		89,131
Funds held re A Le Boutillier Bequest	-		104,754
		<u>55,501</u>	<u>193,885</u>
NET CURRENT ASSETS		<u>829,358</u>	<u>892,965</u>
DEFERRED INCOME			
Driving licences	3	77,079	83,798
Rates in advance		39,348	32,479
		<u>£712,931</u>	<u>£776,688</u>
GENERAL ACCOUNT (page 7)		569,861	594,454
VEHICLE REPLACEMENT FUND	4	60,476	104,845
ROADS RESERVE FUND	4	45,414	47,495
PROPERTY MAINTENANCE FUND	4	29,512	24,512
CHURCHYARD MAINTENANCE FUND	4	7,668	5,382
		<u>£712,931</u>	<u>£776,688</u>

Approved by the Connétable on 16 July 2025

R Honeycombe
..... Connétable

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

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

	2025	2024
	£	£
Acorn	600	600
Age Concern Jersey	400	400
Autism Jersey	700	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	750
Headway (Jersey)	350	350
Jersey Deaf Society	500	500
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
	<u>£19,000</u>	<u>£19,000</u>

3. INCOME - DRIVING LICENCES

4. RESERVES

2025

ROADS RESERVE FUND

PROPERTY MAINTENANCE FUNDIndependent Auditor's Report - pages 1 to 3

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

4. RESERVES – Continued

CHURCHYARD MAINTENANCE FUND	2025	2024
	£	£
Balance brought forward	5,382	-
Surplus on funerals	2,286	5,382
Balance carried forward	<u>£7,668</u>	<u>£5,382</u>

5. LAND AND BUILDINGS

Parish Hall and sheds (Insured value £6,772,500)
 Rectory (Insured value £1,961,244)
 Clos du Mahaut (Homes for the Elderly) (Insured value £6,354,620)
 Jardin de la Rue (Homes for the Elderly) (Insured value £5,222,521)
 Fosse au Bois and other Sheds (Insured value £1,616,612)
 Parish Church and cemetery and car park area (Insured value £18,290,000)
 Car park and land at rear of Parish Hall
 Le Clos Hacquoil
 Land at Les Charrieres
 Land under La Maison du Puissance – subject to lease

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 £53,310 (2024 - £44,604).

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 2024 was £769 and from January 2025 was £805.

PARISH OF ST OUEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

6. GOVERNMENT OF JERSEY PUBLIC EMPLOYEES CONTRIBUTORY RETIREMENT SCHEME – continued

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 2025. 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.

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:

	2025	2024
	£	£
Parish administration	206,295	159,026
Refuse collection	192,126	186,355
Village upkeep	3,394	3,817
Homes for the Elderly	5,967	5,325
Parish Hall – general upkeep and maintenance	21,474	22,263
Trésor	1,537	4,198
Clos Hacquoil Upkeep	11,639	7,864
Roads	50,543	37,743
Recreation field	500	1,000
	<u>£493,475</u>	<u>£427,591</u>

PARISH OF ST OUEN
CHARITY ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

Charity Account

	2025	2024
Balance brought forward at 1 May 2024 and at 30 April 2025	<u>£1,846</u>	<u>£1,846</u>

Don Barreau

	2025	2024
Balance brought forward at 1 May 2024 and at 30 April 2025	<u>£283</u>	<u>£283</u>

Don Westaway

	2025	2024
Balance brought forward at 1 May 2024 and At 30 April 2025	<u>£1,116</u>	<u>£1,116</u>

Don Gruchy

	2025	2024
	£	£
Balance brought forward at 1 May 2024	33,361	31,523
Field rents received	4,705	5,677
Rates	(51)	(49)
Interest	529	460
Payments made to beneficiaries	(3,750)	(4,250)
Balance carried forward at 30 April 2025	<u>£34,794</u>	<u>£33,361</u>

A E Le Boutillier bequest

	2025	2024
	£	£
Balance brought forward at 1 May 2024	105,341	102,516
Interest	2,103	1,907
Due from Parish– Asphalt Village Green footpaths	-	918
Balance carried forward at 30 April 2025	<u>£107,444</u>	<u>£105,341</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		
2024 Island Wide Rate		560,782
Adjustments	-	
Non recoverable	456	
Outstanding	1,943	
		<u>(2,399)</u>
		558,383
Balance to Government of Jersey - paid	551,036	
- payable	7,347	
		<u>(558,383)</u>
		<u>£ -</u>
 Surcharge		
2024 Net surcharge		3,446
Less: Outstanding and non-recoverable		<u>(338)</u>
Balance retained as contribution towards collection costs		<u>£3,108</u>

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