PARISH OF ST OUEN

ACCOUNTS

AT 30 APRIL 2026

PARISH OF ST OUEN

INDEX TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2026

Contents:

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

Opinion

We have audited the accounts of the Parish of St Ouen (the "Parish") for the year ended 30 April 2026 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 2026 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.

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.

Alex Picot
Chartered Accountants

28 July 2026

PARISH OF ST OUEN

GENERAL ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

EXPENDITURE	**Note**	**Estimates 2026** £	**Actual 2026** £	**Actual 2025** £
PARISH ADMINISTRATION				
Salaries, social security and pension contributions	8	215,000	252,720	206,295
PECRS deficit repayments		9,700	9,824	9,372
Printing and stationery		2,400	3,574	2,361
Notices		1,200	1,037	1,128
Assessment Committee		2,500	2,500	2,500
Connétable's expenses		2,000	2,000	2,000
Honorary Police		25,000	31,310	24,007
Comité des Connétables		13,270	13,270	12,950
Audit and accountancy		17,330	17,330	16,826
Postage and telephone		7,500	7,096	9,347
Insurance		6,750	7,362	6,627
Computer expenses		18,000	16,053	17,975
Sundry and unforeseen expenses		5,000	5,097	6,007
Hospitality		5,500	5,904	5,618
Professional fees		1,000	1,344	-
Rate collection expenses		500	-	375
Data protection		2,000	2,549	2,281
Bank and card charges		8,800	8,526	8,607
		343,450	387,496	334,276
CHARITABLE DONATIONS AND GRANTS				
St Ouen's Youth & Community Centre		10,000	10,000	10,000
1st St Ouen Scout Group		1,000	1,000	1,000
St Ouen's Football Club		1,000	1,000	6,000
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
		35,000	35,000	40,000
REFUSE COLLECTION AND KERBSIDE RECYCLING				
Wages, social security and pension contributions	8	200,000	213,693	192,126
Motor expenses and sundries		60,000	75,045	80,755
		260,000	288,738	272,881
MAINTENANCE AND IMPROVEMENT OF PARISH PROPERTY				
Parish Hall - Cleaning costs		10,000	12,115	12,207
Parish - General upkeep and maintenance		45,000	48,984	47,620
Church - Trésor - expenditure (net of rent - £1,519)		67,000	64,386	71,349
- employment costs	8	1,000	2,316	1,537
Village upkeep		3,500	3,767	3,417
Clos Hacquoil upkeep		13,000	13,532	15,986
Fosse au Bois/Parish Hall garage upkeep and maintenance		1,500	1,892	2,792
Recreation field maintenance		1,000	900	900
		142,000	147,892	155,808
Balance carried forward		780,450	859,126	802,965

PARISH OF ST OUEN

GENERAL ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

	Note	Estimates 2026 £	Actual 2026 £	Actual 2025 £
EXPENDITURE - continued				
Balance brought forward		780,450	859,126	802,965
YOUTH OFFICER		22,000	22,000	22,000
STREET LIGHTING		7,000	7,080	6,856
ROADS VOTE (page 6)		40,000	28,175	39,636
EXPENDITURE FOR THE YEAR EXCLUDING SPECIAL VOTES		849,450	916,381	871,457
SPECIAL VOTES				
Vehicle replacement fund	4	20,000	20,000	20,000
Roads Reserve Fund	4	2,000	2,000	5,000
Property Maintenance Fund	4	5,000	5,000	5,000
Westernbury Music Festival		5,000	8,127	6,973
Liberation		10,000	12,370	-
		42,000	47,497	36,973
TOTAL EXPENDITURE FOR THE YEAR		£891,450	£963,878	£908,430

PARISH OF ST OUEN

ROADS ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

	Note	2026 £	2026 £	2025 £	2025 £
EXPENDITURE					
Resurfacing, re-instatement and maintenance of roads		3,666		5,524	
Wages, materials and sundries		42,339		58,812	
Cleaning		17,334		10,083	
Expenditure on public footpaths		-		26,520	
			63,339		100,939
INCOME					
Firearms		545		530	
Driving licences	3	29,399		28,268	
Fines - proportion retained by Parish		5,220		5,985	
Grant receivable for public footpaths		-		26,520	
			35,164		61,303
NET EXPENDITURE FOR THE YEAR transferred to General Account (page 5)			£28,175		£39,636

PARISH OF ST OUEN

GENERAL ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

	2026		2025	
INCOME	£	£	£	£
RATES				
Rates for the year 2025				
57,517,678 quarters at 1.34p per quarter		770,736		761,433
(2024 – 57,250,426 quarters at 1.33p per quarter)				
Unpaid balances	(1,465)		(2,529)	
Adjustments, allowances and non-recoverables	(1,060)		(649)	
		(2,525)		(3,178)
		768,211		758,255
RATE SURCHARGES APPLIED		3,047		4,545
RATE ARREARS AND SURCHARGES RECEIVED		2,268		544
RETENTION OF ISLAND WIDE RATE SURCHARGE		2,258		3,108
SUNDRY INCOME				
Hire of Parish Hall	14,501		11,570	
Bank deposit interest	42,604		53,980	
Sundry income	9,465		6,986	
Dog licences	6,840		6,130	
Management fee – Homes	59,615		38,719	
Development management fee – Homes	35,000		-	
		168,025		117,385
		£943,809		£883,837

GENERAL ACCOUNT - SUMMARY
FOR THE YEAR ENDED 30 APRIL 2026

	Estimates 2026 £	2026 £	2025 £
INCOME (page 7)	895,736	943,809	883,837
EXPENDITURE (page 5)	(891,450)	(963,878)	(908,430)
SURPLUS/(DEFICIT) FOR THE YEAR	4,286	(20,069)	(24,593)
BALANCE BROUGHT FORWARD	569,861	569,861	594,454
BALANCE CARRIED FORWARD	£574,147	£549,792	£569,861

PARISH OF ST OUEN

SUMMARY OF BALANCES AT 30 APRIL 2026

	Note	2026 £	2026 £	2025 £	2025 £
CURRENT ASSETS					
Debtors and prepayments			94,432		70,116
Cash at bank and in hand			794,412		814,743
			888,844		884,859
CREDITORS: Amounts falling due within one year					
Sundry creditors and accruals			60,931		55,501
NET CURRENT ASSETS			827,913		829,358
DEFERRED INCOME					
Driving licences	3		71,535		77,079
Rates in advance			43,112		39,348
			£713,266		£712,931
GENERAL ACCOUNT (page 7)			549,792		569,861
VEHICLE REPLACEMENT FUND	4		80,476		60,476
ROADS RESERVE FUND	4		44,733		45,414
PROPERTY MAINTENANCE FUND	4		22,267		29,512
CHURCHYARD MAINTENANCE FUND	4		15,998		7,668
			£713,266		£712,931

Approved by the Connétable on 27 July 2026

R Honeycombe
.... Connétable

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

	2026	2025
	£	£
Acorn	600	600
Age Concern Jersey	400	400
Alzheimers Association Jersey	750	-
Autism Jersey	700	700
Beresford Street Kitchen	400	400
Brook Jersey	350	350
Citizen’s Advice	400	400
Community Savings	400	400
Dementia Jersey	-	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
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

3. **INCOME - DRIVING LICENCES**

	2026		2025	
	£	£	£	£
Total receipts during the year		26,639		23,970
Add: Deferred income brought forward		77,079		83,798
		103,718		107,768
Less: Deferred income carried forward				
Due within one year	18,917		18,080	
Due within two to eight years	52,618		58,999	
		71,535		77,079
Driving licence income		32,183		30,689
Less: Expenses		2,784		2,421
Roads Account		£29,399		£28,268

4. **RESERVES**

VEHICLE REPLACEMENT FUND	**2026**	**2025**
	£	£
Balance brought forward	60,476	104,845
Vote from General Account	20,000	20,000
Sale of Parish van	-	1,200
Purchase and conversion of Honorary police vehicle	-	(54,377)
Purchase of Parish van	-	(11,192)
Balance carried forward	£80,476	£60,476

ROADS RESERVE FUND		**2026**	**2025**
		£	£
Balance brought forward		45,414	47,495
Vote from General Account		2,000	5,000
Cost of road works	– La Rue du Coin	-	(4,456)
	– Charriere Au Sablons	-	(2,625)
	– Le Mont Vibert	(2,681)	-
Balance carried forward		£44,733	£45,414

PROPERTY MAINTENANCE FUND	**2026**	**2025**
	£	£
Balance brought forward	29,512	24,512
Transfer from General Account	5,000	5,000
Repair plaster damage in main hall	(605)	-
Redecoration of front doors and wall inside main hall	(8,722)	-
Service and replacement of kitchen extractor ductwork	(2,918)	-
Balance carried forward	£22,267	£29,512

4. **RESERVES – Continued**

CHURCHYARD MAINTENANCE FUND	**2026** £	**2025** £
Balance brought forward	7,668	5,382
Surplus on funerals	8,330	2,286
Balance carried forward	£15,998	£7,668

5. **LAND AND BUILDINGS**

Parish Hall and sheds (Insured value £7,111,125)
Rectory (Insured value £2,051,466)
Clos du Mahaut (Homes for the Elderly) (Insured value £6,672,351)
Jardin de la Rue (Homes for the Elderly) (Insured value £5,483,647)
Fosse au Bois and other Sheds (Insured value £1,697,443)
Parish Church and cemetery and car park area (Insured value £18,760,000)
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 £56,809 (2025 - £53,310).

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 2025 was £805 and from January 2026 was £846.

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 2026. 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:

	2026	**2025**
	£	£
Parish administration	252,720	206,295
Refuse collection	213,693	192,126
Village upkeep	3,767	3,394
Homes for the Elderly	8,966	5,967
Parish Hall – general upkeep and maintenance	24,493	21,474
Trésor	2,316	1,537
Clos Hacquoil Upkeep	9,529	11,639
Roads	35,759	50,543
Recreation field	500	500
	£551,743	£493,475

PARISH OF ST OUEN

CHARITY ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2026

Charity Account

	2026	2025
Balance brought forward at 1 May 2025 and at 30 April 2026	£1,846	£1,846

Don Barreau

	2026	2025
Balance brought forward at 1 May 2025 and at 30 April 2026	£283	£283

Don Westaway

	2026	2025
Balance brought forward at 1 May 2025 and At 30 April 2026	£1,116	£1,116

Don Gruchy

	2026	2025
	£	£
Balance brought forward at 1 May 2025	34,794	33,361
Field rents received	5,508	4,705
Rates	(51)	(51)
Interest	389	529
Payments made to beneficiaries	(5,000)	(3,750)
Balance carried forward at 30 April 2026	£35,640	£34,794

A E Le Boutillier bequest

	2026	2025
	£	£
Balance brought forward at 1 May 2025	107,444	105,341
Interest	3,331	2,103
Balance carried forward at 30 April 2026	£110,775	£107,444

Of the above bequest an amount of £5,976 is due to the Parish of St Ouen in respect of equipment for the children's play area.

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			
2025 Island Wide Rate			574,069
Adjustments			
Non recoverable		668	
Outstanding		1,212	
			(1,880)
			572,189
Balance to Government of Jersey	- paid	572,130	
	- payable	59	
			(572,189)
			£ -

Surcharge	
2025 Net surcharge	2,408
Less: Outstanding and non-recoverable	(150)
Balance retained as contribution towards collection costs	£2,258

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