

PARISH OF ST MARY

**ACCOUNTS OF THE CONSTABLE
FOR THE YEAR ENDED
YEAR ENDED 30 APRIL 2020**

As approved on 24 June 2020
by the Committee appointed to examine the Constable's Accounts
the following members being present

John Le Bailly, Connétable

David Johson, Deputy

Daniel Reed, Procureur

Paul Ashworth, Procureur

Mark Evans, Centenier

John Alcock, Centenier

Martin Stodard, Roads Committee

Trevor Le Sage, Roads Committee

Peter Le Liard, Roads Committee

Reverend Canon Tim Niell, Rector

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
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YEAR ENDED 30 APRIL 2019

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**AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS
OF THE PARISH OF ST MARY**

Opinion

We have audited the accounts of the Parish of St Mary (the "parish") for the year ended 30 April 2020 which comprise Balance Sheet , General account, Roads account, Reserve accounts and notes to the accounts. 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 2020 have been prepared in accordance with the accounting policies as set out in note 1 to the accounts.

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 financial statements section of our report. We are independent of the parish in accordance with the ethical requirements that are relevant to our audit of the financial statements 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.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The Connétable's use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- The Connétable has not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the parish's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The Connétable is responsible for the other information presented in the accounts. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, 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 there is a material misstatement in the accounts or a material misstatement of the other information. 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.

**AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS
OF THE PARISH OF ST MARY (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.

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.


24 July 2020


Chartered Accountants

PARISH OF ST MARY

BALANCE SHEET AS AT 30 APRIL 2019

	2020		2019	
	£	£	£	£
Current assets				
Cash at bank	339,406		372,150	
Debtors	<u>4,204</u>	343,610	<u>6,499</u>	378,649
Current liabilities				
Sundry creditors and accruals		25,492		48,703
Net current assets		<u>318,118</u>		<u>329,946</u>
Income received in advance				
Driving licences in advance		37,524		29,604
		<u>280,594</u>		<u>300,342</u>
Representing:				
GENERAL RESERVE		253,838		223,627
ROADS RESERVE		793		51,999
MONUMENTS		2,994		3,132
BATTLE OF FLOWERS		5,000		5,000
POLICE CAR		12,000		9,000
ACQUISITIONS		3,146		3,146
BANK NOTES		300		300
CONSTABLE'S SPECIAL		2,523		4,138
		<u>280,594</u>		<u>300,342</u>


 _____ Connétable
 23 July 2020

PARISH OF ST MARY

GENERAL ACCOUNT
YEAR ENDED 30 APRIL 2020

	2019 £ Actual	2020 £ Actual	2020 £ Estimates
RECEIPTS			
Rates received	524,066	575,813	561,155
Less:			
Island wide rate	(188,406)	(190,853)	(177,459)
	<u>335,660</u>	<u>384,960</u>	<u>383,696</u>
Fines - speeding	3,810	1,600	1,500
Parish hall rent	1,066	1,281	700
Cemetery	225	150	-
Dog permits	1,600	1,690	1,600
Sundry receipts	301	443	-
Bank interest	1,859	1,177	500
Conveyancing fees	766	800	700
	<u>9,627</u>	<u>7,141</u>	<u>5,000</u>
TOTAL RECEIPTS	345,287	392,101	388,696
From General Payments account	(361,739)	(352,890)	(354,800)
Excess of expenditure for the year	<u>(16,452)</u>	<u>39,211</u>	<u>33,896</u>
<u>Transfers from General Reserve - special votes</u>			
Additional transfer to Roads Reserve	(45,000)	-	-
Transfer to Rectory and Cottage Reserve	(10,000)	-	-
Special vote - petanque clubhouse	-	(9,000)	-
	<u>(71,452)</u>	<u>30,211</u>	<u>33,896</u>
BALANCE IN HAND 1 MAY 2019	295,079	223,627	223,627
BALANCE IN HAND 1 MAY 2020	<u><u>223,627</u></u>	<u><u>253,838</u></u>	<u><u>257,523</u></u>

PARISH OF ST MARY

GENERAL ACCOUNT
YEAR ENDED 30 APRIL 2020

	2019 £ Actual	2020 £ Actual	2020 £ Estimates
ADMINISTRATION			
Office expenses	23,964	17,756	18,500
Office wages & salaries	68,012	79,067	77,250
Tresor	3,000	3,000	3,000
Insurances	10,945	10,887	9,500
Experts	3,000	3,000	3,000
Comite des Connetables	17,792	25,025	22,300
Bank charges	860	749	800
Credit card charges	3,128	2,999	3,100
Audit fee	6,500	6,500	6,500
PUBLIC WORKS			
Roads	30,000	30,000	30,000
Refuse collection	55,063	58,211	61,500
Parish gardening & maintenance	39,387	40,560	43,400
Parish church & rectory	13,843	8,260	3,250
Village lighting	1,456	1,519	1,500
Community centre maintenance	13,239	9,910	12,000
Community centre facilities management	6,372	6,865	6,000
Parish hall refurbishment	200	2,602	3,500
Monuments voted to reserves	1,000	-	-
Playground equipment	13,000	-	-
HONORARY POLICE			
General expenses	21,270	16,189	17,700
Police car transfer to reserves	3,000	3,000	3,000
DONATIONS AND GRANTS			
Youth project funding	19,000	19,000	20,000
Charities	5,000	5,000	5,000
Senior citizens Xmas lunch	2,558	2,553	2,500
Parish community projects	150	238	1,500
TOTAL EXPENDITURE	<u>361,739</u>	<u>352,890</u>	<u>354,800</u>

PARISH OF ST MARY

ROADS ACCOUNT
YEAR ENDED 30 APRIL 2020

	2020	2019
	£	£
RECEIPTS		
Transfer from General account	30,000	30,000
Transfer from Reserves	-	45,000
Licences	6,375	9,944
Fines & towing	200	335
	<u>36,575</u>	<u>85,279</u>
PAYMENTS		
Road resurfacing	72,597	27,511
Road cleaning	12,410	13,622
Mont du Barcelone	-	29,491
Branchage expenses	1,054	916
Licences	1,392	5,015
Sundries	328	2,923
	<u>87,781</u>	<u>79,478</u>
(DEFICIT)/SURPLUS FOR THE YEAR - GENERAL	(51,206)	5,801
BALANCE BROUGHT FORWARD	51,999	46,198
BALANCE CARRIED FORWARD	<u>793</u>	<u>51,999</u>

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2020**

**GENERAL RESERVE
FOR THE YEAR ENDED 30 APRIL 2020**

	2020	2019
	£	£
INCOME	392,101	345,287
EXPENDITURE	(352,890)	(361,739)
SURPLUS/(DEFICIT) FOR THE YEAR	39,211	(16,452)
Parish vote - petanque clubhouse	(9,000)	-
Transfer from reserves to Roads Account	-	(45,000)
Additional parish vote - Rectory	-	(10,000)
Add: BALANCE IN HAND 1 MAY 2019	223,627	295,079
BALANCE IN HAND 30 APRIL 2020	<u>253,838</u>	<u>223,627</u>

**RECTORY AND COTTAGE
FOR THE YEAR ENDED 30 APRIL 2020**

	2020	2019
	£	£
Balance at 1 May 2019	-	26,039
Parish assembly vote	-	10,000
Less: Expenditure	-	(36,039)
BALANCE AT 30 APRIL 2020	<u>-</u>	<u>-</u>

**CHURCH REPAIRS
FOR THE YEAR ENDED 30 APRIL 2020**

	2020	2019
	£	£
Balance at 1 May 2019	-	4,388
Less: Expenditure - Quinquenniel	-	(4,388)
BALANCE AT 30 APRIL 2020	<u>-</u>	<u>-</u>

**MONUMENTS
FOR THE YEAR ENDED 30 APRIL 2020**

	2020	2019
	£	£
Balance at 1 May 2019	3,132	3,324
Parish assembly vote	-	1,000
Expenditure	(138)	(1,192)
BALANCE AT 30 APRIL 2020	<u>2,994</u>	<u>3,132</u>

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2020**

**PLAY GROUND EQUIPMENT
FOR THE YEAR ENDED 30 APRIL 2020**

	2020	2019
	£	£
Balance at 1 May 2019	-	20,000
Expenditure	-	(20,000)
FOR THE YEAR ENDED 30 APRIL 2020	<u>-</u>	<u>-</u>

**BATTLE OF FLOWERS
FOR THE YEAR ENDED 30 APRIL 2020**

	2020	2019
	£	£
BALANCE AT 1 MAY 2019 AND 30 APRIL 2020	<u>5,000</u>	<u>5,000</u>

**POLICE CAR
FOR THE YEAR ENDED 30 APRIL 2020**

	2020	2019
	£	£
Balance at 1 May 2019	9,000	6,000
Parish assembly vote	3,000	3,000
FOR THE YEAR ENDED 30 APRIL 2020	<u>12,000</u>	<u>9,000</u>

**ACQUISITIONS
FOR THE YEAR ENDED 30 APRIL 2020**

	2020	2019
	£	£
BALANCE AT 1 MAY 2019 AND 30 APRIL 2020	<u>3,146</u>	<u>3,146</u>

**BANK NOTES
FOR THE YEAR ENDED 30 APRIL 2020**

	2020	2019
	£	£
BALANCE AT 1 MAY 2019 AND 30 APRIL 2020	<u>300</u>	<u>300</u>

**CONSTABLES SPECIAL
FOR THE YEAR ENDED 30 APRIL 2020**

	2020	2019
	£	£
Balance at 1 May 2019	4,138	4,138
Expenditure	(1,615)	-
BALANCE AT 30 APRIL 2020	<u>2,523</u>	<u>4,138</u>

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
NOTES TO THE ACCOUNTS
YEAR ENDED 30 APRIL 2020

1 ACCOUNTING POLICIES

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention, and in accordance with accounting principles selected by the Parish.

1.2 Fixed assets

It is the policy of the Parish not to capitalise fixed assets. All such expenditure is written off in the year in which it is incurred.

1.3 Income

The Parish rates are brought into account for assessments up to 31 December 2019. Deposit interest and sundry income are accounted for on an accruals basis. Other income is credited when received.

During the year ended 30 April 2009 driving licences that had been last renewed during the year ended 30 April 2004 were required to be renewed and this income was credited to the general revenue account over the licence period of ten years. Subsequent driving licences income was recognised on a receipts basis.

From 30 April 2019, the prepaid element of driving licences for licences issued for 10 years will be carried forward over the period with an annual transfer to the general account being made in each year.

1.4 Expenditure

Expenditure is accounted for on an accruals basis.

1.5 Reserve Funds

The Reserve Funds have been established to equalise the effect of exceptional expenses over successive years.

2 CONTINGENT LIABILITY

The Parish of St Mary, along with all the other Parishes, is party to an agreement whereby the Parish has access to certain States of Jersey computer databases. The Parish, along with all of the other Parishes, is liable to pay damages in the event of a security breach which damages have been estimated to total £100,000. This would be divided between the Parishes on a pro-rata basis. At the date of the signing of these accounts the Connétable is not aware that any such breaches of security have occurred.

3 RATES

The Parish rate for the year ended 30 April 2020 was charged at 1.6p (2019: 1.4p per quarter). In addition to this an Island Wide rate was charged. This was collected by the Parish and paid over to the States of Jersey. At the year end, Parish Rates of £2,390 and surcharges of £316 were outstanding.

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 30 APRIL 2020

4 GOODS AND SERVICES TAX

The Goods and Services Tax (Jersey) Law 2007 was introduced on 6 May 2008.

The Parish has special treatment under the Goods and Services Tax (Jersey) Regulations 2007 (Regulation 5) as it is a public authority. The Parish is required to be registered for GST.

The majority of the income received by the Parish is from rates levied and is not considered to be a supply in the furtherance of a business. Therefore GST does not apply to the supply of goods by the Parish with the exception of some minor services which are not part of its regulatory function. Article 53 of the Law (Refunds of GST for public sector and other cases) allows for any GST paid by the Parish to be refunded on goods and services which were not

The Parish is therefore not charging GST on the supply of goods and services connected with its regulatory functions but only where it is providing goods and services in completion with commercial concerns.

5 CHARITABLE GRANTS

	2019	2018
	£	£
6 th Jersey Scout Group	500	500
Kid's Club	500	500
20 th St Mary Brownies	500	500
Jersey Alzheimer's Association	1,750	-
Stroke Association	1,750	1,750
Jersey Hospice Care	-	1,750
	<u>5,000</u>	<u>5,000</u>

6 LAND AND BUILDINGS

Land and buildings owned by the Parish but not reflected in the balance sheet includes (but is not limited to):

- St Mary's Church
- The Church Cemetery
- The New Cemetery
- The Parish Rectory and grounds
- The Barn and Cottage
- West Rectory Field
- Church Car Park
- East Rectory Field
- The War Memorial
- The Parish Hall including parking and honorary police garage
- The Millennium Cross (Gréve de Lecq)
- Community centre and grounds
- Miscellaneous parcels of land, paths and gardens