

PARISH OF ST MARY

PARISH ACCOUNTS YEAR ENDED 30 APRIL 2021

As approved on 8 July 2021
By the Committee appointed to examine the Constable's Accounts
The following members being present:

John le Bailly, Connétable
David Johnson, Deputy
Daniel Reed, Procureur
Helen Mills, Procureur
John Alcock, Centenier
Glynn Bower, Centenier
Trevor Le Sage, Roads Committee
Frank Wood, Church Warden
Mick Rondel

INDEPENDENT AUDITORS' 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 2021 which comprise the Balance Sheet, General Account Summary, General Income and Expenditure Accounts, the Roads Income and Expenditure Account, Reserve Accounts 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 2021 have been prepared in accordance with the accounting policies as set out in note 1.

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 financial statements are prepared for the purposes of their 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 AUDITORS' 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.

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

95-97 Halkett Place
St. Helier, Jersey
Channel Islands JE1 1BX

INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST MARY (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;
- Review of legal and professional fees expensed during the year.

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.

2021

Chartered Accountants

PARISH OF ST MARY

BALANCE SHEET AS AT 30 APRIL 2021

	2021		2020	
	£	£	£	£
Current assets				
Cash at bank	410,760		339,406	
Debtors	<u>9,638</u>	420,398	<u>4,204</u>	343,610
Current liabilities				
Creditors	<u>32,000</u>	32,000	<u>25,492</u>	25,492
Driving licences in advance		40,252		37,524
Net current assets		<u>348,146</u>		<u>280,594</u>
Representing:				
GENERAL RESERVE		306,274		253,838
ROADS RESERVE		13,620		793
MONUMENTS		2,994		2,994
BATTLE OF FLOWERS		5,000		5,000
POLICE CAR		15,000		12,000
ACQUISITIONS		3,146		3,146
BANK NOTES		300		300
CONSTABLE'S SPECIAL		1,813		2,523
		<u>348,146</u>		<u>280,594</u>

PARISH OF ST MARY
GENERAL ACCOUNT
YEAR ENDED 30 APRIL 2021

RECEIPTS	2020 Actual	2021 Actual	2021 Estimates
Rates received	575,813	577,362	561,155
Less:			
Island wide rate	(190,853)	(190,890)	(177,459)
	<hr/> 384,960	<hr/> 386,472	<hr/> 383,696
Fines - speeding	1,600	2,007	-
Parish hall rent	1,281	304	-
Petanque club rental	-	400	-
Cemetery	150	2,450	-
Dog permits	1,690	3,070	-
Sundry receipts	443	460	-
Bank interest	1,177	676	-
Conveyancing fees	800	1,486	-
	<hr/> 7,141	<hr/> 10,853	<hr/> -
TOTAL RECEIPTS	392,101	397,325	383,696
From General Payments account	(352,890)	(344,890)	(357,800)
Excess of expenditure for the year	<hr/> 39,212	<hr/> 52,435	<hr/> 25,896
Transfers from General Reserve - special votes			
Special vote - petanque clubhouse	(9,000)	-	-
	<hr/> 30,212	<hr/> 52,435	<hr/> 25,896
BALANCE IN HAND 1 MAY 2020	223,627	253,839	253,839
BALANCE IN HAND 30 APRIL 2021	<hr/> <hr/> 253,839	<hr/> <hr/> 306,274	<hr/> <hr/> 279,735

PARISH OF ST MARY

GENERAL ACCOUNT
YEAR ENDED 30 APRIL 2021

	Note	2020 Actual	2021 Actual	2021 <i>Estimates</i>
ADMINISTRATION				
Office expenses		17,756	18,865	18,000
Wages & salaries		79,067	74,993	80,000
Tresor		3,000	3,000	3,000
Insurances		10,887	11,864	14,000
Experts		3,000	3,000	3,000
Comite des Connetables	5	25,025	23,811	20,000
Bank charges		749	895	800
Credit card charges		2,999	3,288	3,100
Audit fee		6,500	6,500	6,500
PUBLIC WORKS				
Roads		30,000	30,000	30,000
Refuse collection		58,211	59,656	63,000
Parish gardening & maintenance		40,560	43,344	43,400
Parish church & rectory		8,260	6,782	5,000
Village lighting		1,519	1,647	1,500
Community centre maintenance		9,910	5,357	10,000
Community centre facilities management		6,865	3,800	7,000
Parish hall refurbishment & maintenance		2,602	3,784	2,000
HONORARY POLICE				
General expenses		16,189	17,773	17,000
Police car		3,000	3,000	3,000
DONATIONS AND GRANTS				
Youth project funding		19,000	19,000	20,000
Charities	6	5,000	4,600	5,000
Senior citizens Xmas lunch		2,553	-	1,500
Parish community projects		238	(69)	1,000
TOTAL EXPENDITURE		352,890	344,890	357,800

PARISH OF ST MARY

ROADS ACCOUNT
YEAR ENDED 30 APRIL 2021

	2021 £	2020 £
GENERAL ACCOUNT		
RECEIPTS		
Transfer from General account	30,000	30,000
Licences	8,848	4,170
Fines & towing	1,768	2,405
	<u>40,616</u>	<u>36,575</u>
PAYMENTS		
Road resurfacing	13,191	72,597
Road cleaning	10,820	12,410
Branchage expenses	823	1,054
Licences	2,815	1,392
Sundries	140	328
	<u>27,789</u>	<u>87,781</u>
SURPLUS/(DEFICIT) FOR THE YEAR - GENERAL	12,827	(51,206)
BALANCE BROUGHT FORWARD	793	51,999
BALANCE CARRIED FORWARD	<u>13,620</u>	<u>793</u>

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2021**

**GENERAL RESERVE
FOR THE YEAR ENDED 30 APRIL 2021**

	2021	2020
	£	£
INCOME	397,325	392,101
EXPENDITURE	(344,890)	(352,890)
SURPLUS FOR THE YEAR	52,435	39,212
Parish vote - petanque clubhouse	-	(9,000)
 Add: BALANCE IN HAND 1 MAY 2020	253,839	223,627
BALANCE IN HAND 30 APRIL 2021	306,274	253,839

**MONUMENTS
FOR THE YEAR ENDED 30 APRIL 2021**

	2021	2020
	£	£
Balance at 1 May 2020	2,994	3,132
Expenditure	-	(138)
BALANCE AT 30 APRIL 2021	2,994	2,994

**BATTLE OF FLOWERS
FOR THE YEAR ENDED 30 APRIL 2021**

	2021	2020
	£	£
BALANCE AT 1 MAY 2020 AND 30 APRIL 2021	5,000	5,000

**POLICE CAR
FOR THE YEAR ENDED 30 APRIL 2021**

	2021	2020
	£	£
Balance at 1 May 2020	12,000	9,000
Parish assembly vote	3,000	3,000
BALANCE AT 30 APRIL 2021	15,000	12,000

**ACQUISITIONS
FOR THE YEAR ENDED 30 APRIL 2021**

	2021	2020
	£	£
BALANCE AT 1 MAY 2020 AND 30 APRIL 2021	3,146	3,146

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2021**

**BANK NOTES
FOR THE YEAR ENDED 30 APRIL 2021**

	2021	2020
	£	£
Balance at 1 May 2020 and 30 April 2021	300	300

**CONSTABLE'S SPECIAL
FOR THE YEAR ENDED 30 APRIL 2021**

	2021	2020
	£	£
Balance at 1 May 2020	2,523	4,138
Expenditure	(710)	(1,615)
BALANCE AT 30 APRIL 2021	1,813	2,523

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
NOTES TO THE ACCOUNTS
YEAR ENDED 30 APRIL 2021

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 2020. 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. The parish does not recognise any expense in respect of accommodation provided to staff under their terms of employment.

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 2021 was charged at 1.6p (2020: 1.6p 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.

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 30 APRIL 2021

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)

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 COMITÉ DES CONNÉTABLES

	2021	2020
	£	£
Comité des Connétables office budget	5,500	5,155
Comité des Chefs de Police office	4,115	3,810
IT systems support	3,466	2,928
GDPR	5,953	8,608
Honorary police insurance	4,194	4,294
Sundry costs and notices	583	230
	<u>23,811</u>	<u>25,025</u>

6 CHARITABLE GRANTS

	2021	2020
	£	£
6 th Jersey Scout Group	500	500
Kid's Club	100	500
20 th St Mary Brownies	500	500
Jersey Hospice Care	1,750	-
Acorn Enterprises	1,750	-
Jersey Alzheimer's Association	-	1,750
Stroke Association	-	1,750
	<u>4,600</u>	<u>5,000</u>

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 30 APRIL 2021

7 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 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 Parish Rectory and grounds

The Millennium Cross (Gréve de Lecq)

Community centre and grounds

Miscellaneous parcels of land, paths and gardens