

PARISH OF ST MARY

ACCOUNTS OF THE CONSTABLE
FOR THE YEAR ENDED
APRIL 30 2019

As approved on 9 July 2019
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
Mark Evans, Centenier
Christopher Bunt, Centenier
John Alcock, Centenier
Glynn Bower, Centenier
Michael Rondel, Vingtenier
Martin Stodart, Roads Committee
Trevor Le Sage, Roads Committee
Peter Le Liard, Roads Committee
Frank Woods, Churchwarden
Ann Watson, Churchwarden

AND ESTIMATES FOR THE YEAR
2019/2020

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**

Qualified Opinion

We have audited the accounts of the Parish of St Mary (the "parish") for the year ended 30 April 2019 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, except for the effect of the matter described in the Basis for qualified audit opinion section of our report, the accounts for the year ended 30 April 2019 have been prepared in accordance with the accounting policies as set out in note 1 to the accounts.

Basis for qualified opinion

As the accounts relating to periods prior to 30 April 2018 were unaudited, we have been unable to obtain sufficient evidence that the expenditure was allocated appropriately between each reserve, in accordance with their purpose, in prior periods. Consequently we were unable to determine whether the total reserves opening balance is appropriately allocated between the different reserves.

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.

PARISH OF ST MARY
In account with John Le Bailly, Connétable
BALANCE SHEET AS AT 30 APRIL 2019

	2019		2018	
	£	£	£	£
Current assets				
Cash at bank	372,150		430,979	
Debtors	<u>6,499</u>	378,649	<u>4,385</u>	435,364
Current liabilities				
Driving licences in advance	29,604		-	
Creditors	<u>48,703</u>	78,307	<u>21,752</u>	21,752
Net current assets		<u><u>300,342</u></u>		<u><u>413,612</u></u>
Representing:				
GENERAL RESERVE		223,627		295,079
ROADS RESERVE		51,999		46,198
RECTORY AND COTTAGE RESERVE		-		26,039
CHURCH REPAIRS		-		4,388
MONUMENTS		3,132		3,324
PLAYGROUND EQUIPMENT		-		20,000
BATTLE OF FLOWERS		5,000		5,000
POLICE CAR		9,000		6,000
ACQUISITIONS		3,146		3,146
BANK NOTES		300		300
CONSTABLE'S SPECIAL		4,138		4,138
		<u><u>300,342</u></u>		<u><u>413,612</u></u>

Connétable

2019

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

RECEIPTS	2018 Actual	2019 Actual	2019 Estimates
Rates received	469,737	524,066	524,218
Less:			
Island wide rate	(186,205)	(188,406)	(189,012)
	<hr/> 283,532	<hr/> 335,660	<hr/> 335,206
Fines - speeding	4,360	3,810	4,000
Parish hall rent	760	1,066	700
Cemetery	150	225	-
Dog permits	1,600	1,600	-
Sundry receipts	2,800	301	-
Bank interest	1,189	1,859	500
Conveyancing fees	832	766	700
	<hr/> 11,691	<hr/> 9,627	<hr/> 5,900
TOTAL RECEIPTS	295,223	345,287	341,106
From General Payments account	(310,314)	(361,739)	(336,250)
Excess of expenditure for the year	<hr/> (15,091)	<hr/> (16,452)	<hr/> 4,856
<u>Transfers from General Reserve - special votes</u>			
Transfer to Roads Reserve	-	(45,000)	(45,000)
Transfer to Rectory and Cottage Reserve	-	(10,000)	-
	<hr/> (15,091)	<hr/> (71,452)	<hr/> (40,144)
BALANCE IN HAND 1 MAY 2018	310,170	295,079	295,079
BALANCE IN HAND 1 MAY 2019	<hr/> 295,079	<hr/> 223,627	<hr/> 254,935

NOTES ON ESTIMATED RATES

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

	2018 Actual	2019 Actual	2019 <i>Estimates</i>
ADMINISTRATION			
Office expenses	26,543	36,506	25,000
Wages & salaries	83,206	98,049	94,550
Pensions	-	-	-
Tresor	3,000	3,000	3,000
Experts	2,000	2,000	2,000
Comite des Connetables	4,225	4,810	4,300
Bank charges	709	860	800
Credit card charges	2,700	3,128	3,000
Audit fee	5,000	6,500	10,000
Sundry expenses	3,625	-	-
PUBLIC WORKS			
Roads	30,000	30,000	30,000
Refuse collection	52,702	55,063	56,000
Parish gardening and maintenance	-	827	-
Parish church & rectory	11,947	27,755	5,000
Village lighting	1,408	1,456	1,600
Village grass/tree cutting	-	498	2,000
Rectory refurbishment voted to reserves	5,000	-	-
Community centre maintenance	13,742	13,239	12,000
Community centre facilities management	-	6,372	6,000
Parish hall refurbishment	906	200	2,500
Church repairs voted to reserves	10,000	-	-
Monuments voted to reserves	-	1,000	1,000
Playground equipment	-	13,000	13,000
Battle of Flowers	337	-	-
HONORARY POLICE			
General expenses	19,657	27,768	28,000
Police car	3,000	3,000	3,000
DONATIONS AND GRANTS			
Youth project funding	19,103	19,000	20,000
Charities	5,000	5,000	5,000
Senior citizens Xmas lunch	2,222	2,558	2,500
Parish community projects	4,282	150	6,000
TOTAL EXPENDITURE	310,314	361,739	336,250

PARISH OF ST MARY

In Account with John Le Bailly, Connétable

**ROADS ACCOUNT
YEAR ENDED 30 APRIL 2019**

	2019	2018
	£	£
GENERAL ACCOUNT		
RECEIPTS		
Transfer from General account	30,000	30,000
Transfer from Reserves	45,000	-
Licences	9,944	15,211
Fines & towing	335	495
	<u>85,279</u>	<u>45,706</u>
PAYMENTS		
Road resurfacing	27,511	8,345
Road cleaning	13,622	8,504
Mont du Barcelone	29,491	2,772
Branchage expenses	916	839
Licences	5,015	2,508
Sundries	2,923	3,233
	<u>79,478</u>	<u>26,201</u>
SURPLUS TRANSFERRED TO ROADS RESERVE	5,801	19,505
BALANCE BROUGHT FORWARD	46,198	26,693
BALANCE CARRIED FORWARD	<u>51,999</u>	<u>46,198</u>

PARISH OF ST MARY
In account with John Le Bailly, Connétable
RESERVES
YEAR ENDED 30 APRIL 2018

GENERAL RESERVE
FOR THE YEAR ENDED 30 APRIL 2019

	2019	2018
	£	£
INCOME	345,287	295,223
EXPENDITURE	<u>(361,739)</u>	<u>(310,314)</u>
DEFICIT FOR THE YEAR	(16,452)	(15,091)
Transfer from reserves to Roads Account	(45,000)	-
Additional parish vote - Rectory	(10,000)	-
Add: BALANCE IN HAND 1 MAY 2018	<u>295,079</u>	<u>310,170</u>
BALANCE IN HAND 30 APRIL 2019	<u><u>223,627</u></u>	<u><u>295,079</u></u>

RECTORY AND COTTAGE
FOR THE YEAR ENDED 30 APRIL 2019

	2019	2018
	£	£
Balance at 1 May 2018	26,039	21,039
Parish assembly vote	10,000	5,000
Less: Expenditure	<u>(36,039)</u>	-
BALANCE AT 30 APRIL 2019	<u><u>-</u></u>	<u><u>26,039</u></u>

CHURCH REPAIRS
FOR THE YEAR ENDED 30 APRIL 2019

	2019	2018
	£	£
Balance at 1 May 2018	4,388	(1,747)
Parish assembly vote	-	10,000
Less: Expenditure - Quinquenniel	<u>(4,388)</u>	<u>(3,865)</u>
BALANCE AT 30 APRIL 2019	<u><u>-</u></u>	<u><u>4,388</u></u>

PARISH HALL REFURBISHMENT
FOR THE YEAR ENDED 30 APRIL 2019

	2019	2018
	£	£
Balance at 1 May 2018	-	24,585
Less: Expenditure - Refurbishment	<u>-</u>	<u>(24,585)</u>
BALANCE AT 30 APRIL 2019	<u><u>-</u></u>	<u><u>-</u></u>

PARISH OF ST MARY
In account with John Le Bailly, Connétable
RESERVES
YEAR ENDED 30 APRIL 2018

MONUMENTS
FOR THE YEAR ENDED 30 APRIL 2019

	2019	2018
	£	£
Balance at 1 May 2018	3,324	3,324
Parish assembly vote	1,000	
Expenditure	(1,192)	-
FOR THE YEAR ENDED 30 APRIL 2019	<u><u>3,132</u></u>	<u><u>3,324</u></u>

PLAY GROUND EQUIPMENT
FOR THE YEAR ENDED 30 APRIL 2019

	2019	2018
	£	£
Balance at 1 May 2018	20,000	20,000
Expenditure	(20,000)	-
FOR THE YEAR ENDED 30 APRIL 2019	<u><u>-</u></u>	<u><u>20,000</u></u>

BATTLE OF FLOWERS
FOR THE YEAR ENDED 30 APRIL 2019

	2019	2018
	£	£
Balance at 1 May 2018	5,000	5,000
Parish assembly vote	-	-
FOR THE YEAR ENDED 30 APRIL 2019	<u><u>5,000</u></u>	<u><u>5,000</u></u>

POLICE CAR
FOR THE YEAR ENDED 30 APRIL 2019

	2019	2018
	£	£
Balance at 1 May 2018	6,000	3,000
Parish assembly vote	3,000	3,000
FOR THE YEAR ENDED 30 APRIL 2019	<u><u>9,000</u></u>	<u><u>6,000</u></u>

ACQUISITIONS
FOR THE YEAR ENDED 30 APRIL 2019

	2019	2018
	£	£
Balance at 1 May 2018	3,146	3,146
Less: expenditure	-	-
FOR THE YEAR ENDED 30 APRIL 2019	<u><u>3,146</u></u>	<u><u>3,146</u></u>

PARISH OF ST MARY
In account with John Le Bailly, Connétable
RESERVES
YEAR ENDED 30 APRIL 2018

BANK NOTES
FOR THE YEAR ENDED 30 APRIL 2019

	2019	2018
	£	£
Balance at 1 May 2018 and 30 April 2019	<u>300</u>	<u>300</u>

CONSTABLES SPECIAL
FOR THE YEAR ENDED 30 APRIL 2019

	2019	2018
	£	£
Balance at 1 May 2018	4,138	10,000
Less: Expenditure - village grass cutting	-	(2,741)
Less: Expenditure - tree removal	-	(989)
Less: Expenditure - community centre facilities management	-	(2,132)
Parish assembly vote	<u>-</u>	<u>-</u>
BALANCE AT 30 APRIL 2019	<u><u>4,138</u></u>	<u><u>4,138</u></u>

BATTLE OF FLOWERS REFUND
FOR THE YEAR ENDED 30 APRIL 2019

	2019	2018
	£	£
Balance at 1 May 2018	-	6,730
Balance taken to creditors	<u>-</u>	(6,730)
BALANCE AT 30 APRIL 2019	<u><u>-</u></u>	<u><u>-</u></u>

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

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 2018. 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 2019 was charged at 1.4p (2018: 1.2p 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 £1,445 and surcharges of £142 were outstanding.

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 30 APRIL 2019

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 Hospice Care	1,750	-
Stroke Association	1,750	-
Jersey Cheshire Homes	-	1,750
Renal Unit	-	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:

- 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