

PARISH OF ST MARY

**PARISH ACCOUNTS
YEAR ENDED 30 APRIL 2022**

As approved on 9th August 2022
by the Committee appointed to examine the Constable's Accounts

**PARISH OF ST MARY
ACCOUNTS
INDEX
YEAR ENDED 30 APRIL 2022**

1-3	Independent Auditor's Report
4	Balance Sheet
5	General account - Income
6	General account - Expenses
7	Roads account
8-10	Reserves
11-13	Notes to the accounts



Alex Picot
chartered accountants

1st Floor, The Le Gallais Building
6 Minden Place, St Helier
Jersey JE2 4WQ

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 2022 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 2022 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.



Alex Picot
chartered accountants

1st Floor, The Le Gallais Building
6 Minden Place, St Helier
Jersey JE2 4WQ

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

1st Floor, The Le Gallais Building
6 Minden Place, St Helier
Jersey JE2 4WQ

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.

2022

Chartered Accountants

PARISH OF ST MARY

BALANCE SHEET AS AT 30 APRIL 2022

	2022		2021	
	£	£	£	£
Current assets				
Cash at bank	468,760		410,760	
Debtors	<u>6,975</u>	475,735	<u>9,638</u>	420,398
Current liabilities				
Creditors	<u>54,854</u>	54,854	<u>32,000</u>	32,000
Driving licences in advance		42,038		40,252
Net current assets		<u><u>378,843</u></u>		<u><u>348,146</u></u>
Representing:				
GENERAL RESERVE		242,381		306,274
ROADS RESERVE		54,511		13,620
MONUMENTS		2,994		2,994
BATTLE OF FLOWERS		5,000		5,000
POLICE CAR		18,000		15,000
ACQUISITIONS		3,146		3,146
BANK NOTES		300		300
CONSTABLE'S SPECIAL		2,511		1,813
QUINQUENNIAL		10,000		-
CEMETERY WALL		10,000		-
ROADS SINKING FUND		20,000		-
RECTORY REPAIRS		10,000		-
		<u><u>378,843</u></u>		<u><u>348,147</u></u>

..... Connétable

..... Date

PARISH OF ST MARY
GENERAL ACCOUNT
YEAR ENDED 30 APRIL 2022

RECEIPTS	2021 Actual	2022 Actual	2022 Estimates
Rates received	577,362	591,278	
Less:			
Island wide rate	(190,890)	(213,809)	
	<hr/> 386,472	<hr/> 377,469	382,813
Fines - speeding	2,007	2,921	-
Parish hall rent	304	445	-
Petanque club rental	400	400	-
Cemetery	2,450	2,879	-
Dog permits	3,070	3,221	-
Sundry receipts	460	130	-
Bank interest	676	76	-
Conveyancing fees	1,486	1,076	-
Telephone mast rental	-	1,000	-
	<hr/> 10,853	<hr/> 12,148	-
TOTAL RECEIPTS	397,325	389,617	382,813
From General Payments account	(344,890)	(389,914)	(378,300)
Excess of expenditure for the year	<hr/> 52,435	<hr/> (297)	4,513
Transfers from General Reserve - special votes			
Petanque clubhouse	-	(1,690)	(1,774)
CCTV	-	(11,906)	(12,276)
Quinquennial	-	(10,000)	(10,000)
Cemetery wall	-	(10,000)	(10,000)
Roads sinking fund	-	(20,000)	(20,000)
Rectory repairs	-	(10,000)	(10,000)
	<hr/> 52,435	<hr/> (63,893)	(59,537)
BALANCE IN HAND 1 MAY 2021	253,839	306,274	306,274
BALANCE IN HAND 30 APRIL 2022	<hr/> 306,274	<hr/> 242,381	<hr/> 246,737

PARISH OF ST MARY

GENERAL ACCOUNT
YEAR ENDED 30 APRIL 2022

	Note	2021 Actual	2022 Actual	2022 Estimates
ADMINISTRATION				
Office expenses		18,865	26,094	20,000
Wages & salaries		74,993	84,724	82,000
Tresor		3,000	3,000	3,000
Insurances		11,864	13,113	14,000
Experts		3,000	2,600	3,000
Comite des Connetables	5	17,858	23,451	19,000
Data protection		5,953	5,189	3,000
Bank charges		895	704	800
Credit card charges		3,288	3,692	3,100
Audit fee		6,500	6,500	6,500
PUBLIC WORKS				
Roads		30,000	40,000	40,000
Refuse collection		59,656	61,816	63,000
Parish gardening & maintenance		43,344	48,380	45,400
Parish church & rectory		6,782	5,730	7,000
Village lighting		1,647	1,585	1,500
Community centre maintenance		5,357	5,944	6,500
Community centre facilities management		3,800	8,719	9,000
Parish hall refurbishment & maintenance		3,784	1,466	4,000
HONORARY POLICE				
General expenses		17,773	17,200	17,000
Police car		3,000	3,000	3,000
DONATIONS AND GRANTS				
Youth project funding		19,000	19,750	20,000
Charities	6	4,600	5,100	5,000
Senior citizens Xmas lunch		-	2,124	1,500
Parish community projects		(69)	33	1,000
TOTAL EXPENDITURE		344,890	389,914	378,300

PARISH OF ST MARY
ROADS ACCOUNT
YEAR ENDED 30 APRIL 2022

	2022	2021
	£	£
GENERAL ACCOUNT		
RECEIPTS		
Transfer from General account	40,000	30,000
Licences	11,109	8,848
Fines & towing	1,750	1,768
	<u>52,859</u>	<u>40,616</u>
PAYMENTS		
Road resurfacing	2,508	13,191
Road cleaning	7,622	10,820
Branchage expenses	680	823
Licences	937	2,815
Sundries	221	140
	<u>11,968</u>	<u>27,789</u>
SURPLUS FOR THE YEAR - GENERAL	40,891	12,827
BALANCE BROUGHT FORWARD	13,620	793
BALANCE CARRIED FORWARD	<u>54,511</u>	<u>13,620</u>

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2022**

**GENERAL RESERVE
FOR THE YEAR ENDED 30 APRIL 2022**

	2022	2021
	£	£
INCOME	389,617	397,325
EXPENDITURE	<u>(389,914)</u>	<u>(344,890)</u>
SURPLUS FOR THE YEAR	(297)	52,435
Parish vote - petanque clubhouse	(1,690)	-
Parish vote - CCTV	(11,906)	-
Parish vote - Quinquennial	(10,000)	-
Parish vote - Cemetery wall	(10,000)	-
Parish vote - Roads sinking fund	(20,000)	-
Parish vote - Rectory repairs	(10,000)	-
Add: BALANCE IN HAND 1 MAY 2021	<u>306,274</u>	<u>253,839</u>
BALANCE IN HAND 30 APRIL 2022	<u><u>242,381</u></u>	<u><u>306,274</u></u>

**MONUMENTS
FOR THE YEAR ENDED 30 APRIL 2022**

	2022	2021
	£	£
Balance at 1 May 2021	2,994	2,994
Expenditure	<u>-</u>	<u>-</u>
BALANCE AT 30 APRIL 2022	<u><u>2,994</u></u>	<u><u>2,994</u></u>

**BATTLE OF FLOWERS
FOR THE YEAR ENDED 30 APRIL 2022**

	2022	2021
	£	£
BALANCE AT 1 MAY 2021 AND 30 APRIL 2022	<u><u>5,000</u></u>	<u><u>5,000</u></u>

**POLICE CAR
FOR THE YEAR ENDED 30 APRIL 2022**

	2022	2021
	£	£
Balance at 1 May 2021	15,000	12,000
Parish assembly vote	<u>3,000</u>	<u>3,000</u>
BALANCE AT 30 APRIL 2022	<u><u>18,000</u></u>	<u><u>15,000</u></u>

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2022**

**ACQUISITIONS
FOR THE YEAR ENDED 30 APRIL 2022**

	2022	2021
	£	£
Balance at 1 May 2021	3,146	3,146
Less: expenditure	<u>-</u>	<u>-</u>
BALANCE AT 1 MAY 2021 AND 30 APRIL 2022	<u><u>3,146</u></u>	<u><u>3,146</u></u>

**BANK NOTES
FOR THE YEAR ENDED 30 APRIL 2022**

	2022	2021
	£	£
BALANCE AT 1 MAY 2021 AND 30 APRIL 2022	<u><u>300</u></u>	<u><u>300</u></u>

**CONSTABLE'S SPECIAL
FOR THE YEAR ENDED 30 APRIL 2022**

	2022	2021
	£	£
Balance at 1 May 2021	1,813	2,523
Refund/(Expenditure)	<u>698</u>	<u>(710)</u>
BALANCE AT 30 APRIL 2022	<u><u>2,511</u></u>	<u><u>1,813</u></u>

**QUINQUENNIAL
FOR THE YEAR ENDED 30 APRIL 2022**

	2022	2021
	£	£
Balance at 1 May 2021	-	-
Parish vote	<u>10,000</u>	<u>-</u>
BALANCE AT 30 APRIL 2022	<u><u>10,000</u></u>	<u><u>-</u></u>

**CEMETERY WALL
FOR THE YEAR ENDED 30 APRIL 2022**

	2022	2021
	£	£
Balance at 1 May 2021	-	-
Parish vote	<u>10,000</u>	<u>-</u>
BALANCE AT 30 APRIL 2022	<u><u>10,000</u></u>	<u><u>-</u></u>

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2022**

**ROADS SINKING FUND
FOR THE YEAR ENDED 30 APRIL 2022**

	2022	2021
	£	£
Balance at 1 May 2021	-	-
Parish vote	20,000	-
BALANCE AT 30 APRIL 2022	<u>20,000</u>	<u>-</u>

**RECTORY REPAIRS
FOR THE YEAR ENDED 30 APRIL 2022**

	2022	2021
	£	£
Balance at 1 May 2021	-	-
Parish vote	10,000	-
BALANCE AT 30 APRIL 2022	<u>10,000</u>	<u>-</u>

PARISH OF ST MARY

NOTES TO THE ACCOUNTS YEAR ENDED 30 APRIL 2022

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 during the year. 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

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 30 APRIL 2022

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 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

	2022	2021
	£	£
Comité des Connétables office budget	5,730	5,500
Comité des Chefs de Police office	4,125	4,115
IT systems support (including website development)	8,757	3,466
Honorary police insurance	4,541	4,194
Sundry costs and notices	298	583
	<u>23,451</u>	<u>17,858</u>

6 CHARITABLE GRANTS

	2022	2021
	£	£
6 th Jersey Scout Group	500	500
Kid's Club	500	100
20 th St Mary Brownies	500	500
Jersey Hospice Care	-	1,750
Acorn Enterprises	-	1,750
Headway	450	-
Jersey Employment Trust	450	-
Jersey Association for Youth & Friendship	450	-
Healing Waves	450	-
Jersey Youth Enquiry Link	450	-
Jersey Lifeboat Association	450	-
JSPCA Coronavirus Urgent Appeal	450	-
Jersey Recovery College	450	-
	<u>5,100</u>	<u>4,600</u>

PARISH OF ST MARY
In Account with John Le Bailly, Connétable
NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 30 APRIL 2022

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