

PARISH OF ST. JOHN
FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2018

PARISH OF ST. JOHN
FINANCIAL ACCOUNTS
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The following pages do not form part of the Accounts

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PARISH OF ST. JOHN
GENERAL REVENUE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2018

		2018	2018	2017
	Notes	Budget	£	£
Income				
Rates receivable			755,080	743,545
Less: Island-wide rates			(337,367)	(331,681)
	2	415,000	417,713	411,864
Add: Surcharges and rates recovered			1,940	2,784
Net Rates Receivable		415,000	419,653	414,648
Rents and hire of hall	3	39,000	43,298	40,528
Sundry income	4	2,000	8,694	16,919
Bank interest		7,000	5,193	2,715
		463,000	476,838	474,810
Expenditure				
Roads account (net)	5	5,000	11,305	(1,241)
Honorary police (net)	6	15,000	14,152	11,652
Refuse collection and recycling		101,000	101,553	96,592
Parish hall	7	27,000	23,072	23,867
Church	8	20,000	8,068	17,274
Cemeteries and gardening		27,000	24,721	24,270
Rectory	9	-	15,570	8,623
Administration (net)	10	95,000	93,648	93,860
Assessment		2,350	2,350	2,350
Audit fees		4,500	4,350	4,350
Pension		732	732	732
Legal and professional fees		5,000	315	5,622
Senior citizens		7,000	4,465	4,641
Twinning		1,000	-	-
Youth project		15,500	15,500	15,500
Sundry expenses			3,964	-
School house expenses		1,000	-	340
Le Pre Saline expenses		1,000	-	-
Bank charges		1,000	986	982
Emergency planning		1,000	-	21
Magazine grant		1,000	-	-
Liberation celebrations		-	-	-
Computer replacements		0	-	4,984
Staff training		200	36	179
		331,282	324,787	314,598
SURPLUS FOR THE YEAR		131,718	152,051	160,212
Building fund	14	(62,000)	(62,665)	(61,780)
Special reserve	16	(10,000)	(10,000)	(10,000)
Vehicle replacement fund	17	(3,000)	(3,000)	(3,000)
Roads Resurfacing Fund surplus in the year	18	(40,000)	(40,000)	(36,241)
Donations	21	(9,000)	(9,000)	(9,000)
SURPLUS FOR THE YEAR TRANSFERRED TO GENERAL ACCOUNT		7,718	27,386	40,191

The notes on pages 4 to 10 form an integral part of these financial accounts.

PARISH OF ST. JOHN
BALANCE SHEET
AS AT 30 APRIL 2018

		2018	2017
	Notes	£	£
Current assets			
General bank accounts		1,100,365	1,026,128
Church / Rectory bank accounts		141,655	141,615
Debtors and prepayments	11	32,133	16,626
		<u>1,274,153</u>	<u>1,184,369</u>
Liabilities			
Creditors and commitments	12	(80,380)	(94,164)
Deferred income-licences and rates		(53,400)	(50,013)
		<u>1,140,373</u>	<u>1,040,192</u>
Net assets		<u>1,140,373</u>	<u>1,040,192</u>

REPRESENTED BY:

General account	13	392,882	365,496
Building Fund	14	308,650	245,985
Church / Rectory Fund	15	141,036	140,997
Special Reserve	16	198,827	188,827
Motor Vehicle Replacement Reserve	17	23,222	20,222
Roads Resurfacing Fund	18	49,491	52,491
The Barreau Fund	19	6,747	6,747
Don Gruchy Trust Fund	20	19,518	19,427
		<u>1,140,373</u>	<u>1,040,192</u>

Signed:

Date:

The notes on pages 4 to 10 form an integral part of these financial accounts.

PARISH OF ST. JOHN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 30 APRIL 2018

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with accounting principles set out below which have been consistently applied by the parish.

Capital Expenditure

Past expenditure on land and buildings is not included in these accounts.

Expenditure on equipment during the year is charged to the general revenue account in the year of expenditure.

Income and expenditure

Income and expenditure is accrued to 30 April each year with the exception of the income from Parish rates, which is brought into the accounts up to the previous 31 December each year and income from full driving licences which is apportioned over the term of the licence.

Bank interest is accounted for when receivable.

Creditors and commitments

Creditors and commitments include not only all liabilities in respect of goods and services received at the year end but also all commitments in respect of firm orders placed but not completed.

2 Rates

Amounts receivable for the rateable year to 31 December 2017 brought to account in the financial year.

	2018	2017
	£	£
41,776,594 Quarters at 1.00p per quarter (2017 - 41,186,422 Quarters at 1.00p per quarter)	<u>417,713</u>	<u>411,864</u>

3 Rents and hire of hall

	2018	2017
	£	£
School house	13,800	13,800
Le Pre Saline - current year	18,000	18,000
Other	<u>11,498</u>	<u>8,728</u>
	<u>43,298</u>	<u>40,528</u>

4 Sundry income

Sundry income includes a £2,000 fee relating to encroachments onto Le Chemin de Quatre Pieds. £2,000 will be received every year from now until 2021 when the business leases expire, this will help to recover some of the legal fees incurred over the years. From 2021, if not reinstated, the fee increases by 10% annually until the Chemin is reinstated at no cost to the Parish.

PARISH OF ST. JOHN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2018

5 Roads account	2018	2017
	£	£
Income		
Licences		
Full	11,517	10,211
Provisional	2,960	2,705
Other	2,500	3,758
	<u>16,977</u>	<u>16,674</u>
Dogs	2,350	2,065
Firearms	1,105	1,165
	<u>20,432</u>	<u>19,904</u>
Fines	875	1,200
	<u>21,307</u>	<u>21,104</u>
Expenditure		
General maintenance	17,208	5,673
Road cleaning	9,380	11,355
Computer expenses - DVS	3,461	653
Sundry	2,563	2,182
	<u>32,612</u>	<u>19,863</u>
NET (INCOME)/EXPENDITURE	<u>11,305</u>	<u>(1,241)</u>
6 Honorary Police	2018	2017
	£	£
Income-Fines	<u>550</u>	<u>580</u>
Expenditure		
Motor expenses	744	1,162
Communication expenses	3,300	3,600
Secretarial expenses	951	1,985
Insurance	4,538	3,984
Equipment	3,750	150
Training	54	451
Sundry expenses	1,365	900
	<u>14,702</u>	<u>12,232</u>
NET EXPENDITURE	<u>14,152</u>	<u>11,652</u>

PARISH OF ST. JOHN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2018

7 Parish Hall	2018	2017
	£	£
Maintenance	609	2,012
Heat and light	3,871	4,897
Insurance	3,984	3,892
Water rates	580	588
Caretaker's service	12,396	10,859
Equipment	112	548
Sundry	1,520	1,071
	<u>23,072</u>	<u>23,867</u>
8 Church	2018	2017
	£	£
Maintenance	545	4,642
Heat and light	2,857	4,399
Insurance	4,056	3,968
Le Tresor (church cleaning etc)	200	3,000
Sundry	410	1,265
	<u>8,068</u>	<u>17,274</u>
9 Rectory	2018	2017
	£	£
Maintenance	13,787	2,900
Heat and water	1,570	1,329
Gardener	213	4,394
	<u>15,570</u>	<u>8,623</u>
10 Administration	2018	2017
	£	£
Income-Admin fees re Greenwood	<u>20,724</u>	<u>20,240</u>
Expenditure		
Printing, notices and stationery	5,810	6,699
Telephone and postage	4,757	4,181
Computer	1,050	4,932
Supervisory Committee	10,886	11,643
Salaries and social security	86,169	82,482
Accountancy - current	3,200	2,950
Accountancy p/e undercharge	764	
Sundry	1,736	1,213
	<u>114,372</u>	<u>114,100</u>
NET EXPENDITURE	<u>93,648</u>	<u>93,860</u>

PARISH OF ST. JOHN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2018

11 Debtors and prepayments	2018	2017
	£	£
Fixed deposit interest	553	1,600
Other debtors and prepayments	31,580	15,026
	<u>32,133</u>	<u>16,626</u>
12 Creditors and commitments	2018	2017
	£	£
Accounts payable	59,171	68,154
Youth project	1,250	1,250
Other creditors	19,959	24,760
	<u>80,380</u>	<u>94,164</u>
13 General Account	2018	2017
	£	£
Balance brought forward	365,496	419,433
Transfer to Roads Resurfacing Fund (see note 18)	-	(94,128)
Surplus for the year transferred to general account	27,386	40,191
Balance carried forward	<u>392,882</u>	<u>365,496</u>
14 Building Fund	2018	2017
	£	£
Balance brought forward	245,985	184,205
Transfer from rates received	62,665	61,780
Pre Saline refurbishment costs	-	-
Balance carried forward	<u>308,650</u>	<u>245,985</u>

An additional levy at 0.15p per quarter (2017 0.15p) was made to create a sinking fund to meet the eventual cost of the Parish Hall extension and future building work on Parish Buildings. The Building Fund was formerly known as the Parish Hall Extension Fund.

PARISH OF ST. JOHN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 30 APRIL 2018

15 Church / Rectory Fund	2018	2017
	£	£
Balance brought forward	140,997	140,950
Bank interest received on church funds	39	47
	<u>141,036</u>	<u>140,997</u>

The net surplus from the sale of the old rectory was reserved to meet the costs of future repair works on the parish church.

16 Special Reserve	2018	2017
	£	£
Balance brought forward	188,827	178,827
Transfer from rates received	10,000	10,000
	<u>198,827</u>	<u>188,827</u>

This fund was established to provide additional reserve funds to meet future parish expenses. The funds can only be utilised upon authorisation at a Parish assembly.

17 Motor Vehicle Replacement Reserve	2018	2017
	£	£
Balance brought forward	20,222	17,222
Transfer from rates received	3,000	3,000
	<u>23,222</u>	<u>20,222</u>

This fund was established to set aside reserves to meet the costs of replacing honorary police motor vehicles on a regular basis.

PARISH OF ST. JOHN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 30 APRIL 2018

18 Roads Resurfacing Fund	2018	2017
	£	£
Balance brought forward	52,491	-
Transfer from rates received 2018 £40,000	40,000	36,241
Transfer from General Account 2012-2016		94,128
Expenditure		
Rue de Courts Champs		(36,328)
Rue de Chaitaigniers		(27,080)
Rue des Barracques		(14,470)
Rue des Houquettes	(43,000)	
Balance carried forward	<u>49,491</u>	<u>52,491</u>

At the Parish assembly held on 13 July 2016 it was agreed to setup a Roads Resurfacing Fund to set aside reserves to meet the costs of major road resurfacing projects.

In addition, it was agreed at the same Parish assembly that each year any surplus of the Roads Account be put into the Roads Resurfacing Fund.

19 The Barreau Fund

This fund was established as a result of a residuary legacy bequeathed to the Parish in 1928, which was to be invested and applied by the Connétable in accordance with the terms of the will of Miss E.A. Barreau.

20 Don Gruchy Trust Fund

The fund represents income from certain fields bequeathed to the Parish. The fund is to be used for the benefit of the poor and needy within the parish and in prior years was utilised within the welfare payments system.

PARISH OF ST. JOHN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 30 APRIL 2018

21 Donations paid	2018	2017
	£	£
Family Nursing and Home Care (Jersey) Inc	500	500
Jersey Hospice Care	1,000	1,000
Women's Refuge	800	800
Headway	500	800
Citizens Advice Bureau	500	500
Age Concern	800	800
Jersey Association of Carers	500	500
EyeCan	500	500
Grace Trust	0	800
Jersey Alzheimers Association	1,000	1,000
Maison des Landes	1,000	1,000
Street Pastors Jersey	500	500
Jersey Association of Youth & Friendship	300	300
C.I. Air Search	500	
Jersey Cheshire Homes	600	
	<u>9,000</u>	<u>9,000</u>

22 Freehold Property

The following properties are owned by the Parish but are not reflected in the Balance Sheet:-

Parish hall
 Parish church
 Parish rectory
 School house
 1 Le Pre Saline
 Bonne Nuit Cafe site
 Cemetière Macpela
 St. John Parish Cemetery
 Miscellaneous parcels of land and gardens
 Fields 608, 1050 and 167

23 Contingent Liability

The Parish of St John, 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 have been estimated to total £100,000. This would be divided between the Parishes on a pro-rata basis. At the date of these accounts, the Connétable is not aware of any such breaches of security, that would result in a claim for damages being received.

PARISH OF ST. JOHN
ESTIMATED INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2018

	Budget 2018/19	Actual 2017/18	Budget 2017/18
EXPENDITURE	£	£	£
Roads expense	10,000	11,305	5,000
Honorary police	15,500	14,152	15,000
Refuse collection and recycling	105,154	101,553	101,000
Parish hall	30,000	23,072	27,000
Church and Rectory	20,000	8,068	20,000
Cemeteries and gardening	27,000	24,721	27,000
Rectory	-	15,570	-
Administration	100,000	93,648	95,000
Comite de Commune Rurale/Working party	2,000	-	0
Assessment	2,350	2,350	2,350
Audit fees	4,500	4,350	4,500
Pension	732	732	732
Legal and professional fees	3,000	315	5,000
Senior citizens	6,000	4,465	7,000
Youth project	15,500	15,500	15,500
School house expenses	-	-	1,000
Le Pre Saline expenses	2,600	-	1,000
Bank charges	1,000	986	1,000
Emergency planning	1,000	-	1,000
Magazine grant	-	-	1,000
Twinning	1,000	-	1,000
Sundry expenses	-	3,964	-
Staff training	100	36	200
Remembrance 100	6,000	-	-
	<u>353,436</u>	<u>324,787</u>	<u>331,282</u>
INCOME			
Rates	425,000	419,653	415,000
Rents and hire of hall	42,000	43,298	39,000
Sundry income	4,000	8,694	2,000
Bank interest	8,000	5,193	7,000
	<u>479,000</u>	<u>476,838</u>	<u>463,000</u>
BUDGET SURPLUS	125,564	152,051	131,718
The Building Fund	- 62,000	- 62,665	- 62,000
Special Reserve	- 10,000	- 10,000	- 10,000
Vehicle Replacement Fund	- 3,000	- 3,000	- 3,000
Roads Resurfacing Fund	- 40,000	- 40,000	- 40,000
Donations	- 9,000	- 9,000	- 9,000
	<u>1,564</u>	<u>27,386</u>	<u>7,718</u>
BALANCE TRANSFER TO GENERAL A/C	1,564	27,386	7,718