

PARISH OF ST. JOHN
FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2019

**PARISH OF ST. JOHN
FINANCIAL ACCOUNTS
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PARISH OF ST. JOHN
GENERAL REVENUE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2019

		2019	2019	2018
	Notes	Budget	£	£
Income				
Rates receivable			770,092	755,080
Less: Island-wide rates			(341,027)	(337,367)
	2	425,000	429,065	417,713
Less: Write offs			(757)	-
Add: Surcharges and rates recovered			3,768	1,940
Net Rates Receivable		425,000	432,076	419,653
Rents and hire of hall	3	42,000	42,489	43,298
Sundry income	4	4,000	10,141	8,694
Bank interest		8,000	8,018	5,193
		<u>479,000</u>	<u>492,724</u>	<u>476,838</u>
Expenditure				
Roads account (net)	5	10,000	8,430	11,305
Honorary police (net)	6	15,500	17,716	14,152
Refuse collection and recycling		105,154	105,492	101,553
Parish hall	7	30,000	30,173	23,072
Church and Rectory	8	20,000	20,500	23,638
Cemeteries and gardening		27,000	25,150	24,721
Administration (net)	9	100,000	96,879	93,648
Assessment		2,350	2,350	2,350
Audit fees		4,500	4,685	4,350
Pension		732	732	732
Legal and professional fees		3,000	-	315
Senior citizens		6,000	4,930	4,465
Twinning		1,000	1,000	-
Youth project		15,500	14,250	15,500
Sundry expenses		-	48	3,964
School house expenses		2,000	2,995	-
Le Pre Satine expenses		2,600	1,281	-
Bank charges		1,000	2,193	986
Emergency planning		1,000	22	-
Staff training		100	36	36
Working party		2,000	-	-
Remembrance 100		2,000	-	-
		<u>351,436</u>	<u>338,862</u>	<u>324,787</u>
SURPLUS FOR THE YEAR		127,564	153,862	152,051
Building fund	13	(62,000)	(64,360)	(62,665)
Special reserve	15	(10,000)	(10,000)	(10,000)
Vehicle replacement fund	16	(3,000)	(3,000)	(3,000)
Roads Resurfacing Fund	17	(40,000)	(40,000)	(40,000)
Donations	20	(9,000)	(9,000)	(9,000)
SURPLUS FOR THE YEAR TRANSFERRED TO GENERAL ACCOUNT		3,564	27,502	27,386

The notes on pages 5 to 11 form an integral part of these financial accounts.

PARISH OF ST. JOHN
BALANCE SHEET
AS AT 30 APRIL 2019

		2019	2018
	Notes	£	£
Current assets			
General bank accounts		1,241,764	1,100,365
Church / Rectory bank accounts		141,845	141,655
Don Gruchy bank account		19,544	-
Debtors and prepayments	10	24,783	32,133
		<u>1,427,936</u>	<u>1,274,153</u>
Liabilities			
Creditors and commitments	11	(35,719)	(80,380)
Deferred income-licences and rates		(104,506)	(53,400)
		<u>1,287,711</u>	<u>1,140,373</u>
Net assets			

REPRESENTED BY:

General account	12	420,384	392,882
Building Fund	13	373,010	308,650
Church / Rectory Fund	14	141,227	141,036
Special Reserve	15	208,827	198,827
Motor Vehicle Replacement Reserve	16	26,222	23,222
Roads Resurfacing Fund	17	89,491	49,491
The Barreau Fund	18	6,747	6,747
Don Gruchy Trust Fund	19	21,803	19,518
		<u>1,287,711</u>	<u>1,140,373</u>

Signed:

Date:

The notes on pages 5 to 11 form an integral part of these financial accounts.

PARISH OF ST. JOHN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 30 APRIL 2019

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 on an accrual basis.

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 2018 brought to account in the financial year.

	2019	2018
	£	£
42,906,480 Quarters at 1.00p per quarter	429,065	417,713
(2018 - 41,776,594 Quarters at 1.00p per quarter)	<u>429,065</u>	<u>417,713</u>

3 Rents and hire of hall

	2019	2018
	£	£
School house	14,065	13,800
Le Pre Saline - current year	18,000	18,000
Other	10,424	11,498
	<u>42,489</u>	<u>43,298</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 2019

5 Roads account	2019	2018
	£	£
Income		
Licences		
Full	12,328	11,517
Provisional	3,490	2,960
Other	2,725	2,500
	<u>18,543</u>	<u>16,977</u>
Dogs	-	2,350
Firearms	1,020	1,105
	<u>19,563</u>	<u>20,432</u>
Fines	901	875
	<u>20,464</u>	<u>21,307</u>
Expenditure		
General maintenance	12,667	17,208
Road cleaning	8,152	9,380
Computer expenses - DVS	5,722	3,461
Sundry	2,353	2,563
	<u>28,894</u>	<u>32,612</u>
NET EXPENDITURE	<u>8,430</u>	<u>11,305</u>
6 Honorary Police	2019	2018
	£	£
Income-Fines	<u>256</u>	<u>550</u>
Expenditure		
Motor expenses	335	744
Communication expenses	3,650	3,300
Secretarial expenses	2,370	951
Insurance	4,916	4,538
Equipment	4,548	3,750
Training	1,023	54
Sundry expenses	1,130	1,365
	<u>17,972</u>	<u>14,702</u>
NET EXPENDITURE	<u>17,716</u>	<u>14,152</u>

PARISH OF ST. JOHN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 30 APRIL 2019

7 Parish Hall	2019	2018
	£	£
Maintenance	1,964	609
Heat and light	7,079	3,871
Insurance	3,850	3,984
Water rates	595	580
Caretaker's service	15,017	12,396
Equipment	162	112
Sundry	1,506	1,520
	<u>30,173</u>	<u>23,072</u>
8 Church and Rectory	2019	2018
	£	£
Church:		
Maintenance	2,292	545
Heat, light and water	4,895	2,857
Insurance	4,062	4,056
Le Tresor (church cleaning etc)	3,200	200
Sundry	2,067	410
Rectory:		
Maintenance	2,063	13,787
Heat, light and water	1,921	1,570
Gardener	-	213
	<u>20,500</u>	<u>23,638</u>
9 Administration	2019	2018
	£	£
Income-Admin fees re Greenwood	20,834	20,724
Election (net)	1,459	-
	<u>22,293</u>	<u>20,724</u>
Expenditure		
Printing, notices and stationery	4,242	5,810
Telephone and postage	4,813	4,757
Computer	1,432	1,050
Supervisory Committee	14,280	10,886
Salaries and social security	90,587	86,169
Accountancy - current	3,000	3,200
Accountancy p/e undercharge	-	764
Sundry	818	1,736
	<u>119,172</u>	<u>114,372</u>
NET EXPENDITURE	<u><u>96,879</u></u>	<u><u>93,648</u></u>

PARISH OF ST. JOHN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 30 APRIL 2019

10 Debtors and prepayments	2019	2018
	£	£
Fixed deposit interest	779	553
Other debtors and prepayments	<u>24,004</u>	<u>31,580</u>
	<u><u>24,783</u></u>	<u><u>32,133</u></u>
11 Creditors and commitments	2019	2018
	£	£
Accounts payable	15,360	59,171
Youth project	-	1,250
Other creditors	<u>20,359</u>	<u>19,959</u>
	<u><u>35,719</u></u>	<u><u>80,380</u></u>
12 General Account	2019	2018
	£	£
Balance brought forward	392,882	365,496
Surplus for the year transferred to general account	27,502	27,386
Balance carried forward	<u><u>420,384</u></u>	<u><u>392,882</u></u>
13 Building Fund	2019	2018
	£	£
Balance brought forward	308,650	245,985
Transfer from rates received	64,360	62,665
Balance carried forward	<u><u>373,010</u></u>	<u><u>308,650</u></u>

An additional levy at 0.15p per quarter (2018 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 2019**

14 Church / Rectory Fund	2019	2018
	£	£
Balance brought forward	141,036	140,997
Bank interest received on church funds	191	39
Balance carried forward	<u>141,227</u>	<u>141,036</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.

15 Special Reserve	2019	2018
	£	£
Balance brought forward	198,827	188,827
Transfer from rates received	10,000	10,000
Balance carried forward	<u>208,827</u>	<u>198,827</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.

16 Motor Vehicle Replacement Reserve	2019	2018
	£	£
Balance brought forward	23,222	20,222
Transfer from rates received	3,000	3,000
Balance carried forward	<u>26,222</u>	<u>23,222</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 2019

17 Roads Resurfacing Fund	2019	2018
	£	£
Balance brought forward	49,491	52,491
Transfer from rates received	40,000	40,000
Expenditure		
Rue des Houguettes	-	(43,000)
Balance carried forward	<u>89,491</u>	<u>49,491</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.

18 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.

19 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.

Income of £2,259 received during the year is yet to be transferred from the Parish bank account to the Don Gruchy bank account.

PARISH OF ST. JOHN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 30 APRIL 2019

20 Donations paid	2019	2018
	£	£
Family Nursing and Home Care (Jersey) Inc	500	500
Jersey Hospice Care	1,000	1,000
Women's Refuge	800	800
Headway	500	500
Citizens Advice Bureau	500	500
Age Concern	800	800
Jersey Association of Carers	500	500
EyeCan	500	500
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	500
Jersey Cheshire Homes	600	600
	<u>9,000</u>	<u>9,000</u>

21 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

22 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 2020

	Budget 2019/20	Actual 2018/19	Budget 2018/19
EXPENDITURE	£	£	£
Roads expense	11,000	8,430	10,000
Honorary police	18,000	17,716	15,500
Refuse collection and recycling	109,943	105,492	105,154
Parish hall	25,000	30,173	30,000
Church and Rectory	20,000	20,500	20,000
Cemeteries and gardening	27,000	25,150	27,000
Administration	106,000	96,879	100,000
Comite de Commune Rurale/Working party	4,000	-	2,000
Assessment	2,350	2,350	2,350
Audit fees	4,700	4,685	4,500
Pension	732	732	732
Legal and professional fees	3,000	-	3,000
Senior citizens	6,000	4,930	6,000
Youth project	15,500	14,250	15,500
School house expenses	1,000	2,995	2,000
Le Pre Saline expenses	1,000	1,281	2,600
Bank charges	2,500	2,193	1,000
Emergency planning	1,000	22	1,000
Magazine grant	-	-	-
Twinning	1,000	1,000	1,000
Sundry expenses	-	48	-
Staff training	500	36	100
Remembrance 100	-	-	2,000
	<u>360,225</u>	<u>338,862</u>	<u>351,436</u>
INCOME			
Rates	430,000	432,076	425,000
Rents and hire of hall	43,000	42,489	42,000
Sundry income	8,700	10,141	4,000
Bank interest	8,000	8,018	8,000
	<u>489,700</u>	<u>492,724</u>	<u>479,000</u>
BUDGET SURPLUS	129,475	153,862	127,564
The Building Fund	-65,000	-64,360	-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>2,475</u>	<u>27,502</u>	<u>3,564</u>
BALANCE TRANSFER TO GENERAL A/C	2,475	27,502	3,564