

PARISH OF ST. JOHN
FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

PARISH OF ST. JOHN
FINANCIAL ACCOUNTS
CONTENTS

	Page
Report of the Auditor	1 to 2
General Revenue Account	3
Balance Sheet	4
Notes to the accounts	5 to 11

The following pages do not form part of the Accounts

Estimated Income and Expenditure for the year ending 30 April 2021	12
--	----

PARISH OF ST. JOHN
GENERAL REVENUE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

		2020	2020	2019
	Notes	Budget	£	£
Income				
Rates receivable			773,958	770,092
Less: Island-wide rates			(343,720)	(341,027)
	2	430,000	430,238	429,065
Less: Write offs			(1,567)	(757)
Add: Surcharges and rates recovered			3,026	3,768
Net Rates Receivable		430,000	431,697	432,076
Rents and hire of hall	3	43,000	44,761	42,489
Sundry income	4	8,700	13,813	10,141
Bank interest		8,000	9,973	8,018
		<u>489,700</u>	<u>500,244</u>	<u>492,724</u>
Expenditure				
Roads account (net)	5	11,000	6,137	8,430
Honorary police (net)	6	18,000	20,829	17,716
Refuse collection and recycling		109,943	109,943	105,492
Parish hall	7	25,000	26,163	30,173
Church and Rectory	8	20,000	20,079	20,500
Cemeteries and gardening		27,000	24,812	25,150
Administration (net)	9	106,000	113,378	96,879
Assessment		2,350	2,350	2,350
Audit fees		4,700	4,700	4,685
Pension		732	732	732
Legal and professional fees	10	3,000	10,033	-
Senior citizens		6,000	5,193	4,930
Twinning		1,000	-	1,000
Youth project		15,500	15,500	14,250
Sundry expenses		-	2,115	48
School house expenses		1,000	-	2,995
Le Pre Saline expenses		1,000	273	1,281
Bank charges		2,500	1,904	2,193
Emergency planning		1,000	113	22
Magazine grant		-	289	-
Staff training		500	164	36
Working party		4,000	564	-
		<u>360,225</u>	<u>365,271</u>	<u>338,862</u>
SURPLUS FOR THE YEAR		129,475	134,973	153,862
Building fund	14	(65,000)	(64,536)	(64,360)
Special reserve	16	(10,000)	(10,000)	(10,000)
Vehicle replacement fund	17	(3,000)	(3,000)	(3,000)
Roads Resurfacing Fund	18	(40,000)	(40,000)	(40,000)
Donations	21	(9,000)	(9,000)	(9,000)
SURPLUS FOR THE YEAR TRANSFERRED TO GENERAL ACCOUNT		2,475	8,437	27,502

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 2020

		2020	2019
	Notes	£	£
Current assets			
General bank accounts		1,380,089	1,241,764
Church / Rectory bank accounts		142,119	141,845
Don Gruchy bank account		21,845	19,544
Debtors and prepayments	11	13,903	24,783
		<u>1,557,956</u>	<u>1,427,936</u>
Liabilities			
Creditors and commitments	12	(40,734)	(35,719)
Deferred income-licences and rates		(100,962)	(104,506)
		<u>1,416,260</u>	<u>1,287,711</u>
Net assets		<u>1,416,260</u>	<u>1,287,711</u>

REPRESENTED BY:

General account	13	428,821	420,384
Building Fund	14	437,546	373,010
Church / Rectory Fund	15	141,501	141,227
Special Reserve	16	218,827	208,827
Motor Vehicle Replacement Reserve	17	29,222	26,222
Roads Resurfacing Fund	18	129,491	89,491
The Barreau Fund	19	6,747	6,747
Don Gruchy Trust Fund	20	24,105	21,803
		<u>1,416,260</u>	<u>1,287,711</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 2020

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 2019 brought to account in the financial year

	2020	2019
	£	£
43,023,854 Quarters at 1.00p per quarter	430,238	429,065
(2019 - 42,906,480 Quarters at 1.00p per quarter)		

3 Rents and hire of hall

	2020	2019
	£	£
School house	13,800	14,065
Le Pre Saline - current year	19,444	18,000
Other	11,517	10,424
	<u>44,761</u>	<u>42,489</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.

Also includes the sum of £3,882.71 which was received from the closure of the parish magazine bank account, as the money was granted from the parish in previous years it was agreed to refund the bank account balance.

PARISH OF ST. JOHN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

5 Roads account	2020	2019
	£	£
Income		
Licences		
Full	13,690	12,328
Provisional	2,925	3,490
Other	2,752	2,725
	<u>19,367</u>	<u>18,543</u>
Firearms	345	1,020
	<u>19,712</u>	<u>19,563</u>
Fines	298	901
	<u>20,010</u>	<u>20,464</u>
Expenditure		
General maintenance	8,465	12,667
Road cleaning	13,936	8,152
Computer expenses - DVS	1,290	5,722
Sundry	2,456	2,353
	<u>26,147</u>	<u>28,894</u>
NET EXPENDITURE	<u><u>6,137</u></u>	<u><u>8,430</u></u>
6 Honorary Police	2020	2019
	£	£
Income-Fines	<u>-</u>	<u>256</u>
Expenditure		
Motor expenses	339	335
Communication expenses	3,950	3,650
Secretarial expenses	3,810	2,370
Insurance	4,881	4,916
Equipment	4,833	4,548
Training	326	1,023
Sundry expenses	2,690	1,130
	<u>20,829</u>	<u>17,972</u>
NET EXPENDITURE	<u><u>20,829</u></u>	<u><u>17,716</u></u>

PARISH OF ST. JOHN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

7 Parish Hall	2020	2019
	£	£
Maintenance	1,773	1,964
Heat and light	5,239	7,079
Insurance	5,875	3,850
Water rates	798	595
Caretaker's service	10,857	15,017
Equipment	240	162
Sundry	1,381	1,506
	<u>26,163</u>	<u>30,173</u>
8 Church and Rectory	2020	2019
	£	£
Church:		
Maintenance	1,415	2,292
Heat, light and water	3,999	4,895
Insurance	4,134	4,062
Le Tresor (church cleaning etc)	3,200	3,200
Sundry	4,097	2,067
Rectory:		
Maintenance	1,023	2,063
Heat, light and water	2,121	1,921
Gardener	90	-
	<u>20,079</u>	<u>20,500</u>
9 Administration	2020	2019
	£	£
Income-Admin fees re Greenwood	21,384	20,834
Election (net)	-	1,459
	<u>21,384</u>	<u>22,293</u>
Expenditure		
Printing, notices and stationery	4,119	4,242
Telephone and postage	4,494	4,813
Computer	6,511	1,432
Supervisory Committee	17,752	14,280
Salaries and social security	94,704	90,587
Accountancy - current	3,500	3,000
Accountancy p/e undercharge	350	-
Sundry	3,332	818
	<u>134,762</u>	<u>119,172</u>
NET EXPENDITURE	<u>113,378</u>	<u>96,879</u>

10 Legal and Professional Fees

Included with Legal and Professional Fees is an amount of £7,078 relating to legal services incurred by the Constable in relation to a matter which occurred while acting in his capacity as Constable of the Parish. There is a reasonable expectation that the Parish will receive reimbursement, either in full or in part, for the amounts paid by the Parish in this respect.

PARISH OF ST. JOHN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

11 Debtors and prepayments	2020	2019
	£	£
Fixed deposit interest	805	779
Other debtors and prepayments	13,098	24,004
	<u>13,903</u>	<u>24,783</u>
12 Creditors and commitments	2020	2019
	£	£
Accounts payable	15,779	15,360
Youth project	3,750	-
Other creditors	21,205	20,359
	<u>40,734</u>	<u>35,719</u>
13 General Account	2020	2019
	£	£
Balance brought forward	420,384	392,882
Surplus for the year transferred to general account	8,437	27,502
Balance carried forward	<u>428,821</u>	<u>420,384</u>
14 Building Fund	2020	2019
	£	£
Balance brought forward	373,010	308,650
Transfer from rates received	64,536	64,360
Balance carried forward	<u>437,546</u>	<u>373,010</u>

An additional levy at 0.15p per quarter (2019 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 2020

15 Church / Rectory Fund	2020	2019
	£	£
Balance brought forward	141,227	141,036
Bank interest received on church funds	274	191
	<u>141,501</u>	<u>141,227</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	2020	2019
	£	£
Balance brought forward	208,827	198,827
Transfer from rates received	10,000	10,000
	<u>218,827</u>	<u>208,827</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	2020	2019
	£	£
Balance brought forward	26,222	23,222
Transfer from rates received	3,000	3,000
	<u>29,222</u>	<u>26,222</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 2020

18 Roads Resurfacing Fund	2020	2019
	£	£
Balance brought forward	89,491	49,491
Transfer from rates received	40,000	40,000
	<hr/>	<hr/>
Balance carried forward	<u>129,491</u>	<u>89,491</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.

Income of £2,260 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 2020

21 Donations paid	2020	2019
	£	£
Family Nursing and Home Care (Jersey) Inc	-	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
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
Mencap	600	-
St Johns Netball	400	-
	<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 2021

	Budget 2020/21	Actual 2019/20	Budget 2019/20
EXPENDITURE	£	£	£
Roads expense	10,000	6,137	11,000
Honorary police	18,000	20,829	18,000
Refuse collection and recycling	112,834	109,943	109,943
Parish hall	25,000	26,163	25,000
Church and Rectory	20,000	20,079	20,000
Cemeteries and gardening	29,000	24,812	27,000
Administration	124,000	113,378	106,000
Comite de Commune Rurale/Working party	1,000	564	4,000
Assessment	2,350	2,350	2,350
Audit fees	4,700	4,700	4,700
Pension	-	732	732
Legal and professional fees	3,000	10,033	3,000
Senior citizens	6,000	5,193	6,000
Youth project	15,500	15,500	15,500
School house expenses	1,000	-	1,000
Le Pre Saline expenses	1,000	273	1,000
Bank charges	2,500	1,904	2,500
Emergency planning	1,000	113	1,000
Magazine grant	-	289	-
Twinning	-	-	1,000
Sundry expenses	3,000	2,115	-
Staff training	1,500	164	500
Liberation expenses	5,000	-	-
	<u>386,384</u>	<u>365,271</u>	<u>360,225</u>
INCOME			
Rates	432,000	431,697	430,000
Rates bad debt provision	-2,000	-	-
Rents and hire of hall	41,000	44,761	43,000
Sundry income	8,500	13,813	8,700
Bank interest	1,000	9,973	8,000
	<u>480,500</u>	<u>500,244</u>	<u>489,700</u>
BUDGET SURPLUS	94,116	134,973	129,475
The Building Fund	-65,000	-64,536	-65,000
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>-32,884</u>	<u>8,437</u>	<u>2,475</u>
BALANCE TRANSFER TO GENERAL A/C	<u>-32,884</u>	<u>8,437</u>	<u>2,475</u>