

PARISH OF ST. JOHN
FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2021

PARISH OF ST. JOHN
FINANCIAL ACCOUNTS
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PARISH OF ST. JOHN
GENERAL REVENUE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021

		2021	2021	2020
	Notes	Budget	£	£
Income				
Rates receivable			778,037	773,958
Less: Island-wide rates			(346,033)	(343,720)
	2	430,000	432,004	430,238
Less: Write offs			(555)	(1,567)
Add: Surcharges and rates recovered			3,383	3,026
Net Rates Receivable		430,000	434,832	431,697
Rents and hire of hall	3	41,000	43,038	44,761
Sundry income	4	8,500	11,952	13,813
Bank interest		1,000	2,912	9,973
		480,500	492,734	500,244
Expenditure				
Roads account (net)	5	10,000	12,664	6,137
Honorary police (net)	6	18,000	15,593	20,829
Refuse collection and recycling		112,834	113,739	109,943
Parish hall	7	25,000	28,703	26,163
Church and Rectory	8	20,000	26,889	20,079
Cemeteries and gardening		29,000	29,971	24,812
Administration (net)	9	124,000	123,722	113,378
Assessment		2,350	2,350	2,350
Audit fees		4,700	4,800	4,700
Pension		-	-	732
Legal and professional fees	10	3,000	(7,078)	10,033
Senior citizens		6,000	3,237	5,193
Youth project		15,500	15,500	15,500
Sundry expenses		3,000	-	2,115
School house expenses		1,000	-	-
Le Pre Saline expenses		1,000	278	273
Bank charges		2,500	1,221	1,904
Emergency planning		1,000	-	113
Magazine grant		-	-	289
Staff training		1,500	55	164
Working party		1,000	805	564
Liberation expenses		5,000	2,939	-
Sion bus shelter costs		-	7,476	-
		386,384	382,864	365,271
SURPLUS FOR THE YEAR		94,116	109,870	134,973
Building fund	14	(65,000)	(64,800)	(64,536)
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		(32,884)	(16,930)	8,437

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 2021

		2021	2020
	Notes	£	£
Current assets			
General bank accounts		1,387,625	1,380,089
Church / Rectory bank accounts		134,308	142,119
Don Gruchy bank account		24,106	21,845
Debtors and prepayments	11	31,490	13,903
		<u>1,577,529</u>	<u>1,557,956</u>
Liabilities			
Creditors and commitments	12	(35,627)	(40,734)
Deferred income-licences and rates		(99,624)	(100,962)
		<u>1,442,278</u>	<u>1,416,260</u>
Net assets			

REPRESENTED BY:

General account	13	411,891	428,821
Building Fund	14	502,346	437,546
Church / Rectory Fund	15	141,510	141,501
Special Reserve	16	228,827	218,827
Motor Vehicle Replacement Reserve	17	32,222	29,222
Roads Resurfacing Fund	18	92,367	129,491
The Barreau Fund	19	6,747	6,747
Don Gruchy Trust Fund	20	26,368	24,105
		<u>1,442,278</u>	<u>1,416,260</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 2021

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 2020 brought to account in the financial year.

	2021	2020
	£	£
43,200,434 Quarters at 1.00p per quarter (2020 - 43,023,854 Quarters at 1.00p per quarter)	<u>432,004</u>	<u>430,238</u>

3 Rents and hire of hall

	2021	2020
	£	£
School house	13,961	13,800
Le Pre Saline - current year	19,733	19,444
Other	<u>9,344</u>	<u>11,517</u>
	<u>43,038</u>	<u>44,761</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 31 December 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 2021

5 Roads account	2021	2020
	£	£
Income		
Licences		
Full	13,628	13,690
Provisional	2,580	2,925
Other	1,000	2,752
	<u>17,208</u>	<u>19,367</u>
Firearms	740	345
	<u>17,948</u>	<u>19,712</u>
Fines	1,425	298
	<u>19,373</u>	<u>20,010</u>
Expenditure		
General maintenance	14,273	8,465
Road cleaning	13,783	13,936
Computer expenses - DVS	3,954	1,290
Sundry	27	2,456
	<u>32,037</u>	<u>26,147</u>
NET EXPENDITURE	<u><u>12,664</u></u>	<u><u>6,137</u></u>
6 Honorary Police	2021	2020
	£	£
Income		
Fines	1,655	-
Donations	200	-
	<u>1,855</u>	<u>-</u>
Expenditure		
Motor expenses	683	339
Honoraria	3,502	3,950
Secretarial expenses	4,250	3,810
Insurance	4,415	4,881
Equipment	3,570	4,833
Training	567	326
Sundry expenses	461	2,690
	<u>17,448</u>	<u>20,829</u>
NET EXPENDITURE	<u><u>15,593</u></u>	<u><u>20,829</u></u>

PARISH OF ST. JOHN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 30 APRIL 2021

7 Parish Hall	2021	2020
	£	£
Maintenance and cleaning	3,703	1,773
Heat and light	3,625	5,239
Insurance	5,061	5,875
Water rates	1,333	798
Caretaker's service	10,354	10,857
Equipment	3,349	240
Sundry	1,278	1,381
	<u>28,703</u>	<u>26,163</u>
8 Church and Rectory	2021	2020
	£	£
Church:		
Maintenance	3,558	1,415
Heat, light and water	3,170	3,999
Insurance	4,134	4,134
Le Tresor (church cleaning etc)	3,200	3,200
Playground maintenance	4,472	-
Sundry	4,489	4,097
Rectory:		
Maintenance	1,387	1,023
Heat, light and water	2,479	2,121
Gardener	-	90
	<u>26,889</u>	<u>20,079</u>
9 Administration	2021	2020
	£	£
Income-Admin fees re Greenwood	21,384	21,384
Expenditure		
Printing, notices and stationery	3,012	4,119
Telephone and postage	5,842	4,494
Computer	6,867	6,511
Supervisory Committee	12,161	17,752
Salaries and social security	105,019	94,704
Accountancy - current	4,400	3,500
Accountancy p/e undercharge	1,110	350
Data Protection Officer costs	4,038	-
Sundry	2,657	3,332
	<u>145,106</u>	<u>134,762</u>
NET EXPENDITURE	<u>123,722</u>	<u>113,378</u>

10 Legal and Professional Fees

Included with Legal and Professional Fees in 2020 is an amount of £7,078 relating to legal services incurred by the previous Constable in relation to a matter which occurred while acting in his capacity as Constable of the Parish. This amount was refunded in July 2020.

PARISH OF ST. JOHN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR ENDED 30 APRIL 2021

11 Debtors and prepayments	2021	2020
	£	£
Fixed deposit interest	234	805
Other debtors and prepayments	31,256	13,098
	<u>31,490</u>	<u>13,903</u>
12 Creditors and commitments	2021	2020
	£	£
Accounts payable	13,859	15,779
Youth project	-	3,750
Other creditors	21,768	21,205
	<u>35,627</u>	<u>40,734</u>
13 General Account	2021	2020
	£	£
Balance brought forward	428,821	420,384
Deficit/Surplus for the year transferred to general account	(16,930)	8,437
Balance carried forward	<u>411,891</u>	<u>428,821</u>
14 Building Fund	2021	2020
	£	£
Balance brought forward	437,546	373,010
Transfer from rates received	64,800	64,536
Balance carried forward	<u>502,346</u>	<u>437,546</u>

An additional levy at 0.15p per quarter (2020 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 2021

15 Church / Rectory Fund	2021	2020
	£	£
Balance brought forward	141,501	141,227
Bank interest received on church funds	9	274
	<u>141,510</u>	<u>141,501</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	2021	2020
	£	£
Balance brought forward	218,827	208,827
Transfer from rates received	10,000	10,000
	<u>228,827</u>	<u>218,827</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	2021	2020
	£	£
Balance brought forward	29,222	26,222
Transfer from rates received	3,000	3,000
	<u>32,222</u>	<u>29,222</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 2021

18 Roads Resurfacing Fund	2021	2020
	£	£
Balance brought forward	129,491	89,491
Transfer from rates received	40,000	40,000
Expenditure		
Rue au Poivre	(26,824)	-
Rue des Hamonnets	(37,596)	-
Rue Gombrette	(12,704)	-
	<u>92,367</u>	<u>129,491</u>
Balance carried forward	<u>92,367</u>	<u>129,491</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 2021

21 Donations paid	2021	2020
	£	£
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
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	600
St Johns Netball	400	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 2022

	Budget 2021/22	Actual 2020/21	Budget 2020/21
EXPENDITURE	£	£	£
Roads expense	10,500	12,664	10,000
Honorary police	25,000	15,593	18,000
Refuse collection and recycling	115,000	113,739	112,834
Parish hall	28,000	28,703	25,000
Church and Rectory	23,000	26,889	20,000
Cemeteries and gardening	30,000	29,971	29,000
Administration	120,000	123,722	124,000
Comite de Commune Rurale/Working party	1,000	805	1,000
Assessment	2,500	2,350	2,350
Audit fees	5,000	4,800	4,700
Legal and professional fees	5,000	(7,078)	3,000
Senior citizens	6,000	3,237	6,000
Youth project	20,000	15,500	15,500
School house expenses	1,000	-	1,000
Le Pre Saline expenses	1,000	278	1,000
Bank charges	1,500	1,221	2,500
Emergency planning	-	-	1,000
Website development	5,304	-	-
Sundry expenses	3,000	-	3,000
Staff training	1,500	55	1,500
Liberation expenses	5,000	2,939	5,000
Sion bus shelter	-	7,476	-
	<u>409,304</u>	<u>382,864</u>	<u>386,384</u>
INCOME			
Rates	434,605	434,832	432,000
Rates bad debt provision	(500)	-	(2,000)
Rents and hire of hall	41,000	43,038	41,000
Sundry income	8,000	11,952	8,500
Bank interest	1,000	2,912	1,000
	<u>484,105</u>	<u>492,734</u>	<u>480,500</u>
BUDGET SURPLUS	74,801	109,870	94,116
The Building Fund	-10,000	(64,800)	(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>2,801</u>	<u>(16,930)</u>	<u>(32,884)</u>
BALANCE TRANSFER TO GENERAL A/C	2,801	(16,930)	(32,884)