

**PARISH OF ST. JOHN**  
**FINANCIAL ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

## **Connétable Report**

### **Income**

I am pleased to report that Income performed better than budget. We received 6.6% more than budgeted, with the main increase coming from the increased rates received in Bank Interest.

For the first time in our history our income exceeded £500K. Whilst this is very welcome, we are acutely aware of the impact this is having on some residents.

### **Expenditure**

We continue to manage our expenditure closely and despite significant increases in costs in many areas, we have managed to come in within 1% of our estimates.

Some points to note are that the cost of Administration remains closely monitored and our sincere thanks go to Sue Morin and her team.

An area of expenditure that was significantly over budget was Legal and Professional fees. The main reason for this being the work we have had to do about Field 525 and we hope to recoup some of this money when we enter into a lease with the Government.

### **Refuse Collection**

Following the significant increases that we had last year, we have once again met with our provider to discuss this year's pricing. Having managed to negotiate a phased increase and a saving of just over £6K against budget.

With two years left of our five-year contract we have a 12.7% increase, in line with RPI, as well as paying for additional units as and when they come online as per the terms of our agreement.

The Procurers and I recognise Refuse collection as one of our biggest risks. We continue our dialogue with our provider as well as looking at our options and are hopeful that this will be the last significant annual increase.

Whilst we are very disappointed with these significant increased costs, it should be noted that our provider continues to do an excellent job for us throughout the year, in all weathers.

### **Roads**

We have done some major works in three areas during the year as shown in the Roads Resurfacing Fund.

Significant improvements have been made to the Drainage in Rue du Pont and at Rue du Sorel. The Precinct ramps have finally been repaired and I thank everyone for their patience and cooperation during the works.

PARISH OF ST. JOHN  
FINANCIAL ACCOUNTS  
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PARISH OF ST. JOHN  
GENERAL REVENUE ACCOUNT  
FOR THE YEAR ENDED 30 APRIL 2023

		2023	2023	2022
	Notes	Estimates	£	£
<b>Income</b>				
Rates receivable			839,751	792,782
Less: Island-wide rates			(380,809)	(358,177)
	<b>2</b>	<b>458,442</b>	<b>458,942</b>	<b>434,605</b>
Less: Write offs			-	(1)
Add: Surcharges and rates recovered			1,411	813
<b>Net Rates Receivable</b>		<b>458,442</b>	<b>460,353</b>	<b>435,417</b>
Rents and hire of hall	<b>3</b>	43,000	42,688	46,082
Sundry income		8,000	10,728	9,437
Bank interest		7,000	39,200	4,388
		<b>516,442</b>	<b>552,969</b>	<b>495,324</b>
<b>Expenditure</b>				
Roads account (net)	<b>4</b>	10,500	7,583	6,175
Honorary police (net)	<b>5</b>	20,000	23,189	23,549
Refuse collection and recycling		164,500	158,193	114,406
Parish hall	<b>6</b>	40,000	39,797	49,189
Church and Rectory	<b>7</b>	20,000	39,008	16,389
Cemeteries and gardening		30,000	30,937	29,424
Administration (net)	<b>8</b>	125,000	117,532	119,970
Assessment		2,500	2,350	2,350
Audit fees		5,000	5,400	4,900
Rates		-	1,153	-
Legal and professional fees	<b>9</b>	5,000	12,372	-
Senior citizens		6,000	6,606	4,989
Twinning		1,500	1,500	-
Youth project		20,000	16,750	15,500
Sundry expenses		3,000	-	-
School house expenses		1,000	537	-
Le Pre Saline expenses		1,000	2,111	-
Bank charges		7,000	5,234	5,150
Website development		-	2,237	5,462
Staff training		1,500	-	388
Working party		1,000	-	-
Liberation expenses		4,000	3,202	548
Sion bus shelter costs		-	-	(211)
Emergency planning		2,000	-	-
Parish magazine		2,000	2,000	-
		<b>472,500</b>	<b>477,691</b>	<b>398,178</b>
<b>SURPLUS FOR THE YEAR</b>		<b>43,942</b>	<b>75,278</b>	<b>97,146</b>
Building fund	<b>13</b>	-	-	(10,000)
Special reserve	<b>15</b>	(5,000)	(5,000)	(10,000)
Motor Vehicle replacement reserve	<b>16</b>	(3,000)	(3,000)	(3,000)
Roads Resurfacing Fund	<b>17</b>	(20,000)	(20,000)	(40,000)
Donations	<b>20</b>	(11,000)	(11,000)	(11,000)
<b>SURPLUS FOR THE YEAR TRANSFERRED TO GENERAL ACCOUNT</b>		<b>4,942</b>	<b>36,278</b>	<b>23,146</b>

The notes on pages 6 to 11 form an integral part of these financial accounts.

PARISH OF ST. JOHN  
BALANCE SHEET  
AS AT 30 APRIL 2023

		2023	2022
	Notes	£	£
<b>Current assets</b>			
General bank accounts		1,518,578	1,496,089
Church / Rectory bank accounts		135,513	134,337
Don Gruchy bank account		28,872	24,111
Debtors and prepayments	10	56,351	59,639
		<u>1,739,314</u>	<u>1,714,176</u>
<b>Liabilities</b>			
Creditors and commitments	11	(120,092)	(91,734)
Deferred income-licences and rates		(95,623)	(100,377)
		<u>1,523,599</u>	<u>1,522,065</u>
<b>Net assets</b>			

**REPRESENTED BY:**

General account	12	271,315	435,037
Building Fund	13	612,346	512,346
Church / Rectory Fund	14	142,703	141,527
Special Reserve	15	228,563	238,827
Motor Vehicle Replacement Reserve	16	38,222	35,222
Roads Resurfacing Fund	17	192,965	123,774
The Barreau Fund	18	6,747	6,747
Don Gruchy Trust Fund	19	30,738	28,585
		<u>1,523,599</u>	<u>1,522,065</u>

Signed:

Date:

The notes on pages 6 to 11 form an integral part of these financial accounts.

PARISH OF ST. JOHN  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 30 APRIL 2023

**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 2022 brought to account in the financial year.

	2023	2022
	£	£
43,708,740 Quarters at 0.0105p per quarter	458,942	434,605
(2022 - 43,460,560 Quarters at 1.00p per quarter)		

**3 Rents and hire of hall**

	2023	2022
	£	£
School house	13,122	13,800
Le Pre Saline - current year	14,966	19,733
Other	14,600	12,549
	<u>42,688</u>	<u>46,082</u>

"Other" includes a £2,305 fee relating to encroachments onto Le Chemin de Quatre Pieds. £2,000 was received every year until 2021 when the business leases expired, this helped to recover some of the legal fees incurred over the years. From 31 December 2021, the fee increased 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 2023

<b>4 Roads account</b>	<b>2023</b>	<b>2022</b>
	£	£
<b>Income</b>		
Licences		
Full	14,636	13,400
Provisional	3,145	3,555
Other	905	1,730
	<u>18,686</u>	<u>18,685</u>
Firearms	1,130	1,135
	<u>19,816</u>	<u>19,820</u>
Fines	854	1,270
	<u>20,670</u>	<u>21,090</u>
<b>Expenditure</b>		
General maintenance	5,737	8,643
Road cleaning	11,880	13,700
Computer expenses - DVS	4,730	1,647
Branchage	4,557	3,275
Sundry	1,349	-
	<u>28,253</u>	<u>27,265</u>
<b>NET EXPENDITURE</b>	<u>7,583</u>	<u>6,175</u>
<b>5 Honorary Police</b>	<b>2023</b>	<b>2022</b>
	£	£
<b>Income</b>		
Fines	4,175	1,815
Donations	200	200
	<u>4,375</u>	<u>2,015</u>
<b>Expenditure</b>		
Motor expenses	1,046	654
Honoraria	3,400	4,025
Secretarial expenses	4,460	4,125
Insurance	5,020	4,780
Equipment	9,602	5,489
Training	2,494	5,507
Sundry expenses	1,542	984
	<u>27,564</u>	<u>25,564</u>
<b>NET EXPENDITURE</b>	<u>23,189</u>	<u>23,549</u>

PARISH OF ST. JOHN  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023

<b>6 Parish Hall</b>	<b>2023</b>	<b>2022</b>
	£	£
Maintenance and cleaning	8,798	8,096
Refurbishment	-	14,555
Utilities	8,895	6,884
Insurance	7,878	7,037
Caretaker's service	11,497	11,114
Equipment	1,837	177
Sundry	892	1,326
	<u>39,797</u>	<u>49,189</u>

<b>7 Church and Rectory</b>	<b>2023</b>	<b>2022</b>
	£	£
<b>Church:</b>		
Maintenance	19,986	1,224
Utilities	4,701	4,706
Insurance	4,477	4,070
Le Tresor (church cleaning etc)	3,200	3,200
Playground maintenance	618	120
Sundry	80	-
<b>Rectory:</b>		
Maintenance	2,537	269
Utilities	3,409	2,800
	<u>39,008</u>	<u>16,389</u>

<b>8 Administration</b>	<b>2023</b>	<b>2022</b>
	£	£
Income-Admin fees re Greenwood	23,112	21,384
Election (net)	795	-
	<u>23,907</u>	<u>21,384</u>

<b>Expenditure</b>		
Printing, notices and stationery	2,557	2,575
Telephone and postage	6,651	6,745
Computer	7,737	9,290
Supervisory Committee	9,392	10,500
Salaries and social security	102,217	97,766
Accountancy - current	5,300	4,200
Accountancy p/y undercharge	800	315
Data Protection Officer costs	2,763	5,397
Visite Royale	-	1,927
Payroll Administration	650	300
Sundry	3,372	2,339
	<u>141,439</u>	<u>141,354</u>

<b>NET EXPENDITURE</b>	<u>117,532</u>	<u>119,970</u>
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**9 Legal and professional fees**

Fees relate to Parslows invoices in respect of Field 525, the land is due to be transferred from the developer of the affordable homes and then leased on a pepper corn rent for 99 years to the States or for however long there is a School there. Some or all of the legal fees may be paid by the Government when the contract on the lease is passed.



PARISH OF ST. JOHN  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 30 APRIL 2023

<b>10 Debtors and prepayments</b>	<b>2023</b>	<b>2022</b>
	£	£
Fixed deposit interest	5,829	1,029
Other debtors and prepayments	50,522	58,610
	<u>56,351</u>	<u>59,639</u>

<b>11 Creditors and commitments</b>	<b>2023</b>	<b>2022</b>
	£	£
Accounts payable	92,672	68,828
Other creditors	27,420	22,906
	<u>120,092</u>	<u>91,734</u>

<b>12 General Account</b>	<b>2023</b>	<b>2022</b>
	£	£
Balance brought forward	435,037	411,891
Deficit/surplus for the year transferred to general account	36,278	23,146
Transfer to Building Fund and Roads Resurfacing Fund	(200,000)	-
Balance carried forward	<u>271,315</u>	<u>435,037</u>

<b>13 Building Fund</b>	<b>2023</b>	<b>2022</b>
	£	£
Balance brought forward	512,346	502,346
Transfer from rates received	-	10,000
Transfer from General account	100,000	-
Balance carried forward	<u>612,346</u>	<u>512,346</u>

At the Parish assembly held on 21 July 2022 it was agreed to transfer £100,000 from the General Account to the Building Fund.

<b>14 Church / Rectory Fund</b>	<b>2023</b>	<b>2022</b>
	£	£
Balance brought forward	141,527	141,510
Bank interest received on church funds	1,176	17
Balance carried forward	<u>142,703</u>	<u>141,527</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.

PARISH OF ST. JOHN  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 30 APRIL 2023

15 Special Reserve	2023	2022
	£	£
Balance brought forward	238,827	228,827
Transfer from rates received	5,000	10,000
Field J371 St John Village Green	(15,264)	-
	<u>228,563</u>	<u>238,827</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.

J371 St John Village Green costs incurred from the budget of up to £35,000 agreed at the Parish Assembly held on 24 August 2022.

16 Motor Vehicle Replacement Reserve	2023	2022
	£	£
Balance brought forward	35,222	32,222
Transfer from rates received	3,000	3,000
	<u>38,222</u>	<u>35,222</u>

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

17 Roads Resurfacing Fund	2023	2022
	£	£
Balance brought forward	123,774	92,367
Transfer from rates received	20,000	40,000
Transfer from General account	100,000	-
<b>Expenditure</b>		
Le Canibut	-	(3,998)
Annual Patches & Maintenance Project	(19,928)	(1,334)
Petit Cote Lane	-	(3,261)
Precinct ramps	(10,587)	-
Rue de Sorel	(6,308)	-
Rue de Servais	(5,112)	-
Rue du Pont	(8,874)	-
	<u>192,965</u>	<u>123,774</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.

At the Parish assembly held on 21 July 2022 it was agreed to transfer £100,000 from the General Account to the Roads Resurfacing Fund.

PARISH OF ST. JOHN  
 NOTES TO THE ACCOUNTS  
 FOR THE YEAR ENDED 30 APRIL 2023

**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 fields J935 and J671 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 £2,212 received during the year is yet to be transferred from the Parish bank account to the Don Gruchy bank account.

<b>20 Donations paid</b>	<b>2023</b>	<b>2022</b>
	£	£
Jersey Hospice Care	1,000	1,000
Women's Refuge	900	900
Headway	600	600
Citizens Advice Bureau	500	500
Age Concern	900	900
Jersey Association of Carers	600	600
Dementia Jersey (formerly Jersey Alzheimers Association)	1,000	1,000
Maison des Landes	1,000	1,000
Street Pastors Jersey	600	600
Jersey Association of Youth & Friendship	500	500
C.I. Air Search	500	500
Jersey Cheshire Homes	700	700
Mencap	700	700
St Johns Netball	500	500
Jersey Lifeboat Association	500	500
Royal National Life Boat Institute	500	500
	<u>11,000</u>	<u>11,000</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 2024

	Estimates 2023/24	Actual 2022/23	Estimates 2022/23
EXPENDITURE	£	£	£
Roads expense	10,500	7,583	10,500
Honorary police	29,000	23,189	20,000
Refuse collection and recycling	198,000	158,193	164,500
Parish hall	40,000	39,797	40,000
Church and Rectory	25,000	39,008	20,000
Cemeteries and gardening	32,000	30,937	30,000
Administration	130,000	117,532	125,000
Comite de Commune Rurale/Working party	1,000	-	1,000
Rates	1,500	1,153	-
Assessment	2,500	2,350	2,500
Audit fees	6,500	5,400	5,000
Legal and professional fees	10,000	12,372	5,000
Senior citizens	6,500	6,606	6,000
Youth project	20,000	16,750	20,000
School house expenses	2,000	537	1,000
Le Pre Saline expenses	2,000	2,111	1,000
Bank charges	8,000	5,234	7,000
Emergency planning	2,000	-	2,000
Website development	-	2,237	-
Sundry expenses	-	-	3,000
Staff training	1,500	-	1,500
Liberation expenses	5,000	3,202	4,000
Parish magazine	4,000	2,000	2,000
Twinning	2,000	1,500	1,500
	<u>539,000</u>	<u>477,691</u>	<u>472,500</u>
<b>INCOME</b>			
Rates	481,000	460,353	458,942
Rates bad debt provision	-	-	(500)
Rents and hire of hall	43,500	42,688	43,000
Sundry income	8,000	10,728	8,000
Bank interest	50,000	39,200	7,000
	<u>582,500</u>	<u>552,969</u>	<u>516,442</u>
<b>ESTIMATES SURPLUS</b>	<b>43,500</b>	<b>75,278</b>	<b>43,942</b>
The Building Fund	-	-	-
Special Reserve	(5,000)	(5,000)	(5,000)
Vehicle Replacement Fund	(3,000)	(3,000)	(3,000)
Roads Resurfacing Fund	(20,000)	(20,000)	(20,000)
Donations	(11,000)	(11,000)	(11,000)
	<u>4,500</u>	<u>36,278</u>	<u>4,942</u>
<b>BALANCE TRANSFER TO GENERAL A/C</b>	<b>4,500</b>	<b>36,278</b>	<b>4,942</b>