

PARISH OF ST. JOHN
FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

PARISH OF ST. JOHN
FINANCIAL ACCOUNTS
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Connétable Report

I have pleasure in presenting the Parish Accounts for the year ended 30 April 2024. This report highlights a few areas worth mentioning:

Income

Income for the year exceeded our estimates at £639,243 some 9.7% above our estimated income. We were prudent when estimating income from Bank Interest and due to careful monitoring we have seen Bank Interest of £88,497 against a forecast of £50,000. My thanks to the Procureurs for their help and support in this area.

I am pleased to report that due to good credit management we have only £600 of rates outstanding at year end.

Expenditure

For the first time in our history our expenditure was over £500K at £572,061.

Whilst we had forecasted record expenditure, it was £33,061 up against budget. However this is due to two main reasons, a) the refurbishment of the Bus Shelter and b) Storm Ciaran (included in Roads) We invested £24,000 on having the bus shelter rebuilt following a tender process.

Roads

We continue to work hard to ensure roads are kept in as good a condition as possible. This has been a challenge across the island with such a wet winter, resulting in more potholes. In addition to the "running repairs" We carried out extensive work in both Le Canibut and Rue de Sorel. My thanks to the Roads Committee and Inspectors for their work in this area.

Storm Ciaran

Storm Ciaran caused significant damage to trees around the Parish. Having had accurate weather forecasts, the Parish was well prepared and had a plan in place. We had excellent support from Ian Averty and his CI Tree Services team, as well as David Anderson from Brian Blandin Ltd.

Many people volunteered including a team from our Honorary Police. All roads were reopened by late afternoon (the majority by lunchtime). The cost of this event, including unplanned road cleaning was £13,486.

Honorary Police

Fines down on the previous year so Income more than halved, albeit it is nearer the norm with the previous year being very high.

St John hosted the Centenier Quarterly meeting in January with the Chief of Police as our guest speaker. Numbers remain strong and my thanks to the team who continue to do a good job both within the Parish as well as supporting Island events.

Legal Fees

We have had extensive legal fees this year due in the main to Field 525. I am pleased to confirm that we have managed to recover the majority of the fees. Our Legal fees of £53K for the transfer of the Playing field were covered by the States as we had agreed this as part of our Heads of Terms.

Clos de La Bout Legal Fees have been apportioned between the Parish, the Developer and Greenwood Housing Association. The Parish will be paying just 13% of the total fees paid for these works.

Parish Hall Maintenance

We have carried out a number of inspections and resulting upgrades to the electrical services as well as a whole building survey. We are in the process of working with agents to put together a plan to address the issues found and then to redecorate the hall.

Parish Magazine

Expenditure has increased to £5,600 The Parish Magazine has grown from a 48 page three editions, to 60 pages and four editions (a 66% increase in pages per annum). The magazine receives good feedback from across the Community and is only made possible by the support of our Advertisers and our volunteer distributors. Our thanks also to the many contributors and of course to our Editor Sarah Grigson.

Administration

We have had a significant increase in "computer costs". Due to upgrades with the Government systems including Driving License and Rates. We have migrated our own systems to Microsoft 365. We also had to purchase a new UPS and have also improved the Wi-Fi.

Balance Sheet

The Parish finds itself in a reasonable financial position. I am proposing that we transfer a further £30,000 from the general account to the Building Reserve. We have significant works to complete on the Church Roof and at the Parish Hall

Thanks

Finally, I would like to express my sincere thanks to all those who contribute to the Parish. Members of the Municipality who help us with Policing, Rates, Roads and our administration. In addition we have a team of volunteers who help us in many ways throughout the Parish.

I would particularly like to thank the staff at the Parish Hall, ably lead by Sue Morin for their continued support and dedication towards the Parish.

Andrew N Jehan FCILT, FIOD, FCMI
Connétable de St Jean

PARISH OF ST. JOHN
GENERAL REVENUE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2024

	2024	2024	2023
	Notes	Estimates	£
income			£
Rates receivable		912,617	839,751
Less: Island-wide rates		(426,833)	(380,809)
	2	481,000	458,942
Less: Write offs		-	-
Add: Surcharges and rates recovered		3,077	1,411
Net Rates Receivable		481,000	460,353
Rents and hire of hall	3	43,500	42,688
Sundry income		8,000	10,728
Bank interest		50,000	39,200
		582,500	552,969
Expenditure			
Roads account (net)	4	10,500	7,583
Honorary police (net)	5	29,000	23,189
Refuse collection and recycling		198,000	158,193
Parish hall	6	40,000	39,797
Church and Rectory	7	25,000	39,008
Cemeteries and gardening		32,000	30,937
Administration (net)	8	130,000	117,532
Assessment		2,500	2,350
Audit fees		6,500	5,400
Rates		1,500	1,153
Legal and professional fees	9	10,000	12,372
Senior citizens		6,500	6,606
Twinning		2,000	1,500
Youth project		20,000	16,750
School house expenses		2,000	537
Le Pre Saline expenses		2,000	2,111
Bank charges		8,000	5,234
Website development		-	2,237
Staff training		1,500	-
Working party		1,000	-
Liberation expenses		5,000	3,202
Bus shelter expenses		-	-
Emergency planning		2,000	-
Parish magazine		4,000	2,000
		539,000	477,691
SURPLUS FOR THE YEAR		43,500	75,278
Building fund	13	-	-
Special reserve	15	(5,000)	(5,000)
Motor Vehicle replacement reserve	16	(3,000)	(3,000)
Roads Resurfacing Fund	17	(20,000)	(20,000)
Donations	20	(11,000)	(11,000)
SURPLUS FOR THE YEAR TRANSFERRED TO GENERAL ACCOUNT		4,500	36,278

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 2024

		2024	2023
	Notes	£	£
Current assets			
General bank accounts		1,505,504	1,518,578
Church / Rectory bank accounts		132,023	135,513
Don Gruchy bank account		29,542	28,872
Debtors and prepayments	10	47,553	56,351
		<u>1,714,622</u>	<u>1,739,314</u>
Liabilities			
Creditors and commitments	11	(73,575)	(120,092)
Deferred income-licences and rates		(89,244)	(95,623)
		<u></u>	<u></u>
Net assets		<u>1,551,803</u>	<u>1,523,599</u>

REPRESENTED BY:

General account	12	228,497	271,315
Building Fund	13	682,346	612,346
Church / Rectory Fund	14	147,514	142,703
Special Reserve	15	221,336	228,563
Motor Vehicle Replacement Reserve	16	41,222	38,222
Roads Resurfacing Fund	17	191,421	192,965
The Barreau Fund	18	6,747	6,747
Don Gruchy Trust Fund	19	32,720	30,738
		<u>1,551,803</u>	<u>1,523,599</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 2024

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 2023 brought to account in the financial year.

	2024	2023
	£	£
43,764,270 Quarters at 0.0111p per quarter	485,784	458,942
(2023 - 43,708,740 Quarters at 0.0105p per quarter)		

3 Rents and hire of hall

	2024	2023
	£	£
School house	14,568	13,122
Le Pre Saline - current year	20,610	14,966
Other	16,323	14,600
	51,501	42,688

"Other" includes a £2,535 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 2024

4 Roads account	2024 £	2023 £
Income		
Licences		
Full	13,780	14,636
Provisional	3,550	3,145
Other	2,185	905
	<u>19,515</u>	<u>18,686</u>
Firearms	890	1,130
	<u>20,405</u>	<u>19,816</u>
Fines	1,005	854
	<u>21,410</u>	<u>20,670</u>
Expenditure		
General maintenance	8,056	5,737
Road cleaning	6,354	11,880
Computer expenses - DVS	1,388	4,730
Branchage	5,242	4,557
Roads Storm Ciaran	13,486	-
Sundry	-	1,349
	<u>34,526</u>	<u>28,253</u>
NET EXPENDITURE	<u>13,116</u>	<u>7,583</u>
5 Honorary Police	2024 £	2023 £
Income		
Fines	1,950	4,175
Donations	-	200
	<u>1,950</u>	<u>4,375</u>
Expenditure		
Motor expenses	1,719	1,046
Honoraria	7,450	3,400
Secretarial expenses	4,770	4,460
Insurance	5,277	5,020
Equipment	3,979	9,602
Training	2,000	2,494
Quarterly meetings	4,143	-
Sundry expenses	911	1,542
	<u>30,249</u>	<u>27,564</u>
NET EXPENDITURE	<u>28,299</u>	<u>23,189</u>

PARISH OF ST. JOHN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

6 Parish Hall	2024	2023
	£	£
Maintenance	16,061	8,798
Utilities	7,123	8,895
Insurance	8,244	7,878
Caretaker's service and Cleaning costs	13,687	11,497
Equipment	4,293	1,837
Sundry	1,236	892
	<u>50,644</u>	<u>39,797</u>
7 Church and Rectory	2024	2023
	£	£
Church:		
Maintenance	10,854	19,986
Utilities	4,322	4,701
Insurance	5,268	4,477
Le Tresor (church cleaning etc)	3,200	3,200
Playground maintenance	794	618
Sundry	-	80
Rectory:		
Maintenance	4,083	2,537
Utilities	2,568	3,409
	<u>31,089</u>	<u>39,008</u>
8 Administration	2024	2023
	£	£
Income-Admin fees re Greenwood	23,508	23,112
Election (net)	-	795
	<u>23,508</u>	<u>23,907</u>
Expenditure		
Printing, notices and stationery	3,579	2,557
Telephone and postage	6,417	6,651
Computer	15,175	7,737
Supervisory Committee	6,780	9,392
Salaries and social security	107,980	102,217
Accountancy - current	6,500	5,300
Accountancy p/y undercharge	1,200	800
Data Protection Officer costs	1,193	2,763
Payroll Administration	600	650
Sundry	1,916	3,372
	<u>151,340</u>	<u>141,439</u>
NET EXPENDITURE	<u>127,832</u>	<u>117,532</u>
9 Legal and professional fees	2024	2023
	£	£
Parslows - Field 525	40,176	-
Government refund	(53,633)	-
Parslows - Boundaries La Ruelle	2,785	-
Martin Bourke Landscapes - Field 525 boundary installation	4,761	-
Parslows - Clos de la Bout	13,650	-
	<u>7,739</u>	<u>-</u>

Fees totalling £40,176 relate to invoices in respect of Field 525, the land was transferred from the developer of the affordable homes to the Parish and then leased to the Government of Jersey on a 99 year lease or for however long there is a School there. £53,633 was refunded by the Government when the contract on the lease passed relating to legal fees in 2024 and previous years.

Fees of £13,650 relate to the sale of the First time buyers homes to the new owners. It is expected that a further £2,450 will be incurred on the remaining houses which are still to be sold.

PARISH OF ST. JOHN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

10 Debtors and prepayments	2024 £	2023 £
Fixed deposit interest	6,900	5,829
Other debtors and prepayments	40,653	50,522
	<u>47,553</u>	<u>56,351</u>

11 Creditors and commitments	2024 £	2023 £
Accounts payable	44,111	92,672
Other creditors	29,464	27,420
	<u>73,575</u>	<u>120,092</u>

12 General Account	2024 £	2023 £
Balance brought forward	271,315	435,037
Surplus for the year transferred to general account	27,182	36,278
Transfer to Building Fund	(70,000)	(100,000)
Transfer to Roads Resurfacing Fund	-	(100,000)
Balance carried forward	<u>228,497</u>	<u>271,315</u>

13 Building Fund	2024 £	2023 £
Balance brought forward	612,346	512,346
Transfer from General account	70,000	100,000
Balance carried forward	<u>682,346</u>	<u>612,346</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 and on 19 July 2023 it was agreed to transfer £70,000.

14 Church / Rectory Fund	2024 £	2023 £
Balance brought forward	142,703	141,527
Bank interest received on church funds	4,811	1,176
Balance carried forward	<u>147,514</u>	<u>142,703</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 2024

15 Special Reserve	2024	2023
	£	£
Balance brought forward	228,563	238,827
Transfer from rates received	5,000	5,000
Field J371 St John Village Green	(12,227)	(15,264)
Balance carried forward	<u>221,336</u>	<u>228,563</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	2024	2023
	£	£
Balance brought forward	38,222	35,222
Transfer from rates received	3,000	3,000
Balance carried forward	<u>41,222</u>	<u>38,222</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	2024	2023
	£	£
Balance brought forward	192,965	123,774
Transfer from rates received	20,000	20,000
Transfer from General account	-	100,000
Expenditure		
Le Canibut	(4,389)	-
Annual Patches & Maintenance Project	(3,878)	(19,928)
Precinct ramps	-	(10,587)
Rue de Sorel/Rue Barcelone drainage/stone works	(13,277)	(6,308)
Rue de Servais	-	(5,112)
Rue du Pont	-	(8,874)
Balance carried forward	<u>191,421</u>	<u>192,965</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 2024

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 £3,155 received during the year is yet to be transferred from the Parish bank account to the Don Gruchy bank account.

20 Donations paid	2024	2023
	£	£
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 Rifle Club	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
Cimetière Macpela
St. John Parish Cemetery
Miscellaneous parcels of land and gardens
Fields 608, 1050 and 167
Playing Field 525

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.

23 Related party disclosures

Mr S Morin, the husband of the Parish Secretary, was engaged by the Parish during the year to provide maintenance and repair services. Included within Parish Hall maintenance and Church and Rectory Maintenance are payments totalling £13,400 paid to Mr Morin.

PARISH OF ST. JOHN
ESTIMATED INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2025

	Estimates 2024/25	Actual 2023/24	Estimates 2023/24
EXPENDITURE	£	£	£
Roads expense	15,000	13,116	10,500
Honorary police	30,000	28,299	29,000
Refuse collection and recycling	214,000	198,722	198,000
Parish hall	40,000	50,644	40,000
Church and Rectory	31,000	31,089	25,000
Cemeteries and gardening	35,000	31,207	32,000
Administration	135,000	127,832	130,000
Comite de Commune Rurale/Working party	1,000	-	1,000
Rates	1,700	1,625	1,500
Assessment	2,500	1,550	2,500
Audit fees	6,500	5,900	6,500
Legal and professional fees	10,000	7,739	10,000
Senior citizens	7,000	7,569	6,500
Youth project	20,000	15,500	20,000
School house expenses	2,500	6,594	2,000
Le Pre Saline expenses	2,500	2,486	2,000
Bank charges	6,000	5,315	8,000
Emergency planning	1,000	-	2,000
Website development	-	2,945	-
Sundry expenses	-	-	-
Staff training	1,000	148	1,500
Liberation expenses	10,000	3,584	5,000
Bus shelter expenses	-	24,097	-
Parish magazine	5,600	5,600	4,000
Twinning	2,000	1,500	2,000
	<u>579,300</u>	<u>573,061</u>	<u>539,000</u>
INCOME			
Rates	523,482	488,861	481,000
Rates bad debt provision	-	-	-
Rents and hire of hall	50,000	51,501	43,500
Sundry income	10,000	10,384	8,000
Bank interest	60,000	88,497	50,000
	<u>643,482</u>	<u>639,243</u>	<u>582,500</u>
ESTIMATES SURPLUS	64,182	66,182	43,500
The Building Fund	(20,000)	-	-
Special Reserve	(5,000)	(5,000)	(5,000)
Vehicle Replacement Fund	(5,000)	(3,000)	(3,000)
Roads Resurfacing Fund	(20,000)	(20,000)	(20,000)
Donations	(11,000)	(11,000)	(11,000)
	<u>3,182</u>	<u>27,182</u>	<u>4,500</u>
BALANCE TRANSFER TO GENERAL A/C	3,182	27,182	4,500

