

**PARISH OF ST MARTIN
ACCOUNTS
FOR THE YEAR ENDED
30 APRIL 2017**

PARISH OF ST MARTIN
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FOR THE YEAR ENDED 30 APRIL 2017

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INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST MARTIN

We have audited the financial statements of the Parish of St Martin for the year ended 30 April 2017 on pages 2 to 11. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the principals and electors of the Parish, as a body. Our audit work has been undertaken so that we might state to the Parish's principals and electors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Parish and the principals and electors of that Parish as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Connétable and auditors

The Connétable is responsible for the preparation of the accounts in accordance with applicable law and the Parish's own accounting policies. In preparing these accounts the Connétable is required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Parish will continue in operation.

The Connétable is responsible for keeping proper accounting records which show with reasonable accuracy at any time the financial position of the Parish. The Connétable, together with the Procureurs du Bien Public, is also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Our responsibility is to audit and express an opinion on the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the accounts are properly prepared in accordance with the Parish's own accounting policies and applicable law. We also report to you if, in our opinion, the Parish has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

Scope of the audit opinion

An audit includes obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Parish's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Parish; and the overall presentation of the accounts.

In addition, we read the financial and non-financial information issued with the accounts to identify material inconsistencies with the accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view, in accordance with the Parish's own accounting policies, of the Parish's affairs as at 30 April 2017 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with applicable law.

**PARISH OF ST MARTIN
SUMMARY OF BALANCES AT 30 APRIL 2017**

	Note	2017		2016	
		£	£	£	£
CURRENT ASSETS					
Sundry debtors and prepayments			7,599		8,652
Cash at bank and in hand			549,890		476,665
			557,489		485,317
CREDITORS: Amounts falling due within one year					
Driving licences prepaid	5	13,417		13,918	
Sundry creditors and accruals	6	91,856		54,556	
			105,273		68,474
NET CURRENT ASSETS					
			452,216		416,843
CREDITORS: Amounts falling due after more than one year					
Driving licences prepaid	5		21,805		29,993
			£430,411		£386,850
BALANCES IN HAND					
General Account (page 6)			221,897		209,681
Reserve Fund	7		123,834		144,818
Parish Depot Fund	8		15,271		2,509
Parish Vehicle Reserve Fund	8		13,950		11,385
Church Projects Reserve Fund	8		38,500		-
Car Park Reserve Fund	8		7,860		18,457
Former St Martin's School Project Reserve Fund (page 3)			9,099		-
			£430,411		£386,850

..... CONNÉTABLE

..... PROCUREUR

..... 2017

PARISH OF ST MARTIN
SUMMARY OF CAPITAL BALANCES AND FUNDING AT 30 APRIL 2017

	2017	2016
	£	£
Rectory refurbishment		
Capital expenditure to date	551,454	551,454
Rental deposit	5,000	5,000
	<u>£556,454</u>	<u>£556,454</u>
Loan finance	82,677	136,129
Rents received less running costs		
- cumulative	168,777	115,325
Donation	300,000	300,000
Rental deposit	5,000	5,000
	<u>£556,454</u>	<u>£556,454</u>
Former St Martin's School Project Reserve Fund		
	£	£
Balance brought forward	-	-
Receipts		
Transfer from General Account (a)	19,350	-
Transfer from Reserve Fund (a)	21,231	-
Transfer from General Account	36,000	-
Education Department contribution	10,000	-
Rent received	18,568	-
	<u>105,149</u>	-
Expenditure		
Cleaning and maintenance	1,623	-
Heat, light and water	1,176	-
Insurance	2,218	-
Bank Facility arrangement fee	2,500	-
Project management fees	34,600	-
Architectural, Planning and Professional fees	31,112	-
Maison Scolaithe (refurbishment and repairs)	22,821	-
	<u>96,050</u>	-
Balance carried forward	<u>£9,099</u>	<u>£ -</u>

(a) These transfers were agreed at the Parish Assembly on 16 June 2016.

PARISH OF ST MARTIN
GENERAL ACCOUNT - INCOME
FOR THE YEAR ENDED 30 APRIL 2017

	Note	2017		2016	
		£	£	£	£
2016 RATE					
52,568,914 quarters assessed at 1.22p per quarter (2015 – 51,644,598 at 1.16p per quarter)			641,341		599,077
Add: Surcharges made			2,431		2,187
Less: Adjustments and non-recoverables		925		1,898	
Unpaid balances	2	634		603	
		<u> </u>	(1,559)	<u> </u>	(2,501)
TOTAL RATES RECEIVED			<u>642,213</u>		<u>598,763</u>
SUNDRY INCOME					
Rates arrears (net of refunds and collection charges)		2,085		1,321	
Rental income		38,448		38,204	
Speeding fines		1,965		4,425	
Deposit interest		171		289	
Other income	3	13,493		13,243	
		<u> </u>	56,162	<u> </u>	57,482
TOTAL INCOME FOR THE YEAR			<u><u>£698,375</u></u>		<u><u>£656,245</u></u>

PARISH OF ST MARTIN
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2017

	Note	Estimates 2017 £	Actual 2017 £	Actual 2016 £
ADMINISTRATION:				
Telephone and postage		7,500	6,610	7,694
Advertising, printing and stationery		10,000	10,107	6,812
Computer expenses		21,650	25,126	8,432
Comité des Connétables		6,250	6,250	6,200
Sundry expenses		7,500	4,151	5,352
		52,900	52,244	34,490
SALARIES, PENSIONS AND FEES:				
Salaries, pensions and social security		127,000	127,135	124,404
Assessment Committee		2,750	2,750	2,750
Professional fees		10,000	7,770	7,148
Audit fee		5,800	5,800	5,700
Etat Civil		100	156	37
		145,650	143,611	140,039
TRESOR:				
Wages, repairs and maintenance		51,000	44,807	41,868
RECTOR'S ACCOMMODATION ENTITLEMENT				
		15,000	15,000	15,000
CHARITABLE GRANTS				
	4	7,000	7,000	7,000
ROADS ACCOUNT (page 7)				
		100,000	92,978	111,879
REFUSE COLLECTION				
		106,600	106,201	101,334
STREET LIGHTING				
		450	402	422
MAINTENANCE OF PROPERTIES:				
- Public Hall – Upkeep		15,800	14,124	14,520
- Public Hall – Interior and exterior maintenance		17,000	16,859	6,942
- Other properties		22,500	22,424	28,141
- Village Green/Pavilion		7,000	4,243	6,482
- Car Park maintenance		2,750	1,790	3,193
		65,050	59,440	59,278
HONORARY POLICE:				
Operational		21,500	17,162	20,324
Support		17,000	16,086	15,537
Capital		500	878	-
		39,000	34,126	35,861
Balance carried forward		582,650	555,809	547,171

PARISH OF ST MARTIN
GENERAL ACCOUNT – EXPENDITURE (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2017

	Estimates 2017 £	Actual 2017 £	Actual 2016 £
Balance brought forward	582,650	555,809	547,171
RESERVE FUND –allocation for future major expenditure			
Depot and Barn Reserve Fund	20,000	20,000	-
Car Park Reserve Fund	21,000	21,000	20,000
Parish Vehicles Reserve Fund	5,000	5,000	10,000
Church Projects Reserve Fund	13,500	13,500	-
Former St Martin's School Project Reserve Fund	36,000	36,000	-
	95,500	95,500	30,000
TOTAL EXPENDITURE EXCLUDING SPECIAL VOTES	678,150	651,309	577,171
SPECIAL VOTES:			
Youth Centre worker	12,000	12,000	12,000
Parish in Bloom	500	500	500
Battle of Flowers	1,000	1,000	1,000
Senior Citizens Christmas Fund	500	500	500
Old School Development Project	-	-	38,650
Petanque terrain shelter	1,500	1,500	-
	15,500	15,500	52,650
TOTAL EXPENDITURE FOR THE YEAR	£693,650	£666,809	£629,821

GENERAL ACCOUNT SUMMARY

	£	£
INCOME (page 4)	698,375	656,245
EXPENDITURE (pages 5 - 6)	666,809	629,821
EXCESS OF INCOME FOR THE YEAR	31,566	26,424
ADD: BALANCE IN HAND AT THE BEGINNING OF THE YEAR	209,681	183,257
TRANSFER TO FORMER ST MARTIN'S SCHOOL PROJECT RESERVE FUND	(19,350)	-
BALANCE IN HAND AT THE END OF THE YEAR	£221,897	£209,681

PARISH OF ST MARTIN
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2017

	Note	2017		2016	
		£	£	£	£
EXPENDITURE					
Resurfacing and re-instatement of roads			46,968		68,232
Other expenditure (including drains expenditure)			45,290		46,581
Road cleaning contract			28,085		24,625
			<u>120,343</u>		<u>139,438</u>
Less: INCOME					
PERMITS AND LICENCES					
Driving licences	5	19,548		20,611	
Firearm certificates		1,312		415	
Scaffolding permits		250		100	
			<u>21,110</u>		<u>21,126</u>
FINES - proportion retained by the Parish		5,255		5,833	
SUNDRY INCOME		1,000		600	
			<u>27,365</u>		<u>27,559</u>
NET EXPENDITURE FOR THE YEAR					
Charged to General Account (page 5)			<u>£92,978</u>		<u>£111,879</u>
ESTIMATE			<u>£100,000</u>		<u>£115,000</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2017

1. ACCOUNTING POLICIES

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with accounting principles selected by the Parish.

1.2 Fixed assets

Land and buildings owned by the Parish are not reflected in the balance sheet but are listed in Note 9. No depreciation is provided on buildings and the cost of repairs and maintenance, where appropriate, is charged to General Account in the year of expenditure.

Motor vehicles and Furniture, fittings & equipment are charged to General Account in the year of acquisition.

1.3 Income

All income is brought into account on a receipts basis except:-

- Income from driving licences is apportioned over the period of the licence.
- Rental income is accounted for on an accruals basis.

1.4 Expenditure

All expenditure is accounted for on an accruals basis.

1.5 Reserve Fund

The Reserve Funds have been established to equalise the effect of exceptional expenses over successive years.

2. UNPAID BALANCES

	2017	2016
Balance of recoverable rates	<u>£634</u>	<u>£603</u>
Percentage of total (adjusted) cash receivable	<u>0.10%</u>	<u>0.10%</u>

3. OTHER INCOME

	2017	2016
	£	£
Dog licences (less stray dog expenditure)	2,483	2,661
Hire of Public Hall	1,574	1,954
Property investigations	2,566	2,000
Sunday trading permits	1,020	810
Sundry receipts	450	418
Fees for the administration of the Sheltered Housing and H Trust	5,400	5,400
	<u>£13,493</u>	<u>£13,243</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2017

4. CHARITABLE GRANTS		2017	2016
		£	£
Headway		500	500
Jersey Age Concern		500	300
Jersey Association of Carers		500	300
The Samaritans (Jersey)		500	200
Eyecan (formerly Jersey Blind Society)		-	500
Motor Neurone Disease Association (Jersey)		500	500
CLIC Sargent		500	400
Salvation Army		-	300
Jersey Stroke Association		500	400
Diabetes Jersey		500	300
Jersey Riding for Disabled		500	300
Lions Club (Maison des Landes)		-	300
Jersey Multiple Sclerosis Society		500	300
Parkinson's Disease Society in the United Kingdom – Jersey Branch		-	300
Jersey Association for Spina Bifida and Hydrocephalus		500	300
Silkworth Lodge		500	300
Mind Jersey		-	400
Donna Annand Melanoma Charity		-	300
Les Amis		500	400
After Breast Cancer		-	400
Jersey Cheshire Homes		500	-
		<u>£7,000</u>	<u>£7,000</u>
5. DRIVING LICENCES		2017	2016
		£	£
		£	£
Total receipts		10,859	9,920
Add: Deferred income brought forward		43,911	54,602
		<u>54,770</u>	<u>64,522</u>
Less: Deferred income carried forward			
- Due within one year	13,417	13,918	
- Due within two to eight years	21,805	29,993	
		<u>35,222</u>	<u>43,911</u>
Driving licence income for the year		<u>£19,548</u>	<u>£20,611</u>
6. CREDITORS		2017	2016
Sundry creditors		<u>£91,856</u>	<u>£54,556</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2017

7. RESERVE FUND

	£
Balance at 1 May 2016	144,818
Add: Bank deposit interest	247
Transfer to former St Martin's School Project Reserve Fund	(21,231)
Balance at 30 April 2017	<u>£123,834</u>

8. OTHER RESERVE FUNDS

	Parish Depot & Barn	Parish Vehicle	Church Projects	Car Park
	£	£	£	£
Balance at 1 May 2016	2,509	11,385	-	18,457
Transfer from General Account	20,000	5,000	13,500	21,000
Received during the year	-	-	25,000	-
Expenditure	(7,238)	(2,435)	-	(31,597)
At 30 April 2017	<u>£15,271</u>	<u>£13,950</u>	<u>£38,500</u>	<u>£7,860</u>

9. PARISH PROPERTIES

Properties owned by the Parish are:

- The Parish Church
- The Parish Rectory, coach house and garage
- St Martin's Public Hall
- La Retraite à l'Est
- La Retraite à l'Ouest
- The Parish Depot
- Field 388
- The Village Green Pavilion
- Former St Martin's School
- Maison Scolaithe

10. GOODS AND SERVICES TAX

Part 4 of the Goods and Services Tax (Jersey) Law 2007 relates to the Public Sector and interprets "parish" as any of the 12 parishes of Jersey. The Parish, as a public authority, has special treatment under Regulation 5 of the Goods and Services Tax (Jersey) Regulations 2007. This determines the detail of the application of the Law to the 12 parishes of Jersey. In particular, a parish is required to be registered for Goods and Services Tax (GST).

GST does not apply to the supply of goods and services by a parish, being a supply that is not in the course of or furtherance of a business. Most of the income is from rates received and is not derived from business activities. Article 53 of the Law requires any GST paid by the parish to be refunded if it is incurred on supplies or importations that were not for business purpose.

In summary, GST will not be charged by the Parish on the supply of goods and services connected with regulatory functions but GST charges will apply where the parish provides goods and services in competition with commercial concerns.

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2017

11. PENSION COSTS

Certain employees of the Parish are members of the Public Employees Contributory Retirement Scheme ('PECRS'), which is a defined benefit pension scheme, open to employees of several employers in the Island of Jersey. The assets are held separately from those of the Parish. Contribution rates are determined by an independent actuary so as to spread the costs of providing benefits over the members' expected service lives.

Salaries and emoluments include pension contributions for staff to this scheme amounting to £18,885 (2016: £18,509). Since the Parish is unable to readily identify its share of the underlying assets and liabilities of the PECRS, being a multi-employer scheme under Financial Reporting Standard 17 'Retirement Benefits' ('FRS 17'), contributions to the scheme will continue to be accounted for as if they were contributions to a defined contribution scheme.

The most recent actuarial valuation was performed at 31 December 2013. The main purposes of the valuation are to review the operations of the scheme, to report on its financial condition, and to confirm the adequacy of the contributions to support the scheme benefits. The valuation showed that there is a surplus in the present scheme at the valuation date of £92.7 million.

However, in addition the Parish also has a liability to meet its share of the pre-1987 debt, as do all participating employers. This arose from the restructuring of the PECRS arrangements with effect from 1 January 1988. The PECRS Council of Management formally determined the pre-1987 liability in September 2005 and in January 2006 the Parish was advised of the repayment schedule to meet the liability, which was deemed to have taken effect from January 2002. The PECRS actuary advised that the Parish's share of the liability was to be serviced by the payment of a monthly sum, starting in April 2006 and continuing until December 2083. The monthly sum, which includes repayment of interest, £204 from January 2016 and was increased to £210 from January 2017, is an amount calculated by the actuary, but approximating changes in pay of the PECRS membership.

It is the Parish's accounting policy not to account for Fixed Assets or Long-term Liabilities. Therefore the above mentioned gross pension liability for the pre-1987 debt and the related charge have not been recorded in the financial statements at 30 April 2017. The Parish has agreed to meet this liability through an established repayment schedule, which would be in place even if the Parish has no participating members at the time. Under this schedule, payments made including interest incurred will be charged to the General Account in the year they are paid. In view of the agreed schedule the Connetable and Procureurs believe that the Parish is able to continue to meet all of its obligations as they fall due. Under the agreed scheme the Parish has the option to repay the full liability at any time.

12. CONTINGENT LIABILITY

The contingent liability relates to the IT States Computer Link. In the event of a claim the Parish is liable for the first £4,161 of the cost of the claim.

PARISH OF ST MARTIN
CHARITABLE FUNDS
FOR THE YEAR ENDING 30 APRIL 2017

	2017	2016
TOTAL FUNDS HELD	<u>£59,360</u>	<u>£54,422</u>

The above balance of £59,360 represents the total of the following Charitable Funds:

- Don Barreau
- Don Bisson
- Don Gruchy
- Clos des Pauvres
- Westaway

Parishioners facing financial hardship may apply for assistance from the above charitable funds.

Please contact the Parish Secretary for further details.

**PARISH OF ST MARTIN
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2018**

Estimates 2016/17	Actual 2016/17		Estimates 2017/18
£	£		£
		ADMINISTRATION	
7,500	6,610	Telephone and postage	7,000
10,000	10,107	Advertising, printing and stationery	12,000
21,650	25,126	Computer expenses	12,000
6,250	6,250	Comité des Connétables	6,635
7,500	4,151	Sundry expenses	6,665
52,900	52,244		44,300
		SALARIES, PENSIONS AND FEES	
127,000	127,135	Salaries, pensions and social security	141,700
2,750	2,750	Assessment Committee	2,750
10,000	7,770	Professional and legal fees	11,250
5,800	5,800	Audit fee	5,800
100	156	Etat Civil	350
145,650	143,611		161,850
51,000	44,807	TRESOR Wages, repairs and maintenance	41,000
15,000	15,000	RECTOR'S ACCOMMODATION ENTITLEMENT	15,000
7,000	7,000	CHARITABLE GRANTS	7,000
100,000	92,978	ROADS ACCOUNT	100,000
106,600	106,201	REFUSE COLLECTION	112,600
450	402	STREET LIGHTING	450
		MAINTENANCE OF PROPERTIES	
15,800	14,124	Public Hall upkeep	15,100
17,000	16,859	Public Hall – Interior and exterior maintenance	20,000
22,500	22,424	Other properties and equipment	16,000
7,000	4,243	Village Green	5,000
2,750	1,790	Car Park maintenance	1,200
65,050	59,440		57,300
		HONORARY POLICE	
21,500	17,162	Operational	23,550
17,000	16,086	Support	15,450
500	878	Capital - equipment	2,000
39,000	34,126		41,000
		RESERVE FUNDS	
20,000	20,000	Depot and Barn Reserve Fund	30,000
21,000	21,000	Car Park Reserve Fund	21,000
5,000	5,000	Parish Vehicles Reserve Fund	3,000
13,500	13,500	Church Projects Reserve Fund	13,500
36,000	36,000	Former St Martin's School Project Reserve Fund	36,000
95,500	95,500		103,500
678,150	651,309	EXPENDITURE EXCLUDING SPECIAL VOTES	684,000
		SPECIAL VOTE	
12,000	12,000	Youth Centre Worker	12,000
500	500	Parish in Bloom	500
1,000	1,000	Battle of Flowers	1,000
500	500	Senior Citizens Christmas Fund	500
1,500	1,500	Petanque terrain shelter	-
15,500	15,500		14,000
£693,650	£666,809	TOTAL EXPENDITURE FOR THE YEAR	£698,000

**SHELTERED HOUSING
OF THE PARISH OF ST MARTIN
AT 30 APRIL 2017**

THE 'H' TRUST –

LE COURT CLOS (Properties 1 to 6)

	2017		2016	
	£	£	£	£
ASSETS				
Debtors		6		3
Cash at bank		134,521		92,904
		<u>£134,527</u>		<u>£92,907</u>
LIABILITIES				
Creditors		-		-
Income				
Rents received	57,557		55,580	
Bank interest received	55		31	
GST refunds	453		1,018	
	<u>58,065</u>		<u>56,629</u>	
Expenditure				
Insurance	708		691	
Garden and landscaping	6,590		116	
Maintenance and repairs	6,967		19,706	
Power and water	-		3	
Administration charges	1,200		1,200	
Rates payable	893		144	
Sundry expenses	87		87	
	<u>16,445</u>		<u>21,947</u>	
Surplus for the year	41,620		34,682	
ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD	<u>92,907</u>		<u>58,225</u>	
ACCUMULATED NET RENTAL INCOME CARRIED FORWARD		134,527		92,907
		<u>£134,527</u>		<u>£92,907</u>

**SHELTERED HOUSING
OF THE PARISH OF ST MARTIN
AT 30 APRIL 2017**

**ST MARTIN SHELTERED HOUSING TRUST -
LE COURT CLOS (Properties 7 to 28)**

	2017		2016	
	£	£	£	£
ASSETS				
Debtors		1,111		1,084
Cash at bank		331,902		175,452
		£333,013		£176,536
 LIABILITIES				
Creditors		219		445
 Income				
Rents received	201,272		197,256	
Bank interest received	171		56	
	201,443		197,312	
 Expenditure				
Insurance	2,452		2,397	
Garden and landscaping	4,812		4,103	
Maintenance and repairs	27,497		28,734	
Power and water	842		852	
Administration charges	4,200		4,200	
Rates payable	3,155		144	
Sundry expenses	1,782		215	
	44,740		40,645	
Loan interest charged	-		134	
	44,740		40,779	
 Surplus for the year	156,703		156,533	
 ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD	176,091		19,558	
 ACCUMULATED NET RENTAL INCOME CARRIED FORWARD		332,794		176,091
		£333,013		£176,536