

**LA PAROISSE DE SAINT CLEMENT**

**Annual Report for the year ended  
30 April 2021**

## **LA PAROISSE DE SAINT CLEMENT**

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### **For information only**

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## LA PAROISSE DE SAINT CLEMENT

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### Connétable's Report

#### Parish of St Clément

I have great pleasure in presenting the Annual Accounts for the Parish of St Clément for the year ended April 30, 2021.

Net expenditure amounted to £860,947 compared to our budget estimate of £885,854 leaving a deficit of £5,093 (transfer from reserves) against a budgeted deficit of £30,000.

It goes without saying that for obvious reasons the financial year has been one of the most challenging in recent times and to be so close to a neutral balance is a great credit to our Procureurs and our Parish Secretary and of course Len himself.

The loss of Parish Hall revenue due to Covid was £7,295 however an increase in Dog Licences revenue of £6,434 was some compensation.

Parish Hall expenditure was £5,003 over budget as we took advantage of Covid restrictions and re-decorated the hall, had new blinds installed and some new doors.

On the other hand, our budget of £15,000 for the joint Parishes Online GDPR came out at £2,802 only, but we predict it will be £7,000 for this year.

Otherwise, our budgets seem evenly balanced.

Going forward to year end April 2022 our increase of expenditure of just over 5.6% or £55,253 is anticipated due to a new refuse rate commencing 1st August 2021, an increase of £26,332; windows for the main hall at £7,222 and safety equipment for the Honorary Police of £ 5,000 and of course, cost of living.

Therefore, our expenditure budget for May 1st, 2021, to 30 April 2022 is likely to be £906,603. I therefore recommend setting the rate for this year at 0.89 pence. I must stress that whilst the previous year's rate was dropped by 0.02 pence Connétable Len did say that this would be a one-off reduction due solely to the receipt of an old debt re-payment of £30,000 which he used to lower the rate in order "to help parishioners who will face personal financial challenges".

At the same time, whilst we have set the rate specifically to balance the budget, inflation is already beginning to rise rapidly and so I must warn Parishioner's that a rise in rates is inevitable next year to defend against this position.

I would like to thank all Parishioners for their patience and all members of the municipality serving in all their various roles, and of course our invaluable Parish Staff for their hard work, loyalty, and good humour during these very difficult times.

We all look forward to a brighter safer and healthier future in our Parish.



Marcus Troy, Connétable

7 September, 2021

## LA PAROISSE DE SAINT CLEMENT

### Comparison of budget with actual expenditure For the year ended 30 April 2021

| Notes                                  | Budget Year<br>30 April 2021<br>£ | Actual Year<br>30 April 2021<br>£ | Budget Year<br>30 April 2022<br>£ |
|--|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>Tresor (Parish Church expenses)</b> |                                   |                                   |                                   |
| Wages, pension and Social Security     | 45,000                            | 44,928                            | 46,000                            |
| Church, Churchyard and Rectory upkeep  | 15,500                            | 15,500                            | 15,500                            |
|  | 60,500                            | 60,428                            | 61,500                            |
| <b>Establishment and general</b>       |                                   |                                   |                                   |
| Salaries and Social Security           | 247,149                           | 248,764                           | 255,000                           |
| Pension contributions – standard       | 34,500                            | 32,478                            | 33,400                            |
| Pension contributions – pre 1987 debt  | 8                                 | 12,892                            | 13,200                            |
| Telephone                              | 3,000                             | 2,886                             | 3,000                             |
| Heat, light, fuel and water            | 5,500                             | 4,366                             | 4,800                             |
| Printing, advertising and stationery   | 7,500                             | 7,304                             | 7,500                             |
| Postage                                | 1,900                             | 1,376                             | 1,400                             |
| Insurance                              | 6,450                             | 6,400                             | 6,700                             |
| Computer maintenance costs             | 7,000                             | 10,036                            | 10,000                            |
| Parish Hall expenditure                | 32,000                            | 37,003                            | 36,000                            |
| General expenses (Analysis on page 15) | 22,000                            | 14,182                            | 22,000                            |
| Refuse collection                      | 370,613                           | 364,782                           | 391,114                           |
|  | 750,504                           | 742,425                           | 784,114                           |
| <b>Administration</b>                  |                                   |                                   |                                   |
| Parish Registrar                       | 1,000                             | -                                 | -                                 |
| Assessment Committee                   | 2,600                             | 2,100                             | 2,600                             |
| Supervisory Committee expenses         | 5,900                             | 5,500                             | 5,730                             |
| Honorary Police expenses               | 40,000                            | 42,564                            | 48,000                            |
| Audit and accountancy                  | 7,700                             | 7,700                             | 7,700                             |
| Legal and professional fees            | 1,000                             | 681                               | 900                               |
| Public Elections                       | 4,000                             | 3,940                             | 5,089                             |
| Parishes online / GDPR                 | 15,000                            | 2,802                             | 7,000                             |
| Rates management                       | 4,100                             | 3,679                             | 3,500                             |
|  | 81,300                            | 68,966                            | 80,519                            |
| <b>Requettes</b>                       |                                   |                                   |                                   |
| Charitable grants                      | 12,000                            | 12,000                            | 12,000                            |
| Part-time Youth Worker - Le Squez      | 21,000                            | 15,750                            | 21,000                            |
|  | 33,000                            | 27,750                            | 33,000                            |
| Expenditure carried forward (Page 4)   | 925,304                           | 899,569                           | 959,133                           |

**LA PAROISSE DE SAINT CLEMENT****Comparison of budget with actual expenditure  
For the year ended 30 April 2021**

|   | Notes    | Budget Year<br>30 April 2021<br>£ | Actual Year<br>30 April 2021<br>£ | Budget Year<br>30 April 2022<br>£ |
|---|----------|-----------------------------------|-----------------------------------|-----------------------------------|
| Expenditure brought forward (page 3)                        |          | 925,304                           | 899,569                           | 959,133                           |
| <b>Roads account</b>  |          |                                   |                                   |                                   |
| Road repairs and cleaning                                   |          | 140,500                           | 152,163                           | 150,000                           |
| Street lighting and upkeep                                  |          | 10,300                            | 10,621                            | 10,800                            |
|   |          | 150,800                           | 162,784                           | 160,800                           |
| Less: Income from driving licences etc.                     |          | (66,000)                          | (72,673)                          | (75,000)                          |
|   |          | 84,800                            | 90,111                            | 85,800                            |
| <b>Total expenditure</b>                                    |          | <b>1,010,104</b>                  | <b>989,680</b>                    | <b>1,044,933</b>                  |
| <b>Bad debts and allowances</b>                             |          |                                   |                                   |                                   |
| Bad debts   |          | 6,000                             | 4,166                             | 4,000                             |
| Allowances and refunds                                      |          | 500                               | 63                                | 200                               |
|   |          | 6,500                             | 4,229                             | 4,200                             |
| <b>Total expenditure including Bad debts and allowances</b> |          | <b>1,016,604</b>                  | <b>993,909</b>                    | <b>1,049,133</b>                  |
| <b>Less income</b>  |          |                                   |                                   |                                   |
| Sundry receipts (analysis on page 9)                        |          | 60,600                            | 62,812                            | 70,100                            |
| St Christopher's School rent                                |          | 70,150                            | 70,150                            | 72,430                            |
|   |          | 885,854                           | 860,947                           | 906,603                           |
| (Decrease) in reserves                                      |          | (30,000)                          | (5,093)                           | -                                 |
| <b>Rates</b>  | <b>7</b> | <b>855,854</b>                    | <b>855,854</b>                    | <b>906,603</b>                    |



## **INDEPENDENT AUDITORS' REPORT TO THE PARISHIONERS OF LA PAROISSE DE SAINT CLEMENT FOR THE YEAR ENDED 30 APRIL 2021**

### **Opinion**

We have audited the financial statements of La Paroisse De Saint Clement (the 'Parish') for the year ended 30 April 2021 which comprise the Balance Sheet, the General Revenue Account, the Roads Account, and the Notes to the Financial Statements, including a summary of significant accounting policies. The financial statements have been prepared in accordance with the accounting policies as set out in Note 1 of the financial statements.

In our opinion the financial statements for the year ended 30 April 2021 have been properly prepared, in all material respects, in accordance with the basis of preparation and accounting policies in Note 1 to the financial statements.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Parish in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Connétable's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Parish's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Connétable with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The Connétable is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Connétable's responsibility for the financial statements**

The Connétable is responsible for the preparation of the Annual Report, which includes the financial statements, in accordance with applicable law and in accordance with the basis of preparation and accounting policies in Note 1. The Connétable is responsible for determining that the basis of preparation and accounting policies are acceptable in the circumstances. The Connétable is also responsible for such internal control as he determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Connétable is responsible for assessing the Parish's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Connétable considers that it is inappropriate to do so.

### **Auditor's Responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the Parish's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the Parish through enquiry of management, review of the minutes of Connétable and Procureur meetings and Parish Assembly meetings and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the Parish – Rates (Jersey) Law 2005.

We developed an understanding of the key fraud risks to the Parish (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for accounting estimates, analysis of journal entries, walkthrough of the key control cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Identifying and assessing the design of key controls implemented by management to prevent and detect fraud;
- Enquiry of personnel and the Connétable;
- Performance of analytical procedures to identify unusual relationships which may indicate a risk of fraud or an irregularity;
- Review of the minutes of Connétable and Procureur meetings and Parish Assembly meetings; and
- Journal entry testing - including analysis of the general ledger to identify entries deemed to represent a higher risk of fraud or error.

The inherent limitations of an audit mean that there will always be a risk that irregularities will go undetected, including those which may ultimately lead to a material misstatement. This risk is considered greater where an irregularity results from fraud including misrepresentation, collusion, and forgery.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the Parishioners of La Paroisse De Saint Clement, as a body. Our audit work has been undertaken so that we might state to the Parishioners 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 Parishioners of La Paroisse De Saint Clement as a body, for our audit work, for this report, or for the opinions we have formed.

*PKF BBA Audit and Assurance Ltd.*

PKF BBA Audit and Assurance Limited  
Beachside Business Centre,  
Rue Du Hocq, St. Clement,  
Jersey, JE2 6LF

Date: 16 September 2021



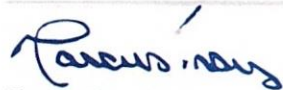
**LA PAROISSE DE SAINT CLEMENT**

**Balance sheet**

**As at 30 April 2021**

|  | Notes | 2021      |                | 2020      |                  |
|--|-------|-----------|----------------|-----------|------------------|
|  |       | £         | £              | £         | £                |
| <b>Accumulated fund assets:</b>                |       |           |                |           |                  |
| <b>Non-current assets</b>                      |       |           |                |           |                  |
| Don Jeanne Gruchy loan receivable (Field C195) | 4     | 28,663    |                | 33,327    |                  |
| <b>Current assets</b>                          |       |           |                |           |                  |
| Rates outstanding                              | 2     | 6,834     |                | 9,898     |                  |
| Debtors and prepayments                        | 5     | 12,429    |                | 33,407    |                  |
| Deposit accounts                               |       | 1,185,887 |                | 1,165,193 |                  |
| Current accounts – interest bearing            |       | 2,341     |                | 12,710    |                  |
| Cash in hand                                   |       | 277       |                | 276       |                  |
|  |       |           | 1,236,431      |           | 1,254,811        |
| <b>Less:</b>                                   |       |           |                |           |                  |
| <b>Current liabilities</b>                     |       |           |                |           |                  |
| Creditors: amounts falling due within one year | 6     | (147,671) |                | (140,656) |                  |
| Deferred driving licence income                | 11    | (94,500)  |                | (108,000) |                  |
| Rent deposit                                   |       | (5,000)   |                | (5,000)   |                  |
|  |       |           | (247,171)      |           | (253,656)        |
| <b>Net assets</b>                              |       |           | <b>989,260</b> |           | <b>1,001,155</b> |
| <b>Financed by:</b>                            |       |           |                |           |                  |
| Accumulated Fund                               | 3     | 507,841   |                | 482,934   |                  |
| Property and Road Maintenance Fund             | 3     | 103,106   |                | 103,106   |                  |
| Church, Rectory and Cemetery                   |       |           |                |           |                  |
| Maintenance Fund                               | 3     | 73,332    |                | 73,332    |                  |
| Special Reserve                                | 3     | 275,629   |                | 305,629   |                  |
| Replacement Vehicle Fund                       | 3     | 25,918    |                | 34,369    |                  |
| Peter Barton Fund                              | 3     | 2,189     |                | 1,264     |                  |
| Parish in Bloom Fund                           | 3     | 1,245     |                | 521       |                  |
|  |       |           | 989,260        |           | 1,001,155        |

The financial statements on pages 8 to 14 were approved by the Connétable on 7 September 2021



Marcus Troy  
Connétable

(The notes on pages 12 to 14 form an integral part of these audited financial statements)

**LA PAROISSE DE SAINT CLEMENT**

**General revenue account**

**For the year ended 30 April 2021**

|                                       | Notes | 2021    |                | 2020    |                  |
|---------------------------------------|-------|---------|----------------|---------|------------------|
|                                       |       | £       | £              | £       | £                |
| <b>Income</b>                         |       |         |                |         |                  |
| Deposit interest                      |       | 7,088   |                | 15,006  |                  |
| Hire of Parish Hall                   |       | (455)   |                | 7,750   |                  |
| Property search fees                  |       | 5,905   |                | 5,639   |                  |
| Fines                                 |       | 14,539  |                | 13,475  |                  |
| Boat parking charges                  |       | 5,628   |                | 4,890   |                  |
| Rates surcharge                       |       | 6,032   |                | 6,163   |                  |
| Rates recovered from previous years   |       | 7,511   |                | 1,988   |                  |
| Permits                               |       | 4,453   |                | 7,251   |                  |
| Dog Licences                          |       | 12,111  |                | 5,677   |                  |
| Other                                 |       | -       |                | 103     |                  |
|                                       |       |         | 62,812         |         | 67,942           |
| Parish Rates                          | 7     | 851,625 |                | 856,004 |                  |
| St Christopher's School rent          |       | 70,150  |                | 67,942  |                  |
| Refund of pre 2008 debt               |       | -       |                | 30,000  |                  |
| <b>Total income</b>                   |       |         | <b>984,587</b> |         | <b>1,021,888</b> |
| <b>Expenditure</b>                    |       |         |                |         |                  |
| Tresor (Parish church expenses)       |       |         | 60,428         |         | 63,512           |
| <b>Establishment and general</b>      |       |         |                |         |                  |
| Salaries and Social Security          |       | 248,764 |                | 219,866 |                  |
| Pension contributions – standard      |       | 32,478  |                | 25,662  |                  |
| Pension contributions – pre 1987 debt |       | 12,848  |                | 11,960  |                  |
| Telephone                             |       | 2,886   |                | 2,408   |                  |
| Heat, light, fuel and water           |       | 4,366   |                | 5,593   |                  |
| Printing, advertising and stationery  |       | 7,304   |                | 6,483   |                  |
| Postage                               |       | 1,376   |                | 1,529   |                  |
| Insurance                             |       | 6,400   |                | 5,660   |                  |
| Computer expenses                     |       | 10,036  |                | 17,007  |                  |
| Upkeep of premises                    |       |         |                |         |                  |
| Garden upkeep                         |       | 4,747   |                | 6,728   |                  |
| Cleaning                              |       | 15,790  |                | 15,674  |                  |
| Repairs and renewals                  |       | 16,194  |                | 18,301  |                  |
| Fixtures and fittings                 |       | 272     |                | 628     |                  |
| General expenses (Page 15)            |       | 14,182  |                | 20,355  |                  |
| Refuse collection                     |       | 364,782 |                | 354,046 |                  |
|                                       |       |         | 742,425        |         | 711,900          |
| Expenditure carried forward (page 10) |       |         | 802,853        |         | 775,412          |

(The notes on pages 12 to 14 form an integral part of these audited financial statements)

## LA PAROISSE DE SAINT CLEMENT

### General revenue account

For the year ended 30 April 2021 (continued)

| Notes   | 2021 |         | 2020 |          |
|---|------|---------|------|----------|
|   | £    | £       | £    | £        |
| Expenditure brought forward (Page 9)                        |      | 802,853 |      | 775,412  |
| <b>Administration</b>                                       |      |         |      |          |
| Parish Registrar  |      | -       |      | 912      |
| Assessment Committee  |      | 2,100   |      | 2,600    |
| Supervisory Committee expenses                              |      | 5,500   |      | 5,025    |
| Honorary Police costs                                       |      | 42,564  |      | 48,661   |
| Legal and professional fees                                 |      | 681     |      | 5,263    |
| Audit and accountancy                                       |      | 7,700   |      | 7,000    |
| Public Elections  |      | 3,940   |      | 3,642    |
| Rates management  |      | 3,678   |      | 10,517   |
| Parishes online and data protection                         |      | 2,803   |      | 17,798   |
|   |      | 68,966  |      | 101,418  |
| <b>Roads account</b>  |      |         |      |          |
| Amount voted by Parish Assembly                             |      | 84,800  |      | 90,300   |
| Deficit/surplus on the roads account for the year (page 11) |      | 5,311   |      | (18,153) |
|   |      | 90,111  |      | 72,147   |
| <b>Requettes approved by Parish Assembly</b>                |      |         |      |          |
| Part-time youth worker - Le Squez                           |      | 15,750  |      | 21,000   |
| Liberation 75   |      | -       |      | 3,924    |
| Charitable contributions (page 15)                          |      | 12,000  |      | 15,000   |
|   |      | 27,750  |      | 39,924   |
| <b>Total expenditure</b>                                    |      | 989,680 |      | 988,901  |
| <b>(Deficit)/surplus for the year</b>                       | 3    | (5,093) |      | 32,987   |

Continuing operations: all the items dealt with in arriving at the deficit for 2021 and surplus for 2020 relate to continuing operations.

The Parish has no material recognised gains and losses other than those included in the deficit and surplus above, and therefore no separate statement of total recognised gains and losses has been presented.

There is no difference between the deficit for the year stated above and its historical cost equivalent.

(The notes on pages 12 to 14 form an integral part of these audited financial statements)

## LA PAROISSE DE SAINT CLEMENT

### Roads account

For the year ended 30 April 2021

|  | 2021    |                | 2020    |               |
|--|---------|----------------|---------|---------------|
|  | £       | £              | £       | £             |
| <b>Income</b>  |         |                |         |               |
| Amount voted by Parish Assembly for the year:                                |         |                |         |               |
| Upkeep of the by-roads   | 140,500 |                | 146,000 |               |
| Street lighting  | 10,300  |                | 10,300  |               |
|  |         | 150,800        |         | 156,300       |
| Less: Income from driving licences etc.                                      |         | (66,000)       |         | (66,000)      |
| Net amount voted by Parish Assembly for the year                             |         | 84,800         |         | 90,300        |
| Firearm certificates   | 490     |                | 685     |               |
| Motor driving licences   | 68,323  |                | 65,606  |               |
| Parking fines  | 3,860   |                | 4,605   |               |
|  |         | 72,673         |         | 70,896        |
| <b>Expenditure</b>   |         |                |         |               |
| Cleaning by-roads  | 11,875  |                | 10,742  |               |
| Wages, pension contributions and Social Security                             | 86,866  |                | 85,185  |               |
| Repairs to by-roads  | 27,733  |                | 13,292  |               |
| Street lighting – electricity and upkeep                                     | 10,621  |                | 10,639  |               |
| Branchage expenses   | 1,618   |                | 4,983   |               |
| Visite Royale  | -       |                | 3,246   |               |
| Equipment  | 1,017   |                | 89      |               |
| Vehicle maintenance  | 2,705   |                | 1,716   |               |
| Sundry expenses  | 2,493   |                | -       |               |
| Legal and professional fees  | -       |                | 395     |               |
| Parish shed - rent and utilities   | 7,583   |                | 7,407   |               |
| Driving licence expenses   | 10,273  |                | 5,349   |               |
|  |         | 162,784        |         | 143,043       |
| <b>Deficit for the year carried to<br/>general revenue account (page 10)</b> |         | <b>(5,311)</b> |         | <b>18,153</b> |

(The notes on pages 12 to 14 form an integral part of these audited financial statements)



## LA PAROISSE DE SAINT CLEMENT

### Notes to the financial statements For the year ended 30 April 2021

#### 1. Principal accounting policies

The financial statements are prepared in accordance with the historical cost convention and the accounting policies selected by the Parish. A summary of the more important accounting policies, which have been applied consistently, is set out below.

#### Fixed assets

It is the policy of the Parish not to capitalise fixed assets. All such expenditure is written off in the year in which it is incurred.

#### Income

The Parish Rates are brought into account for assessments up to 31 December 2020. Rent, deposit interest and sundry income are accounted for on an accruals basis.

During the year ending 30 April 2009 driving licences that had been last renewed during the year ended 30 April 2004 were required to be renewed and this income is being credited to the general revenue account over the licence period of ten years (note 11). During the year ended 30 April 2019, the licences were renewed in bulk in line with their expiry date. The income for this bulk renewal is being credited to the general reserve account over the licence period of 10 years. All other driving licence income is recognised on a receipts basis.

#### Expenditure

Expenditure is accounted for on an accruals basis.

#### Bad debts

A specific provision is made against all debts relating to rates over two years in arrears.

#### Maintenance Funds

It is Parish policy to set aside funds for property and road maintenance, repairs to the Church and Rectory, and also repairs to the Cemetery. These funds are to be held for future repair and refurbishment of property and roads, repair of the Church and Rectory, and repair of the Cemetery, and may be increased subject to agreement with the Parish Assembly. The transfers to these funds, approved by the Parish Assembly are reflected as transfers to reserves in the general revenue account.

#### 2. Rates outstanding

|                   | 2021  | 2020  |
|-------------------|-------|-------|
|                   | £     | £     |
| Rates outstanding | 6,834 | 9,898 |

#### 3. Summary of Fund Balances

|                              | Accumulated<br>Fund | Property &<br>Road<br>Maintenance<br>Fund | Church,<br>Rectory &<br>Cemetery<br>Maintenance<br>Fund | Special<br>Reserve | Replacement<br>Vehicle<br>Fund | Peter<br>Barton<br>Fund | Parish in<br>Bloom Fund | Total     |
|------------------------------|---------------------|---|---|--------------------|--------------------------------|-------------------------|-------------------------|-----------|
|                              | £                   | £   | £   | £                  | £                              | £                       | £                       | £         |
| Balance brought forward      | 482,934             | 103,106                                   | 73,332  | 305,629            | 34,369                         | 1,264                   | 521                     | 1,001,155 |
| Interest reallocation        | -                   | -   | -   | -                  | -                              | -                       | -                       | -         |
| Contribution                 | -                   | -   | -   | -                  | -                              | 925                     | 740                     | 1,665     |
| Utilised funds               | -                   | -   | -   | -                  | (8,451)                        | -                       | (16)                    | (8,467)   |
| Deficit/surplus for the year | 24,907              | -   | -   | (30,000)           | -                              | -                       | -                       | (5,093)   |
| Transfers                    | -                   | -   | -   | -                  | -                              | -                       | -                       | -         |
| At 30 April 2021             | 507,841             | 103,106                                   | 73,332  | 275,629            | 25,918                         | 2,189                   | 1,245                   | 989,260   |

**LA PAROISSE DE SAINT CLEMENT**

**Notes to the financial statements  
For the year ended 30 April 2021 (continued)**

**4. Non-current assets**

|  | 2021   | 2020   |
|--|--------|--------|
|  | £      | £      |
| Don Jeanne Gruchy loan receivable (Field C195) | 28,663 | 33,327 |

The loan due from the Don Jeanne Gruchy Trust is repayable on demand but it is not expected to be fully repaid within 12 months.

**5. Debtors and Prepayments**

|   | 2021   | 2020   |
|---|--------|--------|
|   | £      | £      |
| Insurance prepayment                    | 696    | 605    |
| Rental prepayment – Parish shed         | 1,256  | 1,213  |
| Sophos XG 135 License prepayment        | 1,329  | -      |
| CI Fire & Security maintenance contract | 135    | -      |
| St Christopher's rent                   | 5,924  | 17,211 |
| GST refund                              | 3,160  | 9,810  |
| VAT refund                              | -      | 4,520  |
| Online payments                         | 100    | 150    |
| Covid-19 responses                      | (671)  | (205)  |
| Other debtors                           | 500    | 103    |
|   | 12,429 | 33,407 |

**6. Creditors: amounts falling due within one year**

|   | 2021    | 2020    |
|---|---------|---------|
|   | £       | £       |
| Social Security contributions               | 3,036   | 3,167   |
| Refundable hall hire deposits               | -       | 200     |
| Audit fees                                  | 7,700   | 7,000   |
| Allocated charitable donations not yet paid | 800     | -       |
| 2021 pay award W.E.F. 1 January             | 786     | -       |
| Rates received in advance                   | 85,999  | 73,785  |
| Trade creditors                             | 12,767  | -       |
| Part-time youth worker – Le Squez           | 22,751  | 22,751  |
| Systems support/development                 | 2,217   | 12,550  |
| Liberation 75 Tea Party                     | 3,780   | 2,000   |
| Police training and equipment               | 6,803   | 18,471  |
| Twinning Committee funds                    | 1,032   | 732     |
|   | 147,671 | 140,656 |

**7. Parish rates**

|                         | 2020/2021         |         | 2019/2020         |         |
|-------------------------|-------------------|---------|-------------------|---------|
|                         | Quarters at 0.87p | £       | Quarters at 0.89p | £       |
|                         | 98,374,074        | 855,854 | 96,892,094        | 862,340 |
| Less:                   |                   |         |                   |         |
| Bad debts               |                   | (4,166) |                   | (6,336) |
| Allowances and refunds  |                   | (63)    |                   | -       |
| Add:                    |                   |         |                   |         |
| Collection of bad debts |                   | -       |                   | -       |
|                         |                   | (4,229) |                   | (6,336) |
|                         |                   | 851,625 |                   | 856,004 |

For the year ended 30 April 2021 rates were payable to the Parish at a rate of 0.87p per quarter. In addition, an Island-wide rate was levied. The Island-wide rate was collected by the Parish and passed directly to the Government of Jersey. The total collected for the Island-wide rate was £747,256 bringing total rates payable for the Parish (Parish rates and Island-wide rates) to £1,598,881.

## LA PAROISSE DE SAINT CLEMENT

### Notes to the financial statements For the year ended 30 April 2021 (continued)

#### 8. Public Employees Pension Fund

The pension contribution amounting to £50,841 (2020: £38,963) relates to staff who are members of the Public Employees Pension Fund (PEPF). This is a defined benefit pension scheme whose assets are held separately from those of the Government of Jersey. Contribution rates are determined by a qualified actuary so as to spread the cost of providing benefits over the members' expected service lines.

Reference should be made to the Government of Jersey accounts for further details of the scheme. Contributions are accounted for within the Parish accounts as a defined contribution scheme, as it is a multi-employer scheme.

The last published actuarial valuation of the scheme as at 31 December 2016 indicated that the scheme had a deficit of £68.5m.

As an admitted body to PEPF the Parish has been allocated a proportion of the unfunded liabilities of the scheme which arose in the years up to and including 31 December 1986. With effect from 1 February 2006 the Parish was required to fund additional annual contributions amounting to £3,192. This figure is subject to adjustments by reference to the percentage increase of the average pensionable earnings of all members of the scheme. The amount contributed this year was £12,848 (2020: £11,960).

#### 9. Contingent Liability

The Parish of St Clément, along with all of the other Parishes, is party to an agreement whereby the Parish receives access to certain databases within the States of Jersey computer systems. The Parish, along with all of the other Parishes, is liable to pay damages in the event of a security breach which has been estimated to total £100,000, and which would be aggregated out between the Parishes on a pro-rata basis. As at the date of signing the Parish accounts, the Connétable is not aware of any security breaches having occurred that would result in a claim for damages being received.

#### 10. Goods and Services Tax

The Goods and Services Tax (Jersey) 2008 was introduced in Jersey on 6 May 2008.

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 GST.

GST does not apply to the supply of goods or 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 purposes.

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.

#### 11. Deferred Driving Licence Income

|  | 2021     | 2020     |
|--|----------|----------|
|  | £        | £        |
| Opening balance                                  | 108,000  | 121,500  |
| Bulk 10 year renewal income                      | -        | -        |
| Annual release to the Roads Account for the year | (13,500) | (13,500) |
| Closing balance                                  | 94,500   | 108,000  |

#### 12. Covid-19 Pandemic

Since December 2020, the spread of Covid-19 has severely impacted many local economies around the globe. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced added volatility and a general weakening. Governments have intervened with monetary and fiscal policy to add stability.

After assessing the potential impact of Covid-19 on the Parish of St Clément's financial performance, the Connétable does not believe there is a material uncertainty over its ability to continue as a going concern.

**LA PAROISSE DE SAINT CLEMENT****Analysis of general expenses  
For the year ended 30 April 2021**

|  | 2021   | 2020   |
|--|--------|--------|
|  | £      | £      |
| Connétable's expenses                              | 1,000  | 1,000  |
| Office sundries                                    | 1,472  | 1,448  |
| Health and safety                                  | 258    | 444    |
| Publications                                       | 333    | 307    |
| Data protection registration                       | -      | 50     |
| Funeral expenses - wreathes, notices and donations | 205    | 37     |
| 1901 Building Foncier Rates                        | 384    | 388    |
| Special receptions                                 | -      | 446    |
| Christmas reception                                | -      | 1,179  |
| Senior citizens Christmas lunches                  | -      | 5,019  |
| Criminal record checks                             | 113    | -      |
| Presentations and gifts                            | 321    | 580    |
| Travel and transport expenses                      | 1,223  | 1,405  |
| Bank charges                                       | 8,873  | 8,052  |
| Closing balance                                    | 14,182 | 20,355 |

**Analysis of Parish contributions  
For the year ended 30 April 2021**

|   | 2021   | 2020   |
|---|--------|--------|
|   | £      | £      |
| <b>Contributions</b>                          |        |        |
| Various charities and organisations as agreed | 12,000 | 15,000 |

| <b>Contributions</b>   | Budgeted | Actual |
|--|----------|--------|
|  | 2021     | 2021   |
|  | £        | £      |
| Recommended by the Accounts Committee with the allocation to be agreed by the Connétable and Procureurs du Bien Public | 12,000   | 12,000 |

| <b>Allocation of 2021 contributions</b> |        |
|---|--------|
| Les Amis                                | 200    |
| 1 <sup>st</sup> East Rainbows / Rangers | 250    |
| 2 <sup>nd</sup> Jersey Scout Group      | 500    |
| 9th Grève d'Azette Brownies             | 360    |
| 11th St Clément Guides                  | 500    |
| 11th St Clément Brownies                | 200    |
| Citizens' Advice Bureau                 | 750    |
| St Clément's Battle of Flowers          | 2,000  |
| St Clément Sports Club                  | 1,100  |
| You Matter                              | 250    |
| St Clément Twinning Committee           | 300    |
| Relate                                  | 1,000  |
| Samaritans                              | 600    |
| Jersey Youth Trust                      | 450    |
| St Clément Floral Committee             | 740    |
| National Trust for Jersey - Field C80   | 1,000  |
| Le Rocquier School award                | 250    |
| The Grace Trust                         | 1,550  |
|   | 12,000 |

This statement is unaudited and has been prepared for information only.



**LA PAROISSE DE SAINT CLEMENT**

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**Parish Rates analysis  
For the year ended 30 April 2022**

The following workings demonstrate the Parish Rates income that the Parish can expect to receive for the year ended 30 April 2022 based on the anticipated quarters for the year up to 31 December 2021 following the assessments returned by Fonciers.

Recapitulation - 2021/2022:

|                                     | Foncier<br>Qrs    | Occupant<br>Qrs   | Total<br>Qrs       |
|-------------------------------------|-------------------|-------------------|--------------------|
| Domestic                            | 46,619,216        | 46,702,116        | 93,321,332         |
| Non-domestic                        | 4,272,696         | 4,271,496         | 8,544,192          |
| <b>Total Quarters for 2021/2022</b> | <b>50,891,912</b> | <b>50,973,612</b> | <b>101,865,524</b> |

Proposed Parish Rate: 101,865,524 Qrs @

|          |          |
|----------|----------|
| 0.0086 = | £876,044 |
| 0.0087 = | £886,230 |
| 0.0088 = | £896,417 |
| 0.0089 = | £906,603 |
| 0.0090 = | £916,790 |
| 0.0091 = | £926,976 |
| 0.0092 = | £937,163 |
| 0.0093 = | £947,349 |
| 0.0094 = | £957,536 |
| 0.0095 = | £967,722 |

**This statement is unaudited and has been prepared for information only.**

**LA PAROISSE DE SAINT CLEMENT**

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**PARISH OF ST CLEMENT**

**ACCOUNTS COMMITTEE ACT**

**2021**

This seventh day of September in the year two thousand and twenty-one:-

We, the undersigned, members of the Committee elected by Act of Parish Assembly dated 14 July 2020, for the purpose of examining the Connétable's accounts for the financial year ending 30 April 2021, have this day received a full report of the accounts and financial statements and hereby recommend the adoption of same by the Parish Assembly to be held on Tuesday 21 September 2021.

We have also examined the estimates for the financial year ending 30 April 2022 and support the Connétable in his recommendation that the Parish Rate be adopted at 0.89 pence per quarter.

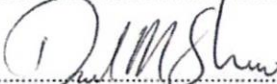
Mrs S A Pearmain - Procureur du Bien Public:

  
.....

Mrs S J Mathew - Procureur du Bien Public:

  
.....

Canon D M Shaw - Recteur:

  
.....

Mr T Tindall – Surveillant:

Apologies  
.....

Mrs E Tucker – Surveillant:

  
.....

Centenier R Beaumont – Chef de Police:

  
.....

Député S Pinel:

Apologies  
.....

Député L Ash:

Apologies  
.....

**This statement is unaudited and has been prepared for information only.**

## **LA PAROISSE DE SAINT CLEMENT**

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### **Land & Property Asset Register 2021**

1. The Parish Hall
2. The Common Land surrounding the Parish Hall including the car park to the east [currently let to the Government of Jersey until 2068]; the gardens to the west; the paddock area to the north and the further grassed area the north of the aforementioned area beyond the old railway bridge [currently used by the Government of Jersey for a surface water impounding area]
3. The Common Land on the seaside of La Grande Route de la Côte:
  - i. the triangular grassed area opposite Le Hocq Inn
  - ii. the rectangular grassed area opposite the Parish Hall including the 2000 Wayside Cross
4. Le Hocq Tower – save for the area of foreshore bordering the Tower on East, south and west, which is owned by the Government of Jersey. The Tower is currently leased to the Jersey Heritage Trust for a 25-year period from 2017 to 2042.
5. The Quarry at Le Hocq
6. The triangular strip of land at Millard's Corner to the east of La Grande Charriere slipway and bordering La Grande Route de la Côte, together with the benches on this site.
7. A triangular piece of land at the junction of La Rue au Blancq and La Grande Route de St Clément
8. The Parish Church, Cemetery, Rectory and outbuildings
9. The pump in La Rue de Causie and the douet and lavoirs east of Pontac House Hotel.
10. Corner of Field 164 bordering La Verte Rue and the Parish footpath including the Millennium Monolith
11. 1901 St Clément Primary School Building
12. Don Jeanne Gruchy – (Clos des Pauvres) :
  - i. Field No. C180, La Rue au Seigneur – 6 vergées
  - ii. Field No. C185, La Rue au Seigneur – 6 vergées
  - iii. Field No. C188, La Rue Laurens – 4 vergées
  - iiii. Field No. C195, La Rue au Seigneur - 5 vergées

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