

Constables of St Saviour

Financial Statements

31st December 2018

**Chartered Accountant's Independent Assurance Report on the Unaudited
Financial Statements of the Constables of St Saviour**

We have performed certain procedures in respect of The Constables' unaudited financial statements for the period 1st January to 31st December 2018, which are set out on pages 3 to 5, made enquiries of the Constables and Secretary and assessed the accounting policies adopted by them, in order to gather sufficient evidence for my conclusion in this report.

This report is made solely to the ratepayers of the parish of St Saviour, as a body. It has been released to the Constables on the basis that this report shall not be copied, referred to or disclosed, in whole (save for the Parish's own internal purposes or may be required by law or by a competent regulator) or in part, without our prior written consent. Our work has been undertaken so that we might state to the ratepayers those matters that we have agreed to state to them in this 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 ratepayers as a body, for our work, for this report, or for the conclusions we have formed.

Respective Responsibilities

The Constables are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Our responsibility is to form and express an independent conclusion, based on the work that we have carried out, to the ratepayers of St Saviour on the financial statements.

Scope

We conducted our engagement in accordance with Interim Technical Release AAF/09/13 issued by the Institute of Chartered Accountants in England and Wales. Our work was based primarily upon enquiry, analytical procedures and an assessment of accounting policies in accordance with United Kingdom Generally Accepted Accounting Practice. If we considered it to be necessary, we also performed limited examination of evidence relevant to certain balances and disclosures in the financial statements where we became aware of matters that might indicate a risk of material misstatement in the financial statements.

The terms of our engagement exclude any requirement to carry out a comprehensive assessment of the risks of material misstatement, a consideration of fraud, laws, regulations or internal controls, and we have not done so. We are not required to, and we do not, express an audit opinion on these financial statements

Conclusion

Based on our work, nothing has come to my attention to refute the Constables' confirmation that the financial statements:

- a) give a true and fair view of the state of affairs of the Constables' account as at 31st December 2018 and
- b) have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Richard Stapley Limited
Sarel
La Grande Rue
St Saviour
Guernsey
GY7 9PR

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Richard Stapley
Date.....

Parish of St Saviour, Constables' Account

General Income and Expenditure Account for the year ending 31st December 2018

	Note	2018	2018	2017	2017
		£	£	£	£
INCOME	2				
Parochial Rates			247,429		238,101
Deposit Interest			141		28
Liquor Licence			80		532
Other			1,358		1,175
Total			<u>249,008</u>		<u>239,836</u>
 EXPENDITURE					
Collection of Refuse		64,713		37,624	
Disposal of Refuse		65,644		95,118	
Churchwardens' Account		25,630		41,140	
Cemetery Upkeep		14,000		12,000	
Floral Guernsey		2,500		2,500	
Parochial Administration					
Cadastre		2,047		2,022	
Administration, Clerical & Legal Expenses		27,240		27,032	
Publications & Notices		3,411		2,283	
Rectory and Church Hall		4,827			
Repairs & Maintenance of Abbrevours		3,331		3,218	
Flytipping		115		71	
Depreciation		560		560	
 School Grants					
La Houquette		400		400	
La Mare de Carteret		400		400	
Total			<u>214,818</u>		<u>224,368</u>
 Surplus for the financial Year carried forward to page 4			<u>34,190</u>		<u>15,468</u>

Parish of St Saviour, Constables' Account

General Income and Expenditure Account for the Year 1st January 2018 to 31st December 2018.

	Note	2018 £	2017 £
Surplus for the Financial Year brought forward from page 3	2	34,190	15,468
Balance brought forward		<u>131,849</u>	<u>116,381</u>
		<u>166,039</u>	<u>131,849</u>
Transfer to Reserve Fund - as per Remede		5,000	0
Balance Carried Forward		<u>161,039</u>	<u>131,849</u>

Statement of Total Recognised Gains and Losses

There were no recognised gains or losses other than the surplus for the year.

In accordance with the Parochial Administration Ordinance 2013, all Parish accounts (including accounts of charitable funds) held by or in the name of the Constables, Churchwardens or Committees of the Parish must be scrutinised each year and financial accounts prepared.

The account of the Compte D'Amelioration fund, which is a historical fund, where the source of income is derived from dog licences and (previously) gun licences has now been reflected in these accounts. Expenditure is authorised for what is viewed by the Douzaine as of benefit to the Parish.

Similarly, the accounts of;-

- a) The St Saviour's Cemetery Committee, which is responsible for the administration and running of the Parish Cemetery, where the source of income is derived from Parish Remede and burial fees, and
- b) The account of Floral St Saviour have now been reflected in these accounts.

Expenditure is authorised for what is viewed by the Douzaine as of benefit to the Parish.

The notes on pages 6 to 9 form an integral part of these financial statements.

Parish of St Saviour, Constables' Account

Balance Sheet as at 31st December 2018.

	Note	2018 £	2017 £
Tangible Assets			
Fixed Assets	3	149,455	148,229
Current Assets			
Bank Balances		405,904	373,199
		<hr/>	<hr/>
		555,359	521,428
		<hr/>	<hr/>
Represented by;-			
General Account		161,039	131,849
Profit on sale of Parish Building			
Reserve	4	258,700	258,700
Special Reserve Fund	5	115,481	110,381
Compte D'Amelioration	6	8,364	8,152
Cemetery Fund	7	9,400	10,377
Floral St Saviour	8	2,375	1,969
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		555,359	521,428
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Neil Le Poidevin
Constable

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Paul Connolly
Constable

Date

Parish of St Saviour, Constables' Account

Notes to the Financial Statements 31st December 2018

1 Accounting Policies

a) Convention

These financial statements have been prepared in accordance with FRS102. The principal accounting policies which the Constables have adopted under that convention are set out below.

b) Income and Expenditure

Parochial rates and all other income and expenditure have been included in the financial statements on an accrual basis.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings and equipment - 20% on a straight line basis.

2 Income and Surplus/Deficit for the Financial Year

Income and surplus/deficit for the financial period derive wholly from continuing activities.

3 Tangible Assets

	Total	Building Improvements	Fixtures, Fittings & Equipment
	£	£	£
Balance brought forward			
1st January 2018	148,229	147,094	1,135
Additions	1,786	1,786	0
Depreciation	<u>-560</u>	<u>0</u>	<u>-560</u>
Balance carried forward			
31st December 2018	<u>149,455</u>	<u>148,880</u>	<u>575</u>

4 Profit on Sale of Parish Building Reserve

The profit on sale of the premises known as Salle Paroissiale in La Grande Rue, approved by a meeting of parishioners on 16th July 2014 gave rise to the following:-

	2018	2017
	£	£
Balance brought forward	258,700	258,700
Net sale proceeds	0	0
Transfer to Special Reserve	0	0
	<u>258,700</u>	<u>258,700</u>
Balance carried forward	<u>258,700</u>	<u>258,700</u>

Parish of St Saviour, Constables' Account

Notes to the Financial Statements 31st December 2018

5 Special Reserve Fund

The special Reserve Fund represents funds set aside for special expenditure.

	2018	2017
	£	£
Balance brought forward	110,381	123,363
Deposit Interest	100	18
Transfer as per Remede	5,000	0
Transfer to Churchwardens	0	-13,000
	<hr/>	<hr/>
Balance carried forward	<u>115,481</u>	<u>110,381</u>

6 Compte D'Amelioration Fund

	2018	2017
	£	£
Income		
Proceeds from dog licences	2,290	2,181
Proceeds from gun licences	78	58
Deposit interest	6	1
	<hr/>	<hr/>
Total Income	<u>2,373</u>	<u>2,240</u>
Expenditure		
Construction of block wall in Tunnels		2,374
Painting granite road signs	1,833	63
Floral Guernsey Foundation (SPP Harbour)	313	
Christmas Lights	16	66
	<hr/>	<hr/>
Total Expenditure	<u>2,162</u>	<u>2,503</u>
Deficits of Income over Expenditure	212	-263
Balance brought forward	<hr/> <u>8,152</u>	<hr/> <u>8,415</u>
Balance carried forward	<hr/> <u>8,364</u>	<hr/> <u>8,152</u>

Parish of St Saviour, Constables' Account

Notes to the Financial Statements 31st December 2018

7 Cemetery Fund

The St Saviour's Cemetery Committee is responsible for the administration and running of the Parish Cemetery. The income is derived from the Parish Remede and burial fees.

	2018	2017
Income	£	£
Remede	14,000	12,000
Burial Fees	4,030	6,605
	<hr/>	<hr/>
Total Income	18,030	18,605
	<hr/>	<hr/>
Expenditure		
Secretary and Treasurer Fees	700	700
Grave Digging	2,351	3,150
Cemetery Maintenance	8,483	11,835
Repairs & Renewals (new path edging)	7,141	894
Insurance	66	52
Electricity and Water	266	198
	<hr/>	<hr/>
Total Expenditure	19,007	16,829
	<hr/>	<hr/>
Excess/Deficit of income over expenditure	-977	1,776
Balance brought forward	10,377	8,601
	<hr/>	<hr/>
Balance carried forward	9,400	10,377
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Parish of St Saviour, Constables' Account

Notes to the Financial Statements 31st December 2018

8 Floral St Saviour's

The Floral St Saviour's Committee (as part of Floral Guernsey) is responsible for Parish efforts in enhancing the floral environment of the Parish for residents and visitors alike. The source of income is derived from Parish Remede, States grant and sponsorship.

	2018	2017
	£	£
Income		
Remede	2,500	2,500
Grants and sponsorship	2,500	3,500
	<hr/>	<hr/>
Total Income	5,000	6,000
	<hr/>	<hr/>
Expenditure		
Work throughout Parish, including Courtil Sous l'Eglise, Community Centre, St Appoline and Parish Church	4,594	5,359
	<hr/>	<hr/>
Total Expenditure	4,594	5,359
	<hr/>	<hr/>
Excess/Deficit of income over expenditure	406	641
Balance brought forward	1,969	1,328
	<hr/>	<hr/>
Balance carried forward	2,375	1,969
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9 Controlling Party

In the opinion of the Constables there is no controlling party as defined by FRS102.