

PARISH OF ST. SAMPSON

FINANCIAL STATEMENTS

31 DECEMBER 2019

Constables of St Sampson
J.04
31-Dec-19
TB
KW

	J.05	Journal	Reclass	Reclass	FS
	-	-	-	0.00	-
Terre a'lamende	(50.00)			50.00	-
Owners rates	(240,165.83)				(240,166)
Refuse rates	(285,494.55)			0.06	(285,494)
Fines	(6,649.03)				(6,649)
Sundry income	-			(50.00)	(50)
Bank Interest	(937.91)				(938)
Parochial notices and publications	3,387.35			0.15	3,388
Refuse Collection	292,191.26				292,191
Refuse Disposal	789.10				789
Payroll costs	45,010.41			0.09	45,011
Advertising	3,618.34				3,618
Office cleaning and gardening	2,164.93				2,165
Cleaning Del Park toilets	6,048.39				6,048
Cleaning Crocq toilets	7,370.83	(7,370.83)			-
Rectory bills	1,961.49				1,961
Floral Group	500.00			(500.00)	-
Road signs	168.00			(168.00)	-
Postage & tele	2,581.95				2,582
Audit and accountancy	7,906.00				7,906
Legal fees	1,692.20				1,692
Repairs	5,905.51				5,906
Fines	6,649.03				6,649
Credit card machine charges	1,667.18				1,667
Heat, water, elec	3,383.22				3,383
Insurance	6,234.25				6,234
Bank charges	2,214.30				2,214
Sundry expenses	4,172.40			1,181.44	5,354
General expenses	513.44			(513.44)	-
Amelioration account	(819.98)				(820)
Street lighting inc Delancey	31,475.88			2,000.00	33,476
Parish cemetery	79,077.28				79,077
Computer software and training	2,004.75			1,216.60	3,221
Computer equipment expense	1,216.60			(1,216.60)	-
School prize fee	5,054.41				5,054
Cadastre	6,571.78				6,572
Bridge - Christmas lights	2,000.00			(2,000.00)	-
Churchwardens	18,695.00				18,695
Honorarium	3,333.28				3,333
Petty cash	30.00			758,505.64	758,536
Cash - current account	293,050.18			(293,050.18)	-
Cash - capital	465,455.46			(465,455.46)	-
Fixed assets	15,595.00				15,595
Collection account - owners	2,042.47			(1,925.97)	117
Collection account - refuse	-			222.00	222
Collection account - fines	-			1,704.00	1,704
Prepayments	2,987.31			(0.42)	2,987
Sundry debtors	3,104.75	7,370.83			10,476
Accounts payable	(9,277.59)			9,277.59	-
Accruals	(63,829.24)			(65,248.87)	(129,078)
Accrual - audit and accountancy	-			(7,850.00)	(7,850)
Fines	-			(15,256.00)	(15,256)
Due to Cemetery	(79,077.28)			79,077.28	-
Income tax payable	(755.10)				(755)
Social security payable	(1,081.58)			0.09	(1,081)
Floral fund	-				-
Generalac	(382,306.64)	34,345.80			(347,961)
Refuse ac	(309,307.89)	7,583.09			(301,725)
Retained earnings	41,928.89	(41,928.89)			-

Qualified Opinion

We have audited the financial statements of the Parish of St Sampson ('the Parish') for the year ended 31 December 2019 which comprise the Statement of Income and Retained Funds - General, the Statement of Income and Retained Funds - Refuse, the Balance Sheet, and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice), including Section 1A Small Entities ('FRS 102').

In our opinion, except for the effects of the matter described in the basis for qualified opinion paragraph below, the financial statements:

- give a true and fair view of the state of the Parish's affairs as at 31 December 2019 and of its result for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Basis for qualified opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ('ISAs (UK)'). Our responsibilities under these 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 Guernsey, including the FRC's Ethical Standard and the provisions available for the audit of smaller entities, in the circumstances set out in note 7 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with those requirements.

As stated in note 2 to the financial statements, the Parish owns certain land and properties that include the Parochial Cemetery, the new Parochial Cemetery, the Church House, the Rectory, and the Douzaine Room and office at Le Murier. No amount has been included in the financial statements in respect of the value of these freehold properties which is not in accordance with FRS 102 Section 1AC.12 'Fixed Assets' which requires freehold properties to be included in the financial statements at either cost or valuation. We are unable to quantify the financial effect of this departure, which understates the carrying value of freehold properties in the Balance Sheet. Otherwise 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Constables' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Constables have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Parish's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Constables are 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.

Other information (continued)

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters if, in our opinion:

- proper accounting records have not been kept by the Parish; or
- the financial statements are not in agreement with the accounting records; or
- we have failed to obtain all the information and explanations, which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

Responsibilities of Constables

The Constables are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Constables determine 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 Constables are 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 Constables either intend to cease operations or have no realistic alternative but to do so.

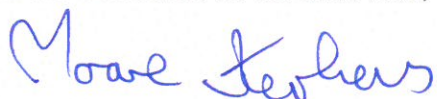
Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free of 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 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.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: 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 Constables. Our audit work has been undertaken so that we might state to the Constables 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 Constables for our audit work, for this report, or for the opinions we have formed.



MOORE STEPHENS AUDIT AND ASSURANCE (GUERNSEY) LIMITED

Town Mills South

St Peter Port

Guernsey

GY1 3HZ

Date

14/4/2

PARISH OF ST. SAMPSON
STATEMENT OF INCOME AND RETAINED FUNDS - GENERAL
FOR THE YEAR ENDED 31 DECEMBER 2019

Page 3

	<u>Note</u>	<u>2019</u>	<u>2018</u>
<u>INCOME</u>			
Owners' rate collected		240,166	227,522
Interest on deposit accounts		938	440
Transfer from Amelioration account		820	225
Rates fines		6,649	8,607
Sundry income		50	30
		<u>248,623</u>	<u>236,824</u>
<u>EXPENDITURE</u>			
General expenses	3	105,723	131,152
Cadastre		6,572	5,093
Churchwardens		18,695	12,045
Computer software and training		3,221	8,172
Parish cemetery		79,077	75,375
Parochial notes and publications		3,388	3,204
School prize fee		5,054	3,938
Street lighting		33,476	32,191
		<u>255,206</u>	<u>271,170</u>
<u>DEFICIT FOR THE YEAR</u>		(6,583)	(34,346)
Funds brought forward		347,961	382,307
<u>FUNDS CARRIED FORWARD</u>	£	<u>341,378</u>	<u>347,961</u>

The notes on pages 6 and 7 form part of these financial statements.

PARISH OF ST. SAMPSON
STATEMENT OF INCOME AND RETAINED FUNDS - REFUSE
FOR THE YEAR ENDED 31 DECEMBER 2019

Page 4

	<u>2019</u>	<u>2018</u>
<u>INCOME</u>		
Refuse rate collected	<u>285,494</u>	<u>444,947</u>
<u>EXPENDITURE</u>		
Collection and disposal of refuse		
Collection	292,191	212,561
Disposal	789	239,969
	<u>292,980</u>	<u>452,530</u>
<u>DEFICIT FOR THE YEAR</u>	(7,486)	(7,583)
Funds brought forward	301,725	309,308
<u>FUNDS CARRIED FORWARD</u>	£ <u>294,239</u>	£ <u>301,725</u>

The notes on pages 6 and 7 form part of these financial statements.

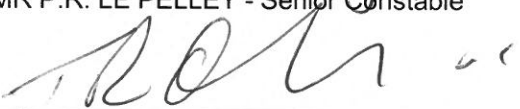
PARISH OF ST. SAMPSON
BALANCE SHEET
AS AT 31 DECEMBER 2019

Page 5

	Note	2019	2018
<u>FIXED ASSETS</u>			
Motor vehicles	4	<u>15,595</u>	<u>-</u>
<u>CURRENT ASSETS</u>			
Cash		758,536	794,142
Prepayments and accrued income	5	<u>15,506</u>	<u>3,972</u>
		774,042	798,114
<u>LIABILITIES FALLING DUE WITHIN ONE YEAR</u>			
Creditors and accrued expenses	6	(154,020)	(148,428)
NT CURRENT ASSETS		<u>620,022</u>	<u>649,686</u>
NET ASSETS		<u>635,617</u>	<u>649,686</u>
<u>PARISH FUNDS</u>			
General fund (page 3)		341,378	347,961
Refuse fund (page 4)		294,239	301,725
		<u>635,617</u>	<u>649,686</u>

The financial statements were approved on 14 / 4 / 2020.


MR P.R. LE PELLEY - Senior Constable


MR T. OLIVER - Dean

The notes on pages 6 and 7 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1 PARISH INFORMATION

The Parish of St Sampson ('the Parish') main office is located at Douzaine House, St Sampson.

2 PRINCIPAL ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Parish's financial statements: -

Basis of preparation

The Financial Statements have been prepared under the historical cost convention and in accordance with United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A "Small Entities".

Income and expenditure

Income and expenditure have been included on an accruals basis.

Properties

The Parish owns certain land and properties which include the Parochial Cemetery, the new Parochial Cemetery, Church House, the Rectory, and the Douzaine room and office at Le Murier. No amount has been included in the financial statements in respect of the value of these properties. Expenditure incurred on these properties is included in the Statement of Income and Retained Funds - General.

3 GENERAL EXPENSES

	<u>2019</u>	<u>2018</u>
Advertising	3,618	6,882
Audit and accountancy	7,906	9,515
Bank charges	2,214	855
Toilet cleaning	6,048	5,423
Credit card machine charges	1,667	1,061
Fines	6,649	8,607
Heat, water, electricity	3,383	3,266
Honorarium	3,333	4,000
Insurance	6,234	10,490
Legal fees	1,692	7,977
Office cleaning and gardening	2,165	2,316
Payroll costs	45,011	60,797
Postage & telephone	2,582	3,823
Rectory bills	1,961	-
Repairs	5,906	1,634
Sundries	5,354	4,506
	<u>105,723</u>	<u>131,152</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

<u>4 MOTOR VEHICLES</u>	<u>2019</u>	<u>2018</u>
Additions during the year	<u>15,595</u>	<u>-</u>

The vehicle was purchased during the year and delivered in January 2020, no depreciation was therefore charged during the year.

<u>5 PREPAYMENTS AND ACCRUED INCOME</u>	<u>2019</u>	<u>2018</u>
Prepayments	2,987	2,052
Accrued income - owner's rates	117	243
Accrued income - refuse rates	222	1,075
Sundry debtors	10,476	-
Debtors - fines	<u>1,704</u>	<u>602</u>
	<u>15,506</u>	<u>3,972</u>

Sundry debtors includes an amount of £7,371 relating to the cleaning of the Crocq toilets which was paid by the Constables on behalf of the Amelioration Fund.

<u>6 CREDITORS AND ACCRUED EXPENSES</u>	<u>2019</u>	<u>2018</u>
Accounts payable	129,078	129,351
Audit and accountancy	7,850	7,050
Amounts owed to related entities	15,256	9,683
Payroll costs	<u>1,836</u>	<u>2,344</u>
	<u>154,020</u>	<u>148,428</u>

7 ACCOUNTING ASSISTANCE

In common with many other organisations of our size and nature, we use our auditors to assist with the preparation of the financial statements.