

## Constables of St Sampson

J.04  
31-Dec-20  
KW

TB

	J.05	Journal	Rounding	Reclass	FS
	(0.00)	-	(1.52)	-	-
Terre a'lamende	(225.00)			225.00	-
Owners rates	(202,704.09)				(202,704)
Refuse rates	(292,189.00)				(292,189)
Sale of rectory	(735,609.00)				(735,609)
Fines	(4,075.00)				(4,075)
Sundry income	-			(225.00)	(225)
Bank Interest	(303.58)				(304)
Cleaning Crocq toilets	3,752.44		(3,752.44)		-
Refuse Collection	274,270.26	24,933.66			299,204
Refuse Disposal	85.00				85
Hardship COVID fund	1,250.00	45.36			1,295
Payroll costs	52,993.60				52,994
Advertising	3,155.58				3,156
Office cleaning and gardening	2,858.19	95.64			2,954
Cleaning Del Park toilets	7,175.33				7,175
Telephone and postage	3,800.87				3,801
Audit and accountancy	8,380.00				8,380
Legal fees	3,526.00				3,526
Repairs	963.53				964
Fines	4,075.00				4,075
Credit card machine charges	1,409.22				1,409
Heat, water, elec	2,606.17				2,606
Insurance	6,683.62				6,684
Bank charges	1,010.82				1,011
Sundry expenses	1,550.52			397.40	1,948
General expenses	442.76	(45.36)		(397.40)	-
Amelioration account	160.00				160
Parochial notices and publications	2,495.95				2,496
Rectory bills	4,841.23				4,841
Floral Group	-			-	-
Honorarium	4,000.00				4,000
Street lighting inc Delancey	31,755.46			-	31,755
Parish cemetery	80,010.00				80,010
Road signs	-			-	-
Computer software and training	6,744.51			18.09	6,763
Computer equipment expense	18.09			(18.09)	-
School prize fee	5,500.00				5,500
Cadastre	6,667.57				6,668
Bridge - Christmas lights	-			-	-
Churchwardens	37,132.00				37,132
Depreciation	3,898.75				3,899
Petty cash	30.20			673,060.55	673,091
Cash - current account	207,301.51			(207,301.51)	-
Cash - capital	465,759.04			(465,759.04)	-
Fixed assets	15,595.00				15,595
Accumulated depreciation	(3,898.75)				(3,899)
Collection account - owners	705.74				706
Collection account - refuse					-
Collection account - fines					-
Prepayments	3,576.00				3,576
Sundry debtors	3,108.63	7,370.83	3,752.44		14,232
Rectory sale proceeds	735,609.00				735,609
Accounts payable	(11,705.00)			11,705.00	-
Accruals	(33,031.31)	(24,933.66)		(68,901.81)	(126,867)
Accrual - audit and accountancy				(7,850.00)	(7,850)
Fines				(15,256.00)	(15,256)
Due to Cemetery	(80,302.81)			80,302.81	-
Income tax payable	(1,164.39)				(1,164)
Social security payable	(1,541.22)				(1,541)
Floral fund					-
Generalac	(347,960.84)	6,584.86	(1.52)		(341,378)
Refuse ac	(301,724.80)	7,485.87			(294,239)
Retained earnings	21,537.20	(21,537.20)			-

PARISH OF ST. SAMPSON  
FINANCIAL STATEMENTS  
31 DECEMBER 2020

**Qualified Opinion**

We have audited the financial statements of the Parish of St Sampson ('the Parish') for the year ended 31 December 2020 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 2020 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, 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**

In auditing the financial statements, we have concluded that the Constables' 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 company'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 Constables 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 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.

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.

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with the Constables.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company and considered that the most significant are UK Generally Accepted Accounting Practice and The Parochial Administrative Ordinance, 2013.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management.
- We inquired of management as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and obtaining additional corroborative evidence as required.

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](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 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

PARISH OF ST. SAMPSON  
STATEMENT OF INCOME AND RETAINED FUNDS - GENERAL  
FOR THE YEAR ENDED 31 DECEMBER 2020

Page 4

	<u>Notes</u>	<u>2020</u>	<u>2019</u>
<u>INCOME</u>			
Proceeds of sale of rectory	8	735,609	-
Owners' rate collected		202,704	240,166
Interest on deposit accounts		304	938
Transfer (to)/from Amelioration account		(160)	820
Rates fines		4,075	6,649
Sundry income		225	50
		<u>942,757</u>	<u>248,623</u>
<u>EXPENDITURE</u>			
General expenses	3	110,819	105,723
Cadastre		6,668	6,572
Churchwardens		37,132	18,695
Computer software and training		6,763	3,221
Depreciation	4	3,899	-
Parish cemetery		80,010	79,077
Parochial notes and publications		2,496	3,388
School prize fee		5,500	5,054
Street lighting		31,755	33,476
		<u>285,042</u>	<u>255,206</u>
<u>SURPLUS/(DEFICIT) FOR THE YEAR</u>		657,715	(6,583)
Funds brought forward		341,378	347,961
<u>FUNDS CARRIED FORWARD</u>		<u>£ 999,093</u>	<u>341,378</u>

The notes on pages 7 and 8 form part of these financial statements.

PARISH OF ST. SAMPSON  
STATEMENT OF INCOME AND RETAINED FUNDS - REFUSE  
FOR THE YEAR ENDED 31 DECEMBER 2020

Page 5

	<u>2020</u>	<u>2019</u>
<u>INCOME</u>		
Refuse rate collected	<u>292,189</u>	<u>285,494</u>
<u>EXPENDITURE</u>		
Collection and disposal of refuse		
Collection	299,204	292,191
Disposal	85	789
	<u>299,289</u>	<u>292,980</u>
<u>DEFICIT FOR THE YEAR</u>	(7,100)	(7,486)
Funds brought forward	294,239	301,725
<u>FUNDS CARRIED FORWARD</u>	<u>£ 287,139</u>	<u>£ 294,239</u>

The notes on pages 7 and 8 form part of these financial statements.

PARISH OF ST. SAMPSON  
BALANCE SHEET  
AS AT 31 DECEMBER 2020

	<u>Note</u>	<u>2020</u>	<u>2019</u>
<u>FIXED ASSETS</u>			
Motor vehicles	4	<u>11,696</u>	<u>15,595</u>
<u>CURRENT ASSETS</u>			
Cash		673,091	758,536
Prepayments and accrued income	5	18,514	15,506
Rectory sale proceeds	8	<u>735,609</u>	<u>-</u>
		<u>1,427,214</u>	<u>774,042</u>
<u>LIABILITIES FALLING DUE WITHIN ONE YEAR</u>			
Creditors and accrued expenses	6	(152,678)	(154,020)
NT CURRENT ASSETS		<u>1,274,536</u>	<u>620,022</u>
<u>NET ASSETS</u>		<u>1,286,232</u>	<u>635,617</u>
<u>PARISH FUNDS</u>			
General fund (page 3)		999,093	341,378
Refuse fund (page 4)		287,139	294,239
		<u>1,286,232</u>	<u>635,617</u>

The financial statements were approved on 2021.

\_\_\_\_\_  
 MR P.R. LE PELLEY - Senior Constable

\_\_\_\_\_  
 MR T. OLIVER - Dean

The notes on pages 7 and 8 form part of these financial statements.



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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 (sold during the year), 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.

Tangible fixed assets

Tangible fixed assets consist of motor vehicles which are depreciated at 25% per annum on a reducing balance basis.

3 GENERAL EXPENSES

	<u>2020</u>	<u>2019</u>
Advertising	3,156	3,618
Audit and accountancy	8,380	7,906
Bank charges	1,011	2,214
Cleaning of toilets	7,175	6,048
Constables' honorarium	4,000	3,333
Credit card machine charges	1,409	1,667
Fines	4,075	6,649
Hardship COVID fund	1,295	-
Heat, water, electricity	2,606	3,383
Insurance	6,684	6,234
Legal fees	3,526	1,692
Office cleaning and gardening	2,954	2,165
Payroll costs	52,994	45,011
Postage & telephone	3,801	2,582
Rectory bills	4,841	1,961
Repairs	964	5,906
Sundries	1,948	5,354
	<u>110,819</u>	<u>105,723</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

<u>4 MOTOR VEHICLES</u>	<u>2020</u>	<u>2019</u>
Cost brought and carried forward	<u>15,595</u>	<u>15,595</u>
Depreciation brought forward	-	-
Charge for the year	<u>3,899</u>	-
Carried forward	<u>3,899</u>	-
Net book value	<u><u>11,696</u></u>	<u><u>15,595</u></u>
<u>5 PREPAYMENTS AND ACCRUED INCOME</u>	<u>2020</u>	<u>2019</u>
Prepayments	3,576	2,987
Accrued income - owner's rates	706	117
Accrued income - refuse rates	-	222
Sundry debtors	14,232	10,476
Debtors - fines	-	1,704
	<u><u>18,514</u></u>	<u><u>15,506</u></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>2020</u>	<u>2019</u>
Accounts payable	126,867	129,078
Audit and accountancy	7,850	7,850
Amounts owed to related entities	15,256	15,256
Payroll costs	<u>2,705</u>	<u>1,836</u>
	<u><u>152,678</u></u>	<u><u>154,020</u></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.

8 SALE OF RECTORY

The Rectory was sold on 8 October 2020, with net sale proceeds of £735,609. As the Rectory was not previously recognised in the Balance Sheet, the entire proceeds have been treated as income and included in the Statement of Income and Retained Earnings - General. The proceeds are being held on deposit until a decision is taken on the possible purchase of a new rectory.