

**PARISH OF ST PETER PORT  
CONSTABLES' ACCOUNT  
- PUBLIC IMPROVEMENTS ACCOUNT**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2019**

**CHARTERED ACCOUNTANTS' REPORT TO THE CONSTABLES' OF ST PETER  
PORT ON THE UNAUDITED  
FINANCIAL STATEMENTS OF THE PARISH OF ST PETER PORT  
CONSTABLES' ACCOUNT – PUBLIC IMPROVEMENTS ACCOUNT**

In accordance with the letter of engagement dated 26 September 2019, we have prepared for your approval the financial information of the Parish of St Peter Port Constables' Account – Public Improvements Account for the year ended 31 December 2019 which comprises the Receipts and Payment Account and the related notes from the accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (“ICAEW”), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>

This report is made solely to you, as a body, in accordance with the terms of our engagement letter dated 26 September 2019. Our work has been undertaken solely to prepare for your approval the financial information of the Parish of St Peter Port Constables' Account – Public Improvements Account and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Constables of St Peter Port for our work or for this report.

You have approved the financial information for the year ended 31 December 2019 and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not been instructed to carry out an audit or a review of the financial information of the Parish of St Peter Port Constables' Account – Public Improvements Account. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

CHARTERED ACCOUNTANTS  
Place du Pre  
Rue du Pre  
St Peter Port  
Guernsey

**PARISH OF ST PETER PORT  
CONSTABLES' ACCOUNT - PUBLIC IMPROVEMENTS**

**RECEIPTS AND PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**2018**

**INCOME**

Dog licences	9,340	8,785
Firearms certificates	-	127
Donations re benches	-	600
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	9,340	9,512

**EXPENDITURE**

Dog licence discs	622	515
Dog licence commission	701	659
Street name plates	170	170
General public improvements: -		
- Benches	-	9,293
- Plaque at Fort George	-	1,315
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	(1,493)	(11,952)

**SURPLUS/(DEFICIT) FOR THE YEAR**

7,847 (2,440)

**Balance brought forward**

67,976 70,416

**BALANCE CARRIED FORWARD**

£ 75,823 £ 67,976

  
  
 ) Constables

..... 29 April 2020 .....  
 Date

**NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT**

**31 DECEMBER 2019**

**1. ACCOUNTING POLICIES**

**(a) CONVENTION**

These financial statements have been prepared under the historical cost convention. They have been prepared in order to show to the Parish of St Peter Port how income not requested within the Remede is spent. The principal accounting policy which the Constables have adopted within that convention is set out below. The financial statements are not intended to achieve full compliance with the provisions of UK Generally Accepted Accounting Principles.

**(b) INCOME AND EXPENDITURE RECOGNITION**

All income and expenditure has been included in the receipt and payments account on a paid basis.

**2. RECEIPTS AND PAYMENTS**

Receipts and payments for the year derive wholly from continuing activities.