

PARISH OF ST PETER PORT

CONSTABLES' ACCOUNT

**AUDITED FINANCIAL
STATEMENTS**

31 DECEMBER 2020

**PARISH OF ST PETER PORT
CONSTABLES' ACCOUNT**

REPORT OF THE CONSTABLES

Constables Office

Lefebvre Street, St Peter Port, Guernsey GY1 2JS.

Constables

Zoe Lihou

Dennis Le Moignan (resigned 29/10/2021)

Douzeniers

Mrs C E Goodlass (Dean)

Mrs J C Robin

D Falla

M Garrett

Mrs J M Tasker

S W Place

M R Harris

N E Forman

R J Skipper (resigned July 2021)

B Cash (Vice-Dean)

Ms D M Sebire

Ms M B McDermott

Mrs R Henderson

T A C Bush

Mrs J B Gallienne

B J N Nicholls

Mrs O L Duerden

Dr N C J Lloyd

Independent auditor

Lince Salisbury

Avenue House, St Julian's Avenue, St Peter Port, Guernsey, GY1 1WA

Constables' Responsibility

The Constables acknowledge responsibility for:-

- a) ensuring the Douzaine keeps accounting records in accordance with the States of Guernsey Parochial Administration Ordinance, 2013.
- b) preparing financial statements in line with generally accepted accounting standards which give a true and fair view of the state of affairs of the Douzaine in compliance with the requirements of the States of Guernsey Parochial Administration Ordinance, 2013.

**PARISH OF ST PETER PORT
CONSTABLES' ACCOUNT**

REPORT OF THE CONSTABLES (continued)

Disclosure of information to auditor

Each of the persons who are Constables at the time when this Report of the Constables is approved has confirmed that:

- so far as that Constable is aware, there is no relevant audit information of which the entity's auditor is unaware; and
- that Constable has taken all the steps that ought to have been taken as a Constable in order to be aware of any relevant audit information and to establish that the entity's auditor is aware of that information.

Independent auditor

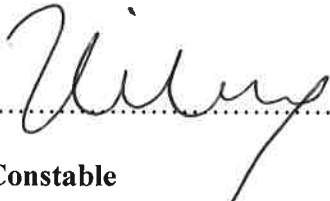
Lince Salisbury have expressed their willingness to continue in office.

Accounting Policies

The financial statements have been prepared in compliance with FRS102 - Section 1A – Small Entities. This is the Financial Reporting Standard applicable to small entities in the United Kingdom and the Republic of Ireland. This is the first year that the financial statements have been prepared in accordance with FRS102.

Approved by the Constables

This report was approved by order of the Constables and signed on behalf of The Constables of St Peter Port by:


.....
Constable

Date: 19/11/21

INDEPENDENT AUDITOR'S REPORT**Qualified Opinion**

We have audited the financial statements of the Parish of St. Peter Port Constables Account (the 'Parish') for the year ended 31 December 2020 which comprise the income and expenditure account, the statement of changes in reserves, the statement of financial position and 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).

In our opinion, except for the effects of the matters described in the basis for qualified opinion paragraph, 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 profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Small Entities; and
- have been prepared in accordance with the requirements of the Parochial Administration Ordinance, 2013.

Basis for qualified 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 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, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

As stated in note 3 to the financial statements, the Parish owns certain land and properties. 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 statement of financial position.

As stated in note 10 to the financial statements, the Parish operates a defined benefit pension scheme. The statement of financial position does not include any liability for the defined benefit obligation of the scheme other than any amount relating to the current period, which is not in accordance with the FRS 102 Section 1AC.27 - 29. Further, the calculated fund deficit referred to in note 10 of £109,285 has not been valued using a discounted valuation technique.

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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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 entity'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 Constables are responsible for the other information. The other information comprises the Report of the Constables. 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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Parish and its environment obtained in the course of the audit, we have not identified material misstatements in the Constables' Report.

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

- Proper accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of Constables

The Constables are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they 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 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:

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

- As part of the audit we gained an understanding of the legal and regulatory framework applicable to the Parish and the industry in which it operates, by reviewing relevant legislation, including The Parochial Administration Ordinance, 2013, as well as guidance issued from relevant accounting institutions, and considered the risk of acts by the parish that were contrary to applicable laws and regulations, including fraud, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.
- We tailored our audit programmes to include:
 - A review of the parish's documentation and records in order to obtain sufficient and appropriate audit evidence to support our opinion.
 - making enquiries and reviewing correspondence of the Constables as to whether there had been any non-compliance with laws and regulations; and
 - a review of internal documentation, including minutes, policies and procedures and an assessment of the efficacy of such documentation
 - enquiries of the Constables about their own identification assessment of the risk of irregularities
 - review of all opening balances and comparison to the prior year financial statements
- The engagement partner assessed the appropriateness of the engagement team to identify or recognise non-compliance with laws and regulations, and details of those matters about non-compliance with laws and regulations and fraud that were communicated to the engagement team.
- We performed our audit work within a reasonable timeframe of the year end, corresponding to the parish's requirement to file financial statements.
- There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any material misstatements relating to irregularities, including fraud. As in all of our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the Board that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website. This description forms part of our auditor's report.

Other matter

The prior period financial statements were not audited.

Use of Our Report

This report is made solely to the Constables as a body. 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 as a body for our audit work, for this report, or for the opinions we have formed.

22nd November 2021

Avenue House, St Julian's Avenue,
St Peter Port, Guernsey



Lince Salisbury Limited
Chartered Accountants

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

Note

2020

	GENERAL ACCOUNT £	PUBLIC IMPROVEMENTS £	FLORAL COMMITTEE £	CHURCHWARDENS £	TOTAL £
REVENUE					
Owners' rates	1,378,170	-	-	-	1,378,170
Rent of offices, car-parks etc	101,405	-	-	-	101,405
Dog licences	-	8,668	-	-	8,668
Sponsorships and donations	-	-	2,200	-	2,200
License fees etc	-	594	-	-	594
Other income	50	-	-	-	50
	1,479,625	9,262	2,200	-	1,491,087
EXPENDITURE					
<u>Parish Operations</u>					
Refuse collection	(677,465)	-	-	-	(677,465)
Churchwardens' account	(41,239)	-	-	41,239	-
Parochial cemetery upkeep	(9,449)	-	-	-	(9,449)
Parish celebrations	-	-	-	-	-
Street lighting	(107,437)	-	-	-	(107,437)
States Works Dept & other maintenance	(9,376)	-	-	-	(9,376)
General upkeep re Cambridge Park, plantations pumps and street furniture	(41,434)	(39,969)	-	-	(81,403)
Grants to schools	(3,550)	-	-	-	(3,550)
Contribution to Floral Committee	(89,708)	-	89,708	-	-
	(979,658)	(39,969)	89,708	41,239	(888,680)
<u>Parish Administration</u>					
Salaries, wages and social security	(280,717)	-	-	-	(280,717)
Pension payments	(5,769)	-	-	-	(5,769)
Caretaker and cleaning	(3,946)	-	-	-	(3,946)
Accountancy	(4,200)	-	-	-	(4,200)
Publications and parochial notices	419	-	-	-	419
Office expenses – including printing, stationery, utility costs and sundry parochial expenses	(41,737)	-	-	-	(41,737)
Legal and professional	(5,824)	-	-	-	(5,824)
Computer and website expenses	(25,871)	-	-	-	(25,871)
Repairs and maintenance of Constables' office	(8,930)	-	-	-	(8,930)
Cadastre	(10,686)	-	-	-	(10,686)
Bank loan interest	(459)	-	-	-	(459)
Depreciation	(1,883)	-	-	-	(1,883)
	(389,603)	-	-	-	(389,603)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

Note

2020

	GENERAL ACCOUNT £	PUBLIC IMPROVEMENTS £	FLORAL COMMITTEE £	CHURCHWARDENS £	TOTAL £
Public Improvements					
Dog licence discs	-	(728)	-	-	(728)
Dog licence commission	-	(650)	-	-	(650)
Street name plates	-	-	-	-	-
	-	(1,378)	-	-	(1,378)
Floral Committee					
Normal floral displays	-	-	(10,450)	-	(10,450)
"Big Plan" floral displays	-	-	(90,403)	-	(90,403)
Competition and judging expenses	-	-	-	-	-
	-	-	(100,853)	-	(100,853)
Churchwardens					
Repairs to church and rectory	-	-	-	(14,174)	(14,174)
Insurance	-	-	-	(7,353)	(7,353)
Bell ringer fees – public occasions	-	-	-	(320)	(320)
Church publications	-	-	-	(145)	(145)
	-	-	-	(21,992)	(21,992)
SURPLUS/(DEFICIT) FOR THE YEAR	£ 110,364	£ (32,085)	£ (8,945)	£ 19,247	£ 88,581

The notes on pages 12 to 16 form an integral part of these accounts.

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

Note

2019 – Unaudited

	GENERAL ACCOUNT £	PUBLIC IMPROVEMENTS £	FLORAL COMMITTEE £	CHURCHWARDENS £	TOTAL £
REVENUE					
Owners' rates	1,381,010	-	-	-	1,381,010
Rent of offices, car-parks etc	102,970	-	-	-	102,970
Dog licences	-	9,340	-	-	9,340
Sponsorships and donations	-	-	4,650	-	4,650
License fees etc	-	-	-	-	-
Other income	-	-	-	-	-
	1,483,980	9,340	4,650	-	1,497,970
EXPENDITURE					
<u>Parish Operations</u>					
Refuse collection	(676,280)	-	-	-	(676,280)
Churchwardens' account	(58,254)	-	-	58,254	-
Parochial cemetery upkeep	(81,017)	-	-	-	(81,017)
Parish celebrations	(1,031)	-	-	-	(1,031)
Street lighting	(112,713)	-	-	-	(112,713)
States Works Dept & other maintenance	(23,563)	-	-	-	(23,563)
General upkeep re Cambridge Park, plantations pumps and street furniture	(49,811)	-	-	-	(49,811)
Grants to schools	(3,550)	-	-	-	(3,550)
Contribution to Floral Committee	(123,991)	-	123,991	-	-
	(1,130,210)	-	123,991	58,254	(947,965)
<u>Parish Administration</u>					
Salaries, wages and social security	(235,469)	-	-	-	(235,469)
Pension payments	(7,935)	-	-	-	(7,935)
Caretaker and cleaning	(5,342)	-	-	-	(5,342)
Accountancy	(4,250)	-	-	-	(4,250)
Publications and parochial notices	(4,724)	-	-	-	(4,724)
Office expenses – including printing, stationery, utility costs and sundry parochial expenses	(50,925)	-	-	-	(50,925)
Legal and professional	(2,393)	-	-	-	(2,393)
Computer and website expenses	(16,218)	-	-	-	(16,218)
Repairs and maintenance of Constables' office	(14,673)	-	-	-	(14,673)
Cadastre	(10,470)	-	-	-	(10,470)
Bank loan interest	(2,868)	-	-	-	(2,868)
Depreciation	(2,219)	-	-	-	(2,219)
	(357,486)	-	-	-	(357,486)

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

Note

2019 - unaudited

	GENERAL ACCOUNT £	PUBLIC IMPROVEMENTS £	FLORAL COMMITTEE £	CHURCHWARDENS £	TOTAL £
Public Improvements					
Dog licence discs	-	(622)	-	-	(622)
Dog licence commission	-	(701)	-	-	(701)
Street name plates	-	(170)	-	-	(170)
	-	(1,493)	-	-	(1,493)
Floral Committee					
Normal floral displays	-	-	(31,271)	-	(31,271)
"Big Plan" floral displays	-	-	(90,597)	-	(90,597)
Competition and judging expenses	-	-	(63)	-	(63)
	-	-	(121,931)	-	(121,931)
Churchwardens					
Repairs to church and rectory	-	-	-	(81,658)	(81,658)
Insurance	-	-	-	(7,180)	(7,180)
Bell ringer fees – public occasions	-	-	-	(480)	(480)
Church publications	-	-	-	-	-
	-	-	-	(89,318)	(89,318)
SURPLUS/(DEFICIT) FOR THE YEAR	£ (3,716)	£ 7,847	£ 6,710	£ (31,064)	£ (20,223)

The notes on pages 12 to 16 form an integral part of these accounts.

**PARISH OF ST PETER PORT
CONSTABLES' ACCOUNT**

**STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2020**

FOR THE YEAR ENDED 31 DECEMBER 2019

At 1 January 2019	General Account £	Public Improvements Account £	Parish Church Reserve £	Floral Committee Account £	Total £
Surplus/(deficit) for the year	775,815 (3,716)	67,976 7,847	48,481 (31,064)	6,405 6,710	898,677 (20,223)
At 31 December 2019	£ 772,099	£ 75,823	£ 17,417	£ 13,115	£ 878,454

FOR THE YEAR ENDED 31 DECEMBER 2020


At 1 January 2020	General Account £	Public Improvements Account £	Parish Church Reserve £	Floral Committee Account £	Total £
Surplus/(deficit) for the year	772,099 110,364	75,823 (32,085)	17,417 19,247	13,115 (8,945)	878,454 88,581
At 31 December 2020	£ 882,463	£ 43,738	£ 36,664	£ 4,170	£ 967,035

The notes on pages 12 to 16 form an integral part of these financial statements.

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2020

	Note	2020		2019 (unaudited)	
		£	£	£	£
FIXED ASSETS					
Freehold investment property	3		-		-
Tangible fixed assets	4		6,525		8,408
			<hr/>		<hr/>
			6,525		8,408
CURRENT ASSETS					
Debtors	5	29,421		2,627	
Cash at bank		1,029,281		1,006,014	
		<hr/>		<hr/>	
		1,058,702		1,008,641	
CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR					
Accounts payable	6	(98,192)		(138,595)	
		<hr/>		<hr/>	
NET CURRENT ASSETS			960,510		870,046
			<hr/>		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES			£ 967,035		£ 878,454
			<hr/> <hr/>		<hr/> <hr/>
REPRESENTED BY:					
Reserves			£ 967,035		£ 878,454
			<hr/> <hr/>		<hr/> <hr/>

Approved by the Douzaine and signed on its behalf by:


)
)
) Constables
)
)

Date... 19/11/21

**NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2020**

1. ACCOUNTING POLICIES

In accordance with the Parochial Administration Ordinance 2013, all Parish accounts (including account 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 statements prepared. These financial statements have been prepared under the historical cost convention and in accordance with Section 1A of Financial Reporting Standard 102, the financial reporting standard applicable in the UK and Republic of Ireland.

The account for Public Improvements, where the source of income is derived from dog licences is also reflected in these accounts. Expenditure is authorised for what is viewed by the Douzaine as a benefit to the Parish.

Similarly, the accounts of The St Peter Port Churchwardens, who are responsible for the repairs of the Parish Church, where the source of income is derived from Parish Remede, and the account of the St Peter Port Floral Committee is also reflected in these accounts.

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

CONVENTION

The financial statements have been prepared in order to show the Parish of St Peter Port how the annual rates are spent. The principal accounting policies which the Constables have adopted are set out below.

COMPARATIVE FINANCIAL INFORMATION

The comparative financial statements for the year ended 31 December 2019 were unaudited.

INCOME AND EXPENDITURE

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

TANGIBLE FIXED ASSETS AND DEPRECIATION

Fixed assets are stated at historical cost less depreciation.

Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life:-

Motor vehicle – 25% reducing balance

Computer equipment – 20% straight line

Furniture, fittings and equipment – 20% reducing balance

The assets residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the income and deficit statement.

**NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2020**

1. ACCOUNTING POLICIES (continued)

FREEHOLD PROPERTY

The Parish owns certain land and properties which have not been included in the financial statements (see note 3). Revenue received and expenditure incurred on these properties is included in the Income and Expenditure account.

FINANCIAL INSTRUMENTS

The entity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities including trade and other debtors and creditors.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

DEBTORS

Short-term debtors are measured at transaction price, less any impairment.

PENSION COSTS

The Constables operate a defined benefit pension scheme for past employees (note 10).

CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours and measured at amortised cost.

2. INCOME AND SURPLUS FOR THE FINANCIAL YEAR

Income and surplus for the financial year derive wholly from continuing activities.

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2020

3. FREEHOLD PROPERTY

The Parish owns certain land and properties but no amount has been included in the financial statements in respect of the value of these properties. Where any assets derive an income or have incurred expenditure, such amounts are recorded the Income and Expenditure account in these financial statements.

4. TANGIBLE FIXED ASSETS

<u>Cost</u>	<u>Motor Vehicle</u>	<u>Computer Equipment</u>	<u>Furniture Fittings and Equipment</u> £	<u>Total</u> £
At 1 January 2020 and at 31 December 2020	10,500	3,300	29,814	43,614
<u>Depreciation</u>				
At 1 January 2020	9,098	660	25,448	35,206
Charge for the year	350	660	873	1,883
At 31 December 2020	9,448	1,320	26,321	37,089
<u>Net Book Value</u>				
At 31 December 2019	£ 1,402	£ 2,640	£ 4,366	£ 8,408
At 31 December 2020	£1,052	£1,980	£3,493	£ 6,525

5. DEBTORS

	2020 £	2019 £
Outstanding rates	3,270	1,899
Prepayments	11,675	728
Other debtor	14,476	-
	<u>£ 29,421</u>	<u>£ 2,627</u>

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2020

6. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Rent received in advance	15,932	16,134
Lease deposit	3,334	3,334
Employee tax and social security	19,762	14,286
Other creditors	59,164	64,412
Bank loan	-	40,429
	<hr/>	<hr/>
	£ 98,192	£ 138,595
	<hr/>	<hr/>

7. POST BALANCE SHEET EVENT AND GOING CONCERN

The advent of the Covid-19 pandemic in 2020 will have an impact across all sectors of the economy which cannot be wholly quantified at this time as the situation is ongoing. The Constables' made a decision to request minimum rates required in the 2020 Remede and reduced their budgets as far as possible to enable the rates to be lower to help the Parishioners. As the pandemic is ongoing in 2021 the rates request will be contained as much as possible for this coming year therefore cash reserves could be expected to reduce further.

The Constables' still have substantial cash reserves and consider that it is appropriate that the Constables' financial statements should be prepared on a going concern basis despite the comments noted above.

8. FIRST TIME ADOPTION OF FRS102

These are the first financial statements of The Parish of St Peter Port Constables Account that have been prepared in accordance with FRS 102.

9. CONTROLLING PARTY

Throughout the year the Parish was under the control of the Constables and Douzaine acting in concert.

10. PENSION COSTS

The Parish operates a defined benefit pension scheme for past employees. These financial statements do not take account of liabilities to pay pensions and other benefits which fall due after the end of the year and no separate fund is maintained by the Parish to meet these obligations. There are three remaining participants in the scheme, and although no formal actuarial valuation has taken place, the Constables estimate the total liability, based on an average unexpired term of 13 years, to be £109,285.

**NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2020**

11. EMPLOYEES

The average number of employees during the year was 7 (2019 : 8).

12. OTHER BANK ACCOUNTS

The following bank accounts, which are under the control of the Constables, have been excluded from these financial statements, because the funds held in them are not derived from monies attributable to ratepayers:-

	Source of Funds	Balance at 31 December 2020	Balance at 31 December 2019
St Peter Port Douzaine	Bornements	£1,339	£1,909
Constables of St Peter Port – sundry fees account	Dog tax commission liquor applications and licences etc	£18,779	£18,413
Constables of St Peter Port – Priaulx Trust Fund	An historic charitable donation	£12,129	£12,129

13. POST BALANCE SHEET EVENTS

On 29th October 2021, Dennis Le Moignan announced his resignation from his position as Constable of St. Peter Port.