

PARISH OF ST MARY

**PARISH ACCOUNTS
YEAR ENDED 30 APRIL 2023**

**PARISH OF ST MARY
ACCOUNTS
INDEX
YEAR ENDED 30 APRIL 2023**

| | |
|-------|------------------------------|
| 1-3 | Independent Auditor's Report |
| 4 | Balance Sheet |
| 5 | General account - Income |
| 6 | General account - Expenses |
| 7 | Roads account |
| 8-10 | Reserves |
| 11-13 | Notes to the accounts |

PARISH OF ST MARY

REPORT OF THE CONNÉTABLE FOR THE YEAR ENDED
30 APRIL 2023

Dear Parishioners

Report by the Connétable for the Financial Year 2022/2023

It will be recalled that, at the Rates Assembly held last year, the Assembly agreed to maintain rates at the same level and it is pleasing to note that, notwithstanding various challenges, expenditure during the year was broadly in line with estimates.

One of the largest challenges relates to financial responsibilities in respect of such recurring items as property insurance and contribution to the expenses of the Comité des Connétables. All parishes have a similar level of liability but, with St. Mary having fewer properties on which it can levy rates, this obviously impacts disproportionately on our level of rates. I'm therefore afraid that, as predicted last year, I shall be recommending some rise in rates this year.

The last year has seen a number of developments or changes which hopefully augur well for the future of the parish. One of these relates to the Community & Youth Centre where a new management committee is in place. Over the last few years, it has been necessary for the parish to provide financial support to the Centre but, with the Centre having been able to secure certain grants and implement changes in its charging structure, it is hoped that the level of future parish support will diminish. In the meantime (and after the restrictions imposed by covid), the Centre has once again become the focal point of various celebrations in the form of those for the Jubilee, Christmas Fayre and more recently, the Coronation picnic; if we are able to establish a permanent social committee, it is hoped that more regular events will follow.

During the last year, the Parish sadly lost its Rector, Tim Neil, and, not for the first time in recent years, we were faced with an inter regnum during which time various members of the clergy kindly gave of their time. However, we have a new Rector in the form of Kirsty Allan and I have no doubt that Kirsty's general enthusiasm will contribute to the vitality of the parish in various areas.

Another loss to the parish was Derek Maltwood who died last April. After an unbroken spell as Parish Deputy between 1987 and 2002, he served the parish as Procureur and, at this time, it is fitting that we pay tribute to his long service to St. Mary over the years.

Finally, I take the opportunity of thanking all those who have given of their time to the parish over the last year and who have provided immeasurable support to me during my first year in office.

David Johnson
July 2023



Alex Picot
chartered accountants

1st Floor, The Le Gallais Building
6 Minden Place, St Helier
Jersey JE2 4WQ

INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST MARY

Opinion

We have audited the accounts of the Parish of St Mary (the "parish") for the year ended 30 April 2023 which comprise the Balance Sheet, General Account Summary, General Income and Expenditure Accounts, the Roads Income and Expenditure Account, Reserve Accounts and notes to the accounts, including a summary of significant accounting policies. The accounts have been prepared in accordance with the accounting policies set out therein.

In our opinion, the accounts for the year ended 30 April 2023 have been prepared in accordance with the accounting policies as set out in note 1.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the parish in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – basis of accounting

Without modifying our opinion, we draw attention to note 1 to the accounts, which describes the basis of accounting. The financial statements are prepared for the purposes of their presentation to the Parish Assembly together with estimates of the funds required by the Parish, in accordance with Rates (Jersey) Law 2005. As a result, the accounts may not be suitable for another purpose.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the Connétable's use of the going concern basis of accounting in the preparation of the accounts 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 Parish's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the Connétable with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information presented other than the accounts and our auditor's report thereon. The Connétable is responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 this gives rise to a material misstatement in the accounts themselves. 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.



Alex Picot
chartered accountants

1st Floor, The Le Gallais Building
6 Minden Place, St Helier
Jersey JE2 4WQ

INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST MARY (CONTINUED)

Responsibilities of the Connétable

The Connétable is responsible for the preparation of the accounts in accordance with applicable law and the Parish's own accounting policies. In preparing these accounts the Connétable is required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the accounts on the going concern basis unless it is inappropriate to assume that the Parish will continue in operation.

The Connétable is responsible for keeping proper accounting records which show with reasonable accuracy at any time the financial position of the Parish. The Connétable, together with the Procureurs du Bien Public, is also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the accounts, the Connétable is 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.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

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

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:

During our audit we assessed the risk of material misstatement of the accounts as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the parish and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the accounts as well as those which may have an effect on amounts in the accounts, for instance through the imposition of fines or litigation. These included, but were not limited to Rates (Jersey) Law 2005 as well as general legislation applicable to a Parish's activity, such as Employment Law, Health and Safety Regulation and Data Protection requirements. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud.



Alex Picot
chartered accountants

1st Floor, The Le Gallais Building
6 Minden Place, St Helier
Jersey JE2 4WQ

**INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND ELECTORS OF
THE PARISH OF ST MARY (CONTINUED)**

Auditor's responsibilities for the audit of the accounts (continued)

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs(UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting estimates;
- Review for any changes to activities which the parish undertakes;
- Review of legal and professional fees expensed during the year.

There are inherent limitations in the audit procedures above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of it. In addition, the risk of not detecting material misstatement due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

A further description of our responsibilities for the audit of the accounts 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 principals and electors of the Parish, as a body. Our audit work has been undertaken so that we might state to the Parish's principals and electors 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 Parish and the principals and electors of that Parish as a body, for our audit work, for this report, or for the opinions we have formed.

12 July 2023


Chartered Accountants

PARISH OF ST MARY

BALANCE SHEET AS AT 30 APRIL 2023

| | 2023 | | 2022 | |
|-----------------------------|---------------|-----------------------|---------------|-----------------------|
| | £ | £ | £ | £ |
| Current assets | | | | |
| Cash at bank | 447,570 | | 468,760 | |
| Debtors | <u>10,353</u> | 457,923 | <u>6,975</u> | 475,735 |
| Current liabilities | | | | |
| Creditors | <u>52,859</u> | 52,859 | <u>54,854</u> | 54,854 |
| Driving licences in advance | | 41,119 | | 42,038 |
| Net current assets | | <u><u>363,945</u></u> | | <u><u>378,843</u></u> |
| Representing: | | | | |
| GENERAL RESERVE | | 262,123 | | 242,381 |
| ROADS RESERVE | | 37,858 | | 54,511 |
| MONUMENTS | | - | | 2,994 |
| BATTLE OF FLOWERS | | 5,000 | | 5,000 |
| POLICE CAR | | 21,000 | | 18,000 |
| ACQUISITIONS | | - | | 3,146 |
| BANK NOTES | | 300 | | 300 |
| CONSTABLE'S SPECIAL | | - | | 2,511 |
| QUINQUENNIAL | | 10,000 | | 10,000 |
| CEMETERY WALL | | 20,660 | | 10,000 |
| ROADS SINKING FUND | | - | | 20,000 |
| RECTORY REPAIRS | | 104 | | 10,000 |
| CEMETERY | | 6,900 | | - |
| | | <u><u>363,945</u></u> | | <u><u>378,843</u></u> |

Connétable

R. Daulton

Date

12th July 2023

PARISH OF ST MARY
GENERAL ACCOUNT
YEAR ENDED 30 APRIL 2023

| RECEIPTS | 2023 Actual | 2023 Estimates | 2022 Actual |
|---|-----------------------|-------------------|----------------|
| Rates received | 603,259 | | 591,278 |
| Less: | | | |
| Island wide rate | (210,864) | | (213,809) |
| | <u>392,395</u> | 387,618 | 377,469 |
| | | | |
| Fines - speeding | 1,955 | 3,000 | 2,921 |
| Parish hall rent | 701 | 400 | 445 |
| Petanque club rental | 400 | 400 | 400 |
| Cemetery | 6,018 | 3,000 | 2,879 |
| Dog permits | 3,161 | 3,000 | 3,221 |
| Sundry receipts | 452 | - | 130 |
| Bank interest | 4,279 | - | 76 |
| Conveyancing fees | 571 | 1,000 | 1,076 |
| Telephone mast rental | 1,000 | 1,000 | 1,000 |
| | <u>18,537</u> | 11,800 | 12,148 |
| | | | |
| TOTAL RECEIPTS | 410,932 | 399,418 | 389,617 |
| | | | |
| From General Payments account | (377,941) | (408,508) | (389,914) |
| | | | |
| Excess of income/(expenditure) for the year | <u>32,991</u> | (9,090) | (297) |
| | | | |
| Transfers from General Reserve - special votes | | | |
| Petanque clubhouse | - | | (1,690) |
| CCTV | - | | (11,906) |
| Quinquennial | - | | (10,000) |
| Cemetery wall | (15,000) | | (10,000) |
| Roads sinking fund | - | | (20,000) |
| Rectory repairs | - | | (10,000) |
| Cemetery reserve | (3,906) | | - |
| Transfer from Constable's Special Reserve | 2,511 | | - |
| From Acquisitions Reserve | 3,146 | | - |
| | <u>19,742</u> | (9,090) | (63,893) |
| | | | |
| BALANCE IN HAND 1 MAY 2022 | 242,381 | 242,381 | 306,274 |
| | | | |
| BALANCE IN HAND 30 APRIL 2023 | <u><u>262,123</u></u> | <u>233,291</u> | <u>242,381</u> |

PARISH OF ST MARY
GENERAL ACCOUNT
YEAR ENDED 30 APRIL 2023

| | Note | 2023 Actual | 2023 <i>Estimates</i> | 2022 Actual |
|---|------|----------------|--------------------------|----------------|
| ADMINISTRATION | | | | |
| Office expenses | | 23,526 | 25,000 | 26,094 |
| Wages & salaries | | 80,684 | 90,000 | 84,724 |
| Tresor | | 3,000 | 3,000 | 3,000 |
| Insurances | | 16,407 | 14,000 | 13,113 |
| Experts | | 3,000 | 4,000 | 2,600 |
| Comite des Connetables | 5 | 20,656 | 25,000 | 23,451 |
| Data protection | | 2,132 | 6,000 | 5,189 |
| Bank charges | | 2,178 | 1,000 | 704 |
| Credit card charges | | 3,500 | 4,000 | 3,692 |
| Audit fee | | 6,500 | 6,500 | 6,500 |
| PUBLIC WORKS | | | | |
| Roads | | - | - | 40,000 |
| Refuse collection | | 96,923 | 97,708 | 61,816 |
| Parish gardening & maintenance | | 44,645 | 50,000 | 48,380 |
| Parish church & rectory | | 5,005 | 6,000 | 5,730 |
| Village lighting | | 1,674 | 1,800 | 1,585 |
| Community centre maintenance | | 7,633 | 6,500 | 5,944 |
| Community centre facilities management | | 8,109 | 9,000 | 8,719 |
| Parish hall refurbishment & maintenance | | 4,296 | 10,000 | 1,466 |
| HONORARY POLICE | | | | |
| General expenses | | 17,658 | 18,000 | 17,200 |
| Police car | | 3,000 | 3,000 | 3,000 |
| DONATIONS AND GRANTS | | | | |
| Youth project funding | | 20,000 | 20,000 | 19,750 |
| Charities | 6 | 5,100 | 5,000 | 5,100 |
| Senior citizens Xmas lunch | | 2,168 | 2,000 | 2,124 |
| Parish community projects | | 147 | 1,000 | 33 |
| TOTAL EXPENDITURE | | 377,941 | 408,508 | 389,914 |

PARISH OF ST MARY
ROADS ACCOUNT
YEAR ENDED 30 APRIL 2023

| | 2023 | 2022 |
|---------------------------------------|-----------------|---------------|
| | £ | £ |
| GENERAL ACCOUNT | | |
| RECEIPTS | | |
| Transfer from General account | - | 40,000 |
| Licences | 9,954 | 11,109 |
| Fines & towing | 1,933 | 1,750 |
| | 11,887 | 52,859 |
| PAYMENTS | | |
| Road resurfacing | 31,415 | 2,508 |
| Road cleaning | 7,590 | 7,622 |
| Branchage expenses | 1,336 | 680 |
| Licences | 2,756 | 937 |
| Road signs & markings | 5,443 | 221 |
| | 48,540 | 11,968 |
| (DEFICIT)/SURPLUS FOR THE YEAR | (36,653) | 40,891 |
| TRANSFER FROM SINKING FUND | 20,000 | - |
| BALANCE BROUGHT FORWARD | 54,511 | 13,620 |
| BALANCE CARRIED FORWARD | 37,858 | 54,511 |

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2023**

**GENERAL RESERVE
FOR THE YEAR ENDED 30 APRIL 2023**

| | 2023 | 2022 |
|--|-----------------------|-----------------------|
| | £ | £ |
| INCOME | 410,932 | 389,617 |
| EXPENDITURE | <u>(377,941)</u> | <u>(389,914)</u> |
| Surplus/(Deficit) for the year | 32,991 | (297) |
| Parish vote - petanque clubhouse | - | (1,690) |
| Parish vote - CCTV | - | (11,906) |
| Parish vote - Quinquennial | - | (10,000) |
| Parish vote - Cemetery wall | (15,000) | (10,000) |
| Parish vote - Roads sinking fund | - | (20,000) |
| Parish vote - Rectory repairs | - | (10,000) |
| Transfer from Constable's Special Reserve | 2,511 | - |
| Parish vote - Cemetery repairs | (3,906) | - |
| Parish vote - transfer from Acquisitions Reserve | 3,146 | - |
| Add: BALANCE IN HAND 1 MAY 2022 | <u>242,381</u> | <u>306,274</u> |
| BALANCE IN HAND 30 APRIL 2022 | <u><u>262,123</u></u> | <u><u>242,381</u></u> |

**MONUMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

| | 2023 | 2022 |
|---------------------------------|-----------------|---------------------|
| | £ | £ |
| Balance at 1 May 2022 | 2,994 | 2,994 |
| Transfer to Cemetery Reserve | <u>(2,994)</u> | - |
| BALANCE AT 30 APRIL 2023 | <u><u>-</u></u> | <u><u>2,994</u></u> |

**BATTLE OF FLOWERS
FOR THE YEAR ENDED 30 APRIL 2023**

| | 2023 | 2022 |
|--|---------------------|---------------------|
| | £ | £ |
| BALANCE AT 1 MAY 2022 AND 30 APRIL 2023 | <u><u>5,000</u></u> | <u><u>5,000</u></u> |

**POLICE CAR
FOR THE YEAR ENDED 30 APRIL 2023**

| | 2023 | 2022 |
|---------------------------------|----------------------|----------------------|
| | £ | £ |
| Balance at 1 May 2022 | 18,000 | 15,000 |
| Parish assembly vote | 3,000 | 3,000 |
| BALANCE AT 30 APRIL 2023 | <u><u>21,000</u></u> | <u><u>18,000</u></u> |

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2023**

**ACQUISITIONS
FOR THE YEAR ENDED 30 APRIL 2023**

| | 2023 | 2022 |
|--|-------------|-------------|
| | £ | £ |
| Balance at 1 May 2022 | 3,146 | 3,146 |
| Transfer to General Reserve | (3,146) | - |
| BALANCE AT 1 MAY 2022 AND 30 APRIL 2023 | - | 3,146 |

**BANK NOTES
FOR THE YEAR ENDED 30 APRIL 2023**

| | 2023 | 2022 |
|--|-------------|-------------|
| | £ | £ |
| BALANCE AT 1 MAY 2022 AND 30 APRIL 2023 | 300 | 300 |

**CONSTABLE'S SPECIAL
FOR THE YEAR ENDED 30 APRIL 2023**

| | 2023 | 2022 |
|---------------------------------|-------------|-------------|
| | £ | £ |
| Balance at 1 May 2022 | 2,511 | 1,813 |
| Transfer to General Reserve | (2,511) | - |
| Refund | - | 698 |
| BALANCE AT 30 APRIL 2023 | - | 2,511 |

**QUINQUENNIAL
FOR THE YEAR ENDED 30 APRIL 2023**

| | 2023 | 2022 |
|---------------------------------|-------------|-------------|
| | £ | £ |
| Balance at 1 May 2022 | 10,000 | - |
| Parish vote | - | 10,000 |
| BALANCE AT 30 APRIL 2023 | 10,000 | 10,000 |

**CEMETERY WALL
FOR THE YEAR ENDED 30 APRIL 2023**

| | 2023 | 2022 |
|---------------------------------|-------------|-------------|
| | £ | £ |
| Balance at 1 May 2022 | 10,000 | - |
| Parish vote | 15,000 | 10,000 |
| Expense during year | (4,340) | - |
| BALANCE AT 30 APRIL 2023 | 20,660 | 10,000 |

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2023**

**ROADS SINKING FUND
FOR THE YEAR ENDED 30 APRIL 2023**

| | 2023 | 2022 |
|---------------------------------|-----------------|----------------------|
| | £ | £ |
| Balance at 1 May 2022 | 20,000 | - |
| Parish vote | - | 20,000 |
| Release to Roads account | (20,000) | - |
| BALANCE AT 30 APRIL 2023 | <u><u>-</u></u> | <u><u>20,000</u></u> |

**RECTORY REPAIRS
FOR THE YEAR ENDED 30 APRIL 2023**

| | 2023 | 2022 |
|---------------------------------|-------------------|----------------------|
| | £ | £ |
| Balance at 1 May 2022 | 10,000 | - |
| Parish vote | - | 10,000 |
| Expense during year | (9,896) | - |
| BALANCE AT 30 APRIL 2023 | <u><u>104</u></u> | <u><u>10,000</u></u> |

**CEMETERY
FOR THE YEAR ENDED 30 APRIL 2023**

| | 2023 | 2022 |
|---------------------------------|---------------------|-----------------|
| | £ | £ |
| Balance at 1 May 2022 | - | - |
| Transfer from Monuments Reserve | 2,994 | - |
| Transfer from General Reserve | 3,906 | - |
| BALANCE AT 30 APRIL 2023 | <u><u>6,900</u></u> | <u><u>-</u></u> |

PARISH OF ST MARY

NOTES TO THE ACCOUNTS YEAR ENDED 30 APRIL 2023

1 ACCOUNTING POLICIES

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention, and in accordance with accounting principles selected by the Parish.

1.2 Fixed assets

It is the policy of the Parish not to capitalise fixed assets. All such expenditure is written off in the year in which it is incurred.

1.3 Income

The Parish rates are brought into account for assessments up to 31 December during the year. Deposit interest and sundry income are accounted for on an accruals basis. Other income is credited when received.

During the year ended 30 April 2009 driving licences that had been last renewed during the year ended 30 April 2004 were required to be renewed and this income was credited to the general revenue account over the licence period of ten years. Subsequent driving licences income was recognised on a receipts basis.

From 30 April 2019, the prepaid element of driving licences for licences issued for 10 years will be carried forward over the period with an annual transfer to the general account being made in each year.

1.4 Expenditure

Expenditure is accounted for on an accruals basis. The parish does not recognise any expense in respect of accommodation provided to staff under their terms of employment.

1.5 Reserve Funds

The Reserve Funds have been established to equalise the effect of exceptional expenses over successive years.

2 CONTINGENT LIABILITY

The Parish of St Mary, along with all the other Parishes, is party to an agreement whereby the Parish has access to certain States of Jersey computer databases. The Parish, along with all of the other Parishes, is liable to pay damages in the event of a security breach which damages have been estimated to total £100,000. This would be divided between the Parishes on a pro-rata basis. At the date of the signing of these accounts the Connétable is not aware that any such breaches of security have occurred.

3 RATES

The Parish rate for the year ended 30 April 2023 was charged at 1.6p (2022: 1.6p per quarter). In addition to this an Island Wide rate was charged. This was collected by the Parish and paid over to the States of Jersey.

PARISH OF ST MARY

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 30 APRIL 2023

4 **GOODS AND SERVICES TAX**

The Goods and Services Tax (Jersey) Law 2007 was introduced on 6 May 2008.

The Parish has special treatment under the Goods and Services Tax (Jersey) Regulations 2007 (Regulation 5) as it is a public authority. The Parish is required to be registered for GST.

The majority of the income received by the Parish is from rates levied and is not considered to be a supply in the furtherance of a business. Therefore GST does not apply to the supply of goods by the Parish with the exception of some minor services which are not part of its regulatory function. Article 53 of the Law (Refunds of GST for public sector and other cases) allows for any GST paid by

The Parish is therefore not charging GST on the supply of goods and services connected with its regulatory functions but only where it is providing goods and services in completion with commercial concerns.

5 **COMITÉ DES CONNÉTABLES**

| | 2023 | 2022 |
|--|---------------|---------------|
| | £ | £ |
| Comité des Connétables office budget | 10,008 | 7,882 |
| Comité des Chefs de Police office | 4,460 | 4,125 |
| IT systems support (including website development) | 1,419 | 6,605 |
| Honorary police insurance | 4,769 | 4,541 |
| Sundry costs and notices | | 298 |
| | <u>20,656</u> | <u>23,451</u> |

6 **CHARITABLE GRANTS**

| | 2023 | 2022 |
|---|--------------|--------------|
| | £ | £ |
| 6 th Jersey Scout Group | 500 | 500 |
| Kid's Club | 500 | 500 |
| 20 th St Mary Brownies | 500 | 500 |
| Jersey Hospice Care | 400 | - |
| Acorn Enterprises | 400 | - |
| Headway | 400 | 450 |
| Jersey Association of Carers | 400 | - |
| Brightly Christmas appeal | 400 | - |
| Jersey Overseas Aid | 400 | - |
| Lovehearts Appeal | 400 | - |
| Jersey Employment Trust | | 450 |
| Jersey Association for Youth & Friendship | 400 | 450 |
| Healing Waves | 400 | 450 |
| Jersey Youth Enquiry Link | - | 450 |
| Jersey Lifeboat Association | - | 450 |
| JSPCA Coronavirus Urgent Appeal | - | 450 |
| Jersey Recovery College | - | 450 |
| | <u>5,100</u> | <u>5,100</u> |

PARISH OF ST MARY

**NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 30 APRIL 2023**

7 LAND AND BUILDINGS

Land and buildings owned by the Parish but not reflected in the balance sheet includes (but is not limited to):

St Mary's Church

The Church Cemetery

The New Cemetery

The Barn and Cottage

West Rectory Field

Church Car Park

East Rectory Field

The War Memorial

The Parish Hall including parking and honorary police garage

The Parish Rectory and grounds

The Millennium Cross (Gréve de Lecq)

Community centre and grounds

Miscellaneous parcels of land, paths and gardens