

PARISH OF ST MARY

PARISH ACCOUNTS
YEAR ENDED 30 APRIL 2024

**PARISH OF ST MARY
ACCOUNTS
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YEAR ENDED 30 APRIL 2024**

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PARISH OF ST. MARY

Connétable's Report

I have pleasure in presenting the Parish Accounts for the year ended 30th April 2024.

Having hosted a successful Visite Royale in August 2023 when the Royal Court approved our Accounts for the previous year, it is pleasing to report that, again, our income and expenditure for the year to 30th April 2024 were broadly in line with budget estimates. I refer below to certain individual items which I consider worthy of a special mention.

Office expenses and salaries

Together, these were some £9,000 less than budget and I take the opportunity of thanking the Parish Hall staff for their hard work and commitment throughout the year.

Insurance

This figure shows an increase over budget of some £4,500, this being largely attributable to the insurers' requirement that a valuation survey be carried out.

Refuse collection

Along with Roads, this is one of the parish's main items of expenditure and it will be recalled was the subject of a major increase over that charged for the previous year. The charge is approximately £4,000 less than the budget figure, the differential being due to the contractor agreeing not to apply the increase for the first two months.

Parish gardening and maintenance

The increase of £5,000 over the budget figure is primarily due to such figure not taking full account of the staff changes that took place in the previous year.

Community Centre maintenance

In my corresponding report last year, I referred to various changes affecting the Youth & Community Centre where a new management committee was in place. These are ongoing, but one change impacting on the Parish's Accounts was the appointment of a part-time employee and it is largely this which has led to our contribution to the Centre being some £8,000 below budget. It is to be noted that such appointment is currently financed by a charitable grant which covers the position only up to September 2024.

Parish Hall maintenance

The expenditure here was also below budget by £4,500 though, insofar as it is attributable to work yet to be carried out, this might need to be reflected in next year's budget. In the meantime, it is to be noted that the Parish Hall is now (and perhaps at last!) on mains water.

Parish church, rectory and cemetery

There was a significant overspend on the Church, Rectory and cemetery costs of £29,000 over budget. The project for the refurbishment of the Rectory has incurred additional costs in several respects and were in consequence of neglected maintenance over a period of many years; the Rectory Refurbishment reserve agreed at last year's Parish Assembly has also been fully exhausted. However, other than in relation to the Rectory itself, these costs include a provision for replacement of windows

in Rectory Cottage, tree works in the new cemetery and removal of fallen trees in the churchyard as a result of the devastation caused by Storm Ciaran last November.

Honorary Police

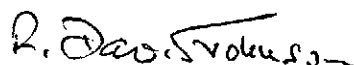
This is a further item where the expenditure was below budget (by £6000) due to lower training and equipment costs during the year.

Roads

Significant road repairs have been carried out during the course of the year and, as far as other expenditure is concerned, there were increases in the costs of road cleaning and drains clearing as a result of bad weather, not least Storm Ciaran. It will be noted that, after taking account the £38,000 surplus brought forward from the previous year, the Roads Account ended the year £12,000 in surplus.

Thanks

Finally, I am only too well aware that the parish could not run without the unflinching support of so many who willingly give of their time in a wide variety of roles. I therefore take the opportunity of thanking you all (not least the Parish Hall staff) for all your efforts over the last year in ensuring that matters ran smoothly.



David Johnson
Connétable



Alex Picot

chartered accountants

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6 Minden Place, St Helier
Jersey JE2 4WQ

INDEPENDENT AUDITOR'S 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 2024 which comprise 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 2024 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 accounts are prepared for the purposes of 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.



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INDEPENDENT AUDITOR'S 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.



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INDEPENDENT AUDITOR'S 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.

13 June 2024

Chartered Accountants

PARISH OF ST MARY

BALANCE SHEET AS AT 30 APRIL 2024

	2024		2023	
	£	£	£	£
Current assets				
Cash at bank	386,477		447,570	
Debtors	<u>9,030</u>	395,507	<u>10,353</u>	457,923
Current liabilities				
Creditors	<u>72,456</u>	72,456	<u>52,859</u>	52,859
Driving licences in advance		39,477		41,119
Net current assets		<u>283,574</u>		<u>363,945</u>
Representing:				
GENERAL RESERVE		204,653		262,123
ROADS RESERVE		11,711		37,858
BATTLE OF FLOWERS		5,000		5,000
POLICE CAR		24,000		21,000
BANK NOTES		300		300
QUINQUENNIAL		-		10,000
CEMETERY WALL		17,910		20,660
RECTORY REPAIRS		-		104
CEMETERY		-		6,900
PARISH HALL REFURBISHMENT		20,000		-
		<u>283,574</u>		<u>363,945</u>

Connétable

R. Das Vohra

Date

13th June 2024

PARISH OF ST MARY

GENERAL ACCOUNT

YEAR ENDED 30 APRIL 2024

RECEIPTS	2024 Actual	2024 Estimates	2023 Actual
Rates received	669,751		603,259
Less:			
Island wide rate	(236,993)		(210,864)
	<u>432,758</u>	428,834	392,395
Fines - speeding	1,853	1,500	1,955
Parish hall rent	2,076	400	701
Petanque club rental	400	400	400
Cemetery	4,697	3,000	6,018
Dog permits	2,760	3,000	3,161
Sundry receipts	632	-	452
Bank interest	15,857	3,000	4,279
Conveyancing fees	476	500	571
Telephone mast rental	1,127	1,000	1,000
	<u>29,878</u>	12,800	18,537
TOTAL RECEIPTS	462,636	441,634	410,932
From General Payments account	(423,106)	(419,500)	(377,941)
	<u>39,530</u>	22,134	32,991
Transfers from General Reserve - special votes			
Cemetery wall	-	-	(15,000)
Roads account	(20,000)	(20,000)	-
Rectory repairs	(43,000)	(43,000)	-
Parish Hall repairs	(20,000)	(20,000)	-
Cemetery reserve	(14,000)	(14,000)	(3,906)
Transfer from Constable's Special Reserve	-	-	2,511
From Acquisitions Reserve	-	-	3,146
	<u>(57,470)</u>	(74,866)	19,742
BALANCE IN HAND 1 MAY 2023	262,123	262,123	242,381
BALANCE IN HAND 30 APRIL 2024	<u>204,653</u>	187,257	262,123

PARISH OF ST MARY

GENERAL ACCOUNT

YEAR ENDED 30 APRIL 2024

	Note	2024 Actual	2024 Estimates	2023 Actual
ADMINISTRATION				
Office expenses		19,584	25,000	23,526
Wages & salaries		76,407	80,000	80,684
Tresor		3,000	3,000	3,000
Insurances		25,341	21,000	16,407
Experts		3,000	4,000	3,000
Comite des Connetables	5	22,348	23,000	20,656
Data protection		1,340	2,000	2,132
Bank charges		1,801	1,500	2,178
Credit card charges		3,999	4,000	3,500
Audit fee		8,500	8,500	6,500
Parish magazine		2,250	3,000	-
PUBLIC WORKS				
Roads		-	-	-
Refuse collection		108,048	112,000	96,923
Parish gardening & maintenance		55,459	50,000	44,645
Parish church, rectory and cemetery		35,253	6,000	5,005
Village lighting		1,630	2,000	1,674
Community centre maintenance		-	-	7,633
Community centre facilities management		7,637	15,500	8,109
Parish hall refurbishment & maintenance		5,563	10,000	4,296
HONORARY POLICE				
General expenses		12,004	18,000	17,658
Police car		3,000	3,000	3,000
DONATIONS AND GRANTS				
Youth project funding		20,000	20,000	20,000
Charities	6	4,600	5,000	5,100
Senior citizens Xmas lunch		2,533	2,000	2,168
Parish community projects		(191)	1,000	147
TOTAL EXPENDITURE		423,106	419,500	377,941

PARISH OF ST MARY
ROADS ACCOUNT
YEAR ENDED 30 APRIL 2024

	2024 £	2023 £
GENERAL ACCOUNT		
RECEIPTS		
Transfer from General account	-	-
Licences	14,503	9,954
Fines & towing	425	1,933
	<u>14,928</u>	<u>11,887</u>
PAYMENTS		
Road resurfacing & repairs	38,722	31,415
Road cleaning	14,434	7,590
Branchage expenses	1,037	1,336
Licences	899	2,756
Road signs & markings	5,983	5,443
	<u>61,075</u>	<u>48,540</u>
DEFICIT FOR THE YEAR	(46,147)	(36,653)
TRANSFER FROM RESERVES	20,000	20,000
BALANCE BROUGHT FORWARD	37,858	54,511
BALANCE CARRIED FORWARD	<u>11,711</u>	<u>37,858</u>

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2024**

**GENERAL RESERVE
FOR THE YEAR ENDED 30 APRIL 2024**

	2024	2023
	£	£
INCOME	462,636	410,932
EXPENDITURE	(423,106)	(377,941)
Surplus/(Deficit) for the year	39,530	32,991
Parish vote - Parish Hall refurbishment	(20,000)	-
Parish vote - Cemetery wall	-	(15,000)
Parish vote - Roads account	(20,000)	-
Parish vote - Rectory repairs	(43,000)	-
Transfer from Constable's Special Reserve	-	2,511
Parish vote - Cemetery repairs	(14,000)	(3,906)
Parish vote - transfer from Acquisitions Reserve	-	3,146
Add: BALANCE IN HAND 1 MAY 2023	262,123	242,381
BALANCE IN HAND 30 APRIL 2024	204,653	262,123

**MONUMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

	2024	2023
	£	£
Balance at 1 May 2023	-	2,994
Transfer to Cemetery Reserve	-	(2,994)
BALANCE AT 30 APRIL 2024	-	-

**BATTLE OF FLOWERS
FOR THE YEAR ENDED 30 APRIL 2024**

	2024	2023
	£	£
BALANCE AT 1 MAY 2023 AND 30 APRIL 2024	5,000	5,000

**POLICE CAR
FOR THE YEAR ENDED 30 APRIL 2024**

	2024	2023
	£	£
Balance at 1 May 2023	21,000	18,000
Parish assembly vote	3,000	3,000
BALANCE AT 30 APRIL 2024	24,000	21,000

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2024**

**ACQUISITIONS
FOR THE YEAR ENDED 30 APRIL 2024**

	2024	2023
	£	£
Balance at 1 May 2023	-	3,146
Transfer to General Reserve	-	(3,146)
BALANCE AT 1 MAY 2023 AND 30 APRIL 2024	<u>-</u>	<u>-</u>

**BANK NOTES
FOR THE YEAR ENDED 30 APRIL 2024**

	2024	2023
	£	£
BALANCE AT 1 MAY 2023 AND 30 APRIL 2024	<u>300</u>	<u>300</u>

**CONSTABLE'S SPECIAL
FOR THE YEAR ENDED 30 APRIL 2024**

	2024	2023
	£	£
Balance at 1 May 2023	-	2,511
Transfer to General Reserve	-	(2,511)
BALANCE AT 30 APRIL 2024	<u>-</u>	<u>-</u>

**QUINQUENNIAL
FOR THE YEAR ENDED 30 APRIL 2024**

	2024	2023
	£	£
Balance at 1 May 2023	10,000	10,000
Expense during year	(10,000)	-
BALANCE AT 30 APRIL 2024	<u>-</u>	<u>10,000</u>

**CEMETERY WALL
FOR THE YEAR ENDED 30 APRIL 2024**

	2024	2023
	£	£
Balance at 1 May 2023	20,660	10,000
Parish vote	-	15,000
Expense during year	(2,750)	(4,340)
BALANCE AT 30 APRIL 2024	<u>17,910</u>	<u>20,660</u>

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2024**

**ROADS SINKING FUND
FOR THE YEAR ENDED 30 APRIL 2024**

	2024	2023
	£	£
Balance at 1 May 2023	-	20,000
Release to Roads account	<u> </u>	<u>(20,000)</u>
BALANCE AT 30 APRIL 2024	<u><u> </u></u>	<u><u> </u></u>

**RECTORY REPAIRS
FOR THE YEAR ENDED 30 APRIL 2024**

	2024	2023
	£	£
Balance at 1 May 2023	104	10,000
Parish vote	43,000	-
Expense during year	<u>(43,104)</u>	<u>(9,896)</u>
BALANCE AT 30 APRIL 2024	<u><u> </u></u>	<u><u> </u></u>

**CEMETERY
FOR THE YEAR ENDED 30 APRIL 2024**

	2024	2023
	£	£
Balance at 1 May 2023	6,900	-
Parish vote	14,000	-
Expense during year	<u>(20,900)</u>	<u> </u>
Transfer from Monuments Reserve	-	2,994
Transfer from General Reserve	<u> </u>	<u>3,906</u>
BALANCE AT 30 APRIL 2024	<u><u> </u></u>	<u><u> </u></u>

**PARISH HALL REFURBISHMENT
FOR THE YEAR ENDED 30 APRIL 2024**

	2024	2023
	£	£
Parish vote	<u>20,000</u>	<u> </u>
BALANCE AT 30 APRIL 2024	<u><u>20,000</u></u>	<u><u> </u></u>

PARISH OF ST MARY

NOTES TO THE ACCOUNTS YEAR ENDED 30 APRIL 2024

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 2024 was charged at 1.75p (2023: 1.60p 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 2024

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 to be refunded on goods and services which were not supplied for business purposes.

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

	2024	2023
	£	£
Comité des Connétables office budget	7,150	10,008
Comité des Chefs de Police office	4,520	4,460
IT systems support (including website development)	5,665	1,419
Honorary police insurance	5,013	4,769
	<u>22,348</u>	<u>20,656</u>

6 CHARITABLE GRANTS

	2024	2023
	£	£
6 th Jersey Scout Group	500	500
Kid's Club	500	500
20 th St Mary Brownies	500	500
Jersey Hospice Care	200	400
Acorn Enterprises	-	400
Headway	200	400
Jersey Association of Carers	200	400
Brightly Christmas appeal	200	400
Jersey Overseas Aid	200	400
Lovehearts Appeal	200	400
Jersey Association for Youth & Friendship	200	400
Healing Waves	200	400
St Mary's Youth Club	1,500	-
	<u>4,600</u>	<u>5,100</u>

PARISH OF ST MARY

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 30 APRIL 2024

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