

PARISH OF ST MARY

**PARISH ACCOUNTS
YEAR ENDED 30 APRIL 2025**

**PARISH OF ST MARY
ACCOUNTS
INDEX
YEAR ENDED 30 APRIL 2025**

1-3	Independent Auditor's Report
4	Balance Sheet
5	General account - Income
6	General account - Expenses
7	Roads account
8-9	Reserves
10-12	Notes to the accounts

PARISH OF ST MARY

REPORT OF THE CONNÉTABLE FOR THE YEAR ENDED 30 APRIL 2025

I have pleasure in presenting the Parish Accounts for the year ended 30th April 2025.

I am pleased to report that, overall, both income and expenditure were broadly in line with budget estimates and, in fact, total expenditure was almost £5,000 less than estimated.

In relation to Receipts, the Parish's Income is derived almost entirely from Rates apart from a total of approximately £30,000 made up of the sundry items shown in the General Account; of this, almost half is represented by Bank Interest but I make special mention of the figure of almost £5,000 derived from Parish Hall rent against an estimate of £400 and I thank the staff for their efforts in this regard.

In relation to Expenditure, I refer below to certain individual items worthy of special mention;

Office expenses and salaries

Together, these were broadly in line with estimates and I take the opportunity of thanking the Parish Hall staff for their hard work and commitment throughout the year.

Insurance

This figure is very much in line with budget and, as such, represents a decrease in the corresponding figure last year.

Refuse collection

Along with Roads, this is one of the Parish's main items of expenditure and, whilst the figure is slightly lower than that estimated, this is explained by the contractor having applied the annual increase only after the first two months of the accounting period. It is to be noted that this item includes 'kerbside collection' and, for those Parishioners who have perhaps preferred to use the 'Bring Bank' facility at the Community Centre, please note that the Department of Infrastructure is likely to withdraw such facility later this year.

Parish gardening and maintenance

This is very much in line with the Budget figure and I take the opportunity of thanking our two staff members for all their assistance throughout the year.

Community Centre maintenance

Again, the actual figure is in line with that budgeted. However, it is also appropriate to record here the assistance given by the Community Centre team to the Parish in relation to various events throughout the year and which is much appreciated.

Parish Hall maintenance

The expenditure here was somewhat below budget though, insofar as it is attributable to work yet to be carried out, this might need to be reflected in next year's budget.

PARISH OF ST MARY

REPORT OF THE CONNÉTABLE FOR THE YEAR ENDED - continued 30 APRIL 2025

Parish church, rectory and cemetery

As advised in my report last year, this item includes Rectory Cottage, the Barn Loft and Stables (and the Rectory Drive) and, whilst slightly above the Budget figure, is well below that for the previous year

Roads

Payments for both Road resurfacing/repair and cleaning were similar to those for last year and I thank members of the Roads Committee and the Roads Inspectors for their endeavours throughout the year. There was an increase of some £4,500 in the figure for Road signs and markings over the previous year, this largely attributable to signage following changes in certain speed limits (and establishment of Green Lanes) following consultation carried out by the Department of Infrastructure.

Thanks

Finally, I am only too well aware that the Parish could not run without the dedicated support of the Procureurs, Parish Hall staff, the Honorary Police and others who willingly give of their time in a wide variety of roles. I therefore take the opportunity of thanking you all for all your work over the last year in ensuring the smooth administration and operation of the Parish.



David Johnson

Connétable



Alex Picot
chartered accountants

1st Floor, The Le Gallals Building
6 Minden Place, St Heller
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 2025 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 2025 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.

19 June 2025

Chartered Accountants

PARISH OF ST MARY

BALANCE SHEET AS AT 30 APRIL 2025

	2025		2024	
	£	£	£	£
Current assets				
Cash at bank	411,474		386,477	
Debtors and prepayments	<u>16,977</u>	428,451	<u>9,030</u>	395,507
Current liabilities				
Creditors and accruals	<u>42,366</u>	42,366	<u>72,456</u>	72,456
Driving licences in advance		40,231		39,477
Net current assets		<u>345,854</u>		<u>283,574</u>
Representing:				
GENERAL RESERVE		229,585		204,653
ROADS RESERVE		5,299		11,711
BATTLE OF FLOWERS		4,000		5,000
POLICE CAR		27,000		24,000
BANK NOTES		300		300
CEMETERY WALL		15,649		17,910
RECTORY REPAIRS		10,000		-
PARISH HALL REFURBISHMENT		20,000		20,000
DON CHARITABLE ACCOUNTS		34,021		-
		<u>345,854</u>		<u>283,574</u>

Connétable

R. D. ...

Date

18/6/2025

PARISH OF ST MARY

GENERAL ACCOUNT

YEAR ENDED 30 APRIL 2025

RECEIPTS	2025 Actual	2025 Estimates	2024 Actual
Rates received	718,520		669,751
Less:			
Island wide rate	(245,357)		(236,993)
	473,163	468,702	432,758
Fines - speeding	2,090	1,500	1,853
Parish hall rent	4,928	400	2,076
Petanque club rental	430	400	400
Cemetery	2,957	3,000	4,697
Dog permits	2,880	3,000	2,760
Sundry receipts	394	-	632
Bank interest	15,749	10,000	15,857
Conveyancing fees	1,000	500	476
Telephone mast rental	1,258	1,200	1,127
	31,686	20,000	29,878
TOTAL RECEIPTS	504,849	488,702	462,636
From General Payments account	(428,917)	(432,300)	(420,106)
Excess of income for the year	75,932	56,402	42,530
Transfers from General Reserve - special votes			
Cemetery wall	-	-	-
Roads account	(38,000)	(38,000)	(20,000)
Rectory repairs	(10,000)	(10,000)	(43,000)
Parish Hall repairs	-	-	(20,000)
Cemetery reserve	-	-	(14,000)
Police car reserve	(3,000)	(3,000)	(3,000)
	24,932	5,402	(57,470)
BALANCE IN HAND 1 MAY 2024	204,653	204,653	262,123
BALANCE IN HAND 30 APRIL 2025	229,585	210,055	204,653

PARISH OF ST MARY
GENERAL ACCOUNT
YEAR ENDED 30 APRIL 2025

	Note	2025 Actual	2025 <i>Estimates</i>	2024 Actual
ADMINISTRATION				
Office expenses		23,973	20,000	19,584
Wages & salaries		79,643	80,000	76,407
Tresor		3,000	3,000	3,000
Insurances		17,937	19,000	25,341
Experts		3,000	4,000	3,000
Comite des Connetables	5	22,460	23,000	22,348
Data protection		2,200	2,000	1,340
Bank charges		1,780	1,800	1,801
Credit card charges		4,295	4,500	3,999
Audit fee		8,500	8,500	8,500
Parish magazine		3,000	3,000	2,250
PUBLIC WORKS				
Refuse collection		115,347	120,000	108,048
Parish gardening & maintenance		54,096	55,000	55,459
Parish church, rectory and cemetery		27,367	25,000	35,253
Village lighting		1,926	2,000	1,630
Community centre support		8,990	10,000	7,637
Parish hall refurbishment & maintenance		2,106	5,000	5,563
HONORARY POLICE				
General expenses		18,616	18,000	12,004
DONATIONS AND GRANTS				
Youth project funding		21,667	20,000	20,000
Charities	6	4,650	5,000	4,600
Senior citizens Xmas lunch		2,325	2,500	2,533
Parish community projects		2,039	1,000	(191)
TOTAL EXPENDITURE		428,917	432,300	420,106

PARISH OF ST MARY

**ROADS ACCOUNT
YEAR ENDED 30 APRIL 2025**

	2025	2024
	£	£
GENERAL ACCOUNT		
RECEIPTS		
Licences	14,972	14,503
Fines & towing	400	425
	<u>15,372</u>	<u>14,928</u>
PAYMENTS		
Road resurfacing & repairs	35,785	38,722
Road cleaning	11,738	14,434
Branchage expenses	1,216	1,037
Licences	1,465	899
Road signs & markings	9,580	5,983
	<u>59,784</u>	<u>61,075</u>
DEFICIT FOR THE YEAR	(44,412)	(46,147)
TRANSFER FROM RESERVES	38,000	20,000
BALANCE BROUGHT FORWARD	11,711	37,858
BALANCE CARRIED FORWARD	<u>5,299</u>	<u>11,711</u>

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2025**

**GENERAL RESERVE
FOR THE YEAR ENDED 30 APRIL 2025**

	2025	2024
	£	£
INCOME	504,849	462,636
EXPENDITURE	(428,917)	(420,106)
Surplus/(Deficit) for the year	75,932	42,530
Parish vote - Parish Hall refurbishment	-	(20,000)
Transfer to police car reserve	(3,000)	(3,000)
Parish vote - Roads account	(38,000)	(20,000)
Parish vote - Rectory repairs	(10,000)	(43,000)
Parish vote - Cemetery repairs	-	(14,000)
Add: BALANCE IN HAND 1 MAY 2024	204,653	262,123
BALANCE IN HAND 30 APRIL 2025	<u>229,585</u>	<u>204,653</u>

**BATTLE OF FLOWERS
FOR THE YEAR ENDED 30 APRIL 2025**

	2025	2024
	£	£
BALANCE AT 1 MAY 2024	5,000	5,000
Contribution St Ouen/St Mary float	(1,000)	-
BALANCE IN HAND 30 APRIL 2025	<u>4,000</u>	<u>5,000</u>

**POLICE CAR
FOR THE YEAR ENDED 30 APRIL 2025**

	2025	2024
	£	£
BALANCE AT 1 MAY 2024	24,000	21,000
Parish assembly vote	3,000	3,000
BALANCE IN HAND 30 APRIL 2025	<u>27,000</u>	<u>24,000</u>

**BANK NOTES
FOR THE YEAR ENDED 30 APRIL 2025**

	2025	2024
	£	£
BALANCE AT 1 MAY 2024 AND 30 APRIL 2025	<u>300</u>	<u>300</u>

**CEMETERY WALL
FOR THE YEAR ENDED 30 APRIL 2025**

	2025	2024
	£	£
BALANCE AT 1 MAY 2024	17,910	20,660
Expense during year	(2,261)	(2,750)
BALANCE IN HAND 30 APRIL 2025	<u>15,649</u>	<u>17,910</u>

**PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2025**

**RECTORY REPAIRS
FOR THE YEAR ENDED 30 APRIL 2025**

	2025	2024
	£	£
BALANCE AT 1 MAY 2024	-	104
Parish vote	10,000	43,000
Expense during year	-	(43,104)
BALANCE IN HAND 30 APRIL 2025	<u><u>10,000</u></u>	<u><u>-</u></u>

**PARISH HALL REFURBISHMENT
FOR THE YEAR ENDED 30 APRIL 2025**

	2025	2024
	£	£
BALANCE AT 1 MAY 2024	20,000	-
Parish vote	-	20,000
BALANCE IN HAND 30 APRIL 2025	<u><u>20,000</u></u>	<u><u>20,000</u></u>

**DON CHARITABLE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025**

	2025	2024
	£	£
BALANCE AT 1 MAY 2024	-	-
Brought into the accounts in the year	33,667	-
Interest earned for the year	354	-
BALANCE IN HAND 30 APRIL 2025	<u><u>34,021</u></u>	<u><u>-</u></u>

PARISH OF ST MARY

**NOTES TO THE ACCOUNTS
YEAR ENDED 30 APRIL 2025**

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 2025 was charged at 1.90p (2024: 1.75p 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 2025

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

	2025	2024
	£	£
Comité des Connétables office budget	8,590	7,150
Comité des Chefs de Police office	4,780	4,520
IT systems support (including website development)	3,165	5,665
Honorary police insurance	5,925	5,013
	<u>22,460</u>	<u>22,348</u>

6 CHARITABLE GRANTS

	2025	2024
	£	£
6 th Jersey Scout Group	500	500
Kid's Club	500	500
20 th St Mary Brownies	500	500
Jersey Hospice Care	200	200
Headway	200	200
Jersey Association of Carers	200	200
Brightly Christmas appeal	-	200
Jersey Overseas Aid	200	200
Lovehearts Appeal	200	200
Jersey Association for Youth & Friendship	200	200
Healing Waves	200	200
St Mary's Youth Club	1,500	1,500
Individual donation	250	-
	<u>4,650</u>	<u>4,600</u>

PARISH OF ST MARY

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 30 APRIL 2025

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