PARISH OF ST MARY

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PARISH OF ST MARY

REPORT OF THE CONNÉTABLE FOR THE YEAR ENDED 30 APRIL 2026

I have pleasure in presenting the Parish Accounts for the year ended 30th April 2026.

I am pleased to report that, overall, both income and expenditure were broadly in line with budget estimates and, in fact, resulted in a small surplus. This reflects disciplined financial management and ongoing commitment of officers and staff to deliver value for money.

In relation to Receipts, the Parish's Income is derived almost entirely from Rates as, unlike most other parishes, we do not have the benefit of much in the way of rental income. Of the €30,000 making up the balance from sundry items, almost half represents bank interest and, whilst perhaps not too significant in financial terms, it is pleasing to note a slight increase in the use of our Parish Hall.

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.

Comité des Connétables

The notes to the Accounts set out those costs which are shared equally by the parishes. The fact that last year's estimate was somewhat higher than the actual expenditure is due largely to the Honorary Police recruitment campaign then envisaged not being implemented.

Refuse collection

This continues to be the Parish's main item of expenditure and, during the course of the current year, will be renegotiated for next year. It is to be noted that the figure includes kerbside 'recycling' collections of which parishioners do not appear to take full advantage; it is the case that the 'Bring Bank' facility at the Community Centre continues to be available but, as the Department of Infrastructure did previously intend to withdraw such facility, parishioners are strongly encouraged to use the current kerbside collection service for which we are paying.

Parish gardening and maintenance

The actual figure is somewhat less than that estimated; that estimate was based on that for the previous year but expenses for 2025/2026 did not recur at the same level.

Community Centre maintenance

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, particularly the celebration of the 80th anniversary of Liberation Day and the Centre's involvement in providing events for the benefit of the community is much appreciated.

Parish church, rectory and cemetery

This item includes Rectory Cottage, the Barn Loft and Stables (and the Rectory Drive) and the actual figure corresponds with that estimated.

Roads

Cost of repairs carried out during the year were somewhat less than the estimate and an adjustment will be made in the estimates for the current year. In the meantime, I wish to record my thanks to all our Roads Committee members and Roads Inspectors for their continuing commitment in relation to state and safety of our Parish roads.

Car park and Footpath Reserve

During the year, certain work was carried out to the Church car park both to improve the drainage at the lower end of the car park and to repair potholes, including resurfacing a large area near to the point of access.

Also, instructions have been given as to remedial work to certain parts of the footpath alongside La Verte Rue which it is anticipated will be carried out in August 2026.

Don Charitable Accounts

The amount shown under this heading arises from bequests to assist members of the Parish facing hardship. Parishioners in that situation may therefore apply to the Parish Hall for further details.

General

Away from the Accounts, I refer to the following matters of interest:

Battle of Flowers; as last year, we are joining with St. Ouen in entering a float and am assured by the organisers that any parishioner willing and able to assist will be more than welcome. The float is being prepared at La Hougue Farm (the Amazing Maize), St. Peter

Branchage; the second inspection is due to be carried out on 3rd September. I thank most parishioners for giving us little cause to levy fines on the first inspection and hope that we have fewer still next time!
Honorary Police; I was delighted to welcome the appointment of Roxanne Le Voguer as Constable's Officer earlier this month; however, we are as a Parish down on our full complement and I urge anyone with an interest in this essential contribution to the community to contact any of the present officers or the Parish Hall. In the meantime, I take the opportunity to thank all those serving officers for their invaluable service.

Thanks

The smooth running of the Parish depends on the efforts and goodwill of so many. I therefore take the opportunity of thanking everyone involved with our Parish and community and, in addition to those such as the Honorary Police, Roads Committee and Inspectors already mentioned, I include the Parish Hall staff and, not least, the Procureurs who are readily available to assist and provide guidance; a special mention here to David Munns, who recently resigned as Procureur after numerous years in office in various capacities; special thanks too to Peter Le Liard who recently retired from the Roads Committee after decades of service to the parish; this is not to overlook others such as the Silver Lily Club, the Parish Church through its officers, the Community Centre and all those who contribute to our community in a variety of ways. To you all, my grateful thanks.

Estimates

The estimates for the year ending 30th April 2027 have been prepared on a prudent and disciplined basis. I am pleased to recommend no increase in the Parish Rate for the next 12 months while continuing to maintain essential services. Looking beyond 2026/2027, the Parish may need to consider rate increases having particular regard for the need to retain funds for maintenance of Parish property.

David Johnson

David Johnson
Connétable

Alex Picot
chartered accountants
1st Floor, The Le Gallais Building
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 2026 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 2026 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.

Alex Picot
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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.

Alex Picot

Chartered Accountants

22 July **2026**

PARISH OF ST MARY

BALANCE SHEET AS AT 30 APRIL 2026

	2026		2025	
	£	£	£	£
Current assets				
Cash at bank	495,402		411,474	
Debtors and prepayments	18,862	514,264	16,977	428,451
Current liabilities				
Creditors and accruals	77,259	77,259	42,366	42,366
Driving licences in advance		39,668		40,231
Net current assets		397,337		345,854
Representing:				
GENERAL RESERVE		261,161		229,585
ROADS RESERVE		23,209		5,299
BATTLE OF FLOWERS		4,000		4,000
POLICE CAR		32,000		27,000
BANK NOTES		300		300
CEMETERY WALL		-		15,649
RECTORY REPAIRS		20,000		10,000
PARISH HALL REFURBISHMENT		20,000		20,000
DON CHARITABLE ACCOUNTS		36,667		34,021
CAR PARK & FOOTPATHS		-		-
		397,337		345,854

Connétable

Date 22nd July 2026

PARISH OF ST MARY

GENERAL ACCOUNT
YEAR ENDED 30 APRIL 2026

RECEIPTS	2026 Actual	2026 Estimates	2025 Actual
Rates received	**739,483**		718,520
Less:			
Island wide rate	(252,002)		(245,357)
	487,481	482,742	473,163
Fines - speeding	**4,095**	2,000	2,090
Parish hall rent	**5,078**	4,000	4,928
Petanque club rental	**440**	430	430
Cemetery	**2,421**	3,000	2,957
Dog permits	**2,750**	3,000	2,880
Sundry receipts	**354**	-	394
Bank interest	**13,396**	10,000	15,749
Conveyancing fees	**1,100**	500	1,000
Telephone mast rental	**1,289**	1,200	1,258
	30,923	24,130	**31,686**
TOTAL RECEIPTS	**518,404**	506,872	504,849
From General Payments account	(427,477)	(448,300)	(428,917)
Excess of income for the year	90,927	58,572	75,932
Transfers from General Reserve - special votes			
Cemetery wall reserve repaid to General Reserve	**15,649**	15,649	-
Roads account	**(40,000)**	(40,000)	(38,000)
Rectory repairs	**(10,000)**	(10,000)	(10,000)
Car park & footpath reserve	**(20,000)**	(20,000)	-
Police car reserve	(5,000)	(5,000)	(3,000)
	31,576	(779)	24,932
BALANCE IN HAND 1 MAY 2025	**229,585**	229,585	204,653
BALANCE IN HAND 30 APRIL 2026	**261,161**	**228,806**	**229,585**

PARISH OF ST MARY

GENERAL ACCOUNT
YEAR ENDED 30 APRIL 2026

	Note	2026 Actual	*2026 Estimates*	2025 Actual
ADMINISTRATION				
Office expenses		**20,738**	23,000	23,973
Wages & salaries		**81,168**	82,000	79,643
Tresor		**4,000**	4,000	3,000
Insurances		**21,018**	21,000	17,937
Experts		**3,000**	3,000	3,000
Comite des Connetables	5	**23,612**	29,000	22,460
Data protection		**2,620**	2,500	2,200
Bank charges		**1,333**	1,900	1,780
Credit card charges		**4,455**	4,500	4,295
Audit fee		**8,700**	8,700	8,500
Parish magazine		**3,000**	3,000	3,000
PUBLIC WORKS				
Refuse collection		**119,070**	120,000	115,347
Parish gardening & maintenance		**49,940**	57,000	54,096
Parish church, rectory and cemetery		**19,188**	20,000	27,367
Village lighting		**1,997**	2,200	1,926
Community centre support		**9,836**	10,000	8,990
Parish hall refurbishment & maintenance		**5,607**	5,000	2,106
Petanque clubhouse maintenance		**2,000**	1,500	-
Car park & path maintenance		**1,074**	-	-
HONORARY POLICE				
General expenses		**16,858**	20,000	18,616
DONATIONS AND GRANTS				
Youth project funding		**20,000**	20,000	21,667
Charities	6	**4,500**	5,000	4,650
Senior citizens Xmas lunch		**2,812**	3,000	2,325
Parish community projects		**951**	2,000	2,039
TOTAL EXPENDITURE		**427,477**	*448,300*	428,917

PARISH OF ST MARY

ROADS ACCOUNT
YEAR ENDED 30 APRIL 2026

	2026		2025	
		£		£
GENERAL ACCOUNT				
RECEIPTS				
Licences		13,409		12,415
Fines & towing		600		400
Road Closure Fees		2,071		2,557
		16,080		15,372
PAYMENTS				
Road resurfacing & repairs	23,446		35,785	
Road cleaning	11,098		11,738	
Branchage expenses	1,001		1,216	
Licences	1,056		1,465	
Road signs & markings	1,569		9,580	
		38,170		59,784
DEFICIT FOR THE YEAR		(22,090)		(44,412)
TRANSFER FROM RESERVES		40,000		38,000
BALANCE BROUGHT FORWARD		5,299		11,711
BALANCE CARRIED FORWARD		23,209		5,299

PARISH OF ST MARY

RESERVES

YEAR ENDED 30 APRIL 2026

GENERAL RESERVE

FOR THE YEAR ENDED 30 APRIL 2026

	2026	2025
	£	£
INCOME	518,404	504,849
EXPENDITURE	(427,477)	(428,917)
Surplus/(Deficit) for the year	90,927	75,932
Transfer to police car reserve	(5,000)	(3,000)
Parish vote - Roads account	(40,000)	(38,000)
Parish vote - Rectory repairs	(10,000)	(10,000)
Parish vote - Cemetery wall reserve	15,649	-
Parish vote - car park and paths reserve	(20,000)	-
Add: **BALANCE IN HAND 1 MAY 2025**	229,585	204,653
BALANCE IN HAND 30 APRIL 2026	261,161	229,585

BATTLE OF FLOWERS

FOR THE YEAR ENDED 30 APRIL 2026

	2026	2025
	£	£
BALANCE AT 1 MAY 2025	4,000	5,000
Contribution St Ouen/St Mary float	-	(1,000)
BALANCE IN HAND 30 APRIL 2026	4,000	4,000

POLICE CAR

FOR THE YEAR ENDED 30 APRIL 2026

	2026	2025
	£	£
BALANCE AT 1 MAY 2025	27,000	24,000
Parish assembly vote	5,000	3,000
BALANCE IN HAND 30 APRIL 2026	32,000	27,000

BANK NOTES

FOR THE YEAR ENDED 30 APRIL 2026

	2026	2025
	£	£
BALANCE AT 1 MAY 2025 AND 30 APRIL 2026	300	300

CEMETERY WALL

FOR THE YEAR ENDED 30 APRIL 2026

	2026	2025
	£	£
BALANCE AT 1 MAY 2025	15,649	17,910
Repaid to General Reserve	(15,649)	
Expense during year	-	(2,261)
BALANCE IN HAND 30 APRIL 2026	-	15,649

PARISH OF ST MARY
RESERVES
YEAR ENDED 30 APRIL 2026

RECTORY REPAIRS
FOR THE YEAR ENDED 30 APRIL 2026

	2026	2025
	£	£
BALANCE AT 1 MAY 2025	10,000	-
Parish vote	10,000	10,000
Expense during year	-	-
BALANCE IN HAND 30 APRIL 2026	20,000	10,000

PARISH HALL REFURBISHMENT
FOR THE YEAR ENDED 30 APRIL 2026

	2026	2025
	£	£
BALANCE AT 1 MAY 2025	20,000	20,000
Parish vote	-	-
BALANCE IN HAND 30 APRIL 2026	20,000	20,000

DON CHARITABLE ACOUNTS
FOR THE YEAR ENDED 30 APRIL 2026

	2026	2025
	£	£
BALANCE AT 1 MAY 2025	34,021	-
Brought into the accounts in the year	-	33,667
Interest earned for the year	1,596	354
Field rental	1,050	-
BALANCE IN HAND 30 APRIL 2026	36,667	34,021

CAR PARK AND FOOTPATHS RESERVE
FOR THE YEAR ENDED 30 APRIL 2026

	2026	2025
	£	£
BALANCE AT 1 MAY 2025	-	-
Parish vote	20,000	-
Expense during year	(20,000)	-
BALANCE IN HAND 30 APRIL 2026	-	-

PARISH OF ST MARY

NOTES TO THE ACCOUNTS
YEAR ENDED 30 APRIL 2026

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 accomodation 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 2026 was charged at 1.95p (2025: 1.90p 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.

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 30 APRIL 2026

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

	2026	2025
	£	£
Comité des Connétables office budget	9,611	8,590
Comité des Chefs de Police office	5,700	4,780
IT systems support (including website development)	2,599	3,165
Honorary police insurance	5,702	5,925
	23,612	22,460

6 CHARITABLE GRANTS

	2026	2025
	£	£
6th Jersey Scout Group	500	500
Kid's Club	500	500
20th St Mary Brownies	500	500
Jersey Hospice Care	-	200
Headway	-	200
Jersey Association of Carers	-	200
Silver Lilies Club	1,500	-
Jersey Overseas Aid	-	200
Lovehearts Appeal	-	200
Jersey Association for Youth & Friendship	-	200
Healing Waves	-	200
St Mary's Youth Club	1,500	1,500
Individual donation	-	250
	4,500	4,650

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 30 APRIL 2026

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