

**LA PAROISSE DE SAINT LAURENT**

**ACCOUNTS**

**AT 30 APRIL 2019**

# **LA PAROISSE DE SAINT LAURENT**

## **CONNÉTABLE**

Mrs D W Mezbourian

## **PROCUREURS DU BIEN PUBLIC**

Mr B D Harrison

Mr M Sabey

## **AUDITORS**

Alex Picot  
Chartered Accountants  
95/97 Halkett Place  
St Helier  
Jersey JE1 1BX

**LA PAROISSE DE SAINT LAURENT**  
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**FOR THE YEAR ENDED 30 APRIL 2019**

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## Connétable's Report

Dear Parishioner

### Report for the Financial Year 2018/2019

I would draw your attention to pages 5 & 6 of the accounts which covers our expenditure for the year against budget and forms the main part of these notes although I will reference other pages where applicable.

This year's audited accounts reflect a net surplus of £23,422 against a budgeted surplus of £2,054. (page 8)

It can be accounted for over various lines of income and expenditure but a saving in staff costs within the Administration team has been particularly relevant. Following an organisational review, changes in personnel were made, bringing in a new member of staff in September 2018 to focus mainly on the accounting function and re-defining responsibilities within the office. Actual staff costs were £130,733 compared to a budget of £150,000 although it was acknowledged that the budget figure took into account the proposed organisational review.

Following the appointment of a dedicated Finance Assistant, Audit and Accountancy fees reduced considerably on the previous financial year and are expected to reduce again during 2019/2020.

A further saving has been realised under Establishment staff costs with a vacancy in May being filled in June 2018.

Honorary police expenses show a spend of £31,015 against a budget of £25,000, this was predominantly as a result of acquiring a new Speed Indicator Device, no such expenditure on equipment is anticipated for this year.

Legal & professional fees reflect a spend of £4,665 against a budget of £1,500. Following the introduction in November last year of the new General Data Protection Regulations (GDPR) we elected to appoint an independent company to act on our behalf as our Data Protection Officer (DPO), thereby increasing our Legal and Professional fees. At the time of budgeting last year, there was no indication of projected costs, hence an overspend on that line.

Computer spend of £8,557 was over budget by £1,557 mainly as a result of additional office equipment of £1,070 and training costs of £400.

The annual vote to the Roads Account has dropped considerably from £158,000 in 2008 to just £10,000 for the past Financial Year.

The Roads Committee has proposed that this sum be requested again for the Financial Year 2019/2020. This should be sufficient to cover the day to day maintenance of Parish roads; attending to minor repairs when they are identified has proved to be a successful policy. The Roads Account shows a surplus at year end of £4,788 (page 7) which has then been transferred to the Roads Reserve Fund. This stands now at £115,115 (page 12) and is available to be used by the Roads Committee for additional unforeseen expenditure.

Other than through rates collection, lesser sources of income are derived from the provision of driving licences shown on the Roads Account (page 7), dog and firearms licences, property searches and wayleave payments. Although yielding relatively little income, we do attempt to maximise income by placing Fixed Term Deposits.



### Connétable's Report

The Island Wide Rate for 2019 has been determined in accordance with the Rates (Jersey) Law 2005. The 2019 Annual Island Wide Rate Figure is the 2018 figure of £12,824,695 increased by the Jersey Retail Price Index for the twelve months to March 2019 of 3.6 %, resulting in a sum of £13,286,384

In accordance with the Rates (Apportionment) (Jersey) Regulations 2006, 55% of the Annual Island Wide Rate Figure is to be met from the domestic rate and 45% of the Annual Island Wide Rate Figure is to be met from the non-domestic rate.

The rates are determined by dividing the sum to be raised between the number of quarters assessed on domestic property (c.985 million quarters) and on non-domestic property (c.573million quarters). The rates will therefore be 0.74/ pence per quarter for domestic ratepayers (an increase from 2018 which was 0.73 pence per quarter), and 1.05 pence per quarter for non-domestic ratepayers, (the same rate as in 2018).

The rate in St Lawrence has been kept low over the years due to prudent planning and budgeting, however, increased external costs and staff reorganisation necessitated an increase last year to 0.84p per quarter.

Having consulted with the Procureurs and the Comité Paroissiale, it is proposed that we set the rate at 0.85p per quarter giving a deficit of £19,896. That is acceptable under the Rates (Jersey) Law 2005 as we have a surplus within our General Reserve.

In conclusion, every Parish depends on the contribution made to it by volunteers, be they elected or otherwise. I take this opportunity to thank on behalf of us all, those who undertake public service. It often goes unrecognised by the public but without them, our Parish way of life would be unrecognisable and would certainly cost us more!

Thanks to my Procureurs and the Parish staff for the continued support and help they give to us all.

Yours faithfully

Deidre Mezbourian  
**Connétable de St Laurent**

22<sup>nd</sup> July 2019

**INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND  
ELECTORS OF LA PAROISSE DE SAINT LAURENT**

**Opinion**

We have audited the accounts of the Parish of St Lawrence (the "Parish") for the year ended 30 April 2019 which comprise the General Account, Summary of Balances 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 2019 have been prepared in accordance with the accounting policies as set out on page 10.

**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.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The Connétable's use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- The Connétable has not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the Parish's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

**Other information**

The Connétable is responsible for the other information presented with the accounts. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, 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 there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND  
ELECTORS OF LA PAROISSE DE SAINT LAURENT (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.

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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**ALEX PICOT**  
**Chartered Accountants**

2019

**LA PAROISSE DE SAINT LAURENT  
GENERAL ACCOUNT  
FOR THE YEAR ENDED 30 APRIL 2019**

	Note	2019 Budget £	2019 Actual £	2018 Actual £
<b>EXPENDITURE</b>				
<b>ADMINISTRATION</b>				
Advertising		1,000	3,646	2,078
Audit and accountancy		11,025	10,725	19,820
Bank and credit card charges		6,000	6,245	5,360
Comité des Connétables		10,000	7,849	6,635
Computer expenses		7,000	8,557	12,413
Connétable's expenses		1,500	1,500	1,500
Costs of Parish Assembly regarding the Parish Church extension		-	-	4,654
Election expenses		1,000	(1,198)	381
Honorary police expenses		25,000	31,015	22,175
Human Resources Consultancy Fees		5,000	3,560	3,227
Legal & professional fees		1,500	4,665	-
Legal fees – rate collection		1,500	468	1,500
Maintenance and renewal of equipment		2,000	419	7,858
Postage, printing and stationery		8,500	8,326	8,505
Rates Assessors' honoraria and expenses		2,600	2,600	2,600
Rates and Electoral System expenses		6,115	6,374	6,387
Rates (recovered)/written off		250	-	-
Salaries, social security and pension contributions		150,000	130,733	125,933
Special functions and Gifts		3,000	3,211	3,556
Sundry expenses		1,000	254	980
Telephone		2,000	2,085	1,877
		<u>245,990</u>	<u>231,034</u>	<u>237,439</u>
<b>TRESOR</b>		<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
<b>RECTORY EXPENSES</b>		<u>3,000</u>	<u>2,599</u>	<u>3,641</u>
<b>ESTABLISHMENT</b>				
Cleaning		12,600	12,776	12,629
Heat, light and water		7,500	7,025	7,236
Insurance		10,900	10,894	10,262
Maintenance of Parish property, grounds and renewals of equipment		20,000	26,250	11,564
Salaries, social security and pension contributions		56,500	53,367	47,406
		<u>107,500</u>	<u>110,312</u>	<u>89,097</u>
<b>REFUSE COLLECTION</b>		<u>189,500</u>	<u>189,505</u>	<u>182,724</u>
<b>ROADS ACCOUNT (page 7)</b>				
Amount allocated to the upkeep of roads		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 6)</b>		<u>567,990</u>	<u>555,450</u>	<u>534,901</u>



**LA PAROISSE DE SAINT LAURENT**

**GENERAL ACCOUNT (continued)**

**FOR THE YEAR ENDED 30 APRIL 2019**

	<b>2019 Budget £</b>	<b>2019 Actual £</b>	<b>2018 Actual £</b>
<b>TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 5)</b>	567,990	555,450	534,901
<b>GRANTS AND SPECIAL VOTES</b>			
Charitable grants and donations (page 19)	15,000	15,000	20,000
St Lawrence Battle of Flowers Association	2,000	2,000	3,000
St Lawrence Football Club	1,000	1,000	2,000
St Lawrence Miniature Rifle Club	1,000	1,000	2,000
St Lawrence Netball Club	500	500	200
St Lawrence Parish Church	10,000	10,000	5,000
St Lawrence Parish Vehicle Fund	1,000	1,000	9,253
St Lawrence Sports & Community Centre	1,000	1,000	1,000
St Lawrence Twinning Association	100	100	50
St Lawrence Youth Project	1,000	1,000	1,500
St Lawrence Youth Club - Youth worker	15,000	15,000	15,000
	47,600	47,600	59,003
<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<b>£615,590</b>	<b>£603,050</b>	<b>£593,904</b>

**LA PAROISSE DE SAINT LAURENT**

**ROADS ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2019**

	Note	2019		2018	
		£	£	£	£
<b>INCOME</b>					
Amount voted by Parish Assembly			10,000		10,000
Driving licences (net of expenses)	2	19,482		32,527	
Car park rent		2,000		1,620	
Firearm certificates		755		1,501	
Fines – less refunded to States		10,584		12,288	
			32,821		47,936
			42,821		57,936
<b>EXPENDITURE</b>					
Repairs & improvements to by-roads		17,135		22,655	
Roads and Drains cleaning		15,972		25,294	
Equipment and signs		1,015		2,161	
Street lighting – electricity and upkeep		1,785		1,748	
Branchage expenses		2,126		2,018	
			38,033		53,876
<b>SURPLUS FOR THE YEAR</b>			4,788		4,060
<b>TRANSFER TO ROADS RESERVE FUND</b> (page 12)			(4,788)		(4,060)
<b>SURPLUS FOR THE YEAR CARRIED TO GENERAL REVENUE ACCOUNT</b> (page 5)			£ -		£ -

**LA PAROISSE DE SAINT LAURENT**

**GENERAL ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2019**

	Note	2019 Budget £	2019 Actual £	2018 Actual £
<b>INCOME</b>				
Rates for the year 2018				
71,148,126 quarters at 0.84p per quarter (2017 –70,014,238 at 0.80p per quarter)		597,644	597,644	560,114
Add: Adjustments and allowances		-	2,475	(7,729)
Add: Surcharges		-	6,124	2,332
		<u>597,644</u>	<u>606,243</u>	<u>554,717</u>
Bank deposit interest		3,000	2,939	1,887
Sundry income and donations	3 (page 11)	14,000	14,200	18,848
Dog licence income		3,000	3,090	3,050
<b>TOTAL INCOME FOR THE YEAR</b>		<u><u>£617,644</u></u>	<u><u>£626,472</u></u>	<u><u>£578,502</u></u>

**GENERAL ACCOUNT SUMMARY**

**FOR THE YEAR ENDED 30 APRIL 2019**

	Note	2019 Budget £	2019 Actual £	2018 Actual £
<b>BALANCE BROUGHT FORWARD</b>		192,619	192,619	250,777
<b>INCOME</b>		617,644	626,472	578,502
<b>EXPENDITURE</b> (pages 5 and 6)		(615,590)	(603,050)	(593,904)
<b>Net surplus / (deficit) for the year</b>		<u><b>2,054</b></u>	<u><b>23,422</b></u>	<u><b>(15,402)</b></u>
<b>TRANSFER TO PARISH PROPERTY CAPITAL EXPENDITURE FUND</b>	8	-	-	(42,756)
<b>BALANCE CARRIED FORWARD</b>		<u><u>£194,673</u></u>	<u><u>£216,041</u></u>	<u><u>£192,619</u></u>

The Parish has not made any acquisitions or discontinued any operations during either 2019 or 2018. The surplus for the year derives entirely from continuing operations.

**LA PAROISSE DE SAINT LAURENT**

**SUMMARY OF BALANCES**

**SUMMARY OF BALANCES AT 30 APRIL 2019**

	<b>Note</b>	<b>£</b>	<b>2019</b>	<b>£</b>	<b>2018</b>	<b>£</b>
<b>CURRENT ASSETS</b>						
Debtors	5	14,232		33,399		
Cash at bank		1,405,794		1,415,506		
Charitable assets		51,880		49,640		
			<u>1,471,906</u>			<u>1,498,545</u>
<b>CREDITORS:</b> Amounts falling due within one year	6		157,071			284,041
<b>NET CURRENT ASSETS</b>			<u>1,314,835</u>			<u>1,214,504</u>
<b>CREDITORS:</b> Amounts falling due after more than one year	2,7		110,054			35,485
<b>NET ASSETS</b>			<u>£1,204,781</u>			<u>£1,179,019</u>
 <b>REPRESENTING:</b>						
Accumulated Fund			216,041			192,619
Charitable Funds	9		51,880			49,640
John Moignard Bequest Fund	8		-			7,280
Parish Property Capital Expenditure Fund	8		758,571			756,986
Parish Vehicle Fund	8		21,000			20,000
Rectory Improvement and Maintenance Fund	8		42,174			42,174
Roads Reserve Fund	8		115,115			110,320
			<u>£1,204,781</u>			<u>£1,179,019</u>

The accounts were approved by:

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**LA PAROISSE DE SAINT LAURENT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2019**

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 2018. Deposit interest and sundry income are accounted for on an accruals basis. Income from driving licences is apportioned over the licence period. Other income is credited when received.

1.4 **Expenditure**

Expenditure is accounted for on an accruals basis.

1.5 **Bad debts**

A specific provision is made against all debts relating to rates in arrears unless it is considered they are recoverable.

2. **DRIVING LICENCES (net of expenses)**

	<b>2019</b>		<b>2018</b>	
	£	£	£	£
Total receipts		115,432		27,120
Add: Deferred income brought forward		46,052		52,207
		161,484		79,327
Less: Deferred income carried forward:				
Due within one year	19,256		10,567	
Due within two to nine years	110,054		35,485	
		(129,310)		(46,052)
		32,174		33,275
Less: Expenses		(12,692)		(748)
Net income transferred to Roads Account		£19,482		£32,527

**LA PAROISSE DE SAINT LAURENT**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2019**

3.	<b>SUNDRY INCOME</b>	<b>2019</b> £	<b>2018</b> £
	Hire of Hall	2,002	1,605
	Property searches	3,094	3,324
	Rental income - Wayleave	5,693	5,671
	Bookkeeping and administration recharge re Sheltered Housing	2,520	2,520
	Other income	891	1,516
	States Of Jersey Ex Gratia payment	-	4,212
		<u>£14,200</u>	<u>£18,848</u>
4.	<b>LAND AND BUILDINGS</b>		
	Land and buildings owned by the Parish but not reflected in the balance sheet are as follows:		<b>Insurance Value</b> £
	St Lawrence Parish Church		11,960,000
	St Lawrence Parish Hall (including ancillary buildings)		5,603,000
	St Lawrence Rectory (including the Barn)		1,279,000
	St Lawrence Community Centre		1,535,000
	Clos du Sommier (Parish Sheltered Housing)		2,528,000
	Car Park – Rue de la Golarde		-
	Miscellaneous parcels of land and gardens		-
			<u>£11,960,000</u>
5.	<b>DEBTORS:</b> Amounts falling due within one year	<b>2019</b> £	<b>2018</b> £
	Rates: 2018	2,466	4,970
	Other debtors, prepayments and accrued income	11,766	28,429
		<u>£14,232</u>	<u>£33,399</u>
6.	<b>CREDITORS:</b> Amounts falling due within one year	<b>2019</b> £	<b>2018</b> £
	Creditors and accruals	134,323	269,722
	Driving licences received in advance	19,256	10,567
	Fund accounts held (a)	3,492	3,752
		<u>£157,071</u>	<u>£284,041</u>
	(a) Projects fund	968	1,228
	Parish emergency plan fund	1,000	1,000
	Constables fund account	1,524	1,524
		<u>£3,492</u>	<u>£3,752</u>
7.	<b>CREDITORS:</b> Amounts falling due after more than one year	<b>2019</b>	<b>2018</b>
	Driving licences received in advance	£110,054	£35,485

**LA PAROISSE DE SAINT LAURENT**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2019**

**8. FUND ACCOUNTS**

	<b>John Moignard Bequest Fund £</b>	<b>Parish Property Capital Expenditure Fund £</b>	<b>Parish Vehicle Fund £</b>	<b>Rectory Improvement &amp; Maintenance Fund £</b>	<b>Roads Reserve Fund £</b>
Balance at 1 May 2018	7,280	756,986	20,000	42,174	110,320
Add: Voted from the general account	-	-	1,000	-	4,788
Add: Bequest from Mr K Steventon	20,000	-	-	-	-
Add: Interest	563	4,246	-	-	7
Less: Expenditure	(27,843)	(2,661)	-	-	-
Balance at 30 April 2019	<u>£ -</u>	<u>£758,571</u>	<u>£21,000</u>	<u>£42,174</u>	<u>£115,115</u>
Balance at 1 May 2017	10,097	807,244	10,747	42,174	106,260
Add: Voted from the general account	-	42,756	9,253	-	4,060
Add: Interest	326	2,510	-	-	-
Less: Expenditure	(3,143)	(95,524)	-	-	-
Balance at 30 April 2018	<u>£7,280</u>	<u>£756,986</u>	<u>£20,000</u>	<u>£42,174</u>	<u>£110,320</u>

**LA PAROISSE DE SAINT LAURENT**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2019**

<b>9.</b>	<b>CHARITABLE FUNDS</b>	<b>2019</b>
		£
	Don Barreau Legacy - cash balance	5,374
	Don Gruchy - cash balance	3,609
	La Charité of St Lawrence - cash balance	42,897
		<u>£51,880</u>

La Charité of St Lawrence also owns the fields numbered 769, 36, 554, 571A.

**10. STATES OF JERSEY PUBLIC EMPLOYEES CONTRIBUTORY RETIREMENT SCHEME**

**Pension costs**

Certain employees of the Parish are members of the Public Employees Pension Fund ('PEPF'), which includes the Public Employees Contributory Retirement Scheme ('PECRS') and a career average revalued earnings (CARE) section known as the Public Employees' Pension Scheme (PEPS). The PECRS, whilst a final salary scheme, is not a conventional defined benefit scheme as the employer is not responsible for meeting any ongoing deficiency in the scheme. The PEPS is a career average revalued earnings scheme, but is not a conventional defined benefit scheme as the employer is not responsible for meeting any past service deficiency in the scheme. The pension funds are therefore accounted for as defined contribution schemes.

Since 1 January 2016 all new employees have been admitted into PEPS. Existing employees in the PECRS transferred into PEPS on 1 January 2019 with the exception of members who are within 7 years of their normal retirement age on 31 December 2018 who will have the option to remain in PECRS. Contributions to the Scheme are at the rate of:

- 14.4% of salary in respect of each employee who is a member of the PECRS.
- 16% of pensionable earnings in respect of each employee who is an active member of the PEPS.

Salaries and wages include pension contributions for staff amounting to £12,332 (2018: £10,582).

The Parish also has a liability to meet its share of the pre-1987 debt of the PECRS, as do all participating employers. This arose from the restructuring of the PECRS arrangements with effect from 1 January 1988. The PECRS Council of Management formally determined the pre-1987 liability in September 2005 and in January 2006 the Parish was advised of the repayment schedule to meet the liability, which was deemed to have taken effect from January 2002. The PECRS actuary advised that the Parish's share of the liability was to be serviced by the payment of a monthly sum, starting in February 2006 and continuing until September 2053. The monthly sum, which includes repayment of interest, with effect from 1 January 2018 was £163 and from January 2019 was £367, which is an amount calculated by the actuary, but approximating to rises equal to the increase in pay of the PECRS membership. The Parish elected to increase the monthly sum from £163 to £367 effective from 1 January 2019 thereby reducing the overall cost and accelerating the debt repayment period from 2083 to 2053.

It is the Parish's accounting policy not to account for fixed assets or long-term liabilities. Therefore the above mentioned gross pension liability for the pre-1987 debt and the related charge have not been recorded in the accounts at 30 April 2019. The Parish has agreed to meet this liability through an established repayment schedule, which would be in place even if the Parish has no participating members at the time. Under this schedule, payments made including interest incurred will be charged to the General Account in the year they are paid. In view of the agreed schedule the Constable and Procurers believe that the Parish is able to continue to meet all of its obligations as they fall due. Under the agreed scheme the Parish has the option to repay the full liability at any time.



**LA PAROISSE DE SAINT LAURENT**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2019**

**11. GOODS AND SERVICES TAX**

Part 4 of the Goods and Services Tax (Jersey) Law 2007 relates to the Public Sector and interprets “parish” as any of the 12 parishes of Jersey. The Parish, as a public authority, has special treatment under Regulation 5 of the Goods and Services Tax (Jersey) Regulations 2007. This determines the detail of the application of the Law to the 12 parishes of Jersey. In particular a parish is required to be registered for Goods and Services Tax (GST).

GST does not apply to the supply of goods and services by a parish, being a supply that is not in the course of or furtherance of a business. Most of the income is from rates received and is not derived from business activities. Article 53 of the Law requires any GST paid by the parish to be refunded if it is incurred on supplies or importations that were not for business purpose.

In summary, GST will not be charged by the Parish on the supply of goods and services connected with regulatory functions but GST charges will apply where the parish provides goods and services in competition with commercial concerns.

**12. CONTINGENT LIABILITY**

There is a contingent liability which relates to the IT States Computer Link. In the event of a claim the Parish is liable for the first £5,393 of the cost of the claim.

**LA PAROISSE DE SAINT LAURENT**  
**SHELTERED HOUSING FUND**  
**GENERAL REVENUE ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2019**

	Note	2019		2018	
		£	£	£	£
<b>INCOME</b>					
Rental income		106,016		107,728	
Car park rental income		566		540	
Bank deposit interest		7,439		4,145	
			<u>114,021</u>		<u>112,413</u>
<b>EXPENDITURE</b>					
Rates			1,432		1,377
Bookkeeping and administration services			2,854		2,520
Cleaning expenses			1,070		600
Repairs, renewals and gardens			50,642		3,992
Insurance			1,928		1,826
Heat, light and water			7,601		5,990
Gardening contractor			11,500		11,500
Audit fees			1,200		1,575
Legal and professional fees			-		1,440
Sundry expenses			152		209
			<u>78,379</u>		<u>31,029</u>
<b>NET SURPLUS FOR THE YEAR</b>	3		<u><u>£35,642</u></u>		<u><u>£81,384</u></u>

**LA PAROISSE DE SAINT LAURENT**  
**SHELTERED HOUSING FUND**  
**BALANCE SHEET AT 30 APRIL 2019**

	Note	2019		2018	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors		6,324		9,493	
Bank balances:					
Deposit account		1,010,000		953,898	
Current account		<u>53,237</u>		<u>68,815</u>	
			1,069,561		1,032,206
<b>CREDITORS:</b> Amounts falling due within one year	2		<u>3,438</u>		<u>1,725</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>£1,066,123</u></u>		<u><u>£1,030,481</u></u>
<b>ACCUMULATED FUND</b>	3		973,935		938,293
<b>BEQUEST MRS J SYVRET</b>			3,000		3,000
<b>BEQUEST MRS M M BENTLIF</b>			<u>89,188</u>		<u>89,188</u>
			<u><u>£1,066,123</u></u>		<u><u>£1,030,481</u></u>

The accounts were approved by:

MRS D W MEZBOURIAN  
.....  
**Connétable**  
.....

**LA PAROISSE DE SAINT LAURENT**  
**SHELTERED HOUSING FUND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2019**

1. **ACCOUNTING POLICIES**

1.1 **Basis of accounting**

The accounts have been prepared under the historical cost convention and in accordance with accounting principles generally accepted in the Channel Islands.

1.2 **Income and expenditure**

Rental income, deposit interest and sundry income are accounted for on an accruals basis.

Expenditure is accounted for on an accruals basis.

2. **CREDITORS:** Amounts falling due within one year

	<b>2019</b>	<b>2018</b>
Sundry creditors	<u>£3,438</u>	<u>£1,725</u>

3. **ACCUMULATED FUND**

	<b>2019</b>	<b>2018</b>
	£	£
At beginning of year	938,293	856,909
Surplus for the year	35,642	81,384
At end of year	<u>£973,935</u>	<u>£938,293</u>

**ST LAWRENCE SPORTS & COMMUNITY CENTRE**

**ACCOUNTS REPORT**

**FOR THE YEAR ENDED 30 APRIL 2019**

	Note	2019 £	£	2018 £	£
<b>INCOME</b>					
Hire of facilities		3,633		4,590	
Car park rental		794		794	
Youth Club		1,584		1,584	
Football Club		-		250	
St Lawrence Battle of Flowers Association		1,100		1,075	
Badminton		1,150		880	
Karate		848		608	
Toddlers		420		-	
Battle of Flowers (room hire)		-		-	
Inclusion Group		-		300	
Bank interest		2		2	
<b>SUB TOTAL</b>			<u>9,531</u>		<u>10,083</u>
<b>EXPENDITURE</b>					
Cleaning and materials		2,883		2,863	
Fuel		1,741		4,085	
Electricity		1,518		1,632	
Water		312		213	
Insurance		1,680		1,664	
Fire alarms		149		263	
Football pitch maintenance		884		929	
Building maintenance		2,779		486	
Boiler repairs and maintenance		-		1,080	
Telephone		153		167	
IT software and consumables		66		397	
Rates		76		81	
Sundries/PRS		24		476	
TV licence		151		147	
<b>SUB TOTAL</b>			<u>12,416</u>		<u>14,483</u>
<b>SUMMARY</b>					
<b>EXCESS OF EXPENDITURE OVER INCOME</b>			(2,885)		(4,400)
<b>2017/2018 PARISH GRANT</b>			1,000		1,000
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>			<u>(1,885)</u>		<u>(3,400)</u>
<b>BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR</b>			19,343		22,743
			<u>17,458</u>		<u>19,343</u>
Unpresented cheques			249		460
<b>BALANCE CARRIED FORWARD TO NEXT YEAR 2018/2019</b>			<u><u>£17,707</u></u>		<u><u>£19,803</u></u>

This statement has been prepared for information only

**LA PAROISSE DE SAINT LAURENT**  
**ANALYSIS OF CONTRIBUTIONS**  
**FOR THE YEAR ENDED 30 APRIL 2019**

	<b>2019</b>	<b>2018</b>
	<b>Actual</b>	<b>Actual</b>
	£	£
Alzheimer's Disease Society	1,000	1,000
Arts in Health Care	100	300
Band of the Island of Jersey	100	100
British Red Cross	1,000	1,000
Brooke Advisory Centre	100	300
C.I. Air Search Jersey	500	500
Citizens Advice Bureau	200	300
Family Nursing & Home Care	5,000	5,000
Headway	200	400
Jersey Association for Spina Bifida	200	400
Jersey Association for Youth & Friendship	200	400
Jersey Association of Carers	200	400
Jersey Blind Society (Eye Can)	200	400
Jersey Cheshire Home Foundation	200	300
Jersey Council on Alcoholism	100	500
Jersey Domestic Violence Forum	200	400
Jersey Homeless Outreach	200	400
Jersey Hospice Care	500	500
Jersey Kidney Patients	200	400
Jersey Separated Families	200	300
Jersey Victim Support Scheme	200	500
Jersey Women's Refuge	200	500
JSPCA	500	400
Les Amis Incorporated	200	400
Little Sisters of the Poor	-	400
Macmillan Cancer Support Jersey	200	300
Meals on Wheels	200	300
Mind Jersey	500	500
Peas and Glove Trust	500	500
Relate	200	400
Rotary	100	100
Samaritans	200	400
St Johns Ambulance	200	400
Street Pastors Jersey	200	200
Teenage Cancer Trust	200	300
The Shelter Trust	100	300
The Oscar Maclean Foundation	500	500
Words and numbers matter	200	300
	<u>£15,000</u>	<u>£20,000</u>

**LA PAROISSE DE SAINT LAURENT**  
**GENERAL ACCOUNT - BUDGET**  
**FOR THE YEAR ENDING 30 APRIL 2020**

<b>Budget 2019</b>	<b>Actual 2019</b>		<b>Budget 2020</b>
£	£		£
		<b>EXPENDITURE</b>	
		<b>ADMINISTRATION</b>	
1,000	3,646	Advertising	2,500
11,025	10,725	Audit fee	7,750
6,000	6,245	Bank and credit card charges	6,500
10,000	7,849	Comité des Connétables	12,000
7,000	8,557	Computer expenses	8,000
1,500	1,500	Connétable's expenses	1,500
1,000	(1,198)	Election expenses	500
25,000	31,015	Honorary police expenses	25,000
5,000	3,560	Human Resources Consultancy Fees	1,000
1,500	4,665	Legal & professional fees	5,000
1,500	468	Legal fees – rate collection	1,500
2,000	419	Maintenance and renewal of equipment	2,500
8,500	8,326	Postage, printing and stationery	8,500
2,600	2,600	Rates Assessors' honoraria and expenses	2,600
6,115	6,374	Rates and Electoral System expenses	6,000
250	-	Rates written off/(recovered)	250
150,000	130,733	Salaries, social security and pensions	136,000
3,000	3,211	Parish functions and associated costs	3,000
1,000	254	Sundry expenses	500
2,000	2,085	Telephone	2,000
<hr/>	<hr/>		<hr/>
245,990	231,034		232,600
<hr/>	<hr/>		<hr/>
12,000	12,000	<b>TRESOR</b>	12,000
<hr/>	<hr/>		<hr/>
3,000	2,599	<b>RECTORY EXPENSES</b>	3,000
<hr/>	<hr/>		<hr/>
		<b>ESTABLISHMENT</b>	
12,600	12,776	Cleaning	13,000
7,500	7,025	Heat, light and water	7,000
10,900	10,894	Insurance	11,000
		Maintenance of Parish property, grounds and renewals of equipment	20,000
20,000	26,250	Salaries, social security and pensions	58,000
56,500	53,367		
<hr/>	<hr/>		<hr/>
107,500	110,312		109,000
<hr/>	<hr/>		<hr/>
189,500	189,505	<b>REFUSE COLLECTION</b>	198,300
<hr/>	<hr/>		<hr/>
		<b>ROADS ACCOUNT</b>	
10,000	10,000	Amount allocated to the upkeep of roads	10,000
<hr/>	<hr/>		<hr/>
567,990	555,450	<b>TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 21)</b>	564,900
<hr/>	<hr/>		<hr/>

**LA PAROISSE DE SAINT LAURENT**  
**GENERAL ACCOUNT - BUDGET (continued)**  
**FOR THE YEAR ENDING 30 APRIL 2020**

<b>Budget</b> 2019 £	<b>Actual</b> 2019 £		<b>Budget</b> 2020 £
567,990	555,450	<b>TOTAL EXPENDITURE BEFORE GRANTS, DONATIONS &amp; SPECIAL VOTES (brought forward from page 20)</b>	564,900
15,000	15,000	Charitable donations	15,000
		<b>GRANTS TO PARISH ASSOCIATIONS</b>	
2,000	2,000	St Lawrence Battle of Flowers Association	2,000
1,000	1,000	St Lawrence Football Club	1,000
1,000	1,000	St Lawrence Miniature Rifle Club	1,000
500	500	St Lawrence Netball Club	250
10,000	10,000	St Lawrence Parish Church	10,000
1,000	1,000	St Lawrence Sports & Community Centre	1,000
100	100	St Lawrence Twinning Association	100
1,000	1,000	St Lawrence Youth Project	1,000
		<b>SPECIAL VOTES</b>	
1,000	1,000	St Lawrence Parish Vehicle Fund	5,000
15,000	15,000	St Lawrence Youth Club - Youth worker	15,000
-	-	St Lawrence 75 <sup>th</sup> Anniversary Celebrations	5,000
47,600	47,600		56,350
615,590	603,050	<b>TOTAL EXPENDITURE FOR THE YEAR</b>	621,250
-	-	Transfer from General Account to Property Capital Exp. Fund	23,422
<u>£615,590</u>	<u>£603,050</u>	<b>TOTAL INCLUDING EXPENDITURE &amp; TRANSFER</b>	<u>£644,672</u>



**LA PAROISSE DE SAINT LAURENT**  
**BUDGET**  
**FOR THE YEAR ENDING 30 APRIL 2020**

<b>2019 RATE</b>	<u>0.84p</u>	<u>0.85p</u>	<u>0.86p</u>	<u>0.87p</u>
70,914,884 quarters	595,685	602,776	609,868	616,959
Add: <b>ESTIMATED SUNDRY INCOME</b>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>
<b>PROJECTED TOTAL INCOME</b>	617,685	624,776	631,868	638,959
Less: <b>ESTIMATED EXPENDITURE</b>	<u>(644,672)</u>	<u>(644,672)</u>	<u>(644,672)</u>	<u>(644,672)</u>
<b>NOTIONAL (DEFICIT)/SURPLUS FOR THE YEAR</b>	(26,987)	(19,896)	(12,804)	(5,713)
Add: <b>BALANCE BROUGHT FORWARD</b>	<u>216,041</u>	<u>216,041</u>	<u>216,041</u>	<u>216,041</u>
<b>NOTIONAL BALANCE AT 30 APRIL 2020</b>	<u><u>£189,054</u></u>	<u><u>£196,145</u></u>	<u><u>£203,237</u></u>	<u><u>£210,328</u></u>

Note:

- 0.01p per Quarter = £7,092 in Rate
- The 2018 Rate at 0.84p amounted to £597,644
- The 2018 Rate comprised 71,148,126 quarters
- The balance in hand at 30 April 2019 was £216,041