

LA PAROISSE DE SAINT LAURENT

ACCOUNTS

AT 30 APRIL 2020

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 2020

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Connétable's Report

Dear Parishioner

Report for the Financial Year 2019/2020

Expenditure for the year against budget is shown on Pages 5 and 6, and forms the main part of this financial report.

The Rates Assembly held on 22nd July 2019 approved a rate of 0.85p per quarter, notwithstanding the forecast of a notional deficit of £19,896.

The actual total expenditure for the year was £650,092, against the budget of £644,672.

This is accounted for over various lines of expenditure but particular note should be made of a few specific budgetary differences.

Following the appointment of a dedicated Finance Assistant in September 2018, Audit and Accountancy fees in the previous financial year had reduced and, being expected to reduce again during 2019/2020, we budgeted accordingly. Very sadly, serious illness in this financial year required the services of Alex Picot Chartered Accountants. The associated unforeseen expenditure increased our actual spend against budget by £7,000.

Against a budget of £5,000, the actual spend for Legal and Professional Fees was £15,703. As explained in last year's financial report, following the introduction in November 2018 of the new General Data Protection Regulations (GDPR) we were compelled as a statutory obligation to appoint a Data Protection Officer (DPO). That statutory obligation cost us £8,000 in the past financial year, however, some of that cost included a "one off" remediation programme, the majority of which has now been completed. Regrettably, the DPO cost was overlooked in last year's budget assumption. Other costs incurred in the past financial year involved advice from the Parish solicitors, Le Gallais and Luce, on the tender process and new contract for the refuse collection.

A new expenditure line showing Registrar Fees was an unbudgeted cost of £1,266. It included a number of statutory costs (the provision of register books) that we had not been notified of for budgeting purposes. Following the resignation of the Parish Registrar, provision of our statutory Registrar services (registration and production of birth, marriage and death certificates) was assigned to the Parish of St Helier, being an unbudgeted service provision.

Long term sick leave impacted our Administration Salaries expenditure in the past financial year, during which time we employed someone to cover the absence. Our expenditure was £140,152 against a budget of £136,000.

The annual vote to the Roads Account has dropped considerably from £158,000 in 2008 to just £10,000 for the past Financial Year. This should again be sufficient to cover the day to day maintenance of Parish roads in 2020/2021. Attending to minor repairs when they are identified has proved to be a successful policy for the Roads Committee. The Roads Account shows a surplus at year end of £4,053 which has been transferred to the Roads Reserve Fund. It stands now at £119,168 and is available to be used by the Roads Committee for additional unforeseen expenditure.

Other than through the collection of rates, lesser sources of income are derived from the provision of driving licences, shown on Page 7 and forming part of the Roads Account. The cost of firearms licences, property searches and wayleave payments also contribute to Parish income. We continue to maximise bank deposit interest by utilising Fixed Deposits.

On 14th July 2020 the States adopted the draft Covid-19 (Rates) (Jersey) Regulations 202- (P85/2020), as proposed by the Treasury Minister on the recommendation of the Comité des Connétables. The Comité had been concerned about the impact on both domestic and business ratepayers of the COVID-19 pandemic. By adopting the regulations, it reduced the amount to be levied in 2020 by way of the Island-wide rate under the Rates (Jersey) Law 2005 to the amount levied in 2019. The amount levied in 2021 (and in subsequent years) would not be affected by this change.



Connétable's Report

Accordingly, the 2020 Annual Island Wide Rate Figure for 2020 is £13,286,384 (the same as in 2019).

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.994 million quarters) and on non-domestic property (c.570 million quarters). The rates will therefore be 0.74 pence per quarter for domestic ratepayers (the same as in 2019), and 1.05 pence per quarter for non-domestic ratepayers, (the same as in 2019).

The rate in St Lawrence has been kept low over the years compared to other Parishes, and that has been down to careful financial management. This year, all Constables have taken steps to keep their rate at the same level as last year and I am pleased to say that careful planning has allowed me to do that.

Having consulted with the Procureurs and the Comité Paroissiale, it is therefore proposed that we retain the rate at 0.85p per quarter, giving a notional surplus of £9,524.

I cannot miss this opportunity to thank everyone who had helped in planning our unique Liberation 75 celebrations, but in particular, I have to mention Karen Blampied and Pat Sabey. Only they know how much time and effort they had put into organising what would have been an amazing Parish week of activities in May

I must also thank everyone who volunteered to help at the outset of Covid-19. Yet again, Parishioners showed their willingness to support others in our community, contacting us at the Parish Hall to offer whatever help and support they could give and signing up to volunteer.je.

And finally, special mention must be made of Parish Secretary Leasa Nozedar who held the fort for us at the Parish Hall over the past few months, as we faced the unprecedented difficulties of the COVID-19 pandemic.

Yours faithfully

Deidre Mezbourian
Connétable de St Laurent

27th July 2020

**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 2020 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 2020 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. This description forms part of our auditor's report.

27 July 2020

ALEX PICOT
Chartered Accountants

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

	2020 Budget £	2020 Actual £	2019 Actual £
EXPENDITURE			
ADMINISTRATION			
Advertising	2,500	2,917	3,646
Audit and accountancy	7,750	14,602	10,725
Bank and credit card charges	6,500	5,691	6,245
Comité des Connétables	12,000	5,704	7,849
Computer expenses	8,000	5,353	8,557
Connétable's expenses	1,500	1,500	1,500
Election expenses	500	-	(1,198)
Honorary police expenses	25,000	22,984	31,015
Human Resources Consultancy Fees	1,000	50	3,560
Legal and professional fees	5,000	15,703	4,665
Legal fees – rate collection	1,500	1,263	468
Maintenance and renewal of equipment	2,500	-	419
Postage, printing and stationery	8,500	8,851	8,326
Rates Assessors' honoraria and expenses	2,600	2,600	2,600
Rates and Electoral System expenses	6,000	6,775	6,374
Registrar Fees	-	1,266	-
Rates written off/recovered	250	-	-
Salaries, social security and pension contributions	136,000	140,152	130,733
Special functions and Gifts	3,000	3,414	3,211
Sundry expenses	500	630	254
Telephone	2,000	2,907	2,085
	<u>232,600</u>	<u>242,362</u>	<u>231,034</u>
TRESOR	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
RECTORY EXPENSES	<u>3,000</u>	<u>3,330</u>	<u>2,599</u>
ESTABLISHMENT			
Cleaning	13,000	12,644	12,776
Heat, light and water	7,000	8,212	7,025
Insurance	11,000	11,474	10,894
Maintenance of Parish property, grounds and renewals of equipment	20,000	15,285	26,250
Salaries, social security and pension contributions	58,000	58,202	53,367
	<u>109,000</u>	<u>105,817</u>	<u>110,312</u>
REFUSE COLLECTION	<u>198,300</u>	<u>197,590</u>	<u>189,505</u>
ROADS ACCOUNT (page 7)			
Amount allocated to the upkeep of roads	10,000	10,000	10,000
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 6)	<u>564,900</u>	<u>571,099</u>	<u>555,450</u>

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT (continued)
FOR THE YEAR ENDED 30 APRIL 2020

	2020 Budget £	2020 Actual £	2019 Actual £
TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 5)	564,900	571,099	555,450
GRANTS AND SPECIAL VOTES			
Charitable grants and donations (page 19)	15,000	13,900	15,000
St Lawrence Battle of Flowers Association	2,000	2,000	2,000
St Lawrence Football Club	1,000	1,000	1,000
St Lawrence Miniature Rifle Club	1,000	1,000	1,000
St Lawrence Netball Club	250	250	500
St Lawrence Parish Church	10,000	10,000	10,000
St Lawrence Parish Property Capital Expenditure Fund	23,422	23,422	-
St Lawrence Parish Vehicle Fund	5,000	5,000	1,000
St Lawrence Sports & Community Centre	1,000	1,000	1,000
St Lawrence Twinning Association	100	100	100
St Lawrence Youth Club - Youth worker	15,000	15,000	15,000
St Lawrence Youth Project	1,000	1,000	1,000
St Lawrence 75 th Liberation Anniversary	5,000	5,321	-
	<u>79,772</u>	<u>78,993</u>	<u>47,600</u>
TOTAL EXPENDITURE FOR THE YEAR	<u>£644,672</u>	<u>£650,092</u>	<u>£603,050</u>

LA PAROISSE DE SAINT LAURENT
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

	Note	2020		2019	
		£	£	£	£
INCOME					
Amount voted by Parish Assembly			10,000		10,000
Driving licences (net of expenses)	2	30,306		19,482	
Car park rent		2,080		2,000	
Firearm certificates		650		755	
Fines – less refunded to States		8,765		10,584	
Trafficworx permit fees		4,687		-	
		<u> </u>		<u> </u>	
			46,488		32,821
			<u>56,488</u>		<u>42,821</u>
EXPENDITURE					
Repairs and improvements to by-roads		25,039		17,135	
Roads and drains cleaning		16,859		15,972	
Equipment and signs		4,643		1,015	
Street lighting – electricity and upkeep		2,018		1,785	
Branchage expenses		3,876		2,126	
		<u> </u>		<u> </u>	
			52,435		38,033
			<u>4,053</u>		<u>4,788</u>
SURPLUS FOR THE YEAR					
TRANSFER TO ROADS RESERVE FUND (page 12)			(4,053)		(4,788)
SURPLUS FOR THE YEAR CARRIED TO GENERAL REVENUE ACCOUNT (page 5)			<u>£ -</u>		<u>£ -</u>

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

	Note	2020 £	2019 £
INCOME			
Rates for the year 2019 70,914,884 quarters at 0.85p per quarter (2018 -71,148,126 at 0.84p per quarter)		602,776	597,644
Add: Adjustments and allowances		1,488	2,475
Add: Surcharges		5,104	6,124
		609,368	606,243
Bank deposit interest		4,121	2,939
Sundry income and donations	3 (page 11)	13,650	14,200
Dog licence income		3,180	3,090
TOTAL INCOME FOR THE YEAR		£630,319	£626,472

GENERAL ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2020

	2020 £	2019 £
BALANCE BROUGHT FORWARD	216,041	192,619
INCOME	630,319	626,472
EXPENDITURE (pages 5 and 6)	(650,092)	(603,050)
BALANCE CARRIED FORWARD	£196,268	£216,041

The Parish has not made any acquisitions or discontinued any operations during either 2020 or 2019. The surplus for the year derives entirely from continuing operations.

LA PAROISSE DE SAINT LAURENT

SUMMARY OF BALANCES

SUMMARY OF BALANCES AT 30 APRIL 2020

	Note	£	2020	£	2019	£
CURRENT ASSETS						
Debtors	5	36,801		14,232		
Cash at bank		1,818,890		1,405,794		
Charitable assets		51,699		51,880		
			<u>1,907,390</u>			<u>1,471,906</u>
CREDITORS: Amounts falling due within one year	6		732,828			157,071
NET CURRENT ASSETS			1,174,562			1,314,835
CREDITORS: Amounts falling due after more than one year	2,7		110,772			110,054
NET ASSETS			<u>£1,063,790</u>			<u>£1,204,781</u>
REPRESENTING:						
Accumulated Fund			196,268			216,041
Charitable Funds	9		51,699			51,880
Parish Property Capital Expenditure Fund	8		654,585			758,571
Parish Vehicle Fund	8		2,000			21,000
Rectory Improvement and Maintenance Fund	8		40,070			42,174
Roads Reserve Fund	8		119,168			115,115
			<u>£1,063,790</u>			<u>£1,204,781</u>

The accounts were approved by:

DEIDRE MEZBOURIAN

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Connétable

27 JULY 2020

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LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

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 2019. 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.

1.6 Road Works and Events (Jersey) Law 2016

Whilst the Road Works and Events (Jersey) Law 2016 does not require Parishes to include income from permit fees within the Roads Account, the Connétable and Procureurs du Bien Public are of the opinion that this income is best reflected within the Roads Account. The permit fee income received is included within Trafficworx permit fees.

2. DRIVING LICENCES (net of expenses)

	2020		2019	
	£	£	£	£
Total receipts		36,038		115,433
Add: Deferred income brought forward		129,310		46,051
		165,348		161,484
Less: Deferred income carried forward:				
Due within one year	19,658		19,256	
Due within two to nine years	110,772		110,054	
		(130,430)		(129,310)
		34,918		32,174
Less: Expenses		(4,612)		(12,692)
Net income transferred to Roads Account		<u>£30,306</u>		<u>£19,482</u>

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2020

3.	SUNDRY INCOME	2020 £	2019 £
	Hire of Hall	1,838	2,002
	Property searches	2,461	3,094
	Rental income - Wayleave	5,888	5,693
	Bookkeeping and administration recharge re Sheltered Housing	2,588	2,520
	Other income	875	891
		<u>£13,650</u>	<u>£14,200</u>
4.	LAND AND BUILDINGS		
	Land and buildings owned by the Parish but not reflected in the balance sheet are as follows:		Insurance Value £
	St Lawrence Parish Church		12,040,000
	St Lawrence Parish Hall		5,600,000
	St Lawrence Rectory (including the Barn)		1,498,295
	St Lawrence Community Centre		1,528,928
	Clos du Sommier		2,516,897
	Maison du Gardien		494,064
	Car Park – Rue de la Golarde		-
	Miscellaneous parcels of land and gardens		-
			<u> </u>
5.	DEBTORS: Amounts falling due within one year	2020 £	2019 £
	Rates: 2019	3,871	2,466
	Other debtors, prepayments and accrued income	32,930	11,766
		<u>£36,801</u>	<u>£14,232</u>
6.	CREDITORS: Amounts falling due within one year	2020 £	2019 £
	Creditors and accruals	137,884	117,481
	Amount due to Government of Jersey for IWR	571,794	16,842
	Driving licences received in advance	19,658	19,256
	Fund accounts held (a)	3,492	3,492
		<u>£732,828</u>	<u>£157,071</u>
	(a) Parish emergency plan fund	1,000	1,000
	Projects fund	2,492	2,492
		<u>£3,492</u>	<u>£3,492</u>
7.	CREDITORS: Amounts falling due after more than one year	2020	2019
	Driving licences received in advance	<u>£110,772</u>	<u>£110,054</u>

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2020

8. FUND ACCOUNTS

	John Moignard Bequest Fund	Parish Property Capital Expenditure Fund	Parish Vehicle Fund	Rectory Improvement & Maintenance Fund	Roads Reserve Fund
	£	£	£	£	£
Balance at 1 May 2019	-	758,571	21,000	42,174	115,115
Add: Voted from the general account	-	23,422	5,000	-	4,053
Add: Interest	-	5,091	-	-	-
Add: Receipt re vehicle part-exchange	-	-	1,500	-	-
Less: Expenditure	-	(a) (132,499)	(b) (25,500)	(2,104)	-
Balance at 30 April 2020	<u>£ -</u>	<u>£654,585</u>	<u>£2,000</u>	<u>£40,070</u>	<u>£119,168</u>
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	-	-	-
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>
(a) <i>Maintenance and repairs to Parish Hall</i>		110,999			
<i>Maintenance and repairs to Millennium Footpath</i>		21,500			
		<u>£132,499</u>			
(b) <i>Purchase of Tipper Truck</i>		<u>£25,500</u>			

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2020

9. CHARITABLE FUNDS	2020 £
Don Barreau Legacy - cash balance	5,419
Don Gruchy - cash balance	3,631
La Charité of St Lawrence - cash and creditor balance	42,649
	£51,699

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 have transferred into PEPS on 1 January 2019 with the exception of members who were within 7 years of their normal retirement age on 31 December 2018 who had the option to remain in PECRS. Contributions to the Scheme are at the rate of:

- 15.2% 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 £15,899 (2019: £12,332).

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 December 2083. The monthly sum, which includes repayment of interest, with effect from 1 January 2019 was £367 and from January 2020 was £407, which is an amount calculated by the actuary, but approximating to rises equal to the increase in pay of the PECRS membership.

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 2020. 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 2020

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

The Parish of St Lawrence, along with all the other Parishes, is party to an agreement whereby the Parish has access to certain Government of Jersey computer databases. The Parish, along with all the other Parishes, is liable to pay damages in the event of a security breach, which has been estimated to total £100,000. This would be divided between the Parishes on a pro-rata basis, with the Parish of St Lawrence's share calculated as being £5,393. At the date of these accounts, the Constable is not aware of any such breaches of security that would result in a claim for damages being received.

LA PAROISSE DE SAINT LAURENT
SHELTERED HOUSING FUND
GENERAL REVENUE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2020

	Note	2020		2019	
		£	£	£	£
INCOME					
Rental income		115,177		106,016	
Car park rental income		684		566	
Bank deposit interest		8,030		7,439	
		<u> </u>	123,891	<u> </u>	114,021
EXPENDITURE					
Rates		1,692		1,432	
Bookkeeping and administration services		2,786		2,854	
Cleaning expenses		895		1,070	
Repairs, renewals and gardens		10,242		50,642	
Insurance		1,973		1,928	
Heat, light and water		8,085		7,601	
Gardening contractor		11,810		11,500	
Audit, accounting and bookkeeping fees		1,250		1,200	
Sundry expenses		232		152	
		<u> </u>	38,965	<u> </u>	78,379
NET SURPLUS FOR THE YEAR	3		<u><u>£84,926</u></u>		<u><u>£35,642</u></u>

LA PAROISSE DE SAINT LAURENT
SHELTERED HOUSING FUND
BALANCE SHEET AT 30 APRIL 2020

	Note	2020		2019	
		£	£	£	£
CURRENT ASSETS					
Debtors		760		6,324	
Bank balances:					
Deposit account		1,068,941		1,010,000	
Current account		93,079		53,237	
			1,162,780		1,069,561
CREDITORS: Amounts falling due within one year	2		11,731		3,438
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>£1,151,049</u>		<u>£1,066,123</u>
ACCUMULATED FUND	3		1,058,861		973,935
BEQUEST MRS J SYVRET			3,000		3,000
BEQUEST MRS M M BENTLIF			89,188		89,188
			<u>£1,151,049</u>		<u>£1,066,123</u>

The accounts were approved by:

DEIDRE MEZBOURIAN
.....
Connétable

27 JULY 2020
.....

LA PAROISSE DE SAINT LAURENT
SHELTERED HOUSING FUND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2020

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

	2020	2019
	£	£
Sundry creditors and accruals	4,419	3,438
Monies due to general parish account	7,312	-
	<u>£11,731</u>	<u>£3,438</u>

3. ACCUMULATED FUND

	2020	2019
	£	£
At beginning of year	973,935	938,293
Surplus for the year	84,926	35,642
At end of year	<u>£1,058,861</u>	<u>£973,935</u>

ST LAWRENCE SPORTS & COMMUNITY CENTRE

ACCOUNTS REPORT

FOR THE YEAR ENDED 30 APRIL 2020

	2020		2019	
	£	£	£	£
INCOME				
Hire of facilities	3,936		3,633	
Car park rental	794		794	
Youth Club	1,584		1,584	
St Lawrence Battle of Flowers Association	1,100		1,100	
Badminton	940		1,150	
Karate	-		848	
Toddlers	640		420	
Bank interest	2		2	
SUB TOTAL		<u>8,996</u>		<u>9,531</u>
EXPENDITURE				
Cleaning and materials	2,679		2,883	
Fuel	3,619		1,741	
Electricity	1,077		1,518	
Water	814		312	
Insurance	1,754		1,680	
Fire alarms	242		149	
Football pitch maintenance	260		884	
Building maintenance	1,896		2,779	
Telephone	156		153	
IT software and consumables	75		66	
Rates	76		76	
Sundries/PRS	135		24	
TV licence	155		151	
SUB TOTAL		<u>12,938</u>		<u>12,416</u>
SUMMARY				
EXCESS OF EXPENDITURE OVER INCOME		(3,942)		(2,885)
2019/2020 PARISH GRANT		<u>1,000</u>		<u>1,000</u>
DEFICIT FOR THE YEAR		(2,942)		(1,885)
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR		<u>17,707</u>		<u>19,343</u>
		14,765		17,458
Unpresented cheques previous year		(249)		-
Unpresented cheques current year		260		249
Creditors		1,754		-
CASH BALANCE CARRIED FORWARD TO NEXT YEAR 2020/2021		<u><u>£16,530</u></u>		<u><u>£17,707</u></u>

LA PAROISSE DE SAINT LAURENT
ANALYSIS OF CONTRIBUTIONS
FOR THE YEAR ENDED 30 APRIL 2020

	2020	2019
	Actual	Actual
	£	£
Alzheimer's Disease Society	1,000	1,000
Arts in Health Care	100	100
Band of the Island of Jersey	100	100
British Red Cross	1,000	1,000
Brooke Advisory Centre	100	100
C.I. Air Search Jersey	500	500
Citizens Advice Bureau	200	200
Family Nursing & Home Care	5,000	5,000
Headway	200	200
Jersey Association for Spina Bifida	200	200
Jersey Association for Youth & Friendship	200	200
Jersey Association of Carers	200	200
Jersey Blind Society (Eye Can)	200	200
Jersey Cheshire Home Foundation	200	200
Jersey Council on Alcoholism	(100)	100
Jersey Domestic Violence Forum	(600)	200
Jersey Homeless Outreach	200	200
Jersey Hospice Care	500	500
Jersey Kidney Patients	200	200
Jersey Separated Families	200	200
Jersey Victim Support Scheme	200	200
Jersey Women's Refuge	200	200
JSPCA	500	500
Les Amis Incorporated	200	200
Macmillan Cancer Support Jersey	200	200
Meals on Wheels	200	200
Mind Jersey	500	500
Peas and Glove Trust	500	500
Relate	200	200
Rotary	100	100
Samaritans	200	200
St Johns Ambulance	200	200
Street Pastors Jersey	200	200
Teenage Cancer Trust	(200)	200
The Shelter Trust	100	100
The Oscar Maclean Foundation	500	500
Words and numbers matter	(200)	200
Acorn	100	-
Age Concern Jersey	200	-
Brightly	100	-
Caring Cooks of Jersey	100	-
Hands around the World (Jersey)	200	-
	<u>£13,900</u>	<u>£15,000</u>

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT – BUDGET
FOR THE YEAR ENDING 30 APRIL 2021

Budget 2020	Actual 2020		Budget 2021
£	£		£
		EXPENDITURE	
		ADMINISTRATION	
2,500	2,917	Advertising	1,500
7,750	14,602	Audit and accountancy	12,250
6,500	5,691	Bank and credit card charges	6,000
12,000	5,704	Comité des Connétables	25,000
8,000	5,353	Computer expenses	4,000
1,500	1,500	Connétable's expenses	1,500
500	-	Election expenses	100
25,000	22,984	Honorary police expenses	25,000
1,000	50	Human Resources Consultancy Fees	-
5,000	15,703	Legal and professional fees	10,500
1,500	1,263	Legal fees – rate collection	1,500
2,500	-	Maintenance and renewal of equipment	4,500
8,500	8,851	Postage, printing and stationery	8,000
2,600	2,600	Rates Assessors' honoraria and expenses	2,600
6,000	6,775	Rates and Electoral System expenses	-
-	1,266	Registrar Fees	-
250	-	Rates written off	500
136,000	140,152	Salaries, social security and pensions	150,000
3,000	3,414	Special functions and Gifts	1,000
500	630	Sundry expenses	-
2,000	2,907	Telephone	2,700
<u>232,600</u>	<u>242,362</u>		<u>256,650</u>
12,000	12,000	TRESOR	12,000
<u>3,000</u>	<u>3,330</u>	RECTORY EXPENSES	<u>3,000</u>
		ESTABLISHMENT	
13,000	12,644	Cleaning	13,300
7,000	8,212	Heat, light and water	7,000
11,000	11,474	Insurance	12,600
20,000	15,285	Maintenance of Parish property, grounds and renewals of equipment	12,000
58,000	58,202	Salaries, social security and pensions	58,900
<u>109,000</u>	<u>105,817</u>		<u>103,800</u>
198,300	197,590	REFUSE COLLECTION	197,503
		ROADS ACCOUNT	
10,000	10,000	Amount allocated to the upkeep of roads	10,000
<u>564,900</u>	<u>571,099</u>	TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 21)	<u>582,953</u>

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT - BUDGET (continued)
FOR THE YEAR ENDING 30 APRIL 2021

Budget 2020 £	Actual 2020 £		Budget 2021 £
564,900	571,099	TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 20)	582,953
15,000	13,900	Charitable grants and donations	15,000
		GRANTS TO PARISH ASSOCIATIONS	
2,000	2,000	St Lawrence Battle of Flowers Association	500
1,000	1,000	St Lawrence Football Club	500
1,000	1,000	St Lawrence Miniature Rifle Club	500
250	250	St Lawrence Netball Club	100
10,000	10,000	St Lawrence Parish Church	7,500
1,000	1,000	St Lawrence Sports & Community Centre	500
100	100	St Lawrence Twinning Association	-
1,000	1,000	St Lawrence Youth Project	500
		SPECIAL VOTES	
23,422	23,422	St Lawrence Parish Property Capital Expenditure Fund	-
5,000	5,000	St Lawrence Parish Vehicle Fund	1,000
15,000	15,000	St Lawrence Youth Club - Youth worker	15,000
5,000	5,321	St Lawrence 75 th Liberation Anniversary	-
<u>79,772</u>	<u>78,993</u>		<u>41,100</u>
<u>£644,672</u>	<u>£650,092</u>	TOTAL EXPENDITURE FOR THE YEAR	<u>£624,053</u>

LA PAROISSE DE SAINT LAURENT
BUDGET
FOR THE YEAR ENDING 30 APRIL 2021

2020 RATE	0.84p	0.85p	0.86p
	<u> </u>	<u> </u>	<u> </u>
71,362,040 quarters	599,441	606,577	613,713
Add: ESTIMATED SUNDRY INCOME	27,000	27,000	27,000
	<u> </u>	<u> </u>	<u> </u>
PROJECTED TOTAL INCOME	626,441	633,577	640,713
Less: ESTIMATED EXPENDITURE	(624,053)	(624,053)	(624,053)
	<u> </u>	<u> </u>	<u> </u>
NOTIONAL SURPLUS FOR THE YEAR	2,388	9,524	16,660
Add: BALANCE BROUGHT FORWARD	196,268	196,268	196,268
	<u> </u>	<u> </u>	<u> </u>
NOTIONAL BALANCE AT 30 APRIL 2021	<u>£198,656</u>	<u>£205,792</u>	<u>£212,928</u>

Note:

- 0.01p per Quarter = £7,136 in Rate
- The 2019 Rate at 0.85p amounted to £602,776
- The 2019 Rate comprised 70,914,884 quarters
- The balance in hand at 30 April 2020 was £196,268