

**LA PAROISSE DE SAINT LAURENT**

**ACCOUNTS**

**AT 30 APRIL 2021**

**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 2021**

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## Connétable's Report

Dear Parishioner

### Report for the Financial Year 2020/2021

The Rates Assembly held on 27th July 2020 approved a rate of 0.85p per quarter, forecasting a notional surplus of £9,524, however, the audited accounts for this year reflect a net surplus of £30,329.

I would draw your attention to Pages 7 and 8, which covers our expenditure for the past financial year. This is where you can see the relatively minor differences over various lines of expenditure that account for the net surplus mentioned above.

### Administration Page 7

Audit and Accountancy shows an overspend of £1,500 and is accounted for by an underestimate on budget.

The Comité des Connétables covers payment costs to the Government of Jersey for hosting and maintaining a number of operating systems such as the Rates Management System (RMS) and Licar (the driving licence system), as well as office operating and staff costs. Last year we budgeted for a new IT replacement strategy, which came in under budget, and new computer hardware was not needed as our current equipment allows us to operate the new Office 365 system; we therefore show an underspend against budget of £8,000.

The Honorary Police show a saving against budget forecast of £3,500, Legal and Professional Fees show £2,700 whilst telephone costs were in excess of budget forecast by £1,200. This is attributable in part to Covid-19 costs, being a wifi fee, and credit for a Parish mobile phone to enable staff members to work from home, as well as additional outgoing calls. (See Covid-19 Costs below).

### Establishment Page 7

Of particular note under Establishment is the difference between budget forecast for Insurance of £12,600 and actual expenditure of only £4,319, a difference of £8,300.

In previous financial years all Parish insurances have been paid on an annual basis, however, it did not correspond to our financial year so during the past financial year all insurance periods (other than for Parish vehicles which will change in this financial year) became effective from 1<sup>st</sup> May to 30<sup>th</sup> April.

Savings against budget forecast on Heat, Light and Water amounted to just over £1,000 and could be attributed to the Parish Hall being used less often due to Covid restrictions. (See Covid-19 Costs below).

### Charitable Grants and Special Votes Page 8

The Parish makes a number of charitable grants and special votes, shown on Page 8. A full list of charitable donations may be found on Page 21.

### Roads Account Page 9

Other than the amount that is voted for by the Parish Assembly and is collected from the rates, there are various other sources of income that are attributed to the Roads Account. These are driving licence income (net of expenses), the cost of firearms certificates, some fine income (retained after payment to the States of Jersey) a small amount of car park income and Trafficworf permit fees.

Although these other income sources cannot be guaranteed as can be seen on Page 9, £50,849 was received in the year, being £5,600 less than the previous financial year.

At the Parish Assembly held on 27<sup>th</sup> July 2020 the Roads Committee again requested the sum of £10,000 from the rate, with the total other Roads Income being slightly down on the previous year, at £40,849.



## Connétable's Report

With Roads Income totalling £50,849 and expenditure totalling £55,154, the Roads Account shows a deficit of £4,305. That can be accounted for by the Comité des Connétables agreeing to purchase a bulk supply of driving licence cards, costing us an unbudgeted £4,539.

### Sundry Income Page 10

Other sundry income can be seen on Page 10, and unsurprisingly based on the present low interest rates, bank deposit interest dropped from £4,121 in 2019/2020 to £2,059 in the past financial year.

However, dog licence income increased by just over £2,700, due in part to the first licence increase since 2005 (from £5 to £10) and an increase in the number of licences issued from 344 in the previous year to 389 in 2020/2021. Late payment fees also increased by double the licence fee.

Lesser sources of income are derived from property searches, rental and wayleave payments, hire of the Parish Hall, minor donations and bookkeeping and administration re-charges (see Page 13).

### Covid-19 Costs

The following is additional [accounted for] expenditure that although not specifically budgeted for was essential as we managed the unprecedented situation in which we found ourselves.

Advertising £250  
Cleaning £550  
Computer Expenses £2,500  
Honorary Police £100  
Maintenance of Parish Property, Grounds & Renewals of Equipment £1,600  
Telephone £600

**Total £5,600**

### Annual Island Wide Rate Figure

On 14<sup>th</sup> 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.

Those Regulations were made under the vires of the Covid-19 (Enabling Provisions) (Jersey) Law 2020. In order to rely on those emergency powers, it was necessary to specify that the 2021 rates were uprated against a deemed 2020 increase – so limiting the reduction in income to only 2020.

The Annual Island-wide Rate Figure (AIRF) that would have been in effect for 2020, but for the aforementioned Regulations, is therefore adjusted by the movement in the Jersey Retail Prices Index (RPI) for the 12 months to March 2021 of 0.8% resulting in a sum of £13,754,277.

In accordance with the Rates (Apportionment) (Jersey) Regulations 2006, 55% of the AIRF is to be met from the domestic rate and 45% of the AIRF 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.1,003 million quarters) and on non-domestic property (c.573 million quarters). The rates will therefore be 0.76 pence per quarter for domestic ratepayers (an increase from 2019 and 2020 which was 0.74 pence per quarter), and 1.08 pence per quarter for non-domestic ratepayers, (an increase from 2019 and 2020 which was 1.05 pence per quarter).

Our Parish rate has been kept low for many years, however, with the increased request for roads expenditure in this year's budget it will be necessary to propose an increase for the next financial year.

PARISH OF  
ST. LAWRENCE



### **Connétable's Report**

In closing, I take this opportunity to thank everyone who gives their time to our Parish as volunteers, be they elected or otherwise, and to the Parish staff for their exemplary customer service.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Deidre Mezbourian'.

Deidre Mezbourian  
**Connétable de St Laurent**

**26<sup>th</sup> July 2021**

**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 Parish of St Lawrence (the "parish") for the year ended 30 April 2021 which comprise the General Account, the Roads Account, the 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 2021 have been prepared in accordance with the accounting policies as set out on page 12.

**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 purpose 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.

**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.

*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.



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

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](http://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.

29 July 2021

*Alex Picot*  
**Chartered Accountants**

**LA PAROISSE DE SAINT LAURENT**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	Note	2021 Budget £	2021 Actual £	2020 Actual £
<b>EXPENDITURE</b>				
<b>ADMINISTRATION</b>				
Advertising		1,500	1,425	2,917
Audit and accountancy		12,250	13,731	14,602
Bank and credit card charges		6,000	5,552	5,691
Comité des Connétables		25,000	16,962	12,479
Computer expenses		4,000	4,078	5,353
Connétable's expenses		1,500	1,500	1,500
Election expenses		100	-	-
Honorary police expenses		25,000	21,501	22,984
Legal and professional fees		10,500	7,788	15,753
Legal fees – rate collection		1,500	1,500	1,263
Maintenance and renewal of equipment		4,500	4,640	-
Postage, printing and stationery		8,000	7,727	8,851
Rates Assessors' honoraria and expenses		2,600	2,567	2,600
Registrar Fees		-	-	1,266
Rates written off/(recovered)		500	(1,889)	-
Salaries, social security and pension contributions		150,000	149,306	140,152
Special functions and Gifts		1,000	1,129	4,044
Telephone		2,700	3,932	2,907
		<u>256,650</u>	<u>241,449</u>	<u>242,362</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>3,446</u>	<u>3,330</u>
<b>ESTABLISHMENT</b>				
Cleaning		13,300	13,195	12,644
Heat, light and water		7,000	5,915	8,212
Insurance	2	12,600	4,319	11,474
Maintenance of Parish property, grounds and renewals of equipment		12,000	11,893	15,285
Salaries, social security and pension contributions		58,900	57,309	58,202
		<u>103,800</u>	<u>92,631</u>	<u>105,817</u>
<b>REFUSE COLLECTION</b>		<u>197,503</u>	<u>197,503</u>	<u>197,590</u>
<b>ROADS ACCOUNT (page 9)</b>				
Amount allocated to the upkeep of roads		10,000	10,000	10,000
Deficit/(surplus) on the Roads Account for the year		-	4,305	-
		<u>10,000</u>	<u>14,305</u>	<u>10,000</u>
<b>TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 8)</b>		<u>582,953</u>	<u>561,334</u>	<u>571,099</u>

The notes on pages 12 to 16 form part of the accounts of the fund  
Independent Auditor's Report - pages 4 to 6

**LA PAROISSE DE SAINT LAURENT**  
**GENERAL ACCOUNT (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	<b>2021 Budget £</b>	<b>2021 Actual £</b>	<b>2020 Actual £</b>
<b>TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 7)</b>	<b>582,953</b>	<b>561,334</b>	<b>571,099</b>
<b>GRANTS AND SPECIAL VOTES</b>			
Charitable grants and donations (page 21)	15,000	15,000	13,900
St Lawrence Battle of Flowers Association	500	500	2,000
St Lawrence Football Club	500	500	1,000
St Lawrence Miniature Rifle Club	500	500	1,000
St Lawrence Netball Club	100	100	250
St Lawrence Parish Church	7,500	7,500	10,000
St Lawrence Parish Property Capital Expenditure Fund	-	-	23,422
St Lawrence Parish Vehicle Fund	1,000	1,000	5,000
St Lawrence Sports & Community Centre	500	500	1,000
St Lawrence Twinning Association	-	-	100
St Lawrence Youth Club - Youth worker	15,000	15,000	15,000
St Lawrence Youth Project	500	500	1,000
St Lawrence 75 <sup>th</sup> Liberation Anniversary	-	-	5,321
	<u>41,100</u>	<u>41,100</u>	<u>78,993</u>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<b><u>£624,053</u></b>	<b><u>£602,434</u></b>	<b><u>£650,092</u></b>

The notes on pages 12 to 16 form part of the accounts of the fund  
Independent Auditor's Report - pages 4 to 6

**LA PAROISSE DE SAINT LAURENT**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	<b>Note</b>	<b>2021</b>		<b>2020</b>	
		£	£	£	£
<b>INCOME</b>					
Amount voted by Parish Assembly			10,000		10,000
Driving licences (net of expenses)	3	23,697		30,306	
Car park rent		1,820		2,080	
Firearm certificates		260		650	
Fines – less refunded to States		10,193		8,765	
Trafficworx permit fees		4,879		4,687	
		<u>40,849</u>		<u>46,488</u>	
			50,849		56,488
<b>EXPENDITURE</b>					
Repairs and improvements to by-roads		27,590		25,039	
Roads and drains cleaning		16,725		16,859	
Equipment and signs		8,551		4,643	
Street lighting – electricity and upkeep		1,880		2,018	
Branchage expenses		408		3,876	
		<u>55,154</u>		<u>52,435</u>	
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>			<u>(4,305)</u>		<u>4,053</u>
<b>TRANSFER TO ROADS RESERVE FUND</b> (page 14)			<u>-</u>		<u>(4,053)</u>
<b>(DEFICIT)/SURPLUS FOR THE YEAR CARRIED TO GENERAL REVENUE ACCOUNT</b> (page 7)			<u>£(4,305)</u>		<u>£ -</u>

**LA PAROISSE DE SAINT LAURENT**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	Note	2021 £	2020 £
<b>INCOME</b>			
Rates for the year 2020			
71,362,040 quarters at 0.85p per quarter		606,577	602,776
(2019 -70,914,884 at 0.85p per quarter)			
Add: Adjustments and allowances		-	1,488
Add: Surcharges		5,253	5,104
		<u>611,830</u>	<u>609,368</u>
Bank deposit interest		2,059	4,121
Sundry income and donations	4 (page 13)	12,969	13,650
Dog licence income		5,905	3,180
<b>TOTAL INCOME FOR THE YEAR</b>		<u><u>£632,763</u></u>	<u><u>£630,319</u></u>

**GENERAL ACCOUNT SUMMARY**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	2021 £	2020 £
<b>BALANCE BROUGHT FORWARD</b>	196,268	216,041
<b>INCOME</b>	632,763	630,319
<b>EXPENDITURE</b> (pages 7 and 8)	<u>(602,434)</u>	<u>(650,092)</u>
<b>BALANCE CARRIED FORWARD</b>	<u><u>£226,597</u></u>	<u><u>£196,268</u></u>

The Parish has not made any acquisitions or discontinued any operations during either 2021 or 2020. The surplus for the year derives entirely from continuing operations.

**LA PAROISSE DE SAINT LAURENT**

**SUMMARY OF BALANCES**

**SUMMARY OF BALANCES AT 30 APRIL 2021**

	Note	£	2021 £	£	2020 £
<b>CURRENT ASSETS</b>					
Debtors	6	25,100		36,801	
Cash at bank		1,339,864		1,818,890	
Charitable assets		52,575		51,699	
			<u>1,417,539</u>		1,907,390
<b>CREDITORS: Amounts falling due within one year</b>	7		319,384		732,828
<b>NET CURRENT ASSETS</b>			1,098,155		1,174,562
<b>CREDITORS: Amounts falling due after more than one year</b>	3,8		111,257		110,772
<b>NET ASSETS</b>			<u>£986,898</u>		<u>£1,063,790</u>
<b>REPRESENTING:</b>					
General Account			226,597		196,268
Charitable Funds	10		52,575		51,699
Parish Property Capital Expenditure Fund	9		547,764		654,585
Parish Vehicle Fund	9		3,000		2,000
Rectory Improvement and Maintenance Fund	9		39,707		40,070
Roads Reserve Fund	9		117,255		119,168
			<u>£986,898</u>		<u>£1,063,790</u>

The accounts were approved by:

  
 Connétable

26th July 2021

**LA PAROISSE DE SAINT LAURENT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2021**

**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 2020. 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 assessments in arrears older than 12 months.

**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. INSURANCE**

Previously, insurance premiums were accounted for when paid, regardless of the period to which the premium related. During the year the insurance periods were changed to be coterminous with the Parish financial year end and because of this the expense reflected in expenditure only reflects four months of insurance costs for the year ended 30 April 2021. Future period will reflect the correct 12 months of insurance costs.

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

	<b>2021</b>		<b>2020</b>	
	£	£	£	£
Total receipts		32,625		36,038
Add: Deferred income brought forward		130,430		129,310
		<u>163,055</u>		<u>165,348</u>
Less: Deferred income carried forward:				
Due within one year	20,207		19,658	
Due within two to nine years	111,257		110,772	
		<u>(131,464)</u>		<u>(130,430)</u>
		31,591		34,918
Less: Expenses		(7,894)		(4,612)
Net income transferred to Roads Account		<u>£23,697</u>		<u>£30,306</u>

**LA PAROISSE DE SAINT LAURENT**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

4.	<b>SUNDRY INCOME</b>	<b>2021</b> £	<b>2020</b> £
	Hire of Hall	-	1,838
	Property searches	3,772	2,461
	Rental income - Wayleave	6,003	5,888
	Bookkeeping and administration recharge re: Sheltered Housing	2,609	2,588
	Other income	585	875
		<u>£12,969</u>	<u>£13,650</u>
5.	<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		13,330,000
	St Lawrence Parish Hall		5,800,000
	St Lawrence Rectory		1,105,062
	St Lawrence Community Centre		1,973,698
	Clos du Sommier		3,256,409
	Maison du Gardien		635,303
	The Barn		655,799
	Car Park – Rue de la Golarde		-
	Miscellaneous parcels of land and gardens		<u>-</u>
6.	<b>DEBTORS:</b> Amounts falling due within one year	<b>2021</b> £	<b>2020</b> £
	Rates: 2020	5,103	3,871
	Other debtors, prepayments and accrued income	19,997	32,930
		<u>£25,100</u>	<u>£36,801</u>
7.	<b>CREDITORS:</b> Amounts falling due within one year	<b>2021</b> £	<b>2020</b> £
	Creditors and accruals	171,685	137,884
	Amount due to Government of Jersey for IWR	126,492	571,794
	Driving licences received in advance	20,207	19,658
	Fund accounts held (a)	1,000	3,492
		<u>£319,384</u>	<u>£732,828</u>
	(a) Parish emergency plan fund	1,000	1,000
	Projects fund	-	2,492
		<u>£1,000</u>	<u>£3,492</u>
8.	<b>CREDITORS:</b> Amounts falling due after more than one year	<b>2021</b>	<b>2020</b>
	Driving licences received in advance	<u>£111,257</u>	<u>£110,772</u>



**LA PAROISSE DE SAINT LAURENT**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

9. FUND ACCOUNTS	Parish Property Capital Expenditure Fund (i) £	Parish Vehicle Fund (ii) £	Rectory Improvement & Maintenance Fund (iii) £	Roads Reserve Fund (iv) £
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	(b) (132,499)	(c) (25,500)	(2,104)	-
Balance at 30 April 2020	<u>£654,585</u>	<u>£2,000</u>	<u>£40,070</u>	<u>£119,168</u>
Balance at 1 May 2020	654,585	2,000	40,070	119,168
Add: Voted from the general account	-	1,000	-	-
Add: Interest	2,608	-	-	-
Less: Expenditure	(a) (109,429)	-	(363)	(1,913)
Balance at 30 April 2021	<u>£547,764</u>	<u>£3,000</u>	<u>£39,707</u>	<u>£117,255</u>

(a) *Maintenance and repairs to Parish Hall* 86,242  
*Internal repairs to Parish Hall* 10,452  
*Bus shelter maintenance* 1,380  
*Maintenance and repairs to Community Centre* 11,355  
£109,429

(b) *Maintenance and repairs to Parish Hall* 110,999  
*Maintenance and repairs to Millennium Footpath* 21,500  
£132,499

(c) *Purchase of Tipper Truck* £25,500

- (i) For major repairs and maintenance on Parish property
- (ii) For vehicle purchases
- (iii) For major repair work at the Parish Rectory
- (iv) For unforeseen Roads expenditure

**LA PAROISSE DE SAINT LAURENT**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2021**

10. CHARITABLE FUNDS	2021 £
Don Barreau Legacy - cash balance	5,419
Don Gruchy - cash balance	3,631
La Charité of St Lawrence - cash and creditor balance	43,525
	£52,575

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

**11. 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 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:

- 16% 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 £19,704 (2020: £15,899).

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 2020 was £407 and from January 2021 was £414, 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 2021. 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 Procureurs 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 2021**

**12. 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.

**13. 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.

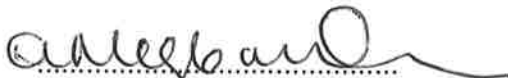
**LA PAROISSE DE SAINT LAURENT**  
**SHELTERED HOUSING FUND**  
**GENERAL REVENUE ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2021**

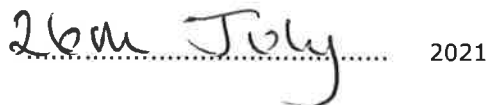
	Note	2021		2020	
		£	£	£	£
<b>INCOME</b>					
Rental income		115,177		115,177	
Car park rental income		-		684	
Bank deposit interest		4,144		8,030	
		<u>          </u>	119,321	<u>          </u>	123,891
<b>EXPENDITURE</b>					
Rates		1,450		1,692	
Bookkeeping and administration services		2,872		2,786	
Cleaning expenses		1,490		895	
Repairs, renewals and gardens		6,374		10,242	
Insurance		419		1,973	
Heat, light and water		7,215		8,085	
Gardening contractor		11,905		11,810	
Audit, accounting and bookkeeping fees		1,050		1,250	
Sundry expenses		940		232	
Legal and professional fees		2,322		-	
		<u>          </u>	36,037	<u>          </u>	38,965
<b>NET SURPLUS FOR THE YEAR</b>	<b>3</b>		<u><u>£83,284</u></u>		<u><u>£84,926</u></u>

**LA PAROISSE DE SAINT LAURENT**  
**SHELTERED HOUSING FUND**  
**BALANCE SHEET AT 30 APRIL 2021**

	Note	£	2021	£	£	2020	£
<b>CURRENT ASSETS</b>							
Debtors		1,433				760	
Bank balances:							
Deposit account		1,190,344				1,068,941	
Current account		47,179				93,079	
			<u>1,238,956</u>			<u>1,162,780</u>	
<b>CREDITORS:</b> Amounts falling due within one year	2		<u>4,623</u>			<u>11,731</u>	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>£1,234,333</u></u>			<u><u>£1,151,049</u></u>	
<b>ACCUMULATED FUND</b>	3		1,142,145			1,058,861	
<b>BEQUEST MRS J SYVRET</b>			3,000			3,000	
<b>BEQUEST MRS M M BENTLIF</b>			89,188			89,188	
			<u>£1,234,333</u>			<u>£1,151,049</u>	

The accounts were approved by:

  
 Connétable

 2021

**LA PAROISSE DE SAINT LAURENT**  
**SHELTERED HOUSING FUND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2021**

**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>2021</b>	<b>2020</b>
	£	£
Sundry creditors and accruals	4,623	4,419
Monies due to general parish account	-	7,312
	<u>£4,623</u>	<u>£11,731</u>

**3. ACCUMULATED FUND**

	<b>2021</b>	<b>2020</b>
	£	£
At beginning of year	1,058,861	973,935
Surplus for the year	83,284	84,926
At end of year	<u>£1,142,145</u>	<u>£1,058,861</u>

**ST LAWRENCE SPORTS & COMMUNITY CENTRE**

**ACCOUNTS REPORT**

**FOR THE YEAR ENDED 30 APRIL 2021**

	<b>2021</b>		<b>2020</b>	
	£	£	£	£
<b>INCOME</b>				
Hire of facilities	3,560		3,936	
Car park rental	809		794	
Youth Club	1,584		1,584	
St Lawrence Battle of Flowers Association	600		1,100	
Badminton	-		940	
Toddlers	150		640	
Bank interest	1		2	
<b>SUB TOTAL</b>		<u>6,704</u>		<u>8,996</u>
<b>EXPENDITURE</b>				
Cleaning and materials	2,177		2,679	
Fuel	1,630		3,619	
Electricity	1,506		1,077	
Water	877		814	
Insurance	608		1,754	
Fire alarms	126		242	
Football pitch maintenance	78		260	
Building maintenance	1,050		1,896	
Telephone	43		156	
IT software and consumables	75		75	
Rates	76		76	
Sundries/PRS	-		135	
TV licence	79		155	
<b>SUB TOTAL</b>		<u>8,325</u>		<u>12,938</u>
<b>SUMMARY</b>				
<b>EXCESS OF EXPENDITURE OVER INCOME</b>		(1,621)		(3,942)
<b>2020/2021 PARISH GRANT</b>		<u>500</u>		<u>1,000</u>
<b>DEFICIT FOR THE YEAR</b>		(1,121)		(2,942)
<b>BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR</b>		14,776		17,707
		<u>13,655</u>		<u>14,765</u>
Unpresented cheques previous year		(260)		(249)
Unpresented cheques current year		-		260
Creditors		608		1,754
<b>CASH BALANCE CARRIED FORWARD TO NEXT YEAR 2021/2022</b>		<u>£14,003</u>		<u>£16,530</u>

This statement has been prepared for information only

**LA PAROISSE DE SAINT LAURENT**  
**ANALYSIS OF CONTRIBUTIONS**  
**FOR THE YEAR ENDED 30 APRIL 2021**

	<b>Association of Jersey Charities No.</b>	<b>2021 Actual £</b>	<b>2020 Actual £</b>
Acorn	157	100	100
Age Concern Jersey	158	200	200
Dementia Jersey (Alzheimer's Disease Society)	359	1,000	1,000
Arts in Health Care	178	200	100
Band of the Island of Jersey	223	100	100
Brightly	55	200	100
British Red Cross	430	1,000	1,000
Brooke Advisory Centre	191	200	100
Caring Cooks of Jersey	436	100	100
C.I. Air Search Jersey	104	500	500
Citizens Advice Bureau	156	200	200
Eye Can (Jersey Blind Society)	109	200	200
Family Nursing & Home Care	115	5,000	5,000
Hands around the World (Jersey)	309	200	200
Headway	206	200	200
Jersey Association for Spina Bifida	25	200	200
Jersey Association for Youth & Friendship	10	200	200
Jersey Association of Carers	183	200	200
Jersey Cheshire Home Foundation	60	200	200
Jersey Council on Alcoholism	299	-	(100)
Jersey Domestic Violence Forum	-	-	(600)
Jersey Homeless Outreach	209	200	200
Jersey Hospice Care	75	700	500
Jersey Renal Charitable Fund (Jersey Kidney Patients)	131	200	200
Milli's Separated Family Centre (Jersey Separated Families)	331	200	200
Jersey Victim Support Scheme	197	-	200
Jersey Women's Refuge	112	200	200
JSPCA	87	500	500
Les Amis Incorporated	113	200	200
Macmillan Cancer Support Jersey	355	200	200
Maison des Landes	167	200	-
Meals on Wheels	244	200	200
Mind Jersey	27	500	500
Peas and Glove Trust	-	-	500
Relate	73	200	200
Rotary	341	100	100
Samaritans	6	200	200
St Johns Ambulance	76	200	200
Street Pastors Jersey	347	200	200
Teenage Cancer Trust	189	-	(200)
The Shelter Trust	72	100	100
The Oscar Maclean Foundation	483	500	500
Words and numbers matter	271	-	(200)
		<u>£15,000</u>	<u>£13,900</u>



**LA PAROISSE DE SAINT LAURENT**  
**GENERAL ACCOUNT – BUDGET**  
**FOR THE YEAR ENDING 30 APRIL 2022**

<b>Budget 2021</b>	<b>Actual 2021</b>		<b>Budget 2022</b>
£	£		£
		<b>EXPENDITURE</b>	
		<b>ADMINISTRATION</b>	
1,500	1,425	Advertising	1,500
12,250	13,731	Audit and accountancy	14,000
6,000	5,552	Bank and credit card charges	6,000
25,000	16,962	Comité des Connétables	26,250
4,000	4,078	Computer expenses	11,500
1,500	1,500	Connétable's expenses	1,500
100	-	Election expenses	250
25,000	21,501	Honorary police expenses	27,000
10,500	7,788	Legal and professional fees	7,000
1,500	1,500	Legal fees – rate collection	1,500
4,500	4,640	Maintenance and renewal of equipment	250
8,000	7,727	Postage, printing and stationery	8,000
2,600	2,567	Rates Assessors' honoraria and expenses	2,600
500	(1,889)	Rates written off	-
150,000	149,306	Salaries, social security and pensions	170,000
1,000	1,129	Special functions and Gifts	1,000
2,700	3,932	Telephone and Avaya System	4,000
<u>256,650</u>	<u>241,449</u>		<u>282,350</u>
12,000	12,000	<b>TRESOR</b>	12,000
<u>3,000</u>	<u>3,446</u>	<b>RECTORY EXPENSES</b>	<u>3,000</u>
		<b>ESTABLISHMENT</b>	
13,300	13,195	Cleaning	13,000
7,000	5,915	Heat, light and water	6,000
12,600	4,319	Insurance	11,600
		Maintenance of Parish property, grounds and renewals of equipment	10,000
12,000	11,893	Professional fees	650
-	-	Parish vehicles running costs	3,000
-	-	Salaries, social security and pensions	60,000
58,900	57,309		
<u>103,800</u>	<u>92,631</u>		<u>104,250</u>
197,503	197,503	<b>REFUSE COLLECTION</b>	180,000
		<b>ROADS ACCOUNT</b>	
10,000	10,000	Amount allocated to the upkeep of roads	80,000
-	4,305	Deficit on the Roads Account for the year	-
<u>10,000</u>	<u>14,305</u>		<u>80,000</u>
<u>582,953</u>	<u>561,334</u>	<b>TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 23)</b>	<u>661,600</u>

**LA PAROISSE DE SAINT LAURENT**  
**GENERAL ACCOUNT - BUDGET (continued)**  
**FOR THE YEAR ENDING 30 APRIL 2022**

<b>Budget</b> 2021 £	<b>Actual</b> 2021 £		<b>Budget</b> 2022 £
<u>582,953</u>	<u>561,334</u>	<b>TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 22)</b>	<u>661,600</u>
15,000	15,000	Charitable grants and donations	10,000
		<b>GRANTS TO PARISH ASSOCIATIONS</b>	
500	500	St Lawrence Battle of Flowers Association	500
500	500	St Lawrence Football Club	500
500	500	St Lawrence Miniature Rifle Club	500
100	100	St Lawrence Netball Club	100
7,500	7,500	St Lawrence Parish Church	7,500
500	500	St Lawrence Sports & Community Centre	-
500	500	St Lawrence Youth Project	500
		<b>SPECIAL VOTES</b>	
-	-	St Lawrence Parish Property Capital Expenditure Fund	-
1,000	1,000	St Lawrence Parish Vehicle Fund	3,000
15,000	15,000	St Lawrence Youth Club - Youth worker	15,000
<u>41,100</u>	<u>41,100</u>		<u>37,600</u>
<u><u>£624,053</u></u>	<u><u>£602,434</u></u>	<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<u><u>£699,200</u></u>

**LA PAROISSE DE SAINT LAURENT**  
**BUDGET**  
**FOR THE YEAR ENDING 30 APRIL 2022**

<b>2021 RATE</b>	<u>0.91p</u>	<u>0.92p</u>	<u>0.93p</u>	<u>0.94p</u>
72,411,686 quarters	658,946	666,187	673,428	680,670
Add: <b>ESTIMATED SUNDRY INCOME</b>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
<b>PROJECTED TOTAL INCOME</b>	678,946	686,187	693,428	700,670
Less: <b>ESTIMATED EXPENDITURE</b>	<u>(699,200)</u>	<u>(699,200)</u>	<u>(699,200)</u>	<u>(699,200)</u>
<b>NOTIONAL (DEFICIT)/SURPLUS FOR THE YEAR</b>	(20,254)	(13,013)	(5,772)	1,470
Add: <b>BALANCE BROUGHT FORWARD</b>	<u>226,597</u>	<u>226,597</u>	<u>226,597</u>	<u>226,597</u>
<b>NOTIONAL BALANCE AT 30 APRIL 2022</b>	<u><b>£206,343</b></u>	<u><b>£213,584</b></u>	<u><b>£220,825</b></u>	<u><b>£228,067</b></u>

Note:

- 0.01p per Quarter = £7,241 in Rate
- The 2020 Rate at 0.85p amounted to £606,577
- The 2020 Rate comprised 71,362,040 quarters
- The balance in hand at 30 April 2021 was £226,597

