

LA PAROISSE DE SAINT LAURENT

ACCOUNTS

AT 30 APRIL 2022

LA PAROISSE DE SAINT LAURENT

CONNÉTABLE

Mrs D W Mezbourian

PROCUREURS DU BIEN PUBLIC

Mr B D Harrison
Mr M Sabey

AUDITORS

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Chartered Accountants
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LA PAROISSE DE SAINT LAURENT
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FOR THE YEAR ENDED 30 APRIL 2022

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Connétable's Report

Dear Parishioner

Report by the Connétable for the Financial Year 2021/2022

The Rates Assembly held on 26th July 2021 agreed to the recommendation of Procureur Martin Sabey [who advised that the proposed rate had been agreed by the Comité Paroissiale, the Committee elected to examine the accounts of the Connétable] and approved a rate of 0.93p per quarter, forecasting a notional deficit of £5,772. However, the audited accounts for this financial year reflect an actual deficit of £927.

Before recommending the rate of 0.93p per quarter, Procureur Sabey had explained to the Assembly that the Retail Price Index [RPI] over the 6 years from 2014 to 2020 had increased by approximately 15%, however, the Parish Rate had increased by only 6% over that same period, giving the Parish a controlled level of increase in the rate per quarter.

I would draw your attention to Pages 7 and 8 where you will find the details on the actual expenditure against the forecast budget.

Administration Page 7

Audit and Accountancy costs shows an overspend above the Estimate of £1,700. This mainly relates to an under-accrual of the auditors fees at the end of the previous year, resulting in part of the charge for the year ended 30 April 2021 needing to be included in the 2022 expense.

The Comité des Connétables [which is a statutory body] covers costs due to the Government of Jersey for hosting and maintaining operating systems such as the Electoral System and Licar (the driving licence system). All Parishes also pay a contribution towards the service delivery by the Comité including office operating and staff costs. Last year we budgeted for an amount of £26,250 but had an underspend of just over £6,000. That is accounted for by the erroneous inclusion of office costs for the Chefs de Police, those having also been included in the Honorary Police budget.

The Budget for Computer Expenses increased as we no longer receive the free service provided previously by the Government of Jersey. We are now contracted to Focused IT for various support services, those being variable above the contract cost and accounting for the excess spend of £1,500. The Honorary Police show an overspend of £2,500 against budget forecast of £27,000, accounted for by the need for a new laptop, additional officer training, an increase in the rental of the Tetra radios and updating of details on the Centeniers notice board in the Assembly Hall. A small increase of £716 above budget in Postage, Printing and Stationery is accounted for by additional printing costs. We now receive most invoices by email whereas we previously received hard copies. Additional printing was also required for the Visite Royale, however, that was a one-off cost and is not recurring. Salaries, Social Security and Pension Contributions show expenditure over budget by £4,000, however, that figure is offset by the income received under the Sheltered Housing Administration charge [see Page 10].

Establishment Page 7

Cleaning spend was above budget by £1,200 due to some additional cleaning services.

In the previous financial year, we had made savings on Heat, Light and Water, those being attributed to the Parish Hall being used less often due to Covid restrictions. With the removal of those restrictions, the Parish Hall has been used more frequently and we have therefore incurred the associated additional cost on this line of expenditure.

It is always difficult to forecast the expenditure that will be needed for Maintenance of Parish Property, Grounds and Renewals of Equipment, and that is reflected in the overspend of £4,807. Expenditure in this financial year included maintenance work on the Community Centre, and the purchase and associated costs of two new flag poles for which we received a grant from Jersey Telecom (see Page 13).



Connétable's Report

Charitable Grants and Special Votes Page 8

The Parish makes various 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 Trafficworx permit fees. Although these other income sources cannot be guaranteed, £56,290 was received last year, being just under £15,500 more than the previous financial year. That increase is accounted for by an increase in the issue of Driving Licences, particularly International Driving Permits which have increased following the lifting of Covid travel restrictions. It is also interesting to note that there is generally an increase in fine income following the recruitment of new States of Jersey Police Officers. Their training includes the use of the speed gun [usually on Victoria Avenue] and it is likely that such training has contributed to the increase seen in this financial year.

At the Parish Assembly held on 26th July 2021 the Roads Committee had requested the sum of £80,000 from the rate and with the total other Roads Income of £56,000 the sum available for roads expenditure over the year was £136,000. The total expenditure was £108,000 [explained on Page 9] therefore the Roads Account shows a surplus of £28,275 which will be transferred to the Roads Reserve Account. That Fund has been used previously for unforeseen roads expenditure, however, on a recommendation from the Roads Committee the Parish Assembly due to be held on 20th July 2022 will be asked to agree that the Fund may be used for roads projects in excess of £10,000, as well as for unforeseen roads expenditure.

Sundry Income Page 10

It was recognised during the past financial year that there was an undercharge for the work necessary to manage our Sheltered Housing. Following consideration of this [which included a review of charges made for similar provision by other Parishes] the Connétable and Procureurs agreed that the income to the Parish should be set at 10% of the Sheltered Housing rental income. That decision is reflected in the income received as Sheltered Housing Administration, which also includes the provision of gardening services by the Parish. Following a reduction in fixed interest rates, bank deposit interest fell by £1,300 from £2,059 in the past financial year. Lesser sources of income are derived from dog licences, property searches, rental and wayleave payments, hire of the Parish Hall and minor donations.

Annual Island Wide Rate Figure

The Island-wide rate for 2022 has been determined in accordance with the Rates (Jersey) Law 2005. The Annual Island-Wide Rate Figure (AIRF) is adjusted by the movement in the Jersey Retail Prices Index (RPI) for the 12 months to March 2022 [of 6%] resulting in a sum of £14,578,335. 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.1,013 million quarters) and on non-domestic property (c.572 million quarters). The rates will therefore be 0.80p per quarter for domestic ratepayers (an increase from 2021 which was 0.76 pence per quarter), and 1.15 pence per quarter for non-domestic ratepayers, (an increase from 2021 which was 1.08 pence per quarter). The non-domestic rate has increased by 6%, reflecting the increase in the AIRF, though the number of non-domestic quarters has fallen slightly across the Island. The domestic rate increases by just over 5% as there has been an increase of almost 1% in the total number of domestic quarters across the Island.



Connétable's Report

In conclusion, it is regrettable but unavoidable that external pressures such as the cost of living/fuel increases have an impact on the cost of Parish expenditure. That has been seen in other Parishes and will almost certainly be reflected in what will be an inevitable rate increase proposal for the next financial year.

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 service to all Parishioners.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Deidre Mezbourian'. The signature is fluid and cursive.

Deidre Mezbourian
Connétable de St Laurent

20th July 2022

**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 2022 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 2022 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. 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.

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

	Note	2022 Budget £	2022 Actual £	2021 Actual £
EXPENDITURE				
ADMINISTRATION				
Advertising		1,500	4,218	1,425
Audit and accountancy		14,000	15,700	13,731
Bank and credit card charges		6,000	7,405	5,552
Comité des Connétables		26,250	19,774	16,962
Computer expenses		11,500	13,059	4,078
Connétable's expenses		1,500	1,500	1,500
Election expenses		250	-	-
Honorary police expenses		27,000	29,532	21,501
Legal and professional fees		7,000	7,331	7,788
Legal fees – rate collection		1,500	1,500	1,500
Maintenance and renewal of equipment		250	335	4,640
Postage, printing and stationery		8,000	8,716	7,727
Rates Assessors' honoraria and expenses		2,600	2,600	2,567
Rates written off/(recovered)		-	(401)	(1,889)
Salaries, social security and pension contributions		170,000	174,144	149,306
Special functions and Gifts		1,000	1,260	1,129
Telephone		4,000	4,185	3,932
		<u>282,350</u>	<u>290,858</u>	<u>241,449</u>
TRESOR		<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
RECTORY EXPENSES		<u>3,000</u>	<u>3,052</u>	<u>3,446</u>
ESTABLISHMENT				
Cleaning		13,000	14,247	13,195
Heat, light and water		6,000	8,636	5,915
Insurance	2	11,600	11,590	4,319
Maintenance of Parish property, grounds and renewals of equipment		10,000	14,807	11,893
Professional fees		650	1,127	-
Parish vehicles running costs		3,000	1,432	-
Salaries, social security and pension contributions		60,000	69,161	69,214
		<u>104,250</u>	<u>121,000</u>	<u>104,536</u>
REFUSE COLLECTION		<u>180,000</u>	<u>183,311</u>	<u>197,503</u>
ROADS ACCOUNT (page 9)				
Amount allocated to the upkeep of roads		80,000	80,000	10,000
Deficit on the Roads Account for the year		-	-	4,305
		<u>80,000</u>	<u>80,000</u>	<u>14,305</u>
TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 8)		<u>661,600</u>	<u>690,221</u>	<u>573,239</u>

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT (continued)
FOR THE YEAR ENDED 30 APRIL 2022

	2022 Budget £	2022 Actual £	2021 Actual £
TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 7)	661,600	690,221	573,239
GRANTS AND SPECIAL VOTES			
Charitable grants and donations (page 21)	10,000	10,000	15,000
St Lawrence Battle of Flowers Association	500	500	500
St Lawrence Football Club	500	500	500
St Lawrence Miniature Rifle Club	500	500	500
St Lawrence Netball Club	100	100	100
St Lawrence Parish Church	7,500	7,500	7,500
St Lawrence Parish Vehicle Fund	3,000	3,000	1,000
St Lawrence Sports & Community Centre	-	-	500
St Lawrence Youth Club - Youth worker	15,000	15,000	15,000
St Lawrence Youth Project	500	500	500
	37,600	37,600	41,100
TOTAL EXPENDITURE FOR THE YEAR	£699,200	£727,821	£614,339

LA PAROISSE DE SAINT LAURENT
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

	Note	2022		2021	
		£	£	£	£
INCOME					
Amount voted by Parish Assembly			80,000		10,000
Driving licences (net of expenses)	3	36,379		23,697	
Car park rent		1,878		1,820	
Firearm certificates		1,630		260	
Fines – less refunded to States		12,765		10,193	
Trafficworx permit fees		3,638		4,879	
		<u> </u>		<u> </u>	
			56,290		40,849
			<u>136,290</u>		<u>40,849</u>
EXPENDITURE					
Repairs and improvements to by-roads		82,807		27,590	
Roads and drains cleaning		14,419		16,725	
Equipment and signs		4,673		8,551	
Street lighting – electricity and upkeep		1,917		1,880	
Branchage expenses		1,407		408	
Visite Royale		2,792		-	
		<u> </u>		<u> </u>	
			108,015		55,154
			<u>28,275</u>		<u>(4,305)</u>
SURPLUS/(DEFICIT) FOR THE YEAR					
TRANSFER TO ROADS RESERVE FUND (page 14)			(28,275)		-
DEFICIT FOR THE YEAR CARRIED TO					
GENERAL REVENUE ACCOUNT (page 7)			<u>£ -</u>		<u>£(4,305)</u>

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

	Note	2022 £	2021 £
INCOME			
Rates for the year 2021			
72,411,586 quarters at 0.93p per quarter		673,428	606,577
(2020 -71,362,040 at 0.85p per quarter)			
Less: Adjustments and allowances		(71)	-
Add: Surcharges		6,042	5,253
		<u>679,399</u>	<u>611,830</u>
Bank deposit interest		733	2,059
Sheltered Housing Administration charge		23,977	14,514
Sundry income and donations	4 (page 13)	16,295	10,360
Dog licence income		6,490	5,905
		<u>£726,894</u>	<u>£644,668</u>
TOTAL INCOME FOR THE YEAR			

GENERAL ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2022

	2022 £	2021 £
BALANCE BROUGHT FORWARD	226,597	196,268
INCOME	726,894	644,668
EXPENDITURE (pages 7 and 8)	(727,821)	(614,339)
BALANCE CARRIED FORWARD	<u>£225,670</u>	<u>£226,597</u>

The Parish has not made any acquisitions or discontinued any operations during either 2022 or 2021. The deficit for the year derives entirely from continuing operations.

LA PAROISSE DE SAINT LAURENT

SUMMARY OF BALANCES

SUMMARY OF BALANCES AT 30 APRIL 2022

	Note	£	2022	£	2021	£
CURRENT ASSETS						
Debtors	6	44,751		25,100		
Cash at bank		1,174,298		1,339,864		
Charitable assets		52,252		52,575		
			<u>1,271,301</u>		<u>1,417,539</u>	
CREDITORS: Amounts falling due within one year	7		154,973		319,384	
NET CURRENT ASSETS			1,116,328		1,098,155	
CREDITORS: Amounts falling due after more than one year	3,8		110,466		111,257	
NET ASSETS			<u>£1,005,862</u>		<u>£986,898</u>	
REPRESENTING:						
General Account			225,670		226,597	
Charitable Funds	10		52,252		52,575	
Parish Property Capital Expenditure Fund	9		540,244		547,764	
Parish Vehicle Fund	9		6,000		3,000	
Rectory Improvement and Maintenance Fund	9		36,166		39,707	
Roads Reserve Fund	9		145,530		117,255	
			<u>£1,005,862</u>		<u>£986,898</u>	

The accounts were approved by:

.....
Connétable

..... 2022

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

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 2021. 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.

1.7 International Driving Permit Income

The Law does not specify as to how the fees received from the sale of International Driving Permits should be accounted. The Connétable and Procureurs du Bien Public have decided that this income should be credited to the Roads Account.

2. INSURANCE

Previously, insurance premiums were accounted for when paid, regardless of the period to which the premium related. During the previous year the insurance periods were changed to be coterminous with the Parish financial year end and because of this the expense reflected in expenditure for the year ended 30 April 2021 only reflects four months of insurance costs. The year ended 30 April 2022 and future periods will reflect the correct 12 months of insurance costs.

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2022

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

	2022		2021	
	£	£	£	£
Total receipts		40,219		32,625
Add: Deferred income brought forward		131,464		130,430
		171,683		163,055
Less: Deferred income carried forward:				
Due within one year	21,612		20,207	
Due within two to nine years	110,466		111,257	
		(132,078)		(131,464)
		39,605		31,591
Less: Expenses		(3,226)		(7,894)
Net income transferred to Roads Account		£36,379		£23,697

4. **SUNDRY INCOME**

	2022	2021
	£	£
Hire of Hall	1,229	-
Property searches	3,277	3,772
Rental income - Wayleave	6,115	6,003
Grant income	2,295	-
Other income	3,379	585
	£16,295	£10,360

5. **LAND AND BUILDINGS**

	Insurance Value
	£
Land and buildings owned by the Parish but not reflected in the balance sheet are as follows:	
St Lawrence Parish Church	14,780,000
St Lawrence Parish Hall	5,910,000
St Lawrence Rectory	1,170,482
St Lawrence Community Centre	1,966,007
Clos du Sommier	3,412,412
Maison du Gardien	670,244
The Barn	691,868
Car Park – Rue de la Golarde	-
Miscellaneous parcels of land and gardens	-
	-

6. **DEBTORS:** Amounts falling due within one year

	2022	2021
	£	£
Rates: 2021	4,211	5,103
Other debtors, prepayments and accrued income	40,540	19,997
	£44,751	£25,100

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2022

7. CREDITORS: Amounts falling due within one year		2022	2021
		£	£
Creditors and accruals		122,171	171,685
Amount due to Government of Jersey for IWR		10,190	126,492
Driving licences received in advance		21,612	20,207
Parish Emergency Plan Fund		1,000	1,000
		<u>£154,973</u>	<u>£319,384</u>

8. CREDITORS: Amounts falling due after more than one year		2022	2021
		£	£
Driving licences received in advance		<u>£110,466</u>	<u>£111,257</u>

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 2020	654,585	2,000	40,070	119,168
Add: Voted from the general account	-	1,000	-	-
Add: Interest	2,608	-	-	-
Add: Receipt re vehicle part-exchange	-	-	-	-
Less: Expenditure	(b)(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>
Balance at 1 May 2021	547,764	3,000	39,707	117,255
Add: Voted from the general account	-	3,000	-	-
Add: Interest	1,518	-	-	-
Less: Expenditure	(a) (9,038)	-	(3,541)	-
Add: Surplus from roads account	-	-	-	28,275
Balance at 30 April 2022	<u>£540,244</u>	<u>£6,000</u>	<u>£36,166</u>	<u>£145,530</u>
		<i>7,056</i>		
(a) <i>Maintenance and repairs to Parish Hall</i>		<i>1,982</i>		
<i>Internal repairs to Parish Hall</i>		<u>£9,038</u>		
		<i>86,242</i>		
(b) <i>Maintenance and repairs to Parish Hall</i>		<i>10,452</i>		
<i>Internal repairs to Parish Hall</i>		<i>1,380</i>		
<i>Bus shelter maintenance</i>		<i>11,355</i>		
<i>Maintenance and repairs to Community Centre</i>		<u>£109,429</u>		

- (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 2022

10. CHARITABLE FUNDS	2022
	£
Don Barreau Legacy - cash balance	5,420
Don Gruchy - cash balance	3,632
La Charité of St Lawrence - cash and creditor balance	43,200
	£52,252

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 £23,890 (2021: £19,704).

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 2021 was £414 and from January 2022 was £448, 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 2022. 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 2022

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 2022

	Note	2022		2021	
		£	£	£	£
INCOME					
Rental income		113,577		115,177	
Bank deposit interest		3,053		4,144	
		<hr/>	116,630	<hr/>	119,321
EXPENDITURE					
Rates		1,541		1,450	
Bookkeeping and administration services		11,554		2,872	
Cleaning expenses		3,398		1,490	
Repairs, renewals and gardens		30,824		6,374	
Insurance		1,142		419	
Heat, light and water		7,817		7,215	
Gardening expenses		12,619		11,905	
Audit, accounting and bookkeeping fees		1,100		1,050	
Sundry expenses		682		940	
Legal and professional fees		1,000		2,322	
Bank charges		40		-	
		<hr/>	71,717	<hr/>	36,037
NET SURPLUS FOR THE YEAR	3		<hr/> <u>£44,913</u>		<hr/> <u>£83,284</u>

LA PAROISSE DE SAINT LAURENT
SHELTERED HOUSING FUND
BALANCE SHEET AT 30 APRIL 2022

	Note	2022		2021	
		£	£	£	£
CURRENT ASSETS					
Debtors		1,820		1,433	
Bank balances:					
Deposit account		1,250,000		1,190,344	
Current account		49,621		47,179	
			1,301,441		1,238,956
CREDITORS: Amounts falling due within one year	2		22,195		4,623
TOTAL ASSETS LESS CURRENT LIABILITIES			£1,279,246		£1,234,333
ACCUMULATED FUND	3		1,187,058		1,142,145
BEQUEST MRS J SYVRET			3,000		3,000
BEQUEST MRS M M BENTLIF			89,188		89,188
			£1,279,246		£1,234,333

The accounts were approved by:

.....
Connétable

..... 2022

LA PAROISSE DE SAINT LAURENT
SHELTERED HOUSING FUND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

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

	2022	2021
	£	£
Sundry creditors and accruals	4,473	4,623
Monies due to general parish account	17,722	-
	<u>£22,195</u>	<u>£4,623</u>

3. **ACCUMULATED FUND**

	2022	2021
	£	£
At beginning of year	1,142,145	1,058,861
Surplus for the year	44,913	83,284
At end of year	<u>£1,187,058</u>	<u>£1,142,145</u>

ST LAWRENCE SPORTS & COMMUNITY CENTRE

ACCOUNTS REPORT

FOR THE YEAR ENDED 30 APRIL 2022

	2022		2021 Restated	
	£	£	£	£
INCOME				
Hire of facilities		2,657	330	
Car park rental		842	809	
Youth Club		1,964	1,584	
St Lawrence Battle of Flowers Association		500	600	
Badminton		880	-	
Toddlers		1,200	150	
Bank interest		2	1	
Cricket		930	-	
Football Club		920	-	
Le Mourier Swim		5,200	3,230	
		<hr/>	<hr/>	
SUB TOTAL		15,095		6,704
		<hr/>		<hr/>
EXPENDITURE				
Cleaning and materials		3,166	2,177	
Fuel		2,033	1,630	
Electricity		935	1,506	
Water		926	877	
Insurance		-	608	
Fire alarms		133	126	
Football pitch maintenance		-	78	
Building maintenance		142	1,050	
Telephone		-	43	
IT software and consumables		75	75	
Rates		80	76	
PRS		142	-	
TV licence		159	79	
Printing and stationery		20	-	
Boiler maintenance		351	-	
		<hr/>	<hr/>	
SUB TOTAL		8,162		8,325
		<hr/>		<hr/>
SUMMARY				
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE		6,933		(1,621)
2021/2022 PARISH GRANT		-		500
		<hr/>		<hr/>
SURPLUS/(DEFICIT) FOR THE YEAR		6,933		(1,121)
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR		14,003		16,530
		<hr/>		<hr/>
		20,936		15,409
Unpresented cheques previous year		-		(260)
Creditors previous year		(608)		(1,754)
Creditors current year		-		608
		<hr/>		<hr/>
CASH BALANCE CARRIED FORWARD TO NEXT YEAR 2022/2023		<u>£20,328</u>		<u>£14,003</u>

LA PAROISSE DE SAINT LAURENT
ANALYSIS OF CONTRIBUTIONS
FOR THE YEAR ENDED 30 APRIL 2022

	Association of Jersey Charities No.	2022 Actual £	2021 Actual £
Acorn	157	100	100
Age Concern Jersey	158	200	200
Dementia Jersey (Alzheimer's Disease Society)	359	200	1,000
Arts in Health Care	178	200	200
Band of the Island of Jersey	223	100	100
Brightly	55	200	200
British Red Cross	430	200	1,000
Brooke Advisory Centre	191	200	200
Caring Cooks of Jersey	436	100	100
C.I. Air Search Jersey	104	300	500
Citizens Advice Bureau	156	200	200
Eye Can (Jersey Blind Society)	109	200	200
Family Nursing & Home Care	115	3,000	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 Homeless Outreach	209	200	200
Jersey Hospice Care	75	300	700
Jersey Renal Charitable Fund (Jersey Kidney Patients)	131	200	200
Milli's Separated Family Centre (Jersey Separated Families)	331	200	200
Jersey Women's Refuge	112	200	200
JSPCA	87	300	500
Les Amis Incorporated	113	200	200
Macmillan Cancer Support Jersey	355	200	200
Maison des Landes	167	200	200
Meals on Wheels	244	200	200
Mind Jersey	27	200	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
The Shelter Trust	72	100	100
The Oscar Maclean Foundation	483	200	500
		<u>£10,000</u>	<u>£15,000</u>

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT – BUDGET
FOR THE YEAR ENDING 30 APRIL 2023

Budget 2022	Actual 2022		Budget 2023
£	£		£
		EXPENDITURE	
		ADMINISTRATION	
1,500	4,218	Advertising	2,000
14,000	15,700	Audit and accountancy	15,500
6,000	7,405	Bank and credit card charges	7,500
26,250	19,774	Comité des Connétables	22,000
11,500	13,059	Computer expenses	12,500
1,500	1,500	Connétable's expenses	1,500
250	-	Election expenses	-
27,000	29,532	Honorary police expenses	42,000
7,000	7,331	Legal and professional fees	7,500
1,500	1,500	Legal fees – rate collection	1,500
250	335	Maintenance and renewal of equipment	400
8,000	8,716	Postage, printing and stationery	8,000
2,600	2,600	Rates Assessors' honoraria and expenses	2,600
-	(401)	Rates recovered	-
170,000	174,144	Salaries, social security and pensions	191,500
1,000	1,260	Special functions and Gifts	5,000
4,000	4,185	Telephone and Avaya System	3,600
<hr/>	<hr/>		<hr/>
282,350	290,858		323,100
<hr/>	<hr/>		<hr/>
12,000	12,000	TRESOR	12,000
<hr/>	<hr/>		<hr/>
3,000	3,052	RECTORY EXPENSES	3,800
<hr/>	<hr/>		<hr/>
		ESTABLISHMENT	
13,000	14,247	Cleaning	14,640
6,000	8,636	Heat, light and water	11,700
11,600	11,590	Insurance	12,374
		Maintenance of Parish property, grounds and renewals of equipment	15,000
10,000	14,807	Professional fees	500
650	1,127	Parish vehicles running costs	3,600
3,000	1,432	Salaries, social security and pensions	76,500
60,000	69,161		<hr/>
<hr/>	<hr/>		<hr/>
104,250	121,000		134,314
<hr/>	<hr/>		<hr/>
180,000	183,311	REFUSE COLLECTION	234,175
<hr/>	<hr/>		<hr/>
80,000	80,000	ROADS ACCOUNT	
<hr/>	<hr/>	Amount allocated to the upkeep of roads	50,000
<hr/>	<hr/>		<hr/>
661,600	690,221	TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 23)	757,389
<hr/>	<hr/>		<hr/>

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT - BUDGET (continued)
FOR THE YEAR ENDING 30 APRIL 2023

Budget 2022 £	Actual 2022 £		Budget 2023 £
661,600	690,221	TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 22)	757,389
10,000	10,000	Charitable grants and donations	5,500
		GRANTS TO PARISH ASSOCIATIONS	
500	500	St Lawrence Battle of Flowers Association	2,000
500	500	St Lawrence Football Club	2,000
500	500	St Lawrence Miniature Rifle Club	2,000
100	100	St Lawrence Netball Club	100
7,500	7,500	St Lawrence Parish Church	7,500
500	500	St Lawrence Youth Project	500
		SPECIAL VOTES	
3,000	3,000	St Lawrence Parish Vehicle Fund	3,000
15,000	15,000	St Lawrence Youth Club - Youth worker	15,000
37,600	37,600		37,600
<u>£699,200</u>	<u>£727,821</u>	TOTAL EXPENDITURE FOR THE YEAR	<u>£794,989</u>

LA PAROISSE DE SAINT LAURENT
BUDGET
FOR THE YEAR ENDING 30 APRIL 2023

2022 RATE	<u>1.03p</u>	<u>1.04p</u>	<u>1.05p</u>
72,484,128 quarters	746,587	753,835	761,083
Add: ESTIMATED SUNDRY INCOME	<u>43,000</u>	<u>43,000</u>	<u>43,000</u>
PROJECTED TOTAL INCOME	789,587	796,835	804,083
Less: ESTIMATED EXPENDITURE	<u>(794,989)</u>	<u>(794,989)</u>	<u>(794,989)</u>
NOTIONAL (DEFICIT)/SURPLUS FOR THE YEAR	(5,402)	1,846	9,094
Add: BALANCE BROUGHT FORWARD	<u>225,670</u>	<u>225,670</u>	<u>225,670</u>
NOTIONAL BALANCE AT 30 APRIL 2023	<u>£220,268</u>	<u>£227,516</u>	<u>£234,764</u>

Note:

- 0.01p per Quarter = £7,248 in Rate
- The 2021 Rate at 0.93p amounted to 673,428
- The 2021 Rate comprised 72,411,686 quarters
- The balance in hand at 30 April 2022 was £225,670