

LA PAROISSE DE SAINT LAURENT

ACCOUNTS

AT 30 APRIL 2023

LA PAROISSE DE SAINT LAURENT

CONNÉTABLE

Mrs D W Mezbourian

PROCUREURS DU BIEN PUBLIC

Mr B D Harrison
Mr S Linney

AUDITORS

Alex Picot
Chartered Accountants
1st Floor, The Le Gallais Building
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JE2 4WQ

LA PAROISSE DE SAINT LAURENT
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FOR THE YEAR ENDED 30 APRIL 2023

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Connétable's Report

Dear Parishioner

Report by the Connétable for the Financial Year 2022 / 2023

The Procureurs and I were pleased that the actuals for the financial year 2022/2023 were within the total estimated amount agreed by the Parish Assembly held on 20th July 2022, with just a few readily explainable differences.

Administration Page 7

Audit and Accountancy was estimated at £15,500 and is what will be charged for the work undertaken this year. However, the actual cost of £16,950 includes an amount of £1,450 relating to the previous year, which had been under accrued when the accounts were prepared.

Comité des Connétables saw an underspend against estimate of just under £7,000 due to the cost of new driving licence cards being applied against driving licence income in the Roads Account rather than to the Comité.

The Chef de Police had estimated a spend of £42,000 but had an underspend of £8,000. The estimate had been based on the anticipation of recruiting much needed new officers. Regrettably, we have not been successful in recruiting to this much valued Parish service, hence a lesser spend on uniform, equipment, and training. It had been expected that a new SID [speed indicator device] would be purchased, however, the decision was eventually taken to continue with the current devices. Additionally, the Chef de Police had been successful in negotiating a lesser figure for the service of the Tetra radios.

Legal and Professional fees was underestimate by £4,300, although it had been estimated against the actual of the previous financial year.

Salaries, Social Security and Pension Contributions were underestimate by £8,799 due to staff changes, including the resignation of a senior staff member.

Establishment Page 7

Heat, Light and Water was underestimate by £1,771; we had estimated for a potential increase in oil, following the Russian invasion of Ukraine; fortunately, an increase was not introduced. We also encourage Parish Hall users to not waste water and to not leave lights on unnecessarily. As Jersey Electricity has announced a 12% increase in the cost of electricity from January 2024, it has enabled us to include it in our estimates to 30th April next year.

Refuse Collection estimate for the past financial year had been £234,175, based upon a request from Matt Vautier, of Vautier Municipal [Parish refuse contractor], for a larger than contractual increase due to the increasing costs he was facing [for fuel, vehicle maintenance parts, staff wages and insurance]. As explained at the Assembly held on 20th July 2022, a further meeting was to be held to try to negotiate down from the estimate. That meeting had been successful, hence the underspend of £17,842 against estimate for the financial year 2022/23.



Connétable's Report

Charitable Grants and Special Votes Page 8

The Parish makes various charitable grants and special votes, shown on Page 8. The decision was taken by me and the Procureurs to pay the charitable grant of £5,500 direct to the Association of Jersey Charities, rather than apportioning it to different charities. The benefits to that decision are that the money is then donated to some of the smaller local charities who, the Charities Commissioner has said, are often in need but overlooked by parishes. It has also removed a time-consuming administration process.

Roads Account Page 9

Following a large amount of maintenance undertaken in the financial year 2021/2022, the sum voted by the Parish Assembly for the upkeep of the Parish roads for 2022/2023 was reduced to £50,000 from £80,000. That was sufficient for the Roads Committee to undertake work on a number of Parish roads and after other income, to leave a balance of £9,455. That amount was transferred to the Roads Reserve Fund [see Page 14].

Sundry Income Page 10

The increase in bank interest rates by the Bank of England has shown a notable appreciation in our bank deposit interest, from £733 to £10,354 in this financial year. The Procureurs and I continue to assess our Fixed Deposits before placing monies and the forecast for bank deposit interest is promising. Other sources of income are derived from dog licences, property searches [although we have noticed fewer property transactions], rental and wayleave payments, hire of the Parish Hall and minor donations.

Annual Island Wide Rate Figure

The Island-wide rate for 2023 has been determined in accordance with the Rates (Jersey) Law 2005.

The Annual Island-wide Rate Figure (AIRF) for 2022 is adjusted by the movement in the Jersey Retail Prices Index (RPI) for the 12 months to March 2023 of 12.7% resulting in a sum of £16,428,720.

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. 1,024 million quarters) and on non-domestic property (c. 567 million quarters). The rates will therefore be 0.89 pence per quarter for domestic ratepayers (an increase from 2022 which was 0.80 pence per quarter) and 1.31 pence per quarter for non-domestic ratepayers (an increase from 2022 which was 1.15 pence per quarter).

The non-domestic rate has increased by 13.9% due to the increase in the AIR and a slight drop in the number of non-domestic quarters across the island (down nearly 5 million quarters).

The domestic rate increases by 11.25% as there has been an increase of just over 1% in the total number of domestic quarters across the island (up just over 11 million quarters).

The Connétables have raised with the Minister for Treasury and Resources their concern about the impact of such increases in 2023. It is estimated that the domestic rate increase will be an additional £18 for a family living in an average 3-bedroom home. However, the measures taken by the States Assembly to help people with the cost of living – such as tax allowances and Income Support – should help with this.



Connétable's Report

Conclusion

There is no doubt that the high increase in the cost of living will have impacted upon us all and regrettably, there is a knock-on effect to the Parish in the cost of services, and in utilities; that has been seen in other Parishes as well as ours. I am pleased to say that, having reviewed the estimates for the financial year 2023 / 2024, we will not be proposing an increase in the rate comparable to inflation of 12.7%.

I take this opportunity to thank Procureur du Bien Public Bruce Harrison for his continued helpful advice, and following his retirement in February 2023, to thank former Procureur Martin Sabey for his many years of sound advice to me and for his service to the Parish as both Rates Assessor and Procureur du Bien Public. Martin was first elected as Rates Assessor in 2003. He was subsequently re-elected and served a three year term from 2004, continuing to be elected in that capacity [and serving for two terms as Chairman], until 2017. He was sworn to office on 10th March 2017 as Procureur du Bien Public and was re-elected in 2020, being sworn to office again on the 13th March 2020. Our new Procureur du Bien Public, following his election on 13th February 2023, is Steve Linney, a former partner at Ernst & Young. I am grateful to him for standing for this responsible Parish office and look forward to working with him in the days ahead.

Finally, I offer my sincere thanks to the Parish staff for their continued support to all Parishioners, and I thank all members of the municipality and volunteers who give many hours of public service to us all - they are the unsung heroes of Parish life.

Yours faithfully

Deidre Mezbourian
Connétable de St Laurent

20th July 2023



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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 2023 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 2023 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.



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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.



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**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.

Alex Picot

25 July

2023

ALEX PICOT
Chartered Accountants

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023

	Note	2023 Estimates £	2023 Actual £	2022 Actual £
EXPENDITURE				
ADMINISTRATION				
Advertising		2,000	2,113	4,218
Audit and accountancy		15,500	16,950	15,700
Bank and credit card charges		7,500	7,023	7,405
Comité des Connétables		22,000	15,263	19,774
Computer expenses		12,500	13,186	13,059
Connétable's expenses		1,500	1,500	1,500
Election expenses (net)		-	(614)	-
Honorary police expenses		42,000	34,155	29,532
Legal and professional fees		7,500	3,178	7,331
Legal fees - rate collection		1,500	1,500	1,500
Maintenance and renewal of equipment		400	357	335
Postage, printing and stationery		8,000	8,280	8,716
Rates Assessors' honoraria and expenses		2,600	3,100	2,600
Rates written off/(recovered)		-	5,115	(401)
Salaries, social security and pension contributions		191,500	182,701	174,144
Special functions and Gifts		5,000	4,320	1,260
Telephone		3,600	3,541	4,185
		<u>323,100</u>	<u>301,668</u>	<u>290,858</u>
TRESOR		<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
RECTORY EXPENSES		<u>3,800</u>	<u>3,540</u>	<u>3,052</u>
ESTABLISHMENT				
Cleaning		14,640	14,640	14,247
Heat, light and water		11,700	9,929	8,636
Insurance		12,374	12,374	11,590
Maintenance of Parish property, grounds and renewals of equipment		15,000	15,447	14,807
Professional fees		500	-	1,127
Parish vehicles running costs		3,600	2,695	1,432
Salaries, social security and pension contributions		76,500	76,100	69,161
		<u>134,314</u>	<u>131,185</u>	<u>121,000</u>
REFUSE COLLECTION		<u>234,175</u>	<u>216,333</u>	<u>183,311</u>
ROADS ACCOUNT (page 9)				
Amount allocated to the upkeep of roads		50,000	50,000	80,000
Deficit on the Roads Account for the year		-	-	-
		<u>50,000</u>	<u>50,000</u>	<u>80,000</u>
TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 8)		<u>757,389</u>	<u>714,726</u>	<u>690,221</u>

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

	2023 Estimates £	2023 Actual £	2022 Actual £
TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 7)	757,389	714,726	690,221
GRANTS AND SPECIAL VOTES			
Charitable grants and donations (page 21)	5,500	5,500	10,000
St Lawrence Battle of Flowers Association	2,000	2,000	500
St Lawrence Football Club	2,000	2,000	500
St Lawrence Miniature Rifle Club	2,000	2,000	500
St Lawrence Netball Club	100	100	100
St Lawrence Parish Church	7,500	7,500	7,500
St Lawrence Youth Project	500	500	500
St Lawrence Parish Vehicle Fund	3,000	3,000	3,000
St Lawrence Youth Club - Youth worker	15,000	15,000	15,000
	<u>37,600</u>	<u>37,600</u>	<u>37,600</u>
TOTAL EXPENDITURE FOR THE YEAR	<u>£794,989</u>	<u>£752,326</u>	<u>£727,821</u>

LA PAROISSE DE SAINT LAURENT
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023

	Note	2023		2022	
		£	£	£	£
INCOME					
Amount voted by Parish Assembly			50,000		80,000
Driving licences (net of expenses)	2	29,841		36,379	
Car park rent		2,175		1,878	
Firearm certificates		1,160		1,630	
Fines – less refunded to States		11,755		12,765	
Trafficworx permit fees		6,030		3,638	
		<u>50,961</u>		<u>56,290</u>	
			100,961		136,290
EXPENDITURE					
Repairs and improvements to by-roads		55,162		82,807	
Roads and drains cleaning		29,989		14,419	
Equipment and signs		1,495		4,673	
Street lighting – electricity and upkeep		2,064		1,917	
Branchage expenses		2,796		1,407	
Visite Royale		-		2,792	
		<u>91,506</u>		<u>108,015</u>	
			9,455		28,275
SURPLUS FOR THE YEAR					
TRANSFER TO ROADS RESERVE FUND (page 14)			<u>(9,455)</u>		<u>(28,275)</u>
SURPLUS FOR THE YEAR CARRIED TO GENERAL REVENUE ACCOUNT (page 7)			<u>£ -</u>		<u>£ -</u>

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023

	Note	2023 £	2022 £
INCOME			
Rates for the year 2022			
72,484,128 quarters at 1.01p per quarter		732,090	673,428
(2021 – 72,411,586 at 0.93p per quarter)			
Less: Adjustments and allowances		(61)	(71)
Add: Surcharges		6,140	6,042
		738,169	679,399
Bank deposit interest		10,354	733
Sheltered Housing Administration charge		26,503	23,977
Sundry income and donations	3 (page 13)	11,642	16,295
Dog licence income		5,890	6,490
		£792,558	£726,894
TOTAL INCOME FOR THE YEAR			

GENERAL ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2023

	2023 £	2022 £
BALANCE BROUGHT FORWARD	225,670	226,597
INCOME	792,558	726,894
EXPENDITURE (pages 7 and 8)	(752,326)	(727,821)
BALANCE CARRIED FORWARD	£265,902	£225,670

The Parish has not made any acquisitions or discontinued any operations during either 2023 or 2022. The surplus for the year derives entirely from continuing operations.

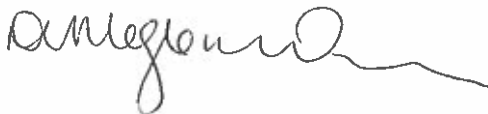
LA PAROISSE DE SAINT LAURENT

SUMMARY OF BALANCES

SUMMARY OF BALANCES AT 30 APRIL 2023

	Note	2023		2022	
		£	£	£	£
CURRENT ASSETS					
Debtors	5	41,410		44,751	
Cash at bank		1,195,572		1,174,298	
Charitable assets		54,628		52,252	
			<u>1,291,610</u>		<u>1,271,301</u>
CREDITORS: Amounts falling due within one year	6		142,674		154,973
NET CURRENT ASSETS			1,148,936		1,116,328
CREDITORS: Amounts falling due after more than one year	2,7		98,574		110,466
NET ASSETS			<u>£1,050,362</u>		<u>£1,005,862</u>
 REPRESENTING:					
General Account			265,902		225,670
Charitable Funds	9		54,628		52,252
Parish Property Capital Expenditure Fund	8		556,351		540,244
Parish Vehicle Fund	8		9,000		6,000
Rectory Improvement and Maintenance Fund	8		21,050		36,166
Roads Reserve Fund	8		143,431		145,530
			<u>£1,050,362</u>		<u>£1,005,862</u>

The accounts were approved by:



.....
Connétable

20th July

..... 2023

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

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 2022. 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.

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2023

2. DRIVING LICENCES (net of expenses)

	2023		2022	
	£	£	£	£
Total receipts		26,890		40,219
Add: Deferred income brought forward		132,078		131,464
		<u>158,968</u>		<u>171,683</u>
Less: Deferred income carried forward:				
Due within one year	21,977		21,612	
Due within two to nine years	98,574		110,466	
		<u>(120,551)</u>		<u>(132,078)</u>
Less: Expenses		38,417 (8,576)		39,605 (3,226)
Net income transferred to Roads Account		<u>£29,841</u>		<u>£36,379</u>

3. SUNDRY INCOME

	2023	2022
	£	£
Hire of Hall	1,905	1,229
Property searches	2,705	3,277
Rental income - Wayleave	6,533	6,115
Grant income	-	2,295
Other income	499	3,379
	<u>£11,642</u>	<u>£16,295</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	14,780,000
St Lawrence Parish Hall	6,650,000
St Lawrence Rectory	1,346,054
St Lawrence Community Centre	2,333,404
Clos du Sommier	3,841,214
Maison du Gardien	754,025
The Barn	778,351
Car Park - Rue de la Golarde	-
Miscellaneous parcels of land and gardens	-
	<u>£31,083,048</u>

5. DEBTORS: Amounts falling due within one year

	2023	2022
	£	£
Rates: 2022	6,557	4,211
Other debtors, prepayments and accrued income	34,853	40,540
	<u>£41,410</u>	<u>£44,751</u>

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2023

6. CREDITORS: Amounts falling due within one year		2023	2022
		£	£
Creditors and accruals		119,636	122,171
Amount due to Government of Jersey for IWR		61	10,190
Driving licences deferred income		21,977	21,612
Parish Emergency Plan Fund		1,000	1,000
		<u>£142,674</u>	<u>£154,973</u>

7. CREDITORS: Amounts falling due after more than one year		2023	2022
		£	£
Driving licences deferred income		<u>£98,574</u>	<u>£110,466</u>

8. 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 2021	547,764	3,000	39,707	117,255
Add: Voted from the general account	-	3,000	-	-
Add: Interest	1,518	-	-	-
Surplus from Roads account	-	-	-	28,275
Less: Expenditure	(a) (9,038)	-	(3,541)	-
Balance at 30 April 2022	<u>£540,244</u>	<u>£6,000</u>	<u>£36,166</u>	<u>£145,530</u>
Balance at 1 May 2022	540,244	6,000	36,166	145,530
Add: Voted from the general account	-	3,000	-	-
Add: Interest	16,107	-	-	-
Less: Expenditure	-	-	(15,116)	(11,554)
Add: Surplus from roads account	-	-	-	9,455
Balance at 30 April 2023	<u>£556,351</u>	<u>£9,000</u>	<u>£21,050</u>	<u>£143,431</u>

(a) <i>Maintenance and repairs to Parish Hall</i>	7,056
<i>Internal repairs to Parish Hall</i>	1,982
	<u>£9,038</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 and projects in excess of £10,000

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2023

9. CHARITABLE FUNDS	2023 £
Don Barreau Legacy - cash balance	5,380
Don Gruchy - cash balance	3,592
La Charité of St Lawrence - cash and creditor balance	45,656
	£54,628

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

10. STATES OF JERSEY PUBLIC EMPLOYEES CONTRIBUTORY RETIREMENT SCHEME

Pension costs

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

Since 1 January 2016 all new employees have been admitted into PEPS. Existing employees in the PECRS transferred into PEPS on 1 January 2019 with the exception of members who 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 £26,997 (2022: £23,890).

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 2022 was £448 and from January 2023 was £458, 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 2023. 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 2023

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 2023

	Note	2023		2022	
		£	£	£	£
INCOME					
Rental income		121,964		113,577	
Bank deposit interest		35,135		3,053	
			157,099		116,630
EXPENDITURE					
Rates		1,788		1,541	
Bookkeeping and administration services		12,550		11,554	
Cleaning expenses		3,058		3,398	
Repairs, renewals and gardens		8,182		30,824	
Insurance		1,227		1,142	
Heat, light and water		8,705		7,817	
Gardening expenses		14,222		12,619	
Audit, accounting and bookkeeping fees		1,150		1,100	
Sundry expenses		451		682	
Legal and professional fees		6,650		1,000	
Bank charges		142		40	
			58,125		71,717
NET SURPLUS FOR THE YEAR	3		<u><u>£98,974</u></u>		<u><u>£44,913</u></u>

LA PAROISSE DE SAINT LAURENT
SHELTERED HOUSING FUND
BALANCE SHEET AT 30 APRIL 2023

	Note	2023		2022	
		£	£	£	£
CURRENT ASSETS					
Debtors		16,989		1,820	
Bank balances:					
Deposit account		1,250,000		1,250,000	
Current account		143,835		49,621	
		<u> </u>	1,410,824	<u> </u>	1,301,441
CREDITORS: Amounts falling due within one year	2		<u>32,604</u>		<u>22,195</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>£1,378,220</u></u>		<u><u>£1,279,246</u></u>
ACCUMULATED FUND	3		1,286,032		1,187,058
BEQUEST MRS J SYVRET			3,000		3,000
BEQUEST MRS M M BENTLIF			89,188		89,188
			<u> </u>		<u> </u>
			<u><u>£1,378,220</u></u>		<u><u>£1,279,246</u></u>

The accounts were approved by:



.....
Connétable

20th July

..... 2023

LA PAROISSE DE SAINT LAURENT
SHELTERED HOUSING FUND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

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

	2023	2022
	£	£
Sundry creditors and accruals	7,003	4,473
Monies due to general parish account	25,601	17,722
	<u>£32,604</u>	<u>£22,195</u>

3. ACCUMULATED FUND

	2023	2022
	£	£
At beginning of year	1,187,058	1,142,145
Surplus for the year	98,974	44,913
At end of year	<u>£1,286,032</u>	<u>£1,187,058</u>

ST LAWRENCE SPORTS & COMMUNITY CENTRE

ACCOUNTS REPORT

FOR THE YEAR ENDED 30 APRIL 2023

	2023		2022	
	£	£	£	£
INCOME				
Hire of facilities	2,775		2,657	
Car park rental	842		842	
Youth Club	1,584		1,964	
St Lawrence Battle of Flowers Association	1,100		500	
Badminton	946		880	
Toddlers	2,580		1,200	
Bank interest	2		2	
Cricket	1,500		930	
Football Club	600		920	
Le Mourier Swim	1,440		5,200	
SUB TOTAL		<u>13,369</u>		<u>15,095</u>
EXPENDITURE				
Cleaning and materials	3,460		3,166	
Fuel	5,641		2,033	
Electricity	1,721		935	
Water	593		926	
Fire alarms	306		133	
Building maintenance	702		142	
IT software and consumables	75		75	
Rates	86		80	
PRS	-		142	
TV licence	59		159	
Printing and stationery	-		20	
Boiler maintenance	-		351	
Sundry expenses	322		-	
SUB TOTAL		<u>12,965</u>		<u>8,162</u>
SUMMARY				
SURPLUS OF INCOME OVER EXPENDITURE		<u>404</u>		<u>6,933</u>
SURPLUS FOR THE YEAR		404		6,933
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR		20,328		14,003
		<u>20,732</u>		<u>20,936</u>
Creditors previous year		-		(608)
Creditors current year		276		-
CASH BALANCE CARRIED FORWARD TO NEXT YEAR 2023/2024		<u><u>£21,008</u></u>		<u><u>£20,328</u></u>

LA PAROISSE DE SAINT LAURENT
ANALYSIS OF CONTRIBUTIONS
FOR THE YEAR ENDED 30 APRIL 2023

	Association of Jersey Charities No.	2023 Actual £	2022 Actual £
Acorn	157	-	100
Age Concern Jersey	158	-	200
Dementia Jersey (Alzheimer's Disease Society)	359	-	200
Arts in Health Care	178	-	200
Band of the Island of Jersey	223	-	100
Brightly	55	-	200
British Red Cross	430	-	200
Brooke Advisory Centre	191	-	200
Caring Cooks of Jersey	436	-	100
C.I. Air Search Jersey	104	-	300
Citizens Advice Bureau	156	-	200
Eye Can (Jersey Blind Society)	109	-	200
Family Nursing & Home Care	115	-	3,000
Hands around the World (Jersey)	309	-	200
Headway	206	-	200
Jersey Association for Spina Bifida	25	-	200
Jersey Association for Youth & Friendship	10	-	200
Jersey Association of Carers	183	-	200
Jersey Cheshire Home Foundation	60	-	200
Jersey Homeless Outreach	209	-	200
Jersey Hospice Care	75	-	300
Jersey Renal Charitable Fund (Jersey Kidney Patients)	131	-	200
Milli's Separated Family Centre (Jersey Separated Families)	331	-	200
Jersey Women's Refuge	112	-	200
JSPCA	87	-	300
Les Amis Incorporated	113	-	200
Macmillan Cancer Support Jersey	355	-	200
Maison des Landes	167	-	200
Meals on Wheels	244	-	200
Mind Jersey	27	-	200
Relate	73	-	200
Rotary	341	-	100
Samaritans	6	-	200
St Johns Ambulance	76	-	200
Street Pastors Jersey	347	-	200
The Shelter Trust	72	-	100
The Oscar Maclean Foundation	483	-	200
Association of Jersey Charities		5,500	-
		<u>£5,500</u>	<u>£10,000</u>

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT – ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2024

Estimates 2023	Actual 2023		Estimates 2024
£	£		£
		EXPENDITURE	
		ADMINISTRATION	
2,000	2,113	Advertising	2,400
15,500	16,950	Audit and accountancy	16,200
7,500	7,023	Bank and credit card charges	7,500
22,000	15,263	Comité des Connétables	21,000
12,500	13,186	Computer expenses	15,500
1,500	1,500	Connétable's expenses	1,500
-	(614)	Election expenses	-
42,000	34,155	Honorary police expenses	42,000
7,500	3,178	Legal and professional fees	5,000
1,500	1,500	Legal fees – rate collection	1,500
400	357	Maintenance and renewal of equipment	250
8,000	8,280	Postage, printing and stationery	8,500
2,600	3,100	Rates Assessors' honoraria and expenses	2,600
-	5,115	Rates written off	-
191,500	182,701	Salaries, social security and pensions	197,500
5,000	4,320	Special functions and Gifts	5,000
3,600	3,541	Telephone and Avaya System	3,900
-	-	Les Laurentins	900
<u>323,100</u>	<u>301,668</u>		<u>331,250</u>
12,000	12,000	TRESOR	12,000
<u>3,800</u>	<u>3,540</u>	RECTORY EXPENSES	<u>3,800</u>
		ESTABLISHMENT	
14,640	14,640	Cleaning	14,640
11,700	9,929	Heat, light and water	10,200
12,374	12,374	Insurance	12,766
15,000	15,447	Maintenance of Parish property, grounds and renewals of equipment	15,000
500	-	Professional fees	500
3,600	2,695	Parish vehicles running costs	3,000
76,500	76,100	Salaries, social security and pensions	84,000
<u>134,314</u>	<u>131,185</u>		<u>140,106</u>
234,175	216,333	REFUSE COLLECTION	248,426
		ROADS ACCOUNT	
50,000	50,000	Amount allocated to the upkeep of roads	50,000
<u>757,389</u>	<u>714,726</u>	TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 23)	<u>785,582</u>

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT - ESTIMATES (continued)
FOR THE YEAR ENDING 30 APRIL 2024

Estimates 2023 £	Actual 2023 £		Estimates 2024 £
757,389	714,726	TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 22)	785,582
5,500	5,500	Charitable grants and donations	5,500
		GRANTS TO PARISH ASSOCIATIONS	
2,000	2,000	St Lawrence Battle of Flowers Association	1,000
2,000	2,000	St Lawrence Football Club	1,000
2,000	2,000	St Lawrence Miniature Rifle Club	1,000
100	100	St Lawrence Netball Club	100
7,500	7,500	St Lawrence Parish Church	20,000
500	500	St Lawrence Youth Project	500
		SPECIAL VOTES	
3,000	3,000	St Lawrence Parish Vehicle Fund	11,000
15,000	15,000	St Lawrence Youth Club - Youth worker	15,000
-	-	St Lawrence Green Canopy	7,500
37,600	37,600		62,600
<u>£794,989</u>	<u>£752,326</u>	TOTAL EXPENDITURE FOR THE YEAR	<u>£848,182</u>

LA PAROISSE DE SAINT LAURENT
ESTIMATED FORECAST
FOR THE YEAR ENDING 30 APRIL 2024

2023 RATE	1.02p	1.04p	1.05p
72,785,646 quarters	742,414	756,971	764,249
Add: ESTIMATED SUNDRY INCOME	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
PROJECTED TOTAL INCOME	832,414	846,971	854,249
Less: ESTIMATED EXPENDITURE	<u>848,182</u>	<u>848,182</u>	<u>848,182</u>
NOTIONAL (DEFICIT)/SURPLUS FOR THE YEAR	(15,768)	(1,211)	6,067
Add: BALANCE BROUGHT FORWARD	<u>265,902</u>	<u>265,902</u>	<u>265,902</u>
NOTIONAL BALANCE AT 30 APRIL 2024	<u>£250,134</u>	<u>£264,691</u>	<u>£271,969</u>

Note:

- 0.01p per Quarter = £7,279 in Rate
- The 2022 Rate at 1.01p amounted to £732,090
- The 2022 Rate comprised 72,484,128 quarters
- The balance in hand at 30 April 2023 was £265,902

