

**LA PAROISSE DE SAINT LAURENT**

**ACCOUNTS**

**AT 30 APRIL 2024**

**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  
1<sup>st</sup> Floor, The Le Gallais Building  
6 Minden Place  
St Helier  
Jersey  
JE2 4WQ

**LA PAROISSE DE SAINT LAURENT**  
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**FOR THE YEAR ENDED 30 APRIL 2024**

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## Connétable's Report

Dear Parishioner

### Report by the Connétable for the Financial Year 2023 / 2024

The Procureurs and I were pleased that the actuals for the financial year 2023/2024 were within the total estimated amount agreed by the Parish Assembly held on 20th July 2023, with just a few readily explainable differences.

#### Administration Page 7

Comité des Connétables - there was an expected increase between 2023 / 2024 due to new software developments on Licar and the new dog licence system 'Poodl'.

Honorary Police - A saving from the estimate, was due in part to the Honorary Police being understaffed (seen island wide) and the estimate had included the cost of potential new recruits.

The Speed Indicator Device (the smiley face) was repaired rather than a new one being purchased, and the main expenditure had been spent on the new body worn cameras necessary to assist the officers in their duties.

The financial year saw an underspend of approximately £9,000.

Salaries, Social Security and Pension Contributions – changes in staff working hours and job-sharing account for an underspend on estimates.

Final administration costs were £24,000 under the estimate.

#### Establishment Page 7

The cost of utilities has increased, the biggest increase being the cost of oil. Depending on when the final oil delivery has been made during the financial year, we will be over or above the estimate.

Maintenance of Parish Property – The overspend against estimate of £4,500 is accounted for by the purchase of the new mower and garden waste shredder, the cost of which was shared between the Parish, Church and Clos du Sommier.

#### Charitable Grants and Special Votes Page 8

The Parish makes various charitable grants and special votes. We now 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 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 and costly administration process.

The increase of the St Lawrence Church Grant to £20,000 was in relation to the new heating system.

The Green Canopy vote of £7,500 was not fully spent as confirmation was awaited from the Planning Department as to whether the Planning Application had been approved, or not. The balance needed will be included in the 2025 estimates.

#### Roads Account Page 9

The vote agreed at the Parish Assembly held on the 20th July 2023 was £50,000 from the rate, added to this was approximately £62,000 from net Driving Licence income and a substantial increase in Honorary Police parking fines. £7,000 was spent on road repairs on Le Chemin des Montagnes, amongst many other minor repairs.

During the financial year the Parish engaged a new Road Sweeping Contractor.



## Connétable's Report

Final expenditure was £822,000 against an estimated deficit of £1,200 but at the year end we had a surplus of £18,000.

### Sundry Income Page 10

As in the previous financial year there has been a notable appreciation in our bank deposit interest, with interest received of £20,578 against the previous financial year of £10,354. Other sources of income are derived from dog licences, property searches, rental and wayleave payments, hire of the Parish Hall and minor donations.

### Sheltered Housing Project

At an Assembly held on Tuesday 7<sup>th</sup> May 2024 Parishioners considered and agreed to appoint a builder to undertake to completion the building of two new Sheltered Housing units, to include renovation of the Militia Building and demolition of Maison du Gardien and the ancillary units. Approved Planning Application Number P/2024/0341.

The Militia building has a Grade 2 listed building status [as does the entirety of the Parish Hall building and grounds]. The proposal was to convert the Militia building into a new Parish [ground floor] meeting room, with additional offices for administration/Honorary Police use. Maison du Gardien did not meet [and had not met for a number of years] with acceptable housing standards [for letting].

The original in principle outline proposal had been taken to a Parish Assembly on the 11<sup>th</sup> July 2016, when Parishioners gave the authority to explore Planning options and subsequently as with many Planning Applications, discussions had taken place with the Planning Department. It had been a lengthy process because of the Grade 2 listed building status and therefore advice had been sought from the Jersey Architecture Commission and from the Principal Planning Officer, after which minor amendments had been made.

Quantity Surveyors HLG Associates had been appointed to deal with the tender process on behalf of the Parish. They had already approached a number of building contractors re expressions of interest; however, nothing more had been done before the outcome of that evening's Assembly decision. HLG Associates had provided an estimate which includes a large amount for contingency. Should the recommended tender exceed the estimate, I will come back to the Assembly for approval. The tender process started in June, and I am hoping that work will begin in the Autumn.

The Assembly also agreed that the scheme would be funded through Sheltered Housing funds and the Parish Property Capital Expenditure Fund as required. There is currently £1.4 million in the Sheltered Housing Fund and approximately £500,000 in the Parish Property Capital Expenditure Fund. The Sheltered Housing's annual rental income is between £50,000 to £90,000 per year, but if a tenant moves out the flat is refurbished and could cost, up to £15,000 [or more].

### Annual Island Wide Rate Figure

The Island-wide rate for 2024 has been determined in accordance with the Rates (Jersey) Law 2005.

The Annual Island-wide Rate Figure (AIRF) for 2023 is adjusted by the movement in the Jersey Retail Prices Index (RPI) for the 12 months to March 2024 of 5.7% resulting in a sum of £17,365,149. 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. 1,037 million quarters) and on non-domestic property (c. 572 million quarters). The rates will therefore be 0.92 pence per quarter for domestic ratepayers (an increase from 2023 which was 0.89 pence per quarter) and 1.37 pence per quarter for non-domestic ratepayers (an increase from 2023 which was 1.31 pence per quarter). Both the domestic and the non-domestic rates will rise less than the increase in RPI applied to the AIRF due to a small increase in the number of quarters compared to 2023.

- The domestic rate increases by 3.4%.
- The non-domestic rate increases by 4.6%.

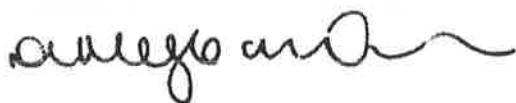
**Conclusion**

There is no doubt that we will all have been impacted by the cost of living in our personal finances and of course the Parish is not immune from increased costs. As there has not been a significant increase in the number of quarters, the increased costs will inevitably be reflected in the rate.

I take this opportunity to thank the Procureurs for their continued advice.

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



Deldre Mezbourlan  
**Connétable de St-Laurent**

**22 July 2024**



**Alex Picot**  
chartered accountants

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6 Minden Place, St Helier  
Jersey JE2 4WQ

## **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 2024 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 2024 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.



**Alex Picot**  
chartered accountants

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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.





**Alex Picot**  
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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](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.

**ALEX PICOT**  
Chartered Accountants

26 July 2024

**LA PAROISSE DE SAINT LAURENT**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	<b>2024</b> <b>Estimates</b> £	<b>2024</b> <b>Actual</b> £	<b>2023</b> <b>Actual</b> £
<b>EXPENDITURE</b>			
<b>ADMINISTRATION</b>			
Advertising	2,400	1,285	2,113
Audit and accountancy	16,200	14,500	16,950
Bank and credit card charges	7,500	7,798	7,023
Comité des Connétables	21,000	20,434	15,263
Computer expenses	15,500	15,651	13,186
Connétable's expenses	1,500	1,500	1,500
Election expenses (net)	-	41	(614)
Honorary police expenses	42,000	30,789	34,155
Legal and professional fees	5,000	1,532	3,178
Legal fees – rate collection	1,500	954	1,500
Maintenance and renewal of equipment	250	33	357
Postage, printing and stationery	8,500	8,626	8,280
Rates Assessors' honoraria and expenses	2,600	2,100	3,100
Rates written off	-	1,778	5,115
Salaries, social security and pension contributions	197,500	192,424	182,701
Special functions and Gifts	5,000	4,217	4,320
Telephone	3,900	3,720	3,541
Les Laurentins	900	-	-
	<u>331,250</u>	<u>307,382</u>	<u>301,668</u>
<b>TRESOR</b>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
<b>RECTORY EXPENSES</b>	<u>3,800</u>	<u>2,898</u>	<u>3,540</u>
<b>ESTABLISHMENT</b>			
Cleaning	14,640	13,271	14,640
Heat, light and water	10,200	12,074	9,929
Insurance	12,766	12,766	12,374
Maintenance of Parish property, grounds and renewals of equipment	15,000	19,436	15,447
Professional fees	500	-	-
Parish vehicles running costs	3,000	2,516	2,695
Salaries, social security and pension contributions	84,000	84,008	76,100
	<u>140,106</u>	<u>144,071</u>	<u>131,185</u>
<b>REFUSE COLLECTION</b>	<u>248,426</u>	<u>248,123</u>	<u>216,333</u>
<b>ROADS ACCOUNT (page 9)</b>			
Amount allocated to the upkeep of roads	50,000	50,000	50,000
Deficit on the Roads Account for the year	-	-	-
	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<b>TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 8)</b>	<u>785,582</u>	<u>764,474</u>	<u>714,726</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 2024**

	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Estimates</b>	<b>Actual</b>	<b>Actual</b>
	£	£	£
<b>TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 7)</b>	785,582	764,474	714,726
<b>GRANTS AND SPECIAL VOTES</b>			
Charitable grants and donations	5,500	5,500	5,500
St Lawrence Battle of Flowers Association	1,000	1,000	2,000
St Lawrence Football Club	1,000	1,000	2,000
St Lawrence Miniature Rifle Club	1,000	1,000	2,000
St Lawrence Netball Club	100	100	100
St Lawrence Parish Church	20,000	20,000	7,500
St Lawrence Youth Project	500	500	500
St Lawrence Parish Vehicle Fund	11,000	11,000	3,000
St Lawrence Youth Club - Youth worker	15,000	15,000	15,000
St Lawrence Green Canopy	7,500	2,406	-
	<u>62,600</u>	<u>57,506</u>	<u>37,600</u>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<u><u>£848,182</u></u>	<u><u>£821,980</u></u>	<u><u>£752,326</u></u>

**LA PAROISSE DE SAINT LAURENT**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	<b>Note</b>	<b>2024</b>		<b>2023</b>	
		£	£	£	£
<b>INCOME</b>					
Amount voted by Parish Assembly			50,000		50,000
Driving licences (net of expenses)	2	35,043		29,841	
Car park rent		2,240		2,175	
Firearm certificates		915		1,160	
Fines – less refunded to States		19,250		11,755	
Trafficworx permit fees		4,353		6,030	
			<u>61,801</u>		<u>50,961</u>
			<u>111,801</u>		<u>100,961</u>
<b>EXPENDITURE</b>					
Repairs and improvements to by-roads		47,008		55,162	
Roads and drains cleaning		30,770		29,989	
Equipment and signs		4,533		1,495	
Street lighting – electricity and upkeep		1,955		2,064	
Branchage expenses		3,397		2,796	
			<u>87,663</u>		<u>91,506</u>
<b>SURPLUS FOR THE YEAR</b>			<u>24,138</u>		<u>9,455</u>
<b>TRANSFER TO ROADS RESERVE FUND</b> (page 14)			<u>(24,138)</u>		<u>(9,455)</u>
<b>DEFICIT FOR THE YEAR CARRIED TO GENERAL REVENUE ACCOUNT</b> (page 7)			<u>£ -</u>		<u>£ -</u>

**LA PAROISSE DE SAINT LAURENT**  
**GENERAL ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	<b>Note</b>	<b>2024</b> £	<b>2023</b> £
<b>INCOME</b>			
Rates for the year 2023 72,785,646 quarters at 1.04p per quarter (2022 – 72,484,128 at 1.01p per quarter)		756,970	732,090
Less: Adjustments and allowances		-	(61)
Add: Surcharges		7,442	6,140
		<u>764,412</u>	<u>738,169</u>
Bank deposit interest		20,578	10,354
Sheltered Housing Administration charge		35,177	26,503
Sundry income and donations	3 (page 13)	12,116	11,642
Dog licence income		7,600	5,890
<b>TOTAL INCOME FOR THE YEAR</b>		<u><u>£839,883</u></u>	<u><u>£792,558</u></u>

**GENERAL ACCOUNT SUMMARY**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	<b>2024</b> £	<b>2023</b> £
<b>BALANCE BROUGHT FORWARD</b>	265,902	225,670
<b>INCOME</b>	839,883	792,558
<b>EXPENDITURE</b> (pages 7 and 8)	(821,980)	(752,326)
<b>BALANCE CARRIED FORWARD</b>	<u><u>£283,805</u></u>	<u><u>£265,902</u></u>

The Parish has not made any acquisitions or discontinued any operations during either 2024 or 2023. The surplus for the year derives entirely from continuing operations.

LA PAROISSE DE SAINT LAURENT

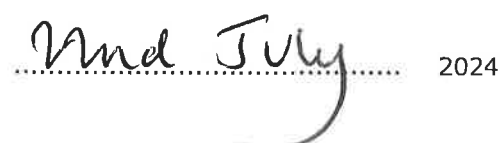
SUMMARY OF BALANCES

SUMMARY OF BALANCES AT 30 APRIL 2024

	Note	2024		2023	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors	5	112,063		41,410	
Cash at bank		1,150,692		1,195,572	
Charitable assets		56,608		54,628	
			1,319,363		1,291,610
<b>CREDITORS:</b> Amounts falling due within one year	6		156,071		142,674
<b>NET CURRENT ASSETS</b>			1,163,292		1,148,936
<b>CREDITORS:</b> Amounts falling due after more than one year	2,7		87,600		98,574
<b>NET ASSETS</b>			<u>£1,075,692</u>		<u>£1,050,362</u>
<b>REPRESENTING:</b>					
General Account			283,805		265,902
Charitable Funds	9		56,608		54,628
Parish Property Capital Expenditure Fund	8		569,605		556,351
Parish Vehicle Fund	8		20,000		9,000
Rectory Improvement and Maintenance Fund	8		32,774		21,050
Roads Reserve Fund	8		112,900		143,431
			<u>£1,075,692</u>		<u>£1,050,362</u>

The accounts were approved by:

  
 Connétable

  
 2024

**LA PAROISSE DE SAINT LAURENT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**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 2023. 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 2024**

2.	<b>DRIVING LICENCES (net of expenses)</b>		<b>2024</b>		<b>2023</b>
		£		£	£
	Total receipts		27,315		26,890
	Add: Deferred income brought forward		120,551		132,078
			<u>147,866</u>		<u>158,968</u>
	Less: Deferred income carried forward:				
	Due within one year	22,598		21,977	
	Due within two to nine years	<u>87,600</u>		<u>98,574</u>	
			<u>110,198</u>		<u>(120,551)</u>
	Less: Expenses		<u>37,668</u> <u>(2,625)</u>		<u>38,417</u> <u>(8,576)</u>
	Net income transferred to Roads Account		<u><u>£35,043</u></u>		<u><u>£29,841</u></u>
3.	<b>SUNDRY INCOME</b>		<b>2024</b>		<b>2023</b>
			£		£
	Hire of Hall		1,952		1,905
	Property searches		2,429		2,705
	Rental income - Wayleave		7,241		6,533
	Other income		494		499
			<u>£12,116</u>		<u>£11,642</u>
4.	<b>LAND AND BUILDINGS</b>				
	Land and buildings owned by the Parish but not reflected in the balance sheet are as follows:			<b>Insurance Value</b>	
				£	
	St Lawrence Parish Church			16,620,000	
	St Lawrence Parish Hall			6,650,000	
	St Lawrence Rectory			1,447,008	
	St Lawrence Community Centre			2,566,745	
	Clos du Sommier			4,225,336	
	Maison du Gardien			829,427	
	The Barn			856,187	
	Car Park – Rue de la Golarde			-	
	Miscellaneous parcels of land and gardens			-	
5.	<b>DEBTORS: Amounts falling due within one year</b>		<b>2024</b>		<b>2023</b>
			£		£
	Rates: 2023		9,230		6,557
	Other debtors, prepayments and accrued income		102,833		34,853
			<u>£112,063</u>		<u>£41,410</u>



**LA PAROISSE DE SAINT LAURENT**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

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

	<b>2024</b>	<b>2023</b>
	£	£
Creditors and accruals	121,808	119,636
Amount due to Government of Jersey for IWR	10,665	61
Driving licences deferred income	22,598	21,977
Parish Emergency Plan Fund	1,000	1,000
	<b>£156,071</b>	<b>£142,674</b>

7. **CREDITORS:** Amounts falling due after more than one year

	<b>2024</b>	<b>2023</b>
Driving licences deferred income	£87,600	£98,574

8. **FUND ACCOUNTS**

	<b>Parish Property Capital Expenditure Fund (i)</b>	<b>Parish Vehicle Fund (ii)</b>	<b>Rectory Improvement &amp; Maintenance Fund (iii)</b>	<b>Roads Reserve Fund (iv)</b>
	£	£	£	£
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)
Surplus from Roads account	-	-	-	9,455
Balance at 30 April 2023	<b>£556,351</b>	<b>£9,000</b>	<b>£21,050</b>	<b>£143,431</b>
Balance at 1 May 2023	556,351	9,000	21,050	143,431
Add: Voted from the general account	-	11,000	-	-
Add: Interest	30,755	-	-	-
Add: Insurance claim	-	-	23,950	-
Less: Expenditure	(17,501)	-	(12,226)	(54,669)
Add: Surplus from roads account	-	-	-	24,138
Balance at 30 April 2024	<b>£569,605</b>	<b>£20,000</b>	<b>£32,774</b>	<b>£112,900</b>

- (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 2024**

<b>9.</b>	<b>CHARITABLE FUNDS</b>	<b>2024</b>
		£
	Don Barreau Legacy - cash balance	5,140
	Don Gruchy - cash balance	3,351
	La Charité of St Lawrence - cash and creditor balance	48,117
		<b>£56,608</b>

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 £31,752 (2023: £26,997).

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 2023 was £458 and from January 2024 was £479, 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 2024. 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 2024**

**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.

**13. RELATED PARTY DISCLOSURES**

Nozedar and Church Renovations Limited was engaged by the Parish during the year to carry out refurbishment work on the Rectory. £11,433.50 was paid to the company by 30 April 2024, which is included in the Expenditure figure in the Rectory Improvement & Maintenance Fund in Note 8 to the Accounts. Mr M Nozedar, a beneficial owner of Nozedar and Church Renovations Limited, is the husband of the Parish Secretary.

**LA PAROISSE DE SAINT LAURENT**  
**SHELTERED HOUSING FUND**  
**GENERAL REVENUE ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2024**

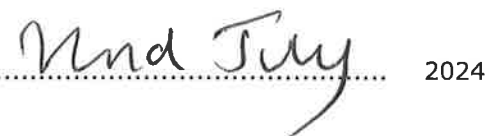
	<b>Note</b>	<b>2024</b>		<b>2023</b>	
		£	£	£	£
<b>INCOME</b>					
Rental income		128,505		121,964	
Bank deposit interest		68,469		35,135	
		<u>196,974</u>		<u>157,099</u>	
<b>EXPENDITURE</b>					
Rates		1,760		1,788	
Bookkeeping and administration services		20,483		12,550	
Cleaning expenses		3,787		3,058	
Repairs, renewals and gardens		50,037		8,182	
Insurance		1,404		1,227	
Heat, light and water		7,111		8,705	
Gardening expenses		15,033		14,222	
Audit, accounting and bookkeeping fees		1,200		1,150	
Sundry expenses		844		451	
Legal and professional fees		-		6,650	
Bank charges		243		142	
		<u>101,902</u>		<u>58,125</u>	
<b>NET SURPLUS FOR THE YEAR</b>	<b>3</b>		<u>95,072</u>		<u>98,974</u>
<b>ACCUMULATED FUND BROUGHT FORWARD</b>			<u>1,286,032</u>		<u>1,187,058</u>
			1,381,104		1,286,032
Additional Sheltered Housing Project			(42,306)		-
<b>ACCUMULATED FUND CARRIED FORWARD</b>			<u><u>£1,338,798</u></u>		<u><u>£1,286,032</u></u>

**LA PAROISSE DE SAINT LAURENT**  
**SHELTERED HOUSING FUND**  
**BALANCE SHEET AT 30 APRIL 2024**

	Note	2024		2023	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Debtors		17,491		16,989	
Bank balances:					
Deposit account		1,400,000		1,250,000	
Current account		86,722		143,835	
			<u>1,504,213</u>		<u>1,410,824</u>
<b>CREDITORS:</b> Amounts falling due within one year	2		<u>73,227</u>		<u>32,604</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><u>£1,430,986</u></u>		<u><u>£1,378,220</u></u>
<b>ACCUMULATED FUND</b>	3		1,338,798		1,286,032
<b>BEQUEST MRS J SYVRET</b>			3,000		3,000
<b>BEQUEST MRS M M BENTLIF</b>			89,188		89,188
			<u><u>£1,430,986</u></u>		<u><u>£1,378,220</u></u>

The accounts were approved by:

  
 .....  
**Connétable**

  
 ..... 2024

**LA PAROISSE DE SAINT LAURENT**  
**SHELTERED HOUSING FUND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**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>2024</b>	<b>2023</b>
	£	£
Sundry creditors and accruals	4,541	7,003
Monies due to general parish account	68,686	25,601
	<u>£73,227</u>	<u>£32,604</u>

**ST LAWRENCE SPORTS & COMMUNITY CENTRE**

**ACCOUNTS REPORT**

**FOR THE YEAR ENDED 30 APRIL 2024**

	<b>2024</b>		<b>2023</b>	
	£	£	£	£
<b>INCOME</b>				
Hire of facilities	4,225		2,775	
Car park rental	842		842	
Youth Club	1,584		1,584	
St Lawrence Battle of Flowers Association	1,100		1,100	
Badminton	1,300		946	
Toddlers	1,890		2,580	
Bank interest	2		2	
Cricket	1,200		1,500	
Football Club	500		600	
Le Mourier Swim	380		1,440	
States of Jersey Food & Fitness	840		-	
	<hr/>		<hr/>	
<b>SUB TOTAL</b>		<b>13,863</b>		<b>13,369</b>
		<hr/>		<hr/>
<b>EXPENDITURE</b>				
Cleaning and materials	5,458		3,460	
Fuel	2,658		5,641	
Electricity	2,136		1,721	
Water	2,248		593	
Fire alarms	217		306	
Building maintenance	2,368		702	
IT software and consumables	75		75	
Rates	94		86	
PRS	158		-	
TV licence	59		59	
Printing and stationery	-		-	
Boiler maintenance	-		-	
Sundry expenses	-		322	
	<hr/>		<hr/>	
<b>SUB TOTAL</b>		<b>15,471</b>		<b>12,965</b>
		<hr/>		<hr/>
<b>SUMMARY</b>				
<b>(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE</b>		<b>(1,609)</b>		<b>404</b>
		<hr/>		<hr/>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		<b>(1,609)</b>		<b>404</b>
		<hr/>		<hr/>
<b>BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR</b>		<b>20,732</b>		<b>20,328</b>
		<hr/>		<hr/>
		<b>19,123</b>		<b>20,732</b>
		<hr/>		<hr/>
Creditors previous year		276		-
Creditors current year		-		276
		<hr/>		<hr/>
<b>CASH BALANCE CARRIED FORWARD TO NEXT YEAR 2024/2025</b>		<b>£19,399</b>		<b>£21,008</b>
		<hr/>		<hr/>

**LA PAROISSE DE SAINT LAURENT**  
**GENERAL ACCOUNT – ESTIMATES**  
**FOR THE YEAR ENDING 30 APRIL 2025**

<b>Estimates 2024</b>	<b>Actual 2024</b>		<b>Estimates 2025</b>
£	£		£
		<b>EXPENDITURE</b>	
		<b>ADMINISTRATION</b>	
2,400	1,285	Advertising	1,500
16,200	14,500	Audit and accountancy	16,750
7,500	7,798	Bank and credit card charges	8,000
21,000	20,434	Comité des Connétables	22,000
15,500	15,651	Computer expenses	15,500
1,500	1,500	Connétable's expenses	1,500
-	41	Election expenses	-
42,000	30,789	Honorary police expenses	40,000
5,000	1,532	Legal and professional fees	2,000
1,500	954	Legal fees – rate collection	-
250	33	Maintenance and renewal of equipment	250
8,500	8,626	Postage, printing and stationery	9,000
2,600	2,100	Rates Assessors' honoraria and expenses	2,600
-	1,778	Rates written off	-
197,500	192,424	Salaries, social security and pensions	202,000
5,000	4,217	Special functions and Gifts	5,000
3,900	3,720	Telephone and Avaya System	4,000
900	-	Les Laurentins	5,800
<u>331,250</u>	<u>307,382</u>		<u>335,900</u>
12,000	12,000	<b>TRESOR</b>	15,000
<u>3,800</u>	<u>2,898</u>	<b>RECTORY EXPENSES</b>	<u>3,000</u>
		<b>ESTABLISHMENT</b>	
14,640	13,271	Cleaning	14,000
10,200	12,074	Heat, light and water	12,500
12,766	12,766	Insurance	15,229
15,000	19,436	Maintenance of Parish property, grounds and renewals of equipment	20,000
500	-	Professional fees	-
3,000	2,516	Parish vehicles running costs	3,500
84,000	84,008	Salaries, social security and pensions	90,600
<u>140,106</u>	<u>144,071</u>		<u>155,829</u>
<u>248,426</u>	<u>248,123</u>	<b>REFUSE COLLECTION</b>	<u>271,000</u>
		<b>ROADS ACCOUNT</b>	
50,000	50,000	Amount allocated to the upkeep of roads	75,000
<u>785,582</u>	<u>764,474</u>	<b>TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 22)</b>	<u>855,729</u>



**LA PAROISSE DE SAINT LAURENT**  
**GENERAL ACCOUNT - ESTIMATES (continued)**  
**FOR THE YEAR ENDING 30 APRIL 2025**

Estimates 2024 £	Actual 2024 £		Estimates 2025 £
<u>785,582</u>	<u>764,474</u>	<b>TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 21)</b>	<u>855,729</u>
5,500	5,500	Charitable grants and donations	5,500
		<b>GRANTS TO PARISH ASSOCIATIONS</b>	
1,000	1,000	St Lawrence Battle of Flowers Association	1,000
1,000	1,000	St Lawrence Football Club	1,000
1,000	1,000	St Lawrence Miniature Rifle Club	1,000
100	100	St Lawrence Netball Club	100
20,000	20,000	St Lawrence Parish Church	15,000
500	500	St Lawrence Youth Project	500
		<b>SPECIAL VOTES</b>	
11,000	11,000	St Lawrence Parish Vehicle Fund	-
15,000	15,000	St Lawrence Youth Club - Youth worker	15,000
7,500	2,406	St Lawrence Green Canopy	5,000
-	-	Liberation 80	2,000
<u>62,600</u>	<u>57,506</u>		<u>46,100</u>
<u>£848,182</u>	<u>£821,980</u>	<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<u>£901,829</u>

**LA PAROISSE DE SAINT LAURENT**  
**ESTIMATED FORECAST**  
**FOR THE YEAR ENDING 30 APRIL 2025**

<b>2024 RATE</b>	<u>1.11p</u>	<u>1.12p</u>	<u>1.13p</u>
73,383,770 quarters	814,560	821,898	829,236
Add: <b>ESTIMATED SUNDRY INCOME</b>	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
<b>PROJECTED TOTAL INCOME</b>	899,560	906,898	914,236
Less: <b>ESTIMATED EXPENDITURE</b>	<u>901,829</u>	<u>901,829</u>	<u>901,829</u>
<b>NOTIONAL (DEFICIT)/SURPLUS FOR THE YEAR</b>	(2,269)	5,069	—12,407
Add: <b>BALANCE BROUGHT FORWARD</b>	<u>283,805</u>	<u>283,805</u>	<u>283,805</u>
<b>NOTIONAL BALANCE AT 30 APRIL 2025</b>	<u><b>£281,536</b></u>	<u><b>£288,874</b></u>	<u><b>£296,212</b></u>

Note:

- 0.01p per Quarter = £7,338 in Rate
- The 2023 Rate at 1.04p amounted to £756,970.
- The 2023 Rate comprised 72,785,646 quarters
- The balance in hand at 30 April 2024 was £283,805.