

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
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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 6

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

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

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 administration process.

Roads Account

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

Grants and Special Votes

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 would be included in the 2025 estimates.

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

Sundry Income

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.

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 increase 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

Deidre Mezbourian
Connétable de St Laurent

22 July 2024

**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 11.

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 2024

	2024 Estimates £	2024 Actual £	2023 Actual £
EXPENDITURE			
ADMINISTRATION			
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>
TRESOR	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
RECTORY EXPENSES	<u>3,800</u>	<u>2,898</u>	<u>3,540</u>
ESTABLISHMENT			
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>
REFUSE COLLECTION	<u>248,426</u>	<u>248,123</u>	<u>216,333</u>
ROADS ACCOUNT (page 8)			
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>
TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 7)	<u>785,582</u>	<u>764,474</u>	<u>714,726</u>

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

	2024	2024	2023
	Estimates	Actual	Actual
	£	£	£
TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 6)	785,582	764,474	714,726
GRANTS AND SPECIAL VOTES			
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>
TOTAL EXPENDITURE FOR THE YEAR	<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

	Note	2024		2023	
		£	£	£	£
INCOME					
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>
EXPENDITURE					
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>	
SURPLUS FOR THE YEAR			<u>24,138</u>		<u>9,455</u>
TRANSFER TO ROADS RESERVE FUND (page 13)			<u>(24,138)</u>		<u>(9,455)</u>
SURPLUS FOR THE YEAR CARRIED TO GENERAL REVENUE ACCOUNT (page 6)			<u>£ -</u>		<u>£ -</u>

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

	Note	2024 £	2023 £
INCOME			
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
		764,412	738,169
Bank deposit interest		20,578	10,354
Sheltered Housing Administration charge		35,177	26,503
Sundry income and donations	3 (page 12)	12,116	11,642
Dog licence income		7,600	5,890
TOTAL INCOME FOR THE YEAR		£839,883	£792,558

GENERAL ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2024

	2024 £	2023 £
BALANCE BROUGHT FORWARD	265,902	225,670
INCOME	839,883	792,558
EXPENDITURE (pages 6 and 7)	(821,980)	(752,326)
BALANCE CARRIED FORWARD	£283,805	£265,902

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	
		£	£	£	£
CURRENT ASSETS					
Debtors	5	112,063		41,410	
Cash at bank		1,150,692		1,195,572	
Charitable assets		56,608		54,628	
			<u>1,319,363</u>		<u>1,291,610</u>
CREDITORS: Amounts falling due within one year	6		156,071		142,674
NET CURRENT ASSETS			1,163,292		1,148,936
CREDITORS: Amounts falling due after more than one year	2,7		87,600		98,574
NET ASSETS			<u>£1,075,692</u>		<u>£1,050,362</u>
REPRESENTING:					
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. DRIVING LICENCES (net of expenses)

	2024		2023	
	£	£	£	£
Total receipts		27,315		26,890
Add: Deferred income brought forward		120,551		132,078
		147,866		158,968
Less: Deferred income carried forward:				
Due within one year	22,598		21,977	
Due within two to nine years	87,600		98,574	
		110,198		(120,551)
		37,668		38,417
Less: Expenses		(2,625)		(8,576)
Net income transferred to Roads Account		£35,043		£29,841

3. SUNDRY INCOME

	2024	2023
	£	£
Hire of Hall	1,952	1,905
Property searches	2,429	2,705
Rental income - Wayleave	7,241	6,533
Other income	494	499
	£12,116	£11,642

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	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. DEBTORS: Amounts falling due within one year

	2024	2023
	£	£
Rates: 2023	9,230	6,557
Other debtors, prepayments and accrued income	102,833	34,853
	£112,063	£41,410

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	2024 £	2023 £
	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
		<u>£156,071</u>	<u>£142,674</u>

7.	CREDITORS: Amounts falling due after more than one year	2024	2023
	Driving licences deferred income	<u>£87,600</u>	<u>£98,574</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 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	<u>£556,351</u>	<u>£9,000</u>	<u>£21,050</u>	<u>£143,431</u>
	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	<u>£569,605</u>	<u>£20,000</u>	<u>£32,774</u>	<u>£112,900</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 2024

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

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

	Note	2024		2023	
		£	£	£	£
INCOME					
Rental income		128,505		121,964	
Bank deposit interest		68,469		35,135	
		<hr/>	196,974	<hr/>	157,099
EXPENDITURE					
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	
		<hr/>	101,902	<hr/>	58,125
NET SURPLUS FOR THE YEAR	3		<hr/> 95,072		<hr/> 98,974
ACCUMULATED FUND BROUGHT FORWARD			1,286,032		1,187,058
			<hr/> 1,381,104		<hr/> 1,286,032
Additional Sheltered Housing Project			(42,306)		-
ACCUMULATED FUND CARRIED FORWARD			<hr/> <u>£1,338,798</u>		<hr/> <u>£1,286,032</u>

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

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

	2024	2023
	£	£
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

	2024		2023	
	£	£	£	£
INCOME				
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/>	
SUB TOTAL		13,863		13,369
		<hr/>		<hr/>
EXPENDITURE				
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/>	
SUB TOTAL		15,471		12,965
		<hr/>		<hr/>
SUMMARY				
(DEFICIT)/SURPLUS OF INCOME OVER EXPENDITURE		(1,609)		404
		<hr/>		<hr/>
(DEFICIT)/SURPLUS FOR THE YEAR		(1,609)		404
		<hr/>		<hr/>
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR		20,732		20,328
		<hr/>		<hr/>
		19,123		20,732
		<hr/>		<hr/>
Creditors previous year		276		-
Creditors current year		-		276
		<hr/>		<hr/>
CASH BALANCE CARRIED FORWARD TO NEXT YEAR 2024/2025		<u>£19,399</u>		<u>£21,008</u>

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

Estimates 2024	Actual 2024		Estimates 2025
£	£		£
		EXPENDITURE	
		ADMINISTRATION	
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
<hr/>	<hr/>		<hr/>
331,250	307,382		335,900
<hr/>	<hr/>		<hr/>
12,000	12,000	TRESOR	15,000
<hr/>	<hr/>		<hr/>
3,800	2,898	RECTORY EXPENSES	3,000
<hr/>	<hr/>		<hr/>
		ESTABLISHMENT	
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
<hr/>	<hr/>		<hr/>
140,106	144,071		155,829
<hr/>	<hr/>		<hr/>
248,426	248,123	REFUSE COLLECTION	271,000
<hr/>	<hr/>		<hr/>
		ROADS ACCOUNT	
50,000	50,000	Amount allocated to the upkeep of roads	75,000
<hr/>	<hr/>		<hr/>
785,582	764,474	TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 21)	855,729
<hr/>	<hr/>		<hr/>

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

Estimates 2024 £	Actual 2024 £		Estimates 2025 £
785,582	764,474	TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 20)	855,729
5,500	5,500	Charitable grants and donations	5,500
		GRANTS TO PARISH ASSOCIATIONS	
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
		SPECIAL VOTES	
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>	TOTAL EXPENDITURE FOR THE YEAR	<u>£901,829</u>

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

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