

LA PAROISSE DE SAINT LAURENT

ACCOUNTS

AT 30 APRIL 2025

LA PAROISSE DE SAINT LAURENT

CONNÉTABLE

Mrs D W Mezbourian

PROCUREURS DU BIEN PUBLIC

Mr B D Harrison

Mr S Linney

AUDITORS

Alex Picot
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LA PAROISSE DE SAINT LAURENT
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FOR THE YEAR ENDED 30 APRIL 2025

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Connétable's Report

Dear Parishioner

Report by the Connétable for the Financial Year 2024/2025

I am pleased to present the Parish Accounts for the Financial Year 2024/2025. It is gratifying that estimates were close to expenditure but in my opinion the following are a few points of interest.

Administration – Page 6

Comite des Connétables

An estimate of circa £4,000 was made for the potential upgrade of our electoral system in connection with the proposed Automatic Voter Registration system [AVR], however, that upgrade was not progressed.

Honorary Police

Our estimated figure should always include sufficient funds for the requirements of potential new officers, such as training/uniform etc. I was pleased to welcome some new recruits during the year [and I thank all officers for their commitment to the Parish], however, we are still down on our full complement, that being a contributory factor to our overestimate.

Establishment – Page 6

Very little difference on the estimates, other than on Heat, Light and Water. Our oil bill has been lower since the instalment of a [smaller] oil tank whilst building work is ongoing behind the Parish Hall.

Charitable Grants and Special Votes – Page 7

The Green Canopy is the new parish amenity area to commemorate the Platinum Jubilee of HM Queen Elizabeth II. It is located behind the Church and is now fully planted; however, the estimate did not cover the final costs.

Roads Account – Page 8

The sum of £75,000 towards the upkeep of the Parish roads was agreed at the Rates Assembly on July 22nd 2024. That took into account potential work by the Parish on Sandybrook Lane in conjunction with Jersey Electricity [JE] who had approached the Roads Committee with a view to excavate an extensive area of our road to upgrade their cables. That option was not then progressed by JE, accordingly, we did not need to pay towards the extensive road reinstatement and that is reflected in the underspend of £44,669, transferred to the Roads Reserve Fund.

Income – Page 9

With a natural uplift in quarters in the previous financial year, we had an increase in our rates income. With the rate per quarter increased by 7.1% it was the main contributory factor to the overall increase of 7.7%.

Annual Island Wide Rate Figure

The Island-wide rate for 2025 has been determined in accordance with the Rates (Jersey) Law 2005.

The Annual Island-wide Rate Figure (AIRF) for 2025 is adjusted by the movement in the Jersey Retail Price Index (RPI) for the 12 months to March 2025 of 2.3% resulting in a sum of £17,762,195.

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. 1,043 million quarters) and on non-domestic property (c. 580 million quarters). The rates will therefore be 0.94 pence per quarter for domestic ratepayers (an increase from 2024 which was 0.92 pence per quarter) and 1.38 pence per quarter for non-domestic ratepayers (an increase from 2024 which was 1.37 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 2024.

- The domestic rate increases by 2.17%.
- The non-domestic rate increases by 0.73%.



Connétable's Report

Report by the Connétable for the Financial Year 2024/2025 (continued)

Sheltered Housing Project

The project to build two new Sheltered Housing Units, to include renovation of the Militia Building and demolition of Maison du Gardien and the ancillary units, is progressing well and is due to be completed later this year, currently forecast to be under budget. Following a tender process, Hacquoil and Cook were appointed to deliver the project, managed on our behalf by HLG Associates.

Conclusion

The smooth running of every parish is dependent upon the goodwill of its municipality and its volunteers. As ever, I take this opportunity to offer my sincere thanks to everyone involved with our Parish and our community, whether that is in an elected capacity or by contribution in some other way. Special thanks go to Procureurs Bruce Harrison and Steve Linney, the Honorary Police, Roads Committee [particularly to Jenny Cartwright], Roads Inspectors and Rates Assessors.

Finally, I must make mention of our dedicated staff team of Emma Woodward, Lucie Oakes, Ivor Ferri and Rui Camacho. They are ably led by Leasa Nozedar who manages the office in an exemplary manner and ensures that all visitors are welcomed with a smile and, more often than not, the answer to their query. They are an asset to us all and it has been my pleasure to work with them.

Deidre Mezbourian
Connétable de St Laurent

16 July 2025



Alex Picot
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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 2025 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 2025 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.



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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
Chartered Accountants

18 August

2025

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2025

	2025 Estimates £	2025 Actual £	2024 Actual £
EXPENDITURE			
ADMINISTRATION			
Advertising	1,500	1,476	1,285
Audit and accountancy	16,750	16,200	14,500
Bank and credit card charges	8,000	8,329	7,798
Comité des Connétables	22,000	17,490	20,434
Computer expenses	15,500	17,654	15,651
Connétable's expenses	1,500	1,500	1,500
Election expenses (net)	-	-	41
Honorary police expenses	40,000	33,214	30,789
Legal and professional fees	2,000	2,384	1,532
Legal fees – rate collection	-	(2,475)	954
Maintenance and renewal of equipment	250	-	33
Postage, printing and stationery	9,000	7,480	8,626
Rates Assessors' honoraria and expenses	2,600	2,600	2,100
Rates (recovered)/written off	-	(6,182)	1,778
Salaries, social security and pension contributions	202,000	201,138	192,424
Special functions and Gifts	5,000	5,413	4,217
Telephone	4,000	4,615	3,720
Les Laurentins	5,800	5,775	-
	<u>335,900</u>	<u>316,611</u>	<u>307,382</u>
TRESOR	<u>15,000</u>	<u>15,000</u>	<u>12,000</u>
RECTORY EXPENSES	<u>3,000</u>	<u>2,216</u>	<u>2,898</u>
ESTABLISHMENT			
Cleaning	14,000	13,507	13,271
Heat, light and water	12,500	9,496	12,074
Insurance	15,229	15,229	12,766
Maintenance of Parish property, grounds and renewals of equipment	20,000	21,656	19,436
Parish vehicles running costs	3,500	2,176	2,516
Salaries, social security and pension contributions	90,600	90,667	84,008
	<u>155,829</u>	<u>152,731</u>	<u>144,071</u>
REFUSE COLLECTION	<u>271,000</u>	<u>271,695</u>	<u>248,123</u>
ROADS ACCOUNT (page 8)			
Amount allocated to the upkeep of roads	<u>75,000</u>	<u>75,000</u>	<u>50,000</u>
TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 7)	<u>855,729</u>	<u>833,253</u>	<u>764,474</u>

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

	2025 Estimates £	2025 Actual £	2024 Actual £
TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 6)	<u>855,729</u>	<u>833,253</u>	<u>764,474</u>
GRANTS AND SPECIAL VOTES			
Charitable grants and donations	5,500	5,500	5,500
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	1,000	1,000
St Lawrence Netball Club	100	100	100
St Lawrence Parish Church	15,000	15,000	20,000
St Lawrence Youth Project	500	500	500
St Lawrence Parish Vehicle Fund	-	-	11,000
St Lawrence Youth Club - Youth worker	15,000	16,250	15,000
St Lawrence Green Canopy	5,000	18,701	2,406
Liberation 80	2,000	2,000	-
	<u>46,100</u>	<u>61,051</u>	<u>57,506</u>
TOTAL EXPENDITURE FOR THE YEAR	<u><u>£901,829</u></u>	<u><u>£894,304</u></u>	<u><u>£821,980</u></u>

LA PAROISSE DE SAINT LAURENT
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2025

	Note	£	2025 £	£	2024 £
INCOME					
Amount voted by Parish Assembly			75,000		50,000
Driving licences (net of expenses)	2	39,510		35,043	
Car park rent		1,274		2,240	
Firearm certificates		645		915	
Fines – less refunded to States		14,485		19,250	
Trafficworx permit fees		5,626		4,353	
			<u>61,540</u>		<u>61,801</u>
			136,540		111,801
EXPENDITURE					
Repairs and improvements to by-roads		37,855		47,008	
Roads and drains cleaning		44,100		30,770	
Equipment and signs		4,976		4,533	
Street lighting – electricity and upkeep		1,302		1,955	
Branchage expenses		3,638		3,397	
			<u>91,871</u>		<u>87,663</u>
SURPLUS FOR THE YEAR			44,669		24,138
TRANSFER TO ROADS RESERVE FUND (page 13)			<u>(44,669)</u>		<u>(24,138)</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 2025

	Note	2025 £	2024 £
INCOME			
Rates for the year 2024 73,371,770 quarters at 1.12p per quarter (2023 – 72,785,646 at 1.04p per quarter)		821,764	756,970
Add: Surcharges		7,452	7,442
		<u>829,216</u>	<u>764,412</u>
Bank deposit interest		20,647	20,578
Sheltered Housing Administration charge		36,671	35,177
Sundry income and donations	3 (page 12)	14,611	12,116
Dog licence income		6,720	7,600
TOTAL INCOME FOR THE YEAR		<u><u>£907,865</u></u>	<u><u>£839,883</u></u>

GENERAL ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2025

	2025 £	2024 £
BALANCE BROUGHT FORWARD	283,805	265,902
INCOME	907,865	839,883
EXPENDITURE (pages 6 and 7)	(894,304)	(821,980)
BALANCE CARRIED FORWARD	<u><u>£297,366</u></u>	<u><u>£283,805</u></u>

The Parish has not made any acquisitions or discontinued any operations during either 2025 or 2024. The surplus for the year derives entirely from continuing operations.

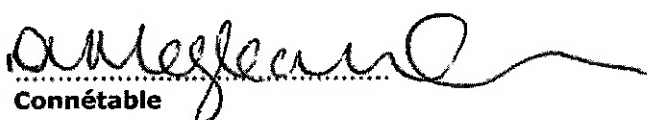
LA PAROISSE DE SAINT LAURENT

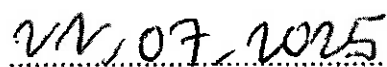
SUMMARY OF BALANCES

SUMMARY OF BALANCES AT 30 APRIL 2025

	Note	£	2025 £	£	2024 £
CURRENT ASSETS					
Debtors	5	83,099		112,063	
Cash at bank		1,159,267		1,150,692	
Charitable assets		56,656		56,608	
			1,299,022		1,319,363
CREDITORS: Amounts falling due within one year	6		210,806		156,071
NET CURRENT ASSETS			1,088,216		1,163,292
CREDITORS: Amounts falling due after more than one year	2,7		76,925		87,600
NET ASSETS			<u>£1,011,291</u>		<u>£1,075,692</u>
REPRESENTING:					
General Account			297,366		283,805
Charitable Funds	9		56,656		56,608
Parish Property Capital Expenditure Fund	8		517,893		569,605
Parish Vehicle Fund	8		6,277		20,000
Rectory Improvement and Maintenance Fund	8		2,346		32,774
Roads Reserve Fund	8		130,753		112,900
			<u>£1,011,291</u>		<u>£1,075,692</u>

The accounts were approved by:


Connétable

 2025

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

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 2024. 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 2025

2. DRIVING LICENCES (net of expenses)

	£	2025 £	£	2024 £
Total receipts		33,233		27,315
Add: Deferred income brought forward		110,198		120,551
		<u>143,431</u>		<u>147,866</u>
Less: Deferred income carried forward:				
Due within one year	23,356		22,598	
Due within two to nine years	76,925		87,600	
		<u>100,281</u>		<u>110,198</u>
		43,150		37,668
Less: Expenses		(3,640)		(2,625)
Net income transferred to Roads Account		<u>£39,510</u>		<u>£35,043</u>

3. SUNDRY INCOME

	2025 £	2024 £
Hire of Hall	2,467	1,952
Property searches	3,476	2,429
Rental income - Wayleave	7,658	7,241
Other income	1,010	494
	<u>£14,611</u>	<u>£12,116</u>

4. LAND AND BUILDINGS

Land and buildings owned by the Parish but not reflected in the balance sheet are as follows:

	Insurance Value 2025 £	Insurance Value 2024 £
St Lawrence Parish Church	16,820,000	16,620,000
St Lawrence Parish Hall	7,320,000	6,650,000
St Lawrence Rectory	1,504,888	1,447,008
St Lawrence Community Centre	2,695,083	2,566,745
Clos du Sommer	4,436,602	4,225,336
Maison du Gardien - Demolished	-	829,427
The Barn	898,966	856,187
Car Park - Rue de la Golarde	-	-
Miscellaneous parcels of land and gardens	-	-
Militia Hall	<u>367,500</u>	<u>-</u>

5. DEBTORS: Amounts falling due within one year

	2025 £	2024 £
Rates: 2024	15,118	9,230
Other debtors, prepayments and accrued income	67,981	102,833
	<u>£83,099</u>	<u>£112,063</u>

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2025

6. CREDITORS: Amounts falling due within one year				
		2025	2024	
		£	£	
Creditors and accruals		117,139	121,808	
Amount due to Government of Jersey for IWR		69,311	10,665	
Driving licences deferred income		23,356	22,598	
Parish Emergency Plan Fund		1,000	1,000	
		<u>£210,806</u>	<u>£156,071</u>	
7. CREDITORS: Amounts falling due after more than one year				
		2025	2024	
		£	£	
Driving licences deferred income		<u>£76,925</u>	<u>£87,600</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 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)
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>
Balance at 1 May 2024	569,605	20,000	32,774	112,900
Add: Interest	29,803	-	-	-
Less: Expenditure	(46,515)	(48,723)	(30,428)	(26,816)
(Less)/Add: Special vote	(35,000)	35,000	-	-
Surplus from Roads account	-	-	-	44,669
Balance at 30 April 2025	<u>£517,893</u>	<u>£6,277</u>	<u>£2,346</u>	<u>£130,753</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 2025

9. CHARITABLE FUNDS	2025 £
Don Barreau Legacy - cash balance	5,012
Don Gruchy - cash balance	3,185
La Charité of St Lawrence - cash and creditor balance	48,459
	<u>£56,656</u>

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 £33,811 (2024: £31,752).

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 2024 was £479 and from January 2025 was £501, 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 2025. 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 2025

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. £27,227.14 (2024: £11,433.50) was paid to the company by 30 April 2025, 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

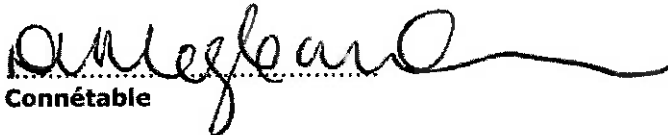
FOR THE YEAR ENDED 30 APRIL 2025

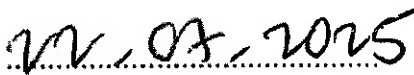
	Note	2025		2024	
		£	£	£	£
INCOME					
Rental income		142,740		128,505	
Bank deposit interest		53,503		68,469	
		<u> </u>		<u> </u>	
			196,243		196,974
EXPENDITURE					
Rates		2,016		1,760	
Bookkeeping and administration services		21,481		20,483	
Cleaning expenses		3,537		3,787	
Repairs, renewals and gardens		5,225		50,037	
Insurance		1,592		1,404	
Heat, light and water		8,444		7,111	
Gardening expenses		15,378		15,033	
Audit and accounting fees		1,350		1,200	
Sundry expenses		537		844	
Bank charges		246		243	
Rental dwelling licence		720		-	
		<u> </u>		<u> </u>	
			60,526		101,902
NET SURPLUS FOR THE YEAR			135,717		95,072
ACCUMULATED FUND BROUGHT FORWARD			1,338,798		1,286,032
			<u> </u>		<u> </u>
			1,474,515		1,381,104
Additional Sheltered Housing Project	3		(851,735)		(42,306)
ACCUMULATED FUND CARRIED FORWARD			<u>£622,780</u>		<u>£1,338,798</u>

LA PAROISSE DE SAINT LAURENT
SHELTERED HOUSING FUND
BALANCE SHEET AT 30 APRIL 2025

	Note	2025	2024
		£	£
CURRENT ASSETS			
Debtors		29,872	17,491
Bank balances:			
Deposit account		450,000	1,400,000
Current account		280,613	86,722
		<u>760,485</u>	<u>1,504,213</u>
CREDITORS: Amounts falling due within one year	2	45,517	73,227
		<u>45,517</u>	<u>73,227</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>£714,968</u></u>	<u><u>£1,430,986</u></u>
 ACCUMULATED FUND		 622,780	 1,338,798
BEQUEST MRS J SYVRET		3,000	3,000
BEQUEST MRS M M BENTLIF		89,188	89,188
		<u>£714,968</u>	<u>£1,430,986</u>

The accounts were approved by:


 Connétable

 2025

LA PAROISSE DE SAINT LAURENT
SHELTERED HOUSING FUND
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

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

	2025	2024
	£	£
Sundry creditors and accruals	14,157	4,541
Monies due to general parish account	31,360	68,686
	<u>£45,517</u>	<u>£73,227</u>

3. SHELTERED HOUSING PROJECT

In accordance with the Act of Assembly held on 7 May 2024, the Parish of St Lawrence authorised 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. The scheme is to be funded through Sheltered Housing funds and the Parish Property Capital Expenditure Fund as required.

The total expenditure on the project as at 30 April 2025 was £894,031 (2024: £42,306).

ST LAWRENCE SPORTS & COMMUNITY CENTRE

ACCOUNTS REPORT

FOR THE YEAR ENDED 30 APRIL 2025

	2025		2024	
	£	£	£	£
INCOME				
Hire of facilities	4,060		4,225	
Car park rental	998		842	
Youth Club	1,584		1,584	
St Lawrence Battle of Flowers Association	1,100		1,100	
Badminton	1,260		1,300	
Toddlers	1,050		1,890	
Bank interest	2		2	
Cricket	760		1,200	
Football Club	600		500	
Le Mourier Swim	-		380	
States of Jersey Food & Fitness	-		840	
Lighthouse	420		-	
Art - K Eastwood	520		-	
SUB TOTAL		12,354		13,863
EXPENDITURE				
Cleaning and materials	6,148		5,458	
Fuel	5,368		2,658	
Electricity	1,986		2,136	
Water	370		2,248	
Fire alarms	252		217	
Building maintenance	2,238		2,368	
IT software and consumables	75		75	
Rates	99		94	
PRS	90		158	
TV licence	170		59	
Sundry expenses	34		-	
SUB TOTAL		16,830		15,471
SUMMARY				
DEFICIT OF INCOME OVER EXPENDITURE		(4,476)		(1,609)
DEFICIT FOR THE YEAR		(4,476)		(1,609)
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR		19,399		20,732
		14,923		19,123
Creditors previous year		-		276
Creditors current year		-		-
CASH BALANCE CARRIED FORWARD TO NEXT YEAR 2025/2026		<u>£14,923</u>		<u>£19,399</u>

This statement has been prepared for information only

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2026

Estimates 2025 £	Actual 2025 £		Estimates 2026 £
		EXPENDITURE	
		ADMINISTRATION	
1,500	1,476	Advertising	2,000
16,750	16,200	Audit and accountancy	16,100
8,000	8,329	Bank and credit card charges	8,500
22,000	17,490	Comité des Connétables	21,000
15,500	17,654	Computer expenses	19,000
1,500	1,500	Connétable's expenses	1,500
-	-	Election expenses	-
40,000	33,214	Honorary police expenses	33,000
2,000	2,384	Legal and professional fees	5,000
-	(2,475)	Legal fees - rate collection	1,200
250	-	Maintenance and renewal of equipment	200
9,000	7,480	Postage, printing and stationery	8,500
2,600	2,600	Rates Assessors' honoraria and expenses	2,600
-	(6,182)	Rates (recovered)/written off	-
202,000	201,138	Salaries, social security and pensions	209,400
5,000	5,413	Special functions and Gifts	5,500
4,000	4,615	Telephone and Avaya System	4,500
5,800	5,775	Les Laurentins	5,000
<u>335,900</u>	<u>316,611</u>		<u>343,000</u>
15,000	15,000	TRESOR	15,000
<u>3,000</u>	<u>2,216</u>	RECTORY EXPENSES	<u>3,000</u>
		ESTABLISHMENT	
14,000	13,507	Cleaning	13,700
12,500	9,496	Heat, light and water	10,500
15,229	15,229	Insurance	15,456
20,000	21,656	Maintenance of Parish property, grounds and renewals of equipment (including Millenium Footpath)	37,000
-	-	Professional fees	250
3,500	2,176	Parish vehicles running costs	4,000
90,600	90,667	Salaries, social security and pensions	93,400
<u>155,829</u>	<u>152,731</u>		<u>174,306</u>
271,000	271,695	REFUSE COLLECTION	298,000
		ROADS ACCOUNT	
75,000	75,000	Amount allocated to the upkeep of roads	60,000
<u>855,729</u>	<u>833,253</u>	TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 21)	<u>893,306</u>

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT - ESTIMATES (continued)
FOR THE YEAR ENDING 30 APRIL 2026

Estimates 2025 £	Actual 2025 £		Estimates 2026 £
<u>855,729</u>	<u>833,253</u>	TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 20)	<u>893,306</u>
5,500	5,500	Charitable grants and donations	5,000
		GRANTS TO PARISH ASSOCIATIONS	
1,000	1,000	St Lawrence Battle of Flowers Association	1,000
1,000	1,000	St Lawrence Football Club	500
1,000	1,000	St Lawrence Miniature Rifle Club	500
100	100	St Lawrence Netball Club	100
15,000	15,000	St Lawrence Parish Church	20,000
500	500	St Lawrence Youth Project	500
		SPECIAL VOTES	
-	-	St Lawrence Parish Vehicle Fund	3,723
15,000	16,250	St Lawrence Youth Club - Youth worker	15,000
5,000	18,701	St Lawrence Green Canopy	-
2,000	2,000	Liberation 80	1,000
<u>46,100</u>	<u>61,051</u>		<u>47,323</u>
<u>£901,829</u>	<u>£894,304</u>	TOTAL EXPENDITURE FOR THE YEAR	<u>£940,629</u>

LA PAROISSE DE SAINT LAURENT
ESTIMATED FORECAST
FOR THE YEAR ENDING 30 APRIL 2026

2025 RATE	<u>1.12p</u>	<u>1.15p</u>	<u>1.16p</u>	<u>1.17p</u>
Quarters 74,450,918	833,850	856,186	863,631	871,076
Add: ESTIMATED SUNDRY INCOME	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
PROJECTED TOTAL INCOME	908,850	931,186	938,631	946,076
Less: ESTIMATED EXPENDITURE	<u>940,629</u>	<u>940,629</u>	<u>940,629</u>	<u>940,629</u>
NOTIONAL (DEFICIT)/SURPLUS FOR THE YEAR	(31,779)	(9,443)	(1,998)	5,447
Add: BALANCE BROUGHT FORWARD	<u>297,366</u>	<u>297,366</u>	<u>297,366</u>	<u>297,366</u>
NOTIONAL BALANCE AT 30 APRIL 2026	<u>£265,587</u>	<u>£287,923</u>	<u>£295,368</u>	<u>£302,813</u>

Note:

- 0.01p per Quarter = £7,445 in Rate.
- The 2024 Rate at 1.12p amounted to £821,764.
- The 2024 Rate comprised 73,371,770 quarters.
- The balance in hand at 30 April 2025 was £297,366.