# LA PAROISSE DE SAINT LAURENT

# ACCOUNTS

# AT 30 APRIL 2026

**LA PAROISSE DE SAINT LAURENT**

**CONNÉTABLE**

Mrs Tina Palmer

**PROCUREURS DU BIEN PUBLIC**

Mr B D Harrison
Mr S Linney

**AUDITORS**

Alex Picot
Chartered Accountants
1st Floor, The Le Gallais Building
6 Minden Place
St Helier
Jersey
JE2 4WQ

**LA PAROISSE DE SAINT LAURENT**

**INDEX TO THE ACCOUNTS**

**FOR THE YEAR ENDED 30 APRIL 2026**

PARISH OF
ST. LAWRENCE

## Connétable's Report

**Dear Parishioner**

As this is my first Annual Rates Assembly as Connétable, I would like to note that the audited accounts before you relate to the financial year ended 30 April 2026 and cover a period during which my predecessor, Deidre Mezbourian, served as Connétable.

Whilst these audited accounts relate to the previous financial year, the estimates contained within them for the current financial year are my responsibility as Connétable. They have been prepared following careful consideration and with the benefit of advice from the Procureurs du Bien Public, the Comité Paroissiale and Parish officers. They reflect our best assessment of the resources required to continue delivering Parish services, maintaining our assets and planning responsibly for the future.

These accounts have been independently audited and approved, and I would like to thank my predecessor, the Procureurs du Bien Public and the Parish staff for their oversight during that financial year. Should parishioners have any detailed questions regarding the accounts or the financial transactions within them, our Procureurs du Bien Public and representatives from our auditors Alex Picot will be present at the Rates Assembly on 23 July and will be pleased to assist. You are also welcome to email any questions to parishhall@stlawrence.je if you prefer.

**2026**

Like households and businesses across the Island, the Parish continues to experience increasing costs. Rising insurance premiums, higher fuel prices and the continued increase in the cost of materials, particularly tarmac, all place additional pressure on Parish finances. These are unavoidable costs if we are to continue delivering the standard of service that parishioners rightly expect.

The Parish also has an ongoing responsibility to care for its buildings and other assets. During the year, additional expenditure was required on the maintenance of Parish property, reflecting our commitment to preserving these facilities for future generations. Provision has therefore been made to strengthen the Parish Property Capital Expenditure Fund, enabling us to plan for significant works rather than relying on unexpected increases in expenditure.

As many of you will know, the Parish has a legal responsibility to maintain St Lawrence Parish Church. Every five years, the church undergoes a detailed Quinquennial Inspection by a specialist architect, rather like an MOT for a building. The inspection identifies repairs that are needed to keep the church safe, weatherproof and in good condition before smaller issues become more serious and expensive. In addition to these ongoing obligations, we have also encountered unforeseen issues with the Church toilet extension. Whilst disappointing, these matters reinforce the importance of maintaining appropriate reserves so that essential works can be undertaken responsibly and without placing undue pressure on future Parish finances.

The Parish continues to support many organisations that contribute so much to community life, including the Youth Club, sports clubs and other local organisations. We have also made provision for future investment in Parish vehicles, ensuring that these essential assets can be replaced when required.

Maintaining our roads remains one of the Parish's core responsibilities. During the year, significant investment was made in repairs and improvements to Parish by-roads, drainage works, road cleaning. Although expenditure on roads increased, careful management resulted in a surplus within the Roads Account, allowing a further transfer to the Roads Reserve Fund. Together with the contribution to the Parish Property Capital Expenditure Fund, these transfers demonstrate our commitment to long-term financial planning, ensuring funds are available when major works become necessary rather than placing sudden demands on ratepayers.

One of the Parish's most significant investments is the development of our new Parish housing accommodation. The renovation of the Militia Building and construction of two new housing units has progressed extremely well and represents an important investment in the future of St Lawrence. It will provide high-quality accommodation that enables Parishioners to remain within our community as their housing needs change.

**Connétable's Report**

**Report by the Connétable for the Financial Year 2025/2026 (continued)**

I am delighted that Parishioners attending the Annual Rates Assembly will have the opportunity to view the completed development. I hope many of you will take the opportunity to see first-hand the quality of the Militia Hall and the Honorary Police facilities that has been created and the careful guardianship of Parish resources that has made this important project possible.

Looking ahead, I am confident that St Lawrence is well placed to meet the challenges of the future. By continuing to budget carefully, maintain appropriate reserves and invest wisely in our infrastructure and community facilities, we can protect the Parish's heritage whilst ensuring it continues to thrive for generations to come.

Finally, I would like to express my sincere thanks to everyone who contributes to Parish life. In particular, I would like to thank our Procureurs du Bien Public, Bruce Harrison and Steve Linney, for their advice and support throughout my first couple of months in office. My thanks also go to the Honorary Police, Roads Committee, Roads Inspectors, Rates Assessors and the many volunteers whose contribution often goes unseen but is greatly appreciated.

I would also like to recognise our outstanding Parish staff, Emma Woodward, Lucie Oakes, Charlotte Noel, Ivor Ferri and Rui Camacho led so ably by our Parish Secretary, Leasa Nozedar. Their professionalism, knowledge and commitment ensure that the Parish continues to provide an excellent service to Parishioners every day.

Lastly, I would like to thank the Parishioners of St Lawrence for the warm welcome and encouragement I have received since becoming your Connétable. It is a privilege to serve this wonderful Parish, and I look forward to working with you all to build on its many strengths in the years ahead.

**Tina Palmer**
**Connétable de St Laurent**

Alex Picot
chartered accountants

1st Floor, The Le Gallais Building
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 2026 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 2026 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.

Alex Picot
chartered accountants

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Jersey JE2 4WQ

**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. 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.

**2026**

**ALEX PICOT**
**Chartered Accountants**

**LA PAROISSE DE SAINT LAURENT**

**GENERAL ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2026**

| | 2026 Estimates £ | 2026 Actual £ | 2025 Actual £ |
|---|---|---|---|
| **EXPENDITURE** | | | |
| **ADMINISTRATION** | | | |
| Advertising | 2,000 | 2,716 | 1,476 |
| Audit and accountancy | 16,100 | 16,350 | 16,200 |
| Bank and credit card charges | 8,500 | 8,451 | 8,329 |
| Comité des Connétables | 21,000 | 14,161 | 17,490 |
| Computer expenses | 19,000 | 19,520 | 17,654 |
| Connétable's expenses | 1,500 | 1,500 | 1,500 |
| Election expenses (net) | - | 184 | - |
| Honorary police expenses | 33,000 | 31,028 | 33,214 |
| Legal and professional fees | 5,000 | 6,957 | 2,384 |
| Legal fees – rate collection | 1,200 | 1,515 | (2,475) |
| Maintenance and renewal of equipment | 200 | - | - |
| Postage, printing and stationery | 8,500 | 11,269 | 7,480 |
| Rates Assessors' honoraria and expenses | 2,600 | 2,600 | 2,600 |
| Rates recovered | - | (2,039) | (6,182) |
| Salaries, social security and pension contributions | 209,400 | 207,850 | 201,138 |
| Special functions and Gifts | 5,500 | 4,008 | 5,413 |
| Telephone | 4,500 | 4,105 | 4,615 |
| Les Laurentins | 5,000 | 5,200 | 5,775 |
| | 343,000 | 335,375 | 316,611 |
| **TRESOR** | 15,000 | 15,000 | 15,000 |
| **RECTORY EXPENSES** | 3,000 | 3,767 | 2,216 |
| **ESTABLISHMENT** | | | |
| Cleaning | 13,700 | 14,066 | 13,507 |
| Heat, light and water | 10,500 | 11,131 | 9,496 |
| Insurance | 15,456 | 15,456 | 15,229 |
| Maintenance of Parish property, grounds and renewals of equipment | 37,000 | 44,528 | 21,656 |
| Professional fees | 250 | - | - |
| Parish vehicles running costs | 4,000 | 3,522 | 2,176 |
| Salaries, social security and pension contributions | 93,400 | 92,267 | 90,667 |
| | 174,306 | 180,970 | 152,731 |
| **REFUSE COLLECTION** | 298,000 | 297,506 | 271,695 |
| **ROADS ACCOUNT** (page 9) | | | |
| Amount allocated to the upkeep of roads | 60,000 | 60,000 | 75,000 |
| **TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 7)** | 893,306 | 892,618 | 833,253 |

## GENERAL ACCOUNT (continued)

## FOR THE YEAR ENDED 30 APRIL 2026

| | 2026 Estimates £ | 2026 Actual £ | 2025 Actual £ |
|---|---|---|---|
| **TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 6)** | 893,306 | 892,618 | 833,253 |
| **GRANTS AND SPECIAL VOTES** | | | |
| Charitable grants and donations | 5,000 | 5,000 | 5,500 |
| Grant – Twinning Association | - | 200 | - |
| St Lawrence Battle of Flowers Association | 1,000 | 1,000 | 1,000 |
| St Lawrence Football Club | 500 | 500 | 1,000 |
| St Lawrence Miniature Rifle Club | 500 | 500 | 1,000 |
| St Lawrence Netball Club | 100 | 100 | 100 |
| St Lawrence Parish Church | 20,000 | 20,000 | 15,000 |
| St Lawrence Youth Project | 500 | 500 | 500 |
| St Lawrence Parish Vehicle Fund | 3,723 | 3,723 | - |
| St Lawrence Youth Club - Youth worker | 15,000 | 15,000 | 16,250 |
| St Lawrence Green Canopy | - | - | 18,701 |
| Liberation 80 | 1,000 | 1,153 | 2,000 |
| | 47,323 | 47,676 | 61,051 |
| **TOTAL EXPENDITURE FOR THE YEAR** | £940,629 | £940,294 | £894,304 |

**LA PAROISSE DE SAINT LAURENT**

**GENERAL ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2026**

| | Note | 2026 £ | 2025 £ |
|---|---|---|---|
| **INCOME** | | | |
| Rates for the year 2025 | | | |
| 74,461,398 quarters at 1.16p per quarter | | 863,753 | 821,764 |
| (2024 – 73,371,770at 1.12p per quarter) | | | |
| Add: Surcharges | | 6,959 | 7,452 |
| | | 870,712 | 829,216 |
| Bank deposit interest | | 20,446 | 20,647 |
| Parish Housing Administration charge | | 40,060 | 36,671 |
| Sundry income and donations | 3 (page 12) | 14,131 | 14,611 |
| Dog licence income | | 7,180 | 6,720 |
| **TOTAL INCOME FOR THE YEAR** | | £952,529 | £907,865 |

**GENERAL ACCOUNT SUMMARY**

**FOR THE YEAR ENDED 30 APRIL 2026**

| | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|
| **BALANCE BROUGHT FORWARD** | | 297,366 | | 283,805 |
| **INCOME** | 952,529 | | 907,865 | |
| **EXPENDITURE** (pages 6 and 7) | (940,294) | | (894,304) | |
| **SURPLUS FOR THE YEAR** | | 12,235 | | 13,561 |
| **BALANCE CARRIED FORWARD** | | £309,601 | | £297,366 |

The Parish has not made any acquisitions or discontinued any operations during either 2026 or 2025. The surplus for the year derives entirely from continuing operations.

**LA PAROISSE DE SAINT LAURENT**

**ROADS ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2026**

| | Note | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **INCOME** | | | | | |
| Amount voted by Parish Assembly | | | 60,000 | | 75,000 |
| Driving licences (net of expenses) | 2 | 39,380 | | 39,510 | |
| Car park rent | | 2,450 | | 1,274 | |
| Firearm certificates | | 655 | | 645 | |
| Fines – less refunded to States | | 8,313 | | 14,485 | |
| Trafficworx permit fees | | 4,335 | | 5,626 | |
| | | | 55,133 | | 61,540 |
| | | | | | 136,540 |
| **EXPENDITURE** | | | | | |
| Repairs and improvements to by-roads | | 76,390 | | 37,855 | |
| Roads and drains cleaning | | 18,288 | | 44,100 | |
| Equipment and signs | | 5,183 | | 4,976 | |
| Street lighting – electricity and upkeep | | 480 | | 1,302 | |
| Branchage expenses | | 4,026 | | 3,638 | |
| | | | 104,367 | | 91,871 |
| **SURPLUS FOR THE YEAR** | | | 10,766 | | 44,669 |
| **TRANSFER TO ROADS RESERVE FUND** (page 13) | | | (10,766) | | (44,669) |
| **(DEFICIT)/SURPLUS FOR THE YEAR CARRIED TO GENERAL REVENUE ACCOUNT** (page 6) | | | £ - | | £ - |

**LA PAROISSE DE SAINT LAURENT**

**SUMMARY OF BALANCES**

**SUMMARY OF BALANCES AT 30 APRIL 2026**

| | **Note** | **2026** £ | £ | **2025** £ | £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Debtors | 5 | 110,975 | | 83,099 | |
| Cash at bank | | 1,053,662 | | 1,159,267 | |
| Charitable assets | | 55,943 | | 56,656 | |
| | | | 1,220,580 | | 1,299,022 |
| **CREDITORS**: Amounts falling due within one year | 6 | | 229,630 | | 210,806 |
| **NET CURRENT ASSETS** | | | 990,950 | | 1,088,216 |
| **CREDITORS:** Amounts falling due after more than one year | 2,7 | | 65,943 | | 76,925 |
| **NET ASSETS** | | | £925,007 | | £1,011,291 |

**REPRESENTING:**

| | Note | 2026 £ | 2025 £ |
|---|---|---|---|
| General Account | | 309,601 | 297,366 |
| Charitable Funds | 9 | 55,943 | 56,656 |
| Parish Property Capital Expenditure Fund | 8 | 434,427 | 517,893 |
| Parish Vehicle Fund | 8 | 11,306 | 6,277 |
| Rectory Improvement and Maintenance Fund | 8 | 2,346 | 2,346 |
| Roads Reserve Fund | 8 | 111,384 | 130,753 |
| | | £925,007 | £1,011,291 |

The accounts were approved by:

..........................................
**Connétable**

..........................................     2026

## 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 2025. Deposit interest and sundry income are accounted for on an accruals basis. Income from driving licences is apportioned over the licence period. Other income is credited when received.

### 1.4 Expenditure

Expenditure is accounted for on an accruals basis.

### 1.5 Bad debts

A specific provision is made against all debts relating to Rates assessments in arrears older than 12 months.

### 1.6 Road Works and Events (Jersey) Law 2016

Whilst the Road Works and Events (Jersey) Law 2016 does not require Parishes to include income from permit fees within the Roads Account, the Connétable and Procureurs du Bien Public are of the opinion that this income is best reflected within the Roads Account. The permit fee income received is included within Trafficworx permit fees.

### 1.7 International Driving Permit Income

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

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

| | 2026 | 2026 | 2025 | 2025 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Total receipts | | 32,534 | | 33,233 |
| Add: Deferred income brought forward | | 100,281 | | 110,198 |
| | | 132,815 | | 143,431 |
| Less: Deferred income carried forward: | | | | |
| Due within one year | 24,059 | | 23,356 | |
| Due within two to nine years | 65,943 | | 76,925 | |
| | | 90,002 | | 100,281 |
| | | 42,813 | | 43,150 |
| Less: Expenses | | (3,433) | | (3,640) |
| Net income transferred to Roads Account | | £39,380 | | £39,510 |

3. **SUNDRY INCOME**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Hire of Hall | 2,071 | 2,467 |
| Property searches | 3,762 | 3,476 |
| Rental income - Wayleave | 7,990 | 7,658 |
| Other income | 308 | 1,010 |
| | £14,131 | £14,611 |

4. **LAND AND BUILDINGS**

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

| | **Insurance Value 2026** | **Insurance Value 2025** |
|---|---|---|
| | £ | £ |
| St Lawrence Parish Church | 18,760,000 | 16,820,000 |
| St Lawrence Parish Hall | 7,510,000 | 7,320,000 |
| St Lawrence Rectory | 1,565,084 | 1,504,888 |
| St Lawrence Community Centre | 2,829,837 | 2,695,083 |
| Clos du Sommier | 4,658,433 | 4,436,602 |
| The Barn | 943,946 | 898,966 |
| Car Park – Rue de la Golarde | - | - |
| Miscellaneous parcels of land and gardens | - | - |
| Militia Hall, offices and WC | 755,234 | 367,500 |
| Maison Militia 1 & 2 | 1,148,987 | - |

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

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Rates: 2025 | 11,785 | 15,118 |
| Other debtors, prepayments and accrued income | 99,190 | 67,981 |
| | £110,975 | £83,099 |

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

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Creditors and accruals | 148,814 | 117,139 |
| Amount due to Government of Jersey for IWR | 55,757 | 69,311 |
| Driving licences deferred income | 24,059 | 23,356 |
| Parish Emergency Plan Fund | 1,000 | 1,000 |
| | £229,630 | £210,806 |

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

| | 2026 | 2025 |
|---|---|---|
| Driving licences deferred income | £65,943 | £76,925 |

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 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 | - | - |
| Add: Surplus from Roads account | - | - | - | 44,669 |
| Balance at 30 April 2025 | £517,893 | £6,277 | £2,346 | £130,753 |
| | | | | |
| Balance at 1 May 2025 | 517,893 | 6,277 | 2,346 | 130,753 |
| Add: Interest | 20,105 | - | - | - |
| Add: Income | - | 1,306 | - | - |
| Less: Expenditure | (103,571) | - | - | (30,135) |
| Add: Special vote | - | 3,723 | - | - |
| Add: Surplus from Roads account | - | - | - | 10,766 |
| Balance at 30 April 2026 | £434,427 | £11,306 | £2,346 | £111,384 |

(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

9. **CHARITABLE FUNDS**

| | | 2026 |
|---|---|---|
| | | £ |
| Don Barreau Legacy | - cash balance | 4,772 |
| Don Gruchy | - cash balance | 2,945 |
| La Charité of St Lawrence | - cash and creditor balance | 48,226 |
| | | £55,943 |

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 £35,405 (2025: £33,811).

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 2025 was £501 and from January 2026 was £527, 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 2026. 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.

## 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. £853 (2025: £27,227.14) was paid to the company by 30 April 2026, 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

## PARISH HOUSING FUND

## GENERAL REVENUE ACCOUNT

## FOR THE YEAR ENDED 30 APRIL 2026

| | Note | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **INCOME** | | | | | |
| Rental income | | 162,728 | | 142,740 | |
| Bank deposit interest | | 6,560 | | 53,503 | |
| | | | 169,288 | | 196,243 |
| **EXPENDITURE** | | | | | |
| Rates | | 1,915 | | 2,016 | |
| Bookkeeping and administration services | | 24,267 | | 21,481 | |
| Cleaning expenses | | 7,575 | | 3,537 | |
| Repairs, renewals and gardens | | 45,360 | | 5,225 | |
| Insurance | | 1,907 | | 1,592 | |
| Heat, light and water | | 12,264 | | 8,444 | |
| Gardening expenses | | 15,793 | | 15,378 | |
| Audit and accounting fees | | 1,275 | | 1,350 | |
| Sundry expenses | | 520 | | 537 | |
| Bank charges | | 139 | | 246 | |
| Rental dwelling licence | | 858 | | 720 | |
| | | | 112,236 | | 60,526 |
| **NET SURPLUS FOR THE YEAR** | | | 57,052 | | 135,717 |
| **ACCUMULATED FUND BROUGHT FORWARD** | | | 622,780 | | 1,338,798 |
| | | | 679,832 | | 1,474,515 |
| Parish Housing Project | 3 | | (659,883) | | (851,735) |
| Less: Transferred from Bequests | | | 92,188 | | - |
| **ACCUMULATED FUND CARRIED FORWARD** | | | £112,137 | | £622,780 |

**LA PAROISSE DE SAINT LAURENT**

**PARISH HOUSING FUND**

**BALANCE SHEET AT 30 APRIL 2026**

| | Note | 2026 £ | 2026 £ | 2025 £ | 2025 £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Debtors | | 3,121 | | 29,872 | |
| Bank balances: | | | | | |
| Deposit account | | 200,000 | | 450,000 | |
| Current account | | 23,531 | | 280,613 | |
| | | | 226,652 | | 760,485 |
| **CREDITORS**: Amounts falling due within one year | 2 | | 114,515 | | 45,517 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | £112,137 | | £714,968 |
| **ACCUMULATED FUND** | 3 | | 112,137 | | 622,780 |
| **BEQUEST MRS J SYVRET** | | | - | | 3,000 |
| **BEQUEST MRS M M BENTLIF** | | | - | | 89,188 |
| | | | £112,137 | | £714,968 |

The accounts were approved by:

............................................
**Connétable**

............................................ 2026

**LA PAROISSE DE SAINT LAURENT**

**PARISH HOUSING FUND**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 30 APRIL 2026**

## 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

| | **2026** | **2025** |
|---|---|---|
| | £ | £ |
| Sundry creditors and accruals | 48,598 | 14,157 |
| Monies due to general parish account | 65,917 | 31,360 |
| | £114,515 | £45,517 |

## 3. PARISH 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 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 Parish Housing funds and the Parish Property Capital Expenditure Fund, as required.

The total expenditure on the project as at 30 April 2026 was £1,553,914 (2025: £894,031), of which £92,188 was funded from Bequests, leaving a net cost of £1,461,726.

**ST LAWRENCE SPORTS & COMMUNITY CENTRE**

**ACCOUNTS REPORT**

**FOR THE YEAR ENDED 30 APRIL 2026**

| | 2026 | | 2025 | |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **INCOME** | | | | |
| Hire of facilities | 3,368 | | 4,060 | |
| Car park rental | 1,076 | | 998 | |
| Youth Club | 1,584 | | 1,584 | |
| St Lawrence Battle of Flowers Association | 1,100 | | 1,100 | |
| Badminton | 975 | | 1,260 | |
| Toddlers | 1,740 | | 1,050 | |
| Bank interest | 1 | | 2 | |
| Cricket | 1,103 | | 760 | |
| Football Club | 600 | | 600 | |
| Lighthouse | 960 | | 420 | |
| Art - K Eastwood | - | | 520 | |
| **SUB TOTAL** | | 12,507 | | 12,354 |
| **EXPENDITURE** | | | | |
| Cleaning and materials | 5,518 | | 6,148 | |
| Fuel | 4,595 | | 5,368 | |
| Electricity | 1,890 | | 1,986 | |
| Water | 2,017 | | 370 | |
| Fire alarms | - | | 252 | |
| Building maintenance | 3,835 | | 2,238 | |
| IT software and consumables | 90 | | 75 | |
| Rates | 102 | | 99 | |
| PRS | 93 | | 90 | |
| TV licence | 125 | | 170 | |
| Sundry expenses | - | | 34 | |
| **SUB TOTAL** | | 18,265 | | 16,830 |
| **SUMMARY** | | | | |
| **DEFICIT OF INCOME OVER EXPENDITURE** | | (5,758) | | (4,476) |
| **DEFICIT FOR THE YEAR** | | (5,758) | | (4,476) |
| **BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR** | | 14,923 | | 19,399 |
| | | 9,165 | | 14,923 |
| **CASH BALANCE CARRIED FORWARD TO NEXT YEAR 2026/2027** | | £9,165 | | £14,923 |

# LA PAROISSE DE SAINT LAURENT

## GENERAL ACCOUNT – ESTIMATES

## FOR THE YEAR ENDING 30 APRIL 2027

| Estimates 2026 £ | Actual 2026 £ | EXPENDITURE | Estimates 2027 £ |
|---|---|---|---|
| | | **ADMINISTRATION** | |
| 2,000 | 2,716 | Advertising | 2,400 |
| 16,100 | 16,350 | Audit and accountancy | 18,150 |
| 8,500 | 8,451 | Bank and credit card charges | 8,750 |
| 21,000 | 14,161 | Comité des Connétables | 18,000 |
| 19,000 | 19,520 | Computer expenses | 23,300 |
| 1,500 | 1,500 | Connétable's expenses | - |
| - | 184 | Election expenses | 6,600 |
| 33,000 | 31,028 | Honorary police expenses | 33,000 |
| 5,000 | 6,957 | Legal and professional fees | 6,000 |
| 1,200 | 1,515 | Legal fees – rate collection | 1,500 |
| 200 | - | Maintenance and renewal of equipment | 250 |
| 8,500 | 11,269 | Postage, printing and stationery | 8,600 |
| 2,600 | 2,600 | Rates Assessors' honoraria and expenses | 2,600 |
| - | (2,039) | Rates (recovered)/written off | - |
| 209,400 | 207,850 | Salaries, social security and pensions | 226,000 |
| 5,500 | 4,008 | Special functions and Gifts | 7,300 |
| 4,500 | 4,105 | Telephone and Avaya System | 4,200 |
| 5,000 | 5,200 | Les Laurentins | 4,800 |
| 343,000 | 335,375 | | 371,450 |
| 15,000 | 15,000 | **TRESOR** | 15,000 |
| 3,000 | 3,767 | **RECTORY EXPENSES** | 9,000 |
| | | **ESTABLISHMENT** | |
| 13,700 | 14,066 | Cleaning | 15,000 |
| 10,500 | 11,131 | Heat, light and water | 13,000 |
| 15,456 | 15,456 | Insurance | 17,114 |
| 37,000 | 44,528 | Maintenance of Parish property, grounds and renewals of equipment (including Millenium Footpath) | 30,000 |
| 250 | 250 | Professional fees | 250 |
| 4,000 | 3,522 | Parish vehicles running costs | 3,500 |
| 93,400 | 92,267 | Salaries, social security and pensions | 93,450 |
| 174,306 | 183,719 | | 172,314 |
| 298,000 | 297,506 | **REFUSE COLLECTION** | 325,800 |
| | | **ROADS ACCOUNT** | |
| 60,000 | 60,000 | Amount allocated to the upkeep of roads | 90,000 |
| - | - | **PARISH PROPERTY CAP EX FUND (FOR PARISH CHURCH QUINQUENNIAL)** | 50,000 |
| 893,306 | 892,618 | **TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 21)** | 1,033,564 |

**LA PAROISSE DE SAINT LAURENT**

**GENERAL ACCOUNT - ESTIMATES (continued)**

**FOR THE YEAR ENDING 30 APRIL 2027**

| Estimates 2026 £ | Actual 2026 £ | | Estimates 2027 £ |
|---|---|---|---|
| 893,306 | 892,618 | **TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 20)** | 1,033,564 |
| 5,000 | 5,000 | Charitable grants and donations | 5,000 |
| - | 200 | Grant – Twinning Association | 100 |
| | | **GRANTS TO PARISH ASSOCIATIONS** | |
| 1,000 | 1,000 | St Lawrence Battle of Flowers Association | 1,000 |
| 500 | 500 | St Lawrence Football Club | 500 |
| 500 | 500 | St Lawrence Miniature Rifle Club | 500 |
| 100 | 100 | St Lawrence Netball Club | 100 |
| 20,000 | 20,000 | St Lawrence Parish Church | - |
| 500 | 500 | St Lawrence Youth Project | 500 |
| | | **SPECIAL VOTES** | |
| 3,723 | 3,723 | St Lawrence Parish Vehicle Fund | 5,000 |
| 15,000 | 15,000 | St Lawrence Youth Club - Youth worker | 15,000 |
| 1,000 | 1,153 | Liberation 80 | - |
| 47,323 | 47,676 | | 27,700 |
| £940,629 | £940,294 | **TOTAL EXPENDITURE FOR THE YEAR** | £1,061,264 |

## LA PAROISSE DE SAINT LAURENT

## ESTIMATED FORECAST

## FOR THE YEAR ENDING 30 APRIL 2027

| **2026 RATE** | 1.28p | 1.30p | 1.31p |
|---|---|---|---|
| Quarters 74,768,384 | 957,035 | 971,989 | 979,466 |
| Add: **ESTIMATED SUNDRY INCOME** | 85,000 | 85,000 | 85,000 |
| **PROJECTED TOTAL INCOME** | 1,042,035 | 1,056,989 | 1,064,466 |
| Less: **ESTIMATED EXPENDITURE** | 1,061,264 | 1,061,264 | 1,061,264 |
| **NOTIONAL (DEFICIT)/SURPLUS FOR THE YEAR** | (19,229) | (4,275) | 3,202 |
| Add: **BALANCE BROUGHT FORWARD** | 309,601 | 309,601 | 309,601 |
| **NOTIONAL BALANCE AT 30 APRIL 2027** | **£290,372** | **£305,326** | **£312,803** |

Note:

- 0.01p per Quarter = £7,477 in Rate.
- The 2025 Rate at 1.16p amounted to £863,753.
- The 2025 Rate comprised 74,461,398 quarters.
- The balance in hand at 30 April 2026 was £309,601.

The above Rate represents the Parish Rate for both Domestic and Non–Domestic property. An additional amount will be collected by the Parish on behalf of the Government of Jersey in respect of the Island Wide Rate. The Island Wide Rate for 2026 has been set at 0.96p (2025: 0.94p) per Quarter and 1.41p (2025: 1.38p) per Quarter for Non-Domestic Property.

Should the Assembly approve a recommended rate of 1.30p, Rate Demands would be billed as below:

| **Domestic** | **P/Qtr** | **Last Year** | **% increase** | **Non–Domestic** | **P/Qtr** | **Last Year** | **% increase** |
|---|---|---|---|---|---|---|---|
| Parish Rate | 1.30 | 1.16 | | Parish Rate | 1.30 | 1.16 | |
| Island Wide Rate | 0.96 | 0.94 | | Island Wide Rate | 1.41 | 1.38 | |
| **Total Domestic Rate** | **2.26** | **2.10** | **7.6%** | **Total Non-Domestic Rate** | **2.71** | **2.54** | **6.7%** |

For illustration purposes only, a recommended rate of 1.30p would translate into a yearly increase in household rates demands on an average property (excluding Non-Domestic), inclusive of the Island-Wide Rate, as follows:

| **Frequency** | **1 Bedroom** | **2 Bedroom** | **3 Bedroom** | **4 Bedroom** |
|---|---|---|---|---|
| Yearly increase | £17.92 | £26.24 | £33.28 | £41.60 |