

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
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FOR THE YEAR ENDED 30 APRIL 2026

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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

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6 Minden Place, St Helier
Jersey JE2 4WQ

**INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND
ELECTORS OF LA PAROISSE DE SAINT LAURENT**

Opinion

We have audited the accounts of the Parish of St Lawrence (the "parish") for the year ended 30 April 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

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INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS OF LA PAROISSE DE SAINT LAURENT (continued)

Responsibilities of the Connétable

The Connétable is responsible for the preparation of the accounts in accordance with applicable law and the Parish's own accounting policies. In preparing these accounts the Connétable is required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the accounts on the going concern basis unless it is inappropriate to assume that the Parish will continue in operation.

The Connétable is responsible for keeping proper accounting records which show with reasonable accuracy at any time the financial position of the Parish. The Connétable, together with the Procureurs du Bien Public, is also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the accounts, the Connétable is responsible for assessing the parish's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

During our audit we assessed the risk of material misstatement of the accounts as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the parish and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the accounts as well as those which may have an effect on amounts in the accounts, for instance through the imposition of fines or litigation. These included, but were not limited to Rates (Jersey) Law 2005 as well as general legislation applicable to a Parish's activity, such as Employment Law, Health and Safety Regulation and Data Protection requirements. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud.



Alex Picot

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**INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPALS AND
ELECTORS OF LA PAROISSE DE SAINT LAURENT (continued)**

Auditor's responsibilities for the audit of the accounts (continued)

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs(UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting estimates;
- Review for any changes to activities which the parish undertakes.

There are inherent limitations in the audit procedures above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of it. In addition, the risk of not detecting material misstatement due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. 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

ALEX PICOT
Chartered Accountants

18 August

2026

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
	<u>343,000</u>	<u>335,375</u>	<u>316,611</u>
TRESOR	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
RECTORY EXPENSES	<u>3,000</u>	<u>3,767</u>	<u>2,216</u>
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
	<u>174,306</u>	<u>180,970</u>	<u>152,731</u>
REFUSE COLLECTION	<u>298,000</u>	<u>297,506</u>	<u>271,695</u>
ROADS ACCOUNT (page 9)			
Amount allocated to the upkeep of roads	<u>60,000</u>	<u>60,000</u>	<u>75,000</u>
TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 7)	<u>893,306</u>	<u>892,618</u>	<u>833,253</u>

LA PAROISSE DE SAINT LAURENT
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
	<u>47,323</u>	<u>47,676</u>	<u>61,051</u>
TOTAL EXPENDITURE FOR THE YEAR	<u><u>£940,629</u></u>	<u><u>£940,294</u></u>	<u><u>£894,304</u></u>

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
			<u>870,712</u>	<u>829,216</u>
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			<u><u>£952,529</u></u>	<u><u>£907,865</u></u>

GENERAL ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2026

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

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	£	£	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			
			<u>55,133</u>			<u>61,540</u>	
						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			
			<u>104,367</u>			<u>91,871</u>	
SURPLUS FOR THE YEAR			<u>10,766</u>			<u>44,669</u>	
TRANSFER TO ROADS RESERVE FUND (page 13)			<u>(10,766)</u>			<u>(44,669)</u>	
(DEFICIT)/SURPLUS FOR THE YEAR							
CARRIED TO GENERAL REVENUE							
ACCOUNT (page 6)			<u>£ -</u>			<u>£ -</u>	

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			<u>£925,007</u>		<u>£1,011,291</u>
REPRESENTING:					
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
			<u>£925,007</u>		<u>£1,011,291</u>

The accounts were approved by:



Connétable Tina Palmer.

27/7/2026

2026

LA PAROISSE DE SAINT LAURENT
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 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.

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2026

2. DRIVING LICENCES (net of expenses)

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

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	<u>308</u>	<u>1,010</u>
	<u><u>£14,131</u></u>	<u><u>£14,611</u></u>

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 Sommer	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	<u><u>1,148,987</u></u>	<u><u>-</u></u>

5. DEBTORS: Amounts falling due within one year

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

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2026

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
	<u>£229,630</u>	<u>£210,806</u>

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

	2026 £	2025 £
Driving licences deferred income	<u>£65,943</u>	<u>£76,925</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 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	<u>£517,893</u>	<u>£6,277</u>	<u>£2,346</u>	<u>£130,753</u>
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	<u>£434,427</u>	<u>£11,306</u>	<u>£2,346</u>	<u>£111,384</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

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
	<u>£55,943</u>

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

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2026

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.

LA PAROISSE DE SAINT LAURENT
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2026

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.

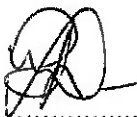
LA PAROISSE DE SAINT LAURENT
PARISH HOUSING FUND
GENERAL REVENUE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2026

	Note	£	2026	£	£	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				<u>£112,137</u>			<u>£622,780</u>

LA PAROISSE DE SAINT LAURENT
PARISH HOUSING FUND
BALANCE SHEET AT 30 APRIL 2026

	Note	£	2026 £	£	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			<u>£112,137</u>		<u>£714,968</u>
 ACCUMULATED FUND	3		112,137		622,780
BEQUEST MRS J SYVRET			-		3,000
BEQUEST MRS M M BENTLIF			-		89,188
			<u>£112,137</u>		<u>£714,968</u>

The accounts were approved by:



.....
Connétable Tina Palmer.

27/7/2026 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
	<u>£114,515</u>	<u>£45,517</u>

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	<u>12,507</u>		<u>12,354</u>	
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	<u>18,265</u>		<u>16,830</u>	
SUMMARY				
DEFICIT OF INCOME OVER EXPENDITURE	<u>(5,758)</u>		<u>(4,476)</u>	
DEFICIT FOR THE YEAR	<u>(5,758)</u>		<u>(4,476)</u>	
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR	<u>14,923</u>		<u>19,399</u>	
	<u>9,165</u>		<u>14,923</u>	
CASH BALANCE CARRIED FORWARD TO NEXT YEAR 2026/2027	<u><u>£9,165</u></u>		<u><u>£14,923</u></u>	

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT – ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2027

Estimates 2026 £	Actual 2026 £		Estimates 2027 £
		EXPENDITURE	
		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
<u>343,000</u>	<u>335,375</u>		<u>371,450</u>
15,000	15,000	TRESOR	15,000
<u>3,000</u>	<u>3,767</u>	RECTORY EXPENSES	<u>9,000</u>
		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
<u>174,306</u>	<u>183,719</u>		<u>172,314</u>
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
<u>893,306</u>	<u>892,618</u>	TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (carried forward to page 21)	<u>1,033,564</u>

LA PAROISSE DE SAINT LAURENT
GENERAL ACCOUNT - ESTIMATES (continued)
FOR THE YEAR ENDING 30 APRIL 2027

Estimates 2026 £	Actual 2026 £		Estimates 2027 £
<u>893,306</u>	<u>892,618</u>	TOTAL EXPENDITURE BEFORE GRANTS AND SPECIAL VOTES (brought forward from page 20)	<u>1,033,564</u>
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	-
<u>47,323</u>	<u>47,676</u>		<u>27,700</u>
<u><u>£940,629</u></u>	<u><u>£940,294</u></u>	TOTAL EXPENDITURE FOR THE YEAR	<u><u>£1,061,264</u></u>

LA PAROISSE DE SAINT LAURENT

ESTIMATED FORECAST

FOR THE YEAR ENDING 30 APRIL 2027

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

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	<u>0.96</u>	<u>0.94</u>		Island Wide Rate	<u>1.41</u>	<u>1.38</u>	
Total Domestic Rate	<u>2.26</u>	<u>2.10</u>	<u>7.6%</u>	Total Non-Domestic Rate	<u>2.71</u>	<u>2.54</u>	<u>6.7%</u>

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	<u>£17.92</u>	<u>£26.24</u>	<u>£33.28</u>	<u>£41.60</u>