

**PARISH OF ST MARTIN
ACCOUNTS
FOR THE YEAR ENDED
30 APRIL 2021**

PARISH OF ST MARTIN
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FOR THE YEAR ENDED 30 APRIL 2021

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**AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS
OF THE PARISH OF ST MARTIN**

Opinion

We have audited the accounts of the Parish of St Martin (the "Parish") for the year ended 30 April 2021 which comprise the summary of balances, the summary of capital balances and funding, the general account – income and expenditure, the roads account 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 2021 have been prepared in accordance with the accounting policies as set out on page 10.

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 purposes 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.

**AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS
OF THE PARISH OF ST MARTIN (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.

**AUDITOR'S REPORT TO THE PRINCIPALS AND ELECTORS
OF THE PARISH OF ST MARTIN (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.

4 August 2021



Chartered Accountants

PARISH OF ST MARTIN

SUMMARY OF BALANCES AT 30 APRIL 2021

	Note	2021		2020	
		£	£	£	£
FORMER ST MARTIN'S SCHOOL PROJECT					
Loan to Former St Martin's School Project Reserve Fund			2,873,522		2,501,554
Less: Loan payable	6		<u>(2,505,433)</u>		<u>(2,422,759)</u>
			368,089		78,795
CURRENT ASSETS					
Sundry debtors and prepayments		47,958		39,985	
Cash at bank and in hand		282,157		687,048	
			<u>330,115</u>		<u>727,033</u>
CREDITORS: Amounts falling due within one year					
Bank Overdraft	12	46,523		-	
Driving licences prepaid	5	14,388		13,883	
Sundry creditors and accruals		87,148		114,696	
			<u>148,059</u>		<u>128,579</u>
NET CURRENT ASSETS			182,056		598,454
CREDITORS: Amounts falling due after more than one year					
Driving licences prepaid	5		80,481		79,771
			<u>£469,664</u>		<u>£597,478</u>
BALANCES IN HAND					
General Account (page 8)			231,855		307,542
Reserve Fund	7		124,706		124,706
Parish Depot Fund	8		1,959		51,698
Parish Vehicle Reserve Fund	8		25,950		22,950
Church Projects Reserve Fund	8		53,290		58,678
Rectory Refurbishment Reserve Fund	8		31,904		31,904
Former St Martin's School Project Reserve Fund (page 5)			-		-
			<u>£469,664</u>		<u>£597,478</u>

 CONNÉTABLE

 PROCUREUR

 2021

PARISH OF ST MARTIN
SUMMARY OF CAPITAL BALANCES AND FUNDING
AT 30 APRIL 2021

Former St Martin's School Project Reserve Fund

	2021		2020	
	£	£	£	£
ASSETS				
Refurbishment costs		2,798,169		2,679,653
Units 4 and 5 Fit-out costs		281,310		-
Cash at Agent		4,831		-
		<u>£3,084,310</u>		<u>£2,679,653</u>
LIABILITIES				
Loan due to Parish		2,873,522		2,501,554
Income Received:				
Transfer from General Account		-	36,000	
Rent received	165,725		23,100	
Less: Loan interest	(125,122)		-	
Service charges	(1,864)		(10,310)	
Heat, Light & Water	(1,512)		(926)	
Insurance	(4,538)		(9,207)	
Maison Scolaithe repairs	-		(5,098)	
Sundry expenses	-		(2,552)	
Net income for the year		<u>32,689</u>		<u>31,007</u>
ACCUMULATED NET REVENUE BROUGHT FORWARD		<u>178,099</u>		<u>147,092</u>
ACCUMULATED NET REVENUE CARRIED FORWARD		210,788		178,099
		<u>£3,084,310</u>		<u>£2,679,653</u>

PARISH OF ST MARTIN
GENERAL ACCOUNT - INCOME
FOR THE YEAR ENDED 30 APRIL 2021

	Note	2021		2020	
		£	£	£	£
2020 RATE					
54,688,244 quarters assessed at 1.28p per quarter (2019 – 54,244,650 at 1.28p per quarter)			700,010		694,332
Add: Surcharges made			6,508		9,216
Less: Adjustments and non-recoverables		1,113		2,740	
Unpaid balances	2	1,891		1,312	
			(3,004)		(4,052)
TOTAL RATES RECEIVED			<u>703,514</u>		<u>699,496</u>
SUNDRY INCOME					
Rates arrears (net of refunds and collection charges)		682		940	
Rental income		42,856		35,377	
Speeding fines		500		75	
Deposit interest		290		1,945	
Road Works permit fees		4,530		5,320	
Other income	3	18,074		17,402	
			<u>66,932</u>		<u>61,059</u>
TOTAL INCOME FOR THE YEAR			<u><u>£770,446</u></u>		<u><u>£760,555</u></u>

PARISH OF ST MARTIN
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2021

	Note	Estimates 2021 £	Actual 2021 £	Actual 2020 £
ADMINISTRATION:				
Telephone and postage, printing and stationery		9,000	9,623	8,262
Advertising		4,000	2,746	3,052
Connétable's Allowance		1,000	1,000	1,000
Computer expenses		15,000	17,255	13,720
Comité des Connétables		6,000	5,286	5,025
Bank charges		3,500	3,403	3,118
Sundry expenses		7,500	5,056	7,016
		46,000	44,369	41,193
SALARIES, PENSIONS AND FEES:				
Salaries, pensions and social security		155,900	162,307	194,658
Assessment Committee		2,750	2,750	2,750
Professional and legal fees		27,000	27,048	27,712
Audit fee		5,000	6,000	4,600
Etat Civil		300	-	298
		190,950	198,105	230,018
TRESOR:				
Wages, repairs and maintenance		50,000	49,225	45,379
CHARITABLE GRANTS				
	4	7,000	7,000	7,000
ROADS ACCOUNT (page 9)				
		160,000	148,830	55,613
REFUSE COLLECTION				
		130,200	129,519	124,698
STREET LIGHTING				
		400	366	363
MAINTENANCE OF PROPERTIES:				
- Public Hall – Upkeep		15,400	17,052	14,888
- Public Hall – Interior and exterior maintenance		17,700	4,944	14,502
- Other properties and equipment		69,000	96,236	32,891
- Village Green and Car park expenditure		14,000	8,021	7,905
		116,100	126,253	70,186
HONORARY POLICE:				
Operational		27,000	29,238	25,089
Support		18,500	13,642	15,686
Capital - equipment		2,100	2,211	3,038
		47,600	45,091	43,813
Balance carried forward		748,250	748,758	618,263

The notes on pages 10 to 13 form part of these accounts
Independent Auditor's Report – page 1 to 3

PARISH OF ST MARTIN
GENERAL ACCOUNT – EXPENDITURE (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

	Estimates 2021 £	Actual 2021 £	Actual 2020 £
Balance brought forward	<u>748,250</u>	<u>748,758</u>	<u>618,263</u>
RESERVE FUND –allocation for future major expenditure			
Depot Reserve Fund	75,000	75,000	36,000
Parish Vehicles Reserve Fund	3,000	3,000	3,000
Church Projects Reserve Fund	6,000	6,000	6,000
Former St Martin’s School Project Reserve Fund	-	-	36,000
	<u>84,000</u>	<u>84,000</u>	<u>81,000</u>
TOTAL EXPENDITURE EXCLUDING SPECIAL VOTES	<u>832,250</u>	<u>832,758</u>	<u>699,263</u>
SPECIAL VOTES:			
Youth Centre worker	13,000	13,375	12,000
Parish in Bloom	500	-	500
Senior Citizens Christmas Fund	4,000	-	1,500
	<u>17,500</u>	<u>13,375</u>	<u>14,000</u>
TOTAL EXPENDITURE FOR THE YEAR	<u>£849,750</u>	<u>£846,133</u>	<u>£713,263</u>

GENERAL ACCOUNT SUMMARY

	£	£
INCOME (page 6)	770,446	760,555
EXPENDITURE (pages 7-8)	<u>846,133</u>	<u>713,263</u>
EXCESS OF (EXPENDITURE)/INCOME FOR THE YEAR	(75,687)	47,292
ADD: BALANCE IN HAND AT THE BEGINNING OF THE YEAR	307,542	260,250
BALANCE IN HAND AT THE END OF THE YEAR	<u><u>£231,855</u></u>	<u><u>£307,542</u></u>

PARISH OF ST MARTIN
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021

	Note	2021		2020	
		£	£	£	£
EXPENDITURE					
Resurfacing and re-instatement of roads			143,404		54,521
Other expenditure (including drains expenditure)			12,152		7,501
Road cleaning contract			19,815		19,478
			<u>175,371</u>		<u>81,500</u>
Less: INCOME					
PERMITS AND LICENCES					
Driving licences	5	21,790		24,417	
Firearm certificates		860		510	
		<u>22,650</u>		<u>24,927</u>	
FINES - proportion retained by the Parish		3,661		960	
SUNDRY INCOME		<u>230</u>		<u>-</u>	
			<u>26,541</u>		<u>25,887</u>
NET EXPENDITURE FOR THE YEAR					
Charged to General Account (page 7)			<u>£148,830</u>		<u>£55,613</u>
ESTIMATE			<u>£160,000</u>		<u>£120,000</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2021

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

Land and buildings owned by the Parish are not reflected in the balance sheet but are listed in Note 9. No depreciation is provided on buildings and the cost of repairs and maintenance, where appropriate, is charged to the General Account in the year of expenditure.

Motor vehicles and Furniture, fittings & equipment are charged to the General Account in the year of acquisition.

1.3 Income

All income is brought into account on a receipts basis except:-

- Income from driving licences is apportioned over the period of the licence.
- Rental income is accounted for on an accruals basis.

1.4 Expenditure

All expenditure is accounted for on an accruals basis.

1.5 Reserve Fund

The Reserve Funds have been established to equalise the effect of exceptional expenses over successive years.

2. UNPAID BALANCES

	2021	2020
Balance of recoverable rates	<u>£1,891</u>	<u>£1,312</u>
Percentage of total (adjusted) cash receivable	<u>0.27%</u>	<u>0.19%</u>

3. OTHER INCOME

	2021	2020
	£	£
Dog licences (less stray dog expenditure)	6,308	2,936
Hire of Public Hall	110	1,992
Property investigations	2,248	1,829
Sunday trading permits	760	940
Sundry receipts	548	1,605
Fees for the administration of the Sheltered Housing and H Trust	8,100	8,100
	<u>£18,074</u>	<u>£17,402</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

4. CHARITABLE GRANTS	2021	2020
	£	£
Cancer Research	-	500
Caring Cooks	-	1,000
Jersey Alzheimers Association	500	500
Jersey Association for Youth and Friendship	-	1,000
Jersey Heart Support	-	1,000
Jersey Multiple Sclerosis Society	-	1,000
Mind Jersey	-	1,000
Shelter Trust	-	1,000
Jersey Brain Tumour Trust	1,000	-
Jersey Womens Refuge	500	-
Jersey Mencap	500	-
Brighter Futures	500	-
RNLI	500	-
Silkworth Lodge	500	-
CLIC Sargent	1,000	-
Love Hearts Appeal	500	-
Beresford Street Kitchen	500	-
The Bailiff's Covid Fund	1,000	-
	<u>£7,000</u>	<u>£7,000</u>

5. DRIVING LICENCES	2021		2020	
	£	£	£	£
Total receipts		23,005		24,365
Add: Deferred income brought forward		93,654		93,706
		<u>116,659</u>		<u>118,071</u>
Less: Deferred income carried forward				
- Due within one year	14,388		13,883	
- Due within two to eight years	<u>80,481</u>		<u>79,771</u>	
		<u>94,869</u>		<u>93,654</u>
Driving licence income for the year		<u>£21,790</u>		<u>£24,417</u>

6. LOAN PAYABLE	2021	2020
States of Jersey	<u>£2,505,433</u>	<u>£2,422,759</u>

The loan was acquired from the States of Jersey to fund the development of the Former St Martin's School Project. The loan is for a sum not exceeding £2,600,000. The principal was advanced in instalments in such amounts as certified by the Borrower's appointed quantity surveyor. Repayments totaling £168,392 have been made since drawdowns commenced and repayments equivalent to 95% of the net rents received against capital and interest are being made quarterly. The final repayment date of the loan is 31 December 2038, and it is unsecured, with an interest rate of 4.5% p.a.

An analysis of the loan repayments are as follows:

	2021	2020
	£	£
Within one year	141,548	24,000
Later than one year and not later than five years	566,192	96,000
Later than five years	1,797,693	2,302,759
	<u>£2,505,433</u>	<u>£2,422,759</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

7. RESERVE FUND

	£
Balance at 1 May 2020 and at 30 April 2021	<u>£124,706</u>

8. OTHER RESERVE FUNDS

	Parish Depot £	Parish Vehicle £	Church Projects £	Rectory Refurbish- ment £
Balance at 1 May 2020	51,698	22,950	58,678	31,904
Transfer from General Account	75,000	3,000	6,000	-
Expenditure	(124,739)	-	(11,388)	-
At 30 April 2021	<u>£1,959</u>	<u>£25,950</u>	<u>£53,290</u>	<u>£31,904</u>

9. PARISH PROPERTIES

Properties owned by the Parish are:

- The Parish Church
- The Parish Rectory, coach house and garage
- St Martin's Public Hall
- La Retraite à l'Est
- La Retraite à l'Ouest
- The Parish Depot
- Field 388 – The Village Green
- The Village Green Pavilion
- Former St Martin's School
- Maison Scolaithe

10. 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 purposes.

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.

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2021

11. 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 2021 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 £21,007 (2020: £23,260).

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, was £247 from January 2020, and was increased to £252 from January 2021, is an amount calculated by the actuary, but approximating changes 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 2021. 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. OVERDRAFT FACILITY

At the year end, the Parish had an overdraft facility from HSBC Bank Plc in the sum of £400,000 which is subject to review on 5 November 2021. It is unsecured and interest is charged at 2.75% per annum over the prevailing Bank of England Base Rate.

13. CONTINGENT LIABILITY

A contingent liability exists at 30 April 2021, which relates to the IT States Computer Link. In the event of a claim, the Parish is liable for the first £4,161 of the cost of the claim.

PARISH OF ST MARTIN
CHARITABLE FUNDS
FOR THE YEAR ENDING 30 APRIL 2021

	2021	2020
TOTAL FUNDS HELD	<u>£76,995</u>	<u>£71,345</u>

The above balance of £76,995 represents the total of the following Charitable Funds:

- Don Barreau
- Don Bisson
- Don Gruchy
- Clos des Pauvres
- Westaway

Parishioners facing financial hardship may apply for assistance from the above charitable funds.

Please contact the Parish Secretary for further details.

**PARISH OF ST MARTIN
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2022**

Estimates 2020/21 £	Actual 2020/21 £		Estimates 2021/22 £
		ADMINISTRATION	
9,000	9,623	Telephone and postage, printing and stationery	7,000
4,000	2,746	Advertising	4,000
1,000	1,000	Connetable's allowance	1,500
15,000	17,255	Computer expenses	26,000
6,000	5,286	Comité des Connétables	9,000
3,500	3,403	Bank charges	3,500
7,500	5,056	Sundry expenses	3,500
<u>46,000</u>	<u>44,369</u>		<u>54,500</u>
		SALARIES, PENSIONS AND FEES	
155,900	162,307	Salaries, pensions and social security	178,000
2,750	2,750	Assessment Committee	2,750
27,000	27,048	Professional and legal fees	35,000
5,000	6,000	Audit fee	6,500
300	-	Etat Civil	-
<u>190,950</u>	<u>198,105</u>		<u>222,250</u>
<u>50,000</u>	<u>49,225</u>	TRESOR Wages, repairs and maintenance	<u>63,000</u>
<u>7,000</u>	<u>7,000</u>	CHARITABLE GRANTS	<u>7,000</u>
<u>160,000</u>	<u>148,830</u>	ROADS ACCOUNT	<u>145,000</u>
<u>130,200</u>	<u>129,519</u>	REFUSE COLLECTION	<u>136,700</u>
<u>400</u>	<u>366</u>	STREET LIGHTING	<u>400</u>
		MAINTENANCE OF PROPERTIES	
15,400	17,052	Public Hall upkeep	17,900
17,700	4,944	Public Hall – Interior and exterior maintenance	9,275
69,000	96,236	Other properties and equipment	63,270
14,000	8,021	Village Green and Car Park expenditure	150
<u>116,100</u>	<u>126,253</u>		<u>90,595</u>
		HONORARY POLICE	
27,000	29,238	Operational	34,000
18,500	13,642	Support	16,000
2,100	2,211	Capital - equipment	-
<u>47,600</u>	<u>45,091</u>		<u>50,000</u>
		RESERVE FUNDS	
75,000	75,000	Depot Reserve Fund	1,000
-	-	Village Green & Car Park Reserve Fund	6,000
3,000	3,000	Parish Vehicles Reserve Fund	3,000
6,000	6,000	Church Projects Reserve Fund	6,000
<u>84,000</u>	<u>84,000</u>		<u>16,000</u>
<u>832,250</u>	<u>832,758</u>	EXPENDITURE EXCLUDING SPECIAL VOTES	<u>785,445</u>
		SPECIAL VOTE	
13,000	13,375	Youth Centre Worker	15,000
500	-	Parish in Bloom	600
4,000	-	Senior Citizens Christmas Fund	4,000
<u>17,500</u>	<u>13,375</u>		<u>19,600</u>
<u>£849,750</u>	<u>£846,133</u>	TOTAL EXPENDITURE FOR THE YEAR	<u>£805,045</u>

PARISH OF ST MARTIN

BUDGET – 2021/2022

2021 RATE	<u>1.25p</u>	<u>1.26p</u>	<u>1.27p</u>
ESTIMATED SUNDRY INCOME	60,000	60,000	60,000
INCOME DONATION	50,000	50,000	50,000
Less: ESTIMATED EXPENDITURE	(805,045)	(805,045)	(805,045)
PROVISION FOR RATES NOT COLLECTED	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>
	<u>(698,045)</u>	<u>(698,045)</u>	<u>(698,045)</u>
2021 Parish Rate			
55,530,962 quarters at: 1.25p	694,137		
1.26p		699,690	
1.27p			705,243
NOTIONAL (DEFICIT)/SURPLUS FOR THE YEAR	<u>(3,908)</u>	<u>1,645</u>	<u>7,198</u>
Add: BALANCE BROUGHT FORWARD	<u>231,855</u>	<u>231,855</u>	<u>231,855</u>
NOTIONAL BALANCE AT 30 APRIL 2022	<u><u>£227,947</u></u>	<u><u>£233,500</u></u>	<u><u>£239,053</u></u>

Note:

0.01p per Quarter = £5,553 in Parish Rate collectable.
 The balance in hand at 30 April 2021 was £231,855.
 The 2020 Rate comprised 54,688,244 quarters.
 The 2020 Rate at 1.28p amounted to £700,010.

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 States of Jersey in respect of the Island Wide Rate. The Island Wide rate for 2021 has been set at 0.76p (2020: 0.74p) per Quarter for Domestic property and 1.08p (2020: 1.05p) per Quarter for Non-Domestic property.

**SHELTERED HOUSING
OF THE PARISH OF ST MARTIN
AT 30 APRIL 2021**

**THE 'H' TRUST –
LE COURT CLOS (Properties 1 to 6)**

	2021		2020	
	£	£	£	£
ASSETS				
Debtors		803		506
Cash at bank		301,962		252,804
		<u>302,765</u>		<u>253,310</u>
 LIABILITIES				
Creditors		3,386		2,991
		<u>£299,379</u>		<u>£250,319</u>
 Income				
Rents received	61,114		60,664	
Bank interest received	79		364	
GST refunds	360		1,132	
	<u>61,553</u>		<u>62,160</u>	
 Expenditure				
Insurance	911		503	
Garden and landscaping	145		406	
Maintenance and repairs	6,855		6,431	
Administration charges	2,695		1,824	
Audit fees	850		800	
Professional fees	-		630	
Rates payable	939		1,096	
Sundry expenses	98		61	
	<u>12,493</u>		<u>11,751</u>	
 Surplus for the year	49,060		50,409	
 ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD	<u>250,319</u>		<u>199,910</u>	
 ACCUMULATED NET RENTAL INCOME CARRIED FORWARD		<u>£299,379</u>		<u>£250,319</u>

**SHELTERED HOUSING
OF THE PARISH OF ST MARTIN
AT 30 APRIL 2021**

**ST MARTIN SHELTERED HOUSING TRUST -
LE COURT CLOS (Properties 7 to 28)**

	2021		2020	
	£	£	£	£
ASSETS				
Debtors		3,405		2,566
Cash at bank		1,008,103		848,917
		<u>1,011,508</u>		<u>851,483</u>
LIABILITIES				
Creditors		8,809		12,973
		<u>£1,002,699</u>		<u>£838,510</u>
Income				
Rents received	208,310		206,367	
Bank interest received	590		1,841	
GST refunds	-		466	
	<u>208,900</u>		<u>208,674</u>	
Expenditure				
Insurance	3,187		2,965	
Garden and landscaping	591		1,709	
Maintenance and repairs	28,276		23,119	
Administration charges	7,958		6,383	
Audit fees	1,500		1,400	
Professional fees	-		120	
Rates payable	3,320		3,477	
Sundry expenses	(121)		430	
	<u>44,711</u>		<u>39,603</u>	
Surplus for the year	164,189		169,071	
ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD	<u>838,510</u>		<u>669,439</u>	
ACCUMULATED NET RENTAL INCOME CARRIED FORWARD		<u>£1,002,699</u>		<u>£838,510</u>