



**PARISH OF ST MARTIN
ACCOUNTS
FOR THE YEAR ENDED
30 APRIL 2022**

PARISH OF ST MARTIN
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FOR THE YEAR ENDED 30 APRIL 2022

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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 2022 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 2022 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.



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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.



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**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.

2022




Chartered Accountants



PARISH OF ST MARTIN

SUMMARY OF BALANCES AT 30 APRIL 2022

	Note	2022		2021	
		£	£	£	£
LA VIELLE ECOLE PROJECT					
Loan to La Vielle Ecole Project Reserve Fund			2,862,643		2,873,522
Less: Loans payable	6		(2,830,908)		(2,505,433)
			<u>31,735</u>		<u>368,089</u>
CURRENT ASSETS					
Sundry debtors and prepayments		38,348		47,958	
Cash at bank and in hand		672,884		282,157	
		<u>711,232</u>		<u>330,115</u>	
CREDITORS: Amounts falling due within one year					
Bank Overdraft		-		46,523	
Driving licences prepaid	5	15,482		14,388	
Sundry creditors and accruals		100,317		87,148	
		<u>115,799</u>		<u>148,059</u>	
NET CURRENT ASSETS			595,433		182,056
CREDITORS: Amounts falling due after more than one year					
Driving licences prepaid	5		79,016		80,481
			<u>£548,152</u>		<u>£469,664</u>
BALANCES IN HAND					
General Account (page 8)			294,343		231,855
Reserve Fund	7		124,706		124,706
Parish Depot Fund	8		2,959		1,959
Parish Vehicle Reserve Fund	8		28,950		25,950
Church Projects Reserve Fund	8		59,290		53,290
Rectory Refurbishment Reserve Fund	8		31,904		31,904
Village Green and Car Park Reserve Fund	8		6,000		-
La Vielle Ecole Project Reserve Fund (page 5)			-		-
			<u>£548,152</u>		<u>£469,664</u>

 CONNÉTABLE
 PROCUREUR

 20th July 2022



PARISH OF ST MARTIN
LA VIELLE ECOLE PROJECT RESERVE FUND
AT 30 APRIL 2022

	2022		2021	
	£	£	£	£
ASSETS				
Refurbishment costs		2,798,169		2,798,169
Units 4 and 5 Fit-out costs		361,983		281,310
Debtor		31,321		-
Cash at Agent		16,131		4,831
		<u>£3,207,604</u>		<u>£3,084,310</u>
LIABILITIES				
Loan due to Parish		2,862,643		2,873,522
Income Received:				
Rent received	245,432		165,725	
Less: Loan interest	(113,501)		(125,122)	
Legal and Professional Fees	(3,514)			
Service charges	-		(1,864)	
Heat, Light & Water	-		(1,512)	
Insurance – refund/(charge)	6,406		(4,538)	
Sundry expenses	(650)		-	
Net income for the year	<u>134,173</u>		<u>32,689</u>	
ACCUMULATED NET REVENUE BROUGHT FORWARD		<u>210,788</u>		<u>178,099</u>
ACCUMULATED NET REVENUE CARRIED FORWARD		344,961		210,788
		<u>£3,207,604</u>		<u>£3,084,310</u>

PARISH OF ST MARTIN
GENERAL ACCOUNT - INCOME
FOR THE YEAR ENDED 30 APRIL 2022

	Note	2022		2021	
		£	£	£	£
2021 RATE					
55,530,962 quarters assessed at 1.28p per quarter (2020 – 54,688,244 at 1.28p per quarter)			710,796		700,010
Add: Surcharges made			6,800		6,508
Less: Adjustments and non-recoverables		342		1,113	
Unpaid balances	2	4,464		1,891	
			<u>(4,806)</u>		<u>(3,004)</u>
TOTAL RATES RECEIVED			712,790		703,514
SUNDRY INCOME					
Rates arrears (net of refunds and collection charges)		217		682	
Rental income		45,252		42,856	
Speeding fines		75		500	
Deposit interest		210		290	
Road Works permit fees		4,360		4,530	
Other income	3	20,454		18,074	
			<u>70,568</u>		<u>66,932</u>
TOTAL INCOME FOR THE YEAR			<u>£783,358</u>		<u>£770,446</u>

PARISH OF ST MARTIN
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2022

	Note	Estimates 2022 £	Actual 2022 £	Actual 2021 £
ADMINISTRATION:				
Telephone and postage, printing and stationery		7,000	8,763	9,623
Advertising		4,000	3,587	2,746
Connétable's Allowance		1,500	1,500	1,000
Computer expenses		26,000	19,791	17,255
Comité des Connétables		9,000	5,730	5,286
Bank charges		3,500	3,518	3,403
Sundry expenses		3,500	8,718	5,056
		54,500	51,607	44,369
SALARIES, PENSIONS AND FEES:				
Salaries, pensions and social security		178,000	171,292	162,307
Assessment Committee		2,750	2,750	2,750
Professional and legal fees		35,000	18,790	27,048
Audit fee		6,500	8,000	6,000
		222,250	200,832	198,105
TRESOR:				
Wages, repairs and maintenance		63,000	47,025	49,225
CHARITABLE GRANTS	4	7,000	7,000	7,000
ROADS ACCOUNT (page 9)		145,000	142,251	148,830
REFUSE COLLECTION		136,700	139,134	129,519
STREET LIGHTING		400	371	366
MAINTENANCE OF PROPERTIES:				
- Public Hall – Upkeep		17,900	21,225	17,052
- Public Hall – Interior and exterior maintenance		9,275	6,217	4,944
- Other properties and equipment		63,270	18,937	96,236
- Village Green and Car park expenditure		150	3,749	8,021
		90,595	50,128	126,253
HONORARY POLICE:				
Operational		34,000	33,761	29,238
Support		16,000	14,064	13,642
Capital - equipment		-	-	2,211
		50,000	47,825	45,091
Balance carried forward		769,445	686,173	748,758

PARISH OF ST MARTIN
GENERAL ACCOUNT – EXPENDITURE (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

	Estimates 2022 £	Actual 2022 £	Actual 2021 £
Balance brought forward	769,445	686,173	748,758
RESERVE FUND –allocation for future major expenditure			
Depot Reserve Fund	1,000	1,000	75,000
Parish Vehicles Reserve Fund	3,000	3,000	3,000
Church Projects Reserve Fund	6,000	6,000	6,000
Village Green and Car Park Reserve Fund	6,000	6,000	-
	<u>16,000</u>	<u>16,000</u>	<u>84,000</u>
TOTAL EXPENDITURE EXCLUDING SPECIAL VOTES	<u>785,445</u>	<u>702,173</u>	<u>832,758</u>
SPECIAL VOTES:			
Youth Centre worker	15,000	14,875	13,375
Parish in Bloom	600	600	-
Senior Citizens Christmas Fund	4,000	3,222	-
	<u>19,600</u>	<u>18,697</u>	<u>13,375</u>
TOTAL EXPENDITURE FOR THE YEAR	<u>£805,045</u>	<u>£720,870</u>	<u>£846,133</u>

GENERAL ACCOUNT SUMMARY

	£	£
INCOME (page 6)	783,358	770,446
EXPENDITURE (pages 7-8)	720,870	846,133
EXCESS OF INCOME/ (EXPENDITURE) FOR THE YEAR	62,488	(75,687)
ADD: BALANCE IN HAND AT THE BEGINNING OF THE YEAR	231,855	307,542
BALANCE IN HAND AT THE END OF THE YEAR	<u>£294,343</u>	<u>£231,855</u>

PARISH OF ST MARTIN
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

	Note	2022		2021	
		£	£	£	£
EXPENDITURE					
Resurfacing and re-instatement of roads			145,899		143,404
Other expenditure (including drains expenditure)			12,722		12,152
Road cleaning contract			17,440		19,815
			176,061		175,371
 Less: INCOME					
PERMITS AND LICENCES					
Driving licences	5	26,851		21,790	
Firearm certificates		1,070		860	
			27,921		22,650
FINES - proportion retained by the Parish		5,889		3,661	
SUNDRY INCOME		-		230	
			33,810		26,541
 NET EXPENDITURE FOR THE YEAR					
Charged to General Account (page 7)			£142,251		£148,830
 ESTIMATE			£145,000		£160,000

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

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 International Driving Permit Income

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

1.5 Expenditure

All expenditure is accounted for on an accruals basis.

1.6 Reserve Funds

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

2. UNPAID BALANCES

	2022	2021
Balance of recoverable rates	<u>£4,464</u>	<u>£1,891</u>
Percentage of total (adjusted) cash receivable	<u>0.63%</u>	<u>0.27%</u>

3. OTHER INCOME

	2022	2021
	£	£
Dog licences (less stray dog expenditure)	6,215	6,308
Hire of Public Hall	1,611	110
Property investigations	1,943	2,248
Sunday trading permits	1,020	760
Sundry receipts	1,565	548
Fees for the administration of the Sheltered Housing and H Trust	8,100	8,100
	<u>£20,454</u>	<u>£18,074</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

4. CHARITABLE GRANTS

	2022	2021
	£	£
After Breast Cancer Support Group	500	-
Autism Jersey	500	-
Jersey Cheshire Home Foundation	500	-
Tiny Seeds Limited	500	-
The Royal British Legion Jersey	250	-
Dementia Jersey	1,000	-
Jersey Association for Youth and Friendship	500	-
Jersey Heart Support Group	500	-
Family Nursing and Home Care (Jersey) Inc.	500	-
3 rd Jersey Scout Group	500	-
The Shelter Trust	1,000	-
Jersey Womens Refuge	750	500
Jersey Alzheimers Association	-	500
Jersey Brain Tumour Trust	-	1,000
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

	2022		2021	
	£	£	£	£
Total receipts		26,480		23,005
Add: Deferred income brought forward		94,869		93,654
		121,349		116,659
Less: Deferred income carried forward				
- Due within one year	15,482		14,388	
- Due within two to eight years	79,016		80,481	
		94,498		94,869
Driving licence income for the year		<u>£26,851</u>		<u>£21,790</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

6. LOANS PAYABLE

		2022	2021
		£	£
HSBC Bank Plc	(a)	366,904	-
States of Jersey	(b)	2,464,004	2,505,433
		<u>£2,830,908</u>	<u>£2,505,433</u>

- a) The HSBC Bank Plc loan of £390,000 was acquired in August 2021 to fund the fit out of certain units in the La Vielle Ecole development. The loan is for a period of five years from the date the loan was drawn down, is secured by way of an unregistered promissory note in the sum of £390,000 attaching to the former St Martin Parish School building, with an interest rate of 2% p.a. over the Bank of England Base Rate. Repayments are presently being made at a rate of £3,607 per month.
- b) The States of Jersey loan was acquired to fund the development of the La Vielle Ecole 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 £323,323 have been made since drawdowns commenced and repayments of 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:

	2022	2021
	£	£
Within one year	224,078	141,548
Later than one year and not later than five years	1,158,826	566,192
Later than five years	1,448,004	1,797,693
	<u>£2,830,908</u>	<u>£2,505,433</u>

7. RESERVE FUND

	£
Balance at 1 May 2021 and at 30 April 2022	<u>£124,706</u>

8. OTHER RESERVE FUNDS

	Parish Depot	Parish Vehicle	Church Projects	Rectory Refurbishment	Village Green and Car Park
	£	£	£	£	£
Balance at 1 May 2021	1,959	25,950	53,290	31,904	-
Transfer from General Account	1,000	3,000	6,000	-	6,000
Expenditure	-	-	-	-	-
At 30 April 2022	<u>£2,959</u>	<u>£28,950</u>	<u>£59,290</u>	<u>£31,904</u>	<u>£6,000</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

9. PARISH PROPERTIES

Properties owned by the Parish are:

- The Parish Church
- The Parish Rectory, coach house and garage
- The Rectory Barn
- 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
- La Vielle Ecole
- Maison Scolaithe
- Various fields and small parcels of land

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 2022

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 2022 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 £23,941 (2021: £21,007).

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 £252 from January 2021, and was increased to £272 from January 2022, 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 2022. 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

A contingent liability exists at 30 April 2022, 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 2022

	2022	2021
TOTAL FUNDS HELD	<u>£81,984</u>	<u>£76,995</u>

The above balance of £81,984 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 2023**

Estimates 2021/22 £	Actual 2021/22 £		Estimates 2022/23 £
		ADMINISTRATION	
7,000	8,763	Telephone and postage, printing and stationery	8,500
4,000	3,587	Advertising	4,000
1,500	1,500	Connetable's allowance	1,500
26,000	19,791	Computer expenses	25,000
9,000	5,730	Comité des Connétables	10,500
3,500	3,518	Bank charges	3,500
3,500	8,718	Sundry expenses	8,000
54,500	51,607		61,000
		SALARIES, PENSIONS AND FEES	
178,000	171,292	Salaries, pensions and social security	178,000
2,750	2,750	Assessment Committee	2,750
35,000	18,790	Professional and legal fees	35,000
6,500	8,000	Audit fee	7,000
222,250	200,832		222,750
63,000	47,025	TRESOR Wages, repairs and maintenance	40,000
7,000	7,000	CHARITABLE GRANTS	8,000
145,000	142,251	ROADS ACCOUNT	195,000
136,700	139,134	REFUSE COLLECTION AND RECYCLING	172,818
400	371	STREET LIGHTING	400
		MAINTENANCE OF PROPERTIES	
17,900	21,225	Public Hall upkeep	22,000
9,275	6,217	Public Hall – Interior and exterior maintenance	8,000
63,270	18,937	Other properties and equipment	25,000
150	3,749	Village Green and Car Park expenditure	4,000
90,595	50,128		59,000
		HONORARY POLICE	
34,000	33,761	Operational	34,000
16,000	14,064	Support	16,000
-	-	Capital - equipment	-
50,000	47,825		50,000
		RESERVE FUNDS	
1,000	1,000	Depot Reserve Fund	1,000
3,000	3,000	Parish Vehicles Reserve Fund	3,000
6,000	6,000	Church Projects Reserve Fund	6,000
6,000	6,000	Village Green & Car Park Reserve Fund	6,000
-	-	Diversity and Inclusion Fund	1,000
16,000	16,000		17,000
785,445	702,173	EXPENDITURE EXCLUDING SPECIAL VOTES	824,968
		SPECIAL VOTE	
15,000	14,875	Youth Centre Worker	15,000
600	600	Parish in Bloom	600
4,000	3,222	Senior Citizens Christmas Fund	4,000
19,600	18,697		19,600
£805,045	£720,870	TOTAL EXPENDITURE FOR THE YEAR	£845,568

PARISH OF ST MARTIN

BUDGET – 2022/2023

2022 RATE	<u>1.27p</u>	<u>1.28p</u>	<u>1.29p</u>
ESTIMATED SUNDRY INCOME	71,000	71,000	71,000
Less: ESTIMATED EXPENDITURE	(845,568)	(845,568)	(845,568)
SURCHARGES LESS PROVISION FOR RATES NOT COLLECTED	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
	<u>(772,568)</u>	<u>(772,568)</u>	<u>(772,568)</u>
2022 Parish Rate			
56,784,378 quarters at: 1.27p	721,162		
1.28p		726,840	
1.29p			<u>732,518</u>
NOTIONAL DEFICIT FOR THE YEAR	<u>(51,406)</u>	<u>(45,728)</u>	<u>(40,050)</u>
Add: BALANCE BROUGHT FORWARD	<u>294,343</u>	<u>294,343</u>	<u>294,343</u>
NOTIONAL BALANCE AT 30 APRIL 2023	<u><u>£242,937</u></u>	<u><u>£248,615</u></u>	<u><u>£254,293</u></u>

Note:

0.01p per Quarter = £5,678 in Parish Rate collectable.
 The balance in hand at 30 April 2022 was £294,343.
 The 2021 Rate comprised 55,530,962 quarters.
 The 2021 Rate at 1.28p amounted to £710,796.

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 2022 has been set at 0.80p (2021: 0.76p) per Quarter for Domestic property and 1.15p (2021: 1.08p) per Quarter for Non-Domestic property.

**SHELTERED HOUSING
OF THE PARISH OF ST MARTIN
AT 30 APRIL 2022**

THE 'H' TRUST -

LE COURT CLOS (Properties 1 to 6)

	2022		2021	
	£	£	£	£
ASSETS				
Debtors		995		803
Cash at bank		355,013		301,962
		<u>356,008</u>		<u>302,765</u>
 LIABILITIES				
Creditors		4,907		3,386
		<u>£351,101</u>		<u>£299,379</u>
 Income				
Rents received	63,067		61,114	
Bank interest received	39		79	
GST refunds	581		360	
	<u>63,687</u>		<u>61,553</u>	
 Expenditure				
Insurance	990		911	
Garden and landscaping	207		145	
Maintenance and repairs	6,971		6,855	
Administration charges	1,946		2,695	
Audit fees	850		850	
Rates payable	949		939	
Sundry expenses	52		98	
	<u>11,965</u>		<u>12,493</u>	
 Surplus for the year	51,722		49,060	
 ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD	299,379		250,319	
 ACCUMULATED NET RENTAL INCOME CARRIED FORWARD		<u>£351,101</u>		<u>£299,379</u>

**SHELTERED HOUSING
OF THE PARISH OF ST MARTIN
AT 30 APRIL 2022**

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

	2022		2021	
	£	£	£	£
ASSETS				
Debtors		4,173		3,405
Cash at bank		1,182,235		1,008,103
		<u>1,186,408</u>		<u>1,011,508</u>
 LIABILITIES				
Creditors		15,110		8,809
		<u>£1,171,298</u>		<u>£1,002,699</u>
 Income				
Rents received	215,071		208,310	
Bank interest received	104		590	
GST refunds	1,720		-	
	<u>216,895</u>		<u>208,900</u>	
 Expenditure				
Insurance	3,467		3,187	
Garden and landscaping	368		591	
Maintenance and repairs	32,294		28,276	
Administration charges	6,814		7,958	
Audit fees	1,500		1,500	
Professional fees	-		-	
Rates payable	3,353		3,320	
Sundry expenses	500		(121)	
	<u>48,296</u>		<u>44,711</u>	
 Surplus for the year	168,599		164,189	
 ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD	1,002,699		838,510	
 ACCUMULATED NET RENTAL INCOME CARRIED FORWARD		<u>£1,171,298</u>		<u>£1,002,699</u>

