



**PARISH OF ST MARTIN
ACCOUNTS
FOR THE YEAR ENDED
30 APRIL 2023**



Alex Picot
chartered accountants

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

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.

Alex Picot

ALEX PICOT
Chartered Accountants

26 July

2023

PARISH OF ST MARTIN
SUMMARY OF BALANCES AT 30 APRIL 2023

	Note	2023		2022	
		£	£	£	£
LA VIELLE ECOLE PROJECT					
Loan to La Vieille Ecole Project Reserve Fund			2,721,972		2,862,643
Less: Loans payable	6		(2,720,951)		(2,830,908)
			1,021		31,735
CURRENT ASSETS					
Sundry debtors and prepayments		32,862		38,348	
Cash at bank and in hand		699,998		672,884	
		732,860		711,232	
CREDITORS: Amounts falling due within one year					
Driving licences prepaid	5	15,904		15,482	
Sundry creditors and accruals		90,883		100,317	
		106,787		115,799	
NET CURRENT ASSETS			626,073		595,433
CREDITORS: Amounts falling due after more than one year					
Driving licences prepaid	5		71,519		79,016
			£555,575		£548,152
BALANCES IN HAND					
General Account (page 8)			304,359		294,343
Reserve Fund	7		124,706		124,706
Parish Depot Fund	8		3,959		2,959
Parish Vehicle Reserve Fund	8		31,950		28,950
Church Projects Reserve Fund	8		61,951		59,290
Rectory Refurbishment Reserve Fund	8		15,650		31,904
Village Green and Car Park Reserve Fund	8		12,000		6,000
Diversity and Inclusion Reserve Fund			1,000		-
La Vieille Ecole Project Reserve Fund (page 5)			-		-
			£555,575		£548,152

 CONNÉTABLE

 PROCUREUR

 PROCUREUR

 2023

The notes on pages 10 to 14 form part of these accounts
Independent Auditor's Report – page 1 to 3

PARISH OF ST MARTIN
LA VIELLE ECOLE PROJECT RESERVE FUND
AT 30 APRIL 2023

	2023		2022	
	£	£	£	£
ASSETS				
Refurbishment costs		2,798,169		2,798,169
Units 4 and 5 Fit-out costs		361,983		361,983
Debtor		16,699		31,321
Cash at Agent		14,710		16,131
		<u>£3,191,561</u>		<u>£3,207,604</u>
 LIABILITIES				
Loan due to Parish		2,721,972		2,862,643
Income Received:				
Rent received	313,151		245,432	
Bank interest received	89		-	
	<u>313,240</u>		<u>245,432</u>	
Less: Loan interest	(124,565)		(113,501)	
Legal and Professional Fees	-		(3,514)	
Management fee	(9,972)		-	
Service charges	(53,559)		-	
Insurance – refund/(charge)	600		6,406	
Sundry expenses	(1,116)		(650)	
	<u>124,628</u>		<u>134,173</u>	
Net income for the year		124,628		134,173
 ACCUMULATED NET REVENUE BROUGHT FORWARD		<u>344,961</u>		<u>210,788</u>
 ACCUMULATED NET REVENUE CARRIED FORWARD		<u>469,589</u>		<u>344,961</u>
		<u>£3,191,561</u>		<u>£3,207,604</u>

PARISH OF ST MARTIN
GENERAL ACCOUNT - INCOME
FOR THE YEAR ENDED 30 APRIL 2023

	Note	£	2023	£	£	2022	£
2022 RATE							
56,784,378 quarters assessed at 1.28p per quarter (2021 – 55,530,962 at 1.28p per quarter)				726,840		710,796	
Add: Surcharges made				2,552		6,800	
Less: Adjustments and non-recoverables			191		342		
Unpaid balances		2	4,829		4,464		
				(5,020)		(4,806)	
TOTAL RATES RECEIVED				<u>724,372</u>		<u>712,790</u>	
SUNDRY INCOME							
Rates arrears (net of refunds and collection charges)			3,880		217		
Rental income			45,502		45,252		
Speeding fines			150		75		
Deposit interest			7,959		210		
Road Works permit fees			4,387		4,360		
Other income		3	22,315		20,454		
				84,193		70,568	
TOTAL INCOME FOR THE YEAR				<u><u>£808,565</u></u>		<u><u>£783,358</u></u>	

PARISH OF ST MARTIN
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2023

	Note	Estimates 2023 £	Actual 2023 £	Actual 2022 £
ADMINISTRATION:				
Telephone and postage, printing and stationery		8,500	12,073	8,763
Advertising		4,000	3,891	3,587
Connétable's Allowance		1,500	1,500	1,500
Computer expenses		25,000	11,414	19,791
Comité des Connétables		10,500	15,718	5,730
Bank charges		3,500	5,132	3,518
Sundry expenses		8,000	6,617	8,718
Parish magazine		-	1,600	-
		61,000	57,945	51,607
SALARIES, PENSIONS AND FEES:				
Salaries, pensions and social security		178,000	182,939	171,292
Assessment Committee		2,750	2,750	2,750
Professional and legal fees		35,000	34,295	18,790
Audit fee		7,000	7,000	8,000
		222,750	226,984	200,832
TRESOR:				
Wages, repairs and maintenance		40,000	19,895	47,025
CHARITABLE GRANTS				
	4	8,000	8,000	7,000
ROADS ACCOUNT (page 9)				
		195,000	173,349	142,251
REFUSE COLLECTION				
		172,818	178,585	139,134
STREET LIGHTING				
		400	301	371
MAINTENANCE OF PROPERTIES:				
- Public Hall – Upkeep		22,000	28,215	21,225
- Public Hall – Interior and exterior maintenance		8,000	1,806	6,217
- Other properties and equipment		25,000	14,370	18,937
- Village Green and Car park expenditure		4,000	9,361	3,749
		59,000	53,752	50,128
HONORARY POLICE:				
Operational		34,000	24,370	31,048
Support		16,000	19,142	16,777
		50,000	43,512	47,825
Balance carried forward		808,968	762,323	686,173

The notes on pages 10 to 14 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 2023

	Estimates 2023 £	Actual 2023 £	Actual 2022 £
Balance brought forward	808,968	762,323	686,173
RESERVE FUND –allocation for future major expenditure			
Depot Reserve Fund	1,000	1,000	1,000
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	6,000
Diversity and Inclusion Fund	1,000	1,000	-
	17,000	17,000	16,000
TOTAL EXPENDITURE EXCLUDING SPECIAL VOTES	824,968	779,323	702,173
SPECIAL VOTES:			
Youth Centre worker	15,000	15,000	14,875
Parish in Bloom	600	600	600
Senior Citizens Christmas Fund	4,000	3,626	3,222
	19,600	19,226	18,697
TOTAL EXPENDITURE FOR THE YEAR	£845,568	£798,549	£720,870

GENERAL ACCOUNT SUMMARY

	£	£
INCOME (page 6)	808,565	783,358
EXPENDITURE (pages 7-8)	798,549	720,870
EXCESS OF INCOME FOR THE YEAR	10,016	62,488
ADD: BALANCE IN HAND AT THE BEGINNING OF THE YEAR	294,343	231,855
BALANCE IN HAND AT THE END OF THE YEAR	£304,359	£294,343

PARISH OF ST MARTIN
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023

	Note	£	2023 £	£	2022 £
EXPENDITURE					
Resurfacing and re-instatement of roads			144,896		145,899
Other expenditure (including drains expenditure)			28,686		12,722
Road cleaning contract			30,410		17,440
			<u>203,992</u>		<u>176,061</u>
Less: INCOME					
PERMITS AND LICENCES					
Driving licences	5	27,028		26,851	
Firearm certificates		940		1,070	
		<u>27,968</u>		<u>27,921</u>	
FINES - proportion retained by the Parish		2,516		5,889	
SUNDRY INCOME		159		-	
			<u>30,643</u>		<u>33,810</u>
NET EXPENDITURE FOR THE YEAR					
Charged to General Account (page 7)			<u>£173,349</u>		<u>£142,251</u>
ESTIMATE			<u>£195,000</u>		<u>£145,000</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

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

	2023	2022
Balance of recoverable rates	<u>£4,829</u>	<u>£4,464</u>
Percentage of total (adjusted) cash receivable	<u>0.66%</u>	<u>0.63%</u>

3. OTHER INCOME

	2023	2022
	£	£
Dog licences (less stray dog expenditure)	6,679	6,215
Hire of Public Hall	2,603	1,611
Property investigations	2,129	1,943
Sunday trading permits	1,095	1,020
Sundry receipts	1,709	1,565
Fees for the administration of the Sheltered Housing and H Trust	8,100	8,100
	<u>£22,315</u>	<u>£20,454</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

4. CHARITABLE GRANTS

	2023	2022
	£	£
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
Brighter Futures	800	-
Jersey Hospice Care	800	-
Riding for the Disabled	800	-
Headway	800	-
Healing Waves	800	-
Age Concern	800	-
You Matter	800	-
Macmillan Jersey	800	-
Dementia Jersey	800	-
Jersey Employment Trust	800	-
	<u>£8,000</u>	<u>£7,000</u>

5. DRIVING LICENCES

	2023		2022	
	£	£	£	£
Total receipts		19,953		26,480
Add: Deferred income brought forward		94,498		94,869
		<u>114,451</u>		<u>121,349</u>
Less: Deferred income carried forward				
- Due within one year	15,904		15,482	
- Due within two to eight years	71,519		79,016	
		<u>87,423</u>		<u>94,498</u>
Driving licence income for the year		<u>£27,028</u>		<u>£26,851</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

6. LOANS PAYABLE

		2023	2022
		£	£
HSBC Bank Plc	(a)	339,243	366,904
States of Jersey	(b)	2,381,708	2,464,004
		<u>£2,720,951</u>	<u>£2,830,908</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 totalling £513,949 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 2036, and it is unsecured, with an interest rate of 4.5% p.a.

An analysis of the loan repayments are as follows:

	2023	2022
	£	£
Within one year	221,388	224,078
Later than one year and not later than five years	1,100,519	1,158,826
Later than five years	1,399,044	1,448,004
	<u>£2,720,951</u>	<u>£2,830,908</u>

7. RESERVE FUND

	£
Balance at 1 May 2022 and at 30 April 2023	<u>£124,706</u>

8. OTHER RESERVE FUNDS

	Parish Depot	Parish Vehicle	Church Projects	Rectory Refurbishment	Village Green and Car Park	Diversity & Inclusion Reserve Fund
	£	£	£	£	£	£
Balance at 1 May 2022	2,959	28,950	59,290	31,904	6,000	-
Transfer from General Account	1,000	3,000	6,000	-	6,000	1,000
Expenditure	-	-	(3,339)	(16,254)	-	-
At 30 April 2023	<u>£3,959</u>	<u>£31,950</u>	<u>£61,951</u>	<u>£15,650</u>	<u>£12,000</u>	<u>£1,000</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2023

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 2023

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 2023 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 £23,700 (2022: £23,941).

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 £272 from January 2022, and was increased to £278 from January 2023, 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 2023. 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 2023, 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 2023

	2023	2022
TOTAL FUNDS HELD	<u>£86,001</u>	<u>£81,984</u>

The above balance of £86,001 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 2024**

Estimates 2022/23	Actual 2022/23		Estimates 2023/24
£	£		£
		ADMINISTRATION	
8,500	12,073	Telephone and postage, printing and stationery	12,000
4,000	3,891	Advertising	4,000
1,500	1,500	Connetable's allowance	1,500
25,000	11,414	Computer expenses	11,000
10,500	15,718	Comité des Connétables	23,300
3,500	5,132	Bank charges	6,000
8,000	6,617	Sundry expenses	8,000
-	1,600	Parish magazine	6,400
61,000	57,945		72,200
		SALARIES, PENSIONS AND FEES	
178,000	182,939	Salaries, pensions and social security	204,500
2,750	2,750	Assessment Committee	2,750
35,000	34,295	Professional and legal fees	40,000
7,000	7,000	Audit fee	7,000
222,750	226,984		254,250
40,000	19,895	TRESOR Wages, repairs and maintenance	31,000
8,000	8,000	CHARITABLE GRANTS	8,000
195,000	173,349	ROADS ACCOUNT	140,000
172,818	178,585	REFUSE COLLECTION AND RECYCLING	212,500
400	301	STREET LIGHTING	400
		MAINTENANCE OF PROPERTIES	
22,000	28,215	Public Hall upkeep	30,000
8,000	1,806	Public Hall - Interior and exterior maintenance	45,000
25,000	14,370	Other properties and equipment	30,000
4,000	9,361	Village Green and Car Park expenditure	4,000
59,000	53,752		109,000
		HONORARY POLICE	
34,000	24,370	Operational	31,300
16,000	19,142	Support	18,700
-	-	Capital - equipment	-
50,000	43,512		50,000
		RESERVE FUNDS	
1,000	1,000	Depot Reserve Fund	1,000
3,000	3,000	Parish Vehicles Reserve Fund	6,000
6,000	6,000	Church Projects Reserve Fund	6,000
6,000	6,000	Village Green & Car Park Reserve Fund	8,000
1,000	1,000	Diversity and Inclusion Fund	1,000
-	-	Cemetery Extension Fund	15,000
17,000	17,000		37,000
824,968	779,323	EXPENDITURE EXCLUDING SPECIAL VOTES	914,350
		SPECIAL VOTE	
15,000	15,000	Youth Centre Worker	15,000
600	600	Parish in Bloom	600
4,000	3,626	Senior Citizens Christmas Fund	4,000
19,600	19,226		19,600
£845,568	£798,549	TOTAL EXPENDITURE FOR THE YEAR	£933,950

PARISH OF ST MARTIN
ESTIMATES – 2023/2024

2023 RATE	<u>1.28p</u>	<u>1.33p</u>	<u>1.38p</u>	<u>1.47p</u>
ESTIMATED SUNDRY INCOME	89,091	89,091	89,091	89,091
Less: ESTIMATED EXPENDITURE	(933,950)	(933,950)	(933,950)	(933,950)
SURCHARGES LESS PROVISION FOR RATES NOT COLLECTED	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
2023 Parish Rate	<u>(842,859)</u>	<u>(842,859)</u>	<u>(842,859)</u>	<u>(842,859)</u>
57,093,224 quarters at:	1.28p			
	1.33p	730,793		
	1.38p		759,340	
	1.47p		787,886	839,270
NOTIONAL DEFICIT FOR THE YEAR	<u>(112,066)</u>	<u>(83,519)</u>	<u>(54,973)</u>	<u>(3,589)</u>
Add: BALANCE BROUGHT FORWARD	<u>304,359</u>	<u>304,359</u>	<u>304,359</u>	<u>304,359</u>
NOTIONAL BALANCE AT 30 APRIL 2024	<u>£192,293</u>	<u>£220,840</u>	<u>£249,386</u>	<u>£300,770</u>

Note:

0.01p per Quarter = £5,709 in Parish Rate collectable.
The balance in hand at 30 April 2023 was £304,359.
The 2022 Rate comprised 56,784,378 quarters.
The 2022 Rate at 1.28p amounted to £726,840.

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 2023 has been set at 0.89p (2022: 0.80p) per Quarter for Domestic property and 1.31p (2022: 1.15p) per Quarter for Non-Domestic property.

**SHELTERED HOUSING
OF THE PARISH OF ST MARTIN
AT 30 APRIL 2023**

THE 'H' TRUST –

LE COURT CLOS (Properties 1 to 6)

	2023		2022	
	£	£	£	£
ASSETS				
Debtors		700		995
Cash at bank		411,816		355,013
		<u>412,516</u>		<u>356,008</u>
 LIABILITIES				
Creditors		6,027		4,907
		<u>£406,489</u>		<u>£351,101</u>
 Income				
Rents received	63,917		63,067	
Bank interest received	1,578		39	
GST (paid)/refunds	(487)		581	
	<u>65,008</u>		<u>63,687</u>	
 Expenditure				
Insurance	1,074		990	
Garden and landscaping	125		207	
Maintenance and repairs	3,942		6,971	
Administration charges	2,335		1,946	
Legal and professional fees	267		-	
Audit fees	850		850	
Rates payable	967		949	
Sundry expenses	60		52	
	<u>9,620</u>		<u>11,965</u>	
 Surplus for the year		55,388		51,722
 ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD		<u>351,101</u>		<u>299,379</u>
 ACCUMULATED NET RENTAL INCOME CARRIED FORWARD		<u>£406,489</u>		<u>£351,101</u>

**SHELTERED HOUSING
OF THE PARISH OF ST MARTIN
AT 30 APRIL 2023**

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

	2023		2022	
	£	£	£	£
ASSETS				
Debtors		5,908		4,173
Cash at bank		1,289,701		1,182,235
		<u>1,295,609</u>		<u>1,186,408</u>
 LIABILITIES				
Creditors		20,094		15,110
		<u>£1,275,515</u>		<u>£1,171,298</u>
 Income				
Rents received	219,318		215,071	
Bank interest received	5,041		104	
GST refunds	140		1,720	
	<u>224,499</u>		<u>216,895</u>	
 Expenditure				
Insurance	5,050		3,467	
Garden and landscaping	427		368	
Maintenance and repairs	100,970		32,294	
Administration charges	6,350		6,814	
Audit fees	1,500		1,500	
Legal and professional fees	1,933		-	
Rates payable	3,418		3,353	
Sundry expenses	634		500	
	<u>120,282</u>		<u>48,296</u>	
 Surplus for the year	104,217		168,599	
 ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD	1,171,298		1,002,699	
 ACCUMULATED NET RENTAL INCOME CARRIED FORWARD		<u>£1,275,515</u>		<u>£1,171,298</u>

