

**PARISH OF ST MARTIN  
ACCOUNTS  
FOR THE YEAR ENDED  
30 APRIL 2024**

DRAFT

**PARISH OF ST MARTIN**  
**INDEX TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	<b>Page</b>
Independent Auditor's Report	1-3
Summary of Balances	4
La Vielle Ecole Project Reserve Fund	5
General Account           - Income	6
- Expenditure	7-8
- Summary	8
Roads Account	9
Notes to the Accounts	10-14
Charitable Funds	15
Estimates – 2024/2025	16
Budget – 2024/2025	17
Parish of St Martin Sheltered Housing – The "H" Trust	 Schedule 1
Parish of St Martin Sheltered Housing – St Martin Sheltered Housing Trust	 Schedule 2

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

## **INDEPENDENT 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 2024 which comprise the Summary of balances, the La Vielle Ecole Project Reserve Fund, 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 2024 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.

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

## **INDEPENDENT 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.

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

**INDEPENDENT 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](http://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.

**2024**

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

**PARISH OF ST MARTIN**  
**SUMMARY OF BALANCES AT 30 APRIL 2024**

	<b>Note</b>	<b>2024</b>		<b>2023</b>	
		£	£	£	£
<b>LA VIELLE ECOLE PROJECT</b>					
Loan to La Vielle Ecole Project Reserve Fund			2,633,663		2,721,972
Less: Loans payable	6		(2,592,502)		(2,720,951)
			41,161		1,021
<b>CURRENT ASSETS</b>					
Sundry debtors and prepayments		26,674		32,862	
Cash at bank and in hand		624,495		699,998	
		651,169		732,860	
<b>CREDITORS: Amounts falling due within one year</b>					
Driving licences prepaid	5	16,508		15,904	
Sundry creditors and accruals		121,251		90,883	
		137,759		106,787	
<b>NET CURRENT ASSETS</b>			513,410		626,073
<b>CREDITORS: Amounts falling due after more than one year</b>					
Driving licences prepaid	5		(64,304)		(71,519)
			£490,267		£555,575
<b>BALANCES IN HAND</b>					
General Account (page 8)			226,907		304,359
Reserve Fund	7		109,099		124,706
Parish Depot Fund	8		4,959		3,959
Parish Vehicle Reserve Fund	8		30,271		31,950
Church Projects Reserve Fund	8		67,951		61,951
Rectory Refurbishment Reserve Fund	8		15,650		15,650
Village Green and Car Park Reserve Fund	8		20,000		12,000
Diversity and Inclusion Reserve Fund			2,000		1,000
Cemetery Extension Reserve Fund	8		13,430		-
La Vielle Ecole Project Reserve Fund (page 5)			-		-
			£490,267		£555,575

..... CONNÉTABLE

..... PROCUREUR

..... PROCUREUR

.....

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 2024**

	Note	2024		2023	
		£	£	£	£
<b>ASSETS</b>					
Refurbishment costs			2,798,169		2,798,169
Units 4 and 5 fit-out costs			361,983		361,983
La Maison Scolaithe refurbishment costs			66,397		-
Debtor			-		16,699
Cash at Agent			60,767		14,710
			<u>£3,287,316</u>		<u>£3,191,561</u>
<b>LIABILITIES</b>					
Loan due to Parish:					
States of Jersey	(6)		2,289,051		2,381,708
HSBC Bank Plc	(6)		303,451		339,243
Parish of St Martin			41,161		1,021
			<u>2,633,663</u>		<u>2,721,972</u>
<b>ACCUMULATED NET REVENUE</b>			653,653		469,589
			<u>£3,287,316</u>		<u>£3,191,561</u>
<b>REVENUE ACCOUNT</b>					
Income Received:					
Rent received		269,031		270,793	
Service charge income		87,200		42,358	
Bank interest received		770		89	
			<u>357,001</u>		<u>313,240</u>
Less: Loan interest		(127,146)		(124,565)	
Management fee		(8,939)		(9,972)	
Service charges		(33,976)		(53,559)	
Insurance – refund		-		600	
Sundry expenses		(2,876)		(1,116)	
			<u>184,064</u>		<u>124,628</u>
<b>ACCUMULATED NET REVENUE BROUGHT FORWARD</b>			469,589		344,961
<b>ACCUMULATED NET REVENUE CARRIED FORWARD</b>			<u>£653,653</u>		<u>£469,589</u>

**PARISH OF ST MARTIN**  
**GENERAL ACCOUNT - INCOME**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	Note	2024		2023	
		£	£	£	£
<b>2023 RATE</b>					
57,093,224 quarters assessed at 1.38p per quarter (2022 – 56,784,378 at 1.28p per quarter)			787,886		726,840
Add: Surcharges made			3,020		2,552
Less: Adjustments and non-recoverables		1,258		191	
Unpaid balances	2	4,011		4,829	
			(5,269)		(5,020)
<b>TOTAL RATES RECEIVED</b>			<u>785,637</u>		<u>724,372</u>
<b>SUNDRY INCOME</b>					
Rates arrears (net of refunds and collection charges)		3,275		3,880	
Rental income		45,493		45,502	
Speeding fines		-		150	
Deposit interest		21,204		7,959	
Road Works permit fees		1,873		4,387	
Other income	3	27,093		22,315	
			98,938		84,193
<b>TOTAL INCOME FOR THE YEAR</b>			<u><u>£884,575</u></u>		<u><u>£808,565</u></u>



**PARISH OF ST MARTIN**  
**GENERAL ACCOUNT - EXPENDITURE**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	Note	Estimates 2024 £	Actual 2024 £	Actual 2023 £
<b>ADMINISTRATION:</b>				
Telephone and postage, printing and stationery		12,000	13,401	12,073
Advertising		4,000	2,939	3,891
Connétable's Allowance		1,500	1,500	1,500
Computer expenses		11,000	11,683	11,414
Comité des Connétables		23,300	26,849	15,718
Bank charges		6,000	4,485	5,132
Sundry expenses		8,000	2,512	6,617
Parish magazine		6,400	6,400	1,600
		<b>72,200</b>	<b>69,769</b>	<b>57,945</b>
<b>SALARIES, PENSIONS AND FEES:</b>				
Salaries, pensions and social security		204,500	217,308	182,939
Assessment Committee		2,750	2,750	2,750
Professional and legal fees		40,000	31,960	34,295
Audit fee		7,000	7,000	7,000
		<b>254,250</b>	<b>259,018</b>	<b>226,984</b>
<b>TRESOR:</b>				
Wages, repairs and maintenance		<b>31,000</b>	<b>29,230</b>	<b>19,895</b>
<b>CHARITABLE GRANTS</b>	4	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>ROADS ACCOUNT</b> (page 9)		<b>140,000</b>	<b>137,694</b>	<b>173,349</b>
<b>REFUSE COLLECTION</b>		<b>212,500</b>	<b>212,482</b>	<b>178,585</b>
<b>STREET LIGHTING</b>		<b>400</b>	<b>426</b>	<b>301</b>
<b>MAINTENANCE OF PROPERTIES:</b>				
- Public Hall – Upkeep		30,000	26,699	28,215
- Public Hall – Interior and exterior maintenance		45,000	70,620	1,806
- Other properties and equipment		30,000	18,510	14,370
- Village Green and Car park expenditure		4,000	18,346	9,361
- Village Green Playground	13	-	2,200	-
		<b>109,000</b>	<b>136,375</b>	<b>53,752</b>
<b>HONORARY POLICE:</b>				
Operational		31,300	25,449	24,370
Support		18,700	22,894	19,142
		<b>50,000</b>	<b>48,343</b>	<b>43,512</b>
Balance carried forward		877,350	901,337	762,323

**PARISH OF ST MARTIN**  
**GENERAL ACCOUNT – EXPENDITURE (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	<b>Estimates 2024 £</b>	<b>Actual 2024 £</b>	<b>Actual 2023 £</b>
Balance brought forward	<u>877,350</u>	<u>901,337</u>	<u>762,323</u>
<b>RESERVE FUND</b> –allocation for future major expenditure			
Depot Reserve Fund	1,000	1,000	1,000
Parish Vehicles Reserve Fund	6,000	6,000	3,000
Church Projects Reserve Fund	6,000	6,000	6,000
Village Green and Car Park Reserve Fund	8,000	8,000	6,000
Diversity and Inclusion Fund	1,000	1,000	1,000
Cemetery Extension Fund	15,000	15,000	-
	<u><b>37,000</b></u>	<u><b>37,000</b></u>	<u><b>17,000</b></u>
<b>TOTAL EXPENDITURE EXCLUDING SPECIAL VOTES</b>	<u><b>914,350</b></u>	<u><b>938,337</b></u>	<u><b>779,323</b></u>
<b>SPECIAL VOTES:</b>			
Youth Centre worker	15,000	18,393	15,000
Parish in Bloom	600	600	600
Senior Citizens Christmas Fund	4,000	4,697	3,626
	<u><b>19,600</b></u>	<u><b>23,690</b></u>	<u><b>19,226</b></u>
<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<u><b>£933,950</b></u>	<u><b>£962,027</b></u>	<u><b>£798,549</b></u>

**GENERAL ACCOUNT SUMMARY**

	£	£
<b>INCOME</b> (page 6)	884,575	808,565
<b>EXPENDITURE</b> (pages 7-8)	(962,027)	(798,549)
<b>EXCESS OF (EXPENDITURE)/INCOME FOR THE YEAR</b>	(77,452)	10,016
<b>ADD: BALANCE IN HAND AT THE BEGINNING OF THE YEAR</b>	<u>304,359</u>	<u>294,343</u>
<b>BALANCE IN HAND AT THE END OF THE YEAR</b>	<u><u>£226,907</u></u>	<u><u>£304,359</u></u>

**+PARISH OF ST MARTIN**  
**ROADS ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	<b>Note</b>	<b>2024</b>		<b>2023</b>	
		£	£	£	£
<b>EXPENDITURE</b>					
Resurfacing and re-instatement of roads			124,510		144,896
Other expenditure (including drains expenditure)			8,155		28,686
Road cleaning contract			36,291		30,410
			<u>168,956</u>		<u>203,992</u>
Less: <b>INCOME</b>					
<b>PERMITS AND LICENCES</b>					
Driving licences	5	27,693		27,028	
Firearm certificates		1,040		940	
		<u>28,733</u>		<u>27,968</u>	
<b>FINES</b> - proportion retained by the Parish		2,329		2,516	
<b>SUNDRY INCOME</b>		<u>200</u>		<u>159</u>	
			<u>(31,262)</u>		<u>(30,643)</u>
<b>NET EXPENDITURE FOR THE YEAR</b>					
Charged to General Account (page 7)			<u>£137,694</u>		<u>£173,349</u>
 <b>ESTIMATE</b>					
			<u>£140,000</u>		<u>£195,000</u>

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**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.

**1.7 La Vielle Ecole Project Reserve Fund**

The cost of refurbishment and fit-out work to the properties included in the La Vielle Ecole Project Reserve Fund has been capitalised in the Fund.

**2. UNPAID BALANCES**

	<b>2024</b>	<b>2023</b>
Balance of recoverable rates	<u>£4,011</u>	<u>£4,829</u>
Percentage of total (adjusted) cash receivable	<u>0.51%</u>	<u>0.66%</u>

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

<b>3. OTHER INCOME</b>		<b>2024</b>	<b>2023</b>
		£	£
Dog licences (less stray dog expenditure)		6,720	6,679
Hire of Public Hall		4,169	2,603
Property investigations		1,476	2,129
Sunday trading permits		880	1,095
Sundry receipts		5,748	1,709
Fees for the administration of the Sheltered Housing and H Trust		8,100	8,100
		<u>£27,093</u>	<u>£22,315</u>
<b>4. CHARITABLE GRANTS</b>		<b>2024</b>	<b>2023</b>
		£	£
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	800
Dementia Jersey		800	800
Jersey Employment Trust		-	800
Family Nursing and Healthcare		800	-
Jersey Recovery College		800	-
Jersey Cheshire Homes		800	-
Silkworth Lodge		800	-
Jersey Association of Youth and Friendship		800	-
Jubilee Sailing Trust		800	-
Youth Enquiry Service		800	-
Jersey Association of Carers		800	-
		<u>£8,000</u>	<u>£8,000</u>
<b>5. DRIVING LICENCES</b>		<b>2024</b>	<b>2023</b>
		£	£
Total receipts		21,082	19,953
Add: Deferred income brought forward		87,423	94,498
		<u>108,505</u>	<u>114,451</u>
Less: Deferred income carried forward			
- Due within one year	16,508		15,904
- Due within two to eight years	64,304		71,519
		<u>(80,812)</u>	<u>(87,423)</u>
Driving licence income for the year		<u>£27,693</u>	<u>£27,028</u>

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

**6. LOANS PAYABLE**

		2024	2023
		£	£
HSBC Bank Plc	(a)	303,451	339,243
States of Jersey	(b)	2,289,051	2,381,708
		<u>£2,592,502</u>	<u>£2,720,951</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 ten 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 £5,837 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 £606,606 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:

		2024	Restated 2023
		£	£
Within one year		167,372	107,083
Later than one year and not later than five years		739,969	524,311
Later than five years		1,685,161	2,089,557
		<u>£2,592,502</u>	<u>£2,720,951</u>

**7. RESERVE FUND**

		2024	2023
		£	£
Opening balance		124,706	124,706
Costs of clearing up after Storm Ciaran		(15,607)	-
Closing balance		<u>£109,099</u>	<u>£124,706</u>

**8. OTHER RESERVE FUNDS**

	Parish Depot	Parish Vehicle	Church Projects	Rectory Refurbish- ment	Village Green and Car Park	Diversity & Inclusion Reserve Fund
	£	£	£	£	£	£
Balance at 1 May 2023	3,959	31,950	61,951	15,650	12,000	1,000
Transfer from General Account	1,000	6,000	6,000	-	8,000	1,000
Expenditure	-	(7,679)	-	-	-	-
At 30 April 2024	<u>£4,959</u>	<u>£30,271</u>	<u>£67,951</u>	<u>£15,650</u>	<u>£20,000</u>	<u>£2,000</u>
						<b>Cemetery Extension Reserve Fund</b>
						£
Balance at 1 May 2023						-
Transfer from General Account						15,000
Expenditure						(1,570)
At 30 April 2024						<u>£13,430</u>

---

**PARISH OF ST MARTIN**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

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
- La 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 2024**

**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 2024 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 £31,312 (2023: £23,700).

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 £278 from January 2023, and was increased to £291 from January 2024, 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 2024. 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 2024, 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.

**13. VILLAGE GREEN PLAYGROUND**

	£	2024	£
Total donations received			131,341
Less expenditure:			
- Playground equipment and materials		127,060	
- Delivery, installation and other sundry costs		6,481	
		(133,541)	
Net Village Green Playground expense			(£2,200)



**PARISH OF ST MARTIN**  
**CHARITABLE FUNDS**  
**FOR THE YEAR ENDING 30 APRIL 2024**

	<b>2024</b>	<b>Restated 2023</b>
<b>TOTAL FUNDS HELD</b>	<u>£94,608</u>	<u>£90,338</u>

The above balance of £90,271 represents the total of the following Charitable Funds:

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

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 2025**

<b>Estimates 2023/24</b>	<b>Actual 2023/24</b>		<b>Estimates 2024/25</b>
£	£		£
		<b>ADMINISTRATION</b>	
12,000	13,401	Telephone and postage, printing and stationery	15,000
4,000	2,939	Advertising	4,000
1,500	1,500	Connetable's allowance	1,500
11,000	11,683	Computer expenses	20,000
23,300	26,849	Comité des Connétables	23,097
6,000	4,485	Bank charges	5,000
8,000	2,512	Sundry expenses	10,000
6,400	6,400	Parish magazine	6,400
<b>72,200</b>	<b>69,769</b>		<b>84,997</b>
		<b>SALARIES, PENSIONS AND FEES</b>	
204,500	217,308	Salaries, pensions and social security	279,325
2,750	2,750	Assessment Committee	2,750
40,000	31,960	Professional and legal fees	22,000
7,000	7,000	Audit fee	7,000
<b>254,250</b>	<b>259,018</b>		<b>311,075</b>
<b>31,000</b>	<b>29,230</b>	<b>TRESOR</b> Wages, repairs and maintenance	<b>31,000</b>
<b>8,000</b>	<b>8,000</b>	<b>CHARITABLE GRANTS</b>	<b>8,000</b>
<b>140,000</b>	<b>137,694</b>	<b>ROADS ACCOUNT</b>	<b>150,000</b>
<b>212,500</b>	<b>212,482</b>	<b>REFUSE COLLECTION</b>	<b>225,000</b>
<b>400</b>	<b>426</b>	<b>STREET LIGHTING</b>	<b>400</b>
		<b>MAINTENANCE OF PROPERTIES</b>	
30,000	26,699	Public Hall upkeep	27,000
45,000	70,620	Public Hall – Interior and exterior maintenance	8,000
30,000	18,510	Other properties and equipment	10,000
4,000	18,346	Village Green and Car Park expenditure	10,000
-	2,200	Village Green Playground	2,000
<b>109,000</b>	<b>136,375</b>		<b>57,000</b>
		<b>HONORARY POLICE</b>	
31,300	25,449	Operational	32,000
18,700	22,894	Support	20,000
-	-	Capital - equipment	-
<b>50,000</b>	<b>48,343</b>		<b>52,000</b>
		<b>RESERVE FUNDS</b>	
1,000	1,000	Depot Reserve Fund	1,000
6,000	6,000	Parish Vehicles Reserve Fund	6,000
6,000	6,000	Church Projects Reserve Fund	10,000
8,000	8,000	Village Green & Car Park Reserve Fund	1,000
1,000	1,000	Diversity and Inclusion Fund	1,000
15,000	15,000	Cemetery Extension Fund	-
-	-	Public Hall Interior Refurbishment Reserve Fund	10,000
<b>37,000</b>	<b>37,000</b>		<b>29,000</b>
<b>914,350</b>	<b>938,337</b>	<b>EXPENDITURE EXCLUDING SPECIAL VOTES</b>	<b>948,472</b>
		<b>SPECIAL VOTE</b>	
15,000	18,393	Youth Centre Worker	15,000
600	600	Parish in Bloom	600
4,000	4,697	Senior Citizens Christmas Fund	6,000
<b>19,600</b>	<b>23,690</b>		<b>21,600</b>
<b>£933,950</b>	<b>£962,027</b>	<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<b>£970,072</b>

**PARISH OF ST MARTIN**  
**ESTIMATES – 2024/2025**

<b>2024 RATE</b>	<u>1.38p</u>	<u>1.45p</u>	<u>1.48p</u>	<u>1.55p</u>
<b>ESTIMATED SUNDRY INCOME</b>	105,439	105,439	105,439	105,439
<b>Less: ESTIMATED EXPENDITURE</b>	(970,072)	(970,072)	(970,072)	(970,072)
<b>SURCHARGES LESS PROVISION FOR RATES NOT COLLECTED</b>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	(861,633)	(861,633)	(861,633)	(861,633)
<b>2024 Parish Rate</b>				
57,472,338 quarters at: 1.38p	793,118			
1.45p		833,349		
1.48p			850,591	
1.55p				<u>890,821</u>
<b>NOTIONAL DEFICIT FOR THE YEAR</b>	(68,515)	(28,284)	(11,042)	29,188
Add: <b>BALANCE BROUGHT FORWARD</b>	<u>226,907</u>	<u>226,907</u>	<u>226,907</u>	<u>226,907</u>
<b>NOTIONAL BALANCE AT 30 APRIL 2025</b>	<u>£158,392</u>	<u>£198,623</u>	<u>£215,865</u>	<u>£256,095</u>

**Note:**

0.01p per Quarter = £5,747 in Parish Rate collectable.  
The balance in hand at 30 April 2024 was £226,907.  
The 2023 Rate comprised 57,093,224 quarters.  
The 2023 Rate at 1.38p amounted to £787,661.

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 2024 has been set at 0.92p (2023: 0.89p) per Quarter for Domestic property and 1.37p (2023: 1.31p) per Quarter for Non-Domestic property.

**SHELTERED HOUSING  
OF THE PARISH OF ST MARTIN  
AT 30 APRIL 2024**

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

	<b>2024</b>		<b>2023</b>	
	£	£	£	£
<b>ASSETS</b>				
Debtors		4,927		700
Cash at bank		438,539		411,816
		<u>443,466</u>		<u>412,516</u>
 <b>LIABILITIES</b>				
Creditors		(23,896)		(6,027)
		<u>£419,570</u>		<u>£406,489</u>
 <b>Income</b>				
Rents received	63,176		63,917	
Bank interest received	5,653		1,578	
GST (paid)/refunds	-		(487)	
	<u>68,829</u>		<u>65,008</u>	
 <b>Expenditure</b>				
Insurance	1,002		1,074	
Garden and landscaping	182		125	
Maintenance and repairs	46,611		3,942	
Administration charges	4,522		2,335	
Legal and professional fees	1,027		267	
Audit fees	390		850	
Rates payable	1,056		967	
Sundry expenses	958		60	
	<u>55,748</u>		<u>9,620</u>	
 Surplus for the year	13,081		55,388	
 <b>ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD</b>	406,489		351,101	
 <b>ACCUMULATED NET RENTAL INCOME CARRIED FORWARD</b>		<u>£419,570</u>		<u>£406,489</u>

**SHELTERED HOUSING  
OF THE PARISH OF ST MARTIN  
AT 30 APRIL 2024**

**ST MARTIN SHELTERED HOUSING TRUST -  
LE COURT CLOS (Properties 7 to 12 and 14 to 28)**

	<b>2024</b>		<b>2023</b>	
	£	£	£	£
<b>ASSETS</b>				
Debtors		34,393		5,908
Cash at bank		<u>1,335,606</u>		<u>1,289,701</u>
		1,369,999		1,295,609
 <b>LIABILITIES</b>				
Creditors		<u>(10,674)</u>		<u>(20,094)</u>
		<u>£1,359,325</u>		<u>£1,275,515</u>
 <b>Income</b>				
Rents received	231,295		219,318	
Bank interest received	22,757		5,041	
GST refunds	-		140	
	<u>254,052</u>		<u>224,499</u>	
 <b>Expenditure</b>				
Insurance	3,508		5,050	
Garden and landscaping	4,558		427	
Maintenance and repairs	130,807		100,970	
Administration charges	15,828		6,350	
Audit fees	800		1,500	
Legal and professional fees	5,643		1,933	
Rates payable	3,731		3,418	
Sundry expenses	5,367		634	
	<u>170,242</u>		<u>120,282</u>	
 Surplus for the year	83,810		104,217	
 <b>ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD</b>	<u>1,275,515</u>		<u>1,171,298</u>	
 <b>ACCUMULATED NET RENTAL INCOME CARRIED FORWARD</b>		<u>£1,359,325</u>		<u>£1,275,515</u>