

**PARISH OF ST MARTIN
ACCOUNTS
FOR THE YEAR ENDED
30 APRIL 2025**

PARISH OF ST MARTIN
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FOR THE YEAR ENDED 30 APRIL 2025

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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 2025 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 2025 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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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.



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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. 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
Chartered Accountants

21 July

2025

PARISH OF ST MARTIN
SUMMARY OF BALANCES AT 30 APRIL 2025

	Note	£	2025	£	£	2024	£
LA VIELLE ECOLE PROJECT							
Loan to La Vieille Ecole Project Reserve Fund			2,600,321			2,633,663	
Less: Loans payable	6		(2,452,712)			(2,592,502)	
			<u>147,609</u>			<u>41,161</u>	
CURRENT ASSETS							
Sundry debtors and prepayments		44,682			26,674		
Cash at bank and in hand		525,056			624,495		
		<u>569,738</u>			<u>651,169</u>		
CREDITORS: Amounts falling due within one year							
Driving licences prepaid	5	17,115			16,508		
Sundry creditors and accruals		115,831			121,251		
		<u>132,946</u>			<u>137,759</u>		
NET CURRENT ASSETS			436,792			513,410	
CREDITORS: Amounts falling due after more than one year							
Driving licences prepaid	5		(56,216)			(64,304)	
			<u>£528,185</u>			<u>£490,267</u>	
BALANCES IN HAND							
General Account (page 8)			263,015			226,907	
Reserve Fund	7		109,099			109,099	
Parish Depot Fund	7		5,959			4,959	
Parish Vehicle Reserve Fund	7		12,925			30,271	
Church Projects Reserve Fund	7		77,951			67,951	
Rectory Refurbishment Reserve Fund	7		15,650			15,650	
Village Green and Car Park Reserve Fund	7		21,000			20,000	
Diversity and Inclusion Reserve Fund	7		3,000			2,000	
Cemetery Extension Reserve Fund	7		13,430			13,430	
Public Hall Interior Refurbishment Fund	7		6,156			-	
La Vieille Ecole Project Reserve Fund (page 5)			-			-	
			<u>£528,185</u>			<u>£490,267</u>	

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.....  PROCUREUR

..... 17 July 2025 2025

PARISH OF ST MARTIN
LA VIELLE ECOLE PROJECT RESERVE FUND
AT 30 APRIL 2025

	Note	2025	2024
		£	£
ASSETS			
Refurbishment costs		2,798,169	2,798,169
Units 4 and 5 fit-out costs		361,983	361,983
La Maison Scolaithe refurbishment costs		99,598	66,397
Debtor		4,529	-
Cash at Agent		12,725	60,767
Cash and cash equivalents		101,507	-
		<u>£3,378,511</u>	<u>£3,287,316</u>
LIABILITIES			
Deferred income		2,850	-
Loan due to Parish:			
States of Jersey	(6)	2,191,725	2,289,051
HSBC Bank Plc	(6)	260,987	303,451
Parish of St Martin		147,609	41,161
		<u>2,600,321</u>	<u>2,633,663</u>
ACCUMULATED NET REVENUE		775,340	653,653
		<u>£3,378,511</u>	<u>£3,287,316</u>
REVENUE ACCOUNT			
Income Received:			
Rent received		297,760	269,031
Bank interest received		2,057	770
		<u>299,817</u>	<u>269,801</u>
Service charge income/expenditure:			
Service charge income		100,135	87,200
Service charge expenditure		(138,990)	(33,976)
		<u>(38,855)</u>	<u>53,224</u>
Expenditure:			
Loan interest		(122,393)	(127,146)
Management fee		(9,641)	(8,939)
Repairs and maintenance		(5,277)	-
Sundry expenses		(1,964)	(2,876)
		<u>(139,275)</u>	<u>(138,961)</u>
Net income for the year		121,687	184,064
ACCUMULATED NET REVENUE BROUGHT FORWARD		<u>653,653</u>	<u>469,589</u>
ACCUMULATED NET REVENUE CARRIED FORWARD		<u>£775,340</u>	<u>£653,653</u>

PARISH OF ST MARTIN
GENERAL ACCOUNT - INCOME
FOR THE YEAR ENDED 30 APRIL 2025

	Note	2025	2024
		£	£
2024 RATE			
57,472,338 quarters assessed at 1.51p per quarter (2023 – 57,093,224 at 1.38p per quarter)		867,832	787,886
Add: Surcharges made		4,138	3,020
Less: Adjustments and non-recoverables		(1,343)	1,258
Unpaid balances	2	5,069	4,011
		(3,726)	(5,269)
TOTAL RATES RECEIVED		868,244	785,637
SUNDRY INCOME			
Rates arrears (net of refunds and collection charges)		14,380	3,275
Rental income		61,845	45,493
Deposit interest		23,382	21,204
Road Works permit fees		7,381	1,873
Other income	3	29,676	27,093
		136,664	98,938
TOTAL INCOME FOR THE YEAR		<u>£1,004,908</u>	<u>£884,575</u>

PARISH OF ST MARTIN
GENERAL ACCOUNT - EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2025

	Note	Estimates 2025 £	Actual 2025 £	Actual 2024 £
ADMINISTRATION:				
Telephone and postage, printing and stationery		15,000	13,017	13,401
Advertising		4,000	1,864	2,939
Connétable's Allowance		1,500	1,500	1,500
Computer expenses		20,000	23,715	11,683
Comité des Connétables		23,097	21,103	26,849
Bank charges		5,000	6,679	4,485
Sundry expenses		10,000	3,823	2,512
Parish magazine		6,400	6,400	6,400
		84,997	78,101	69,769
SALARIES, PENSIONS AND FEES:				
Salaries, pensions and social security		279,325	272,158	217,308
Assessment Committee		2,750	2,750	2,750
Professional and legal fees		22,000	33,434	31,960
Audit fee		7,000	9,250	7,000
		311,075	317,592	259,018
TRESOR:				
Wages, repairs and maintenance		31,000	29,353	29,230
CHARITABLE GRANTS				
	4	8,000	8,000	8,000
ROADS ACCOUNT (page 9)				
		154,000	135,913	137,694
REFUSE COLLECTION				
		225,500	229,034	212,482
STREET LIGHTING				
		400	461	426
MAINTENANCE OF PROPERTIES:				
- Public Hall – Upkeep		30,000	25,579	26,699
- Public Hall – Interior and exterior maintenance		8,500	9,369	70,620
- Other properties and equipment		12,000	30,183	18,510
- Village Green and Car park expenditure		10,000	6,640	18,346
- Village Green Playground	12	2,000	-	2,200
- Duke's Wood Path		-	138	-
		62,500	71,909	136,375
HONORARY POLICE:				
Operational		32,000	25,620	25,449
Support		20,000	23,450	22,894
		52,000	49,070	48,343
Balance carried forward		929,472	919,433	901,337

PARISH OF ST MARTIN
GENERAL ACCOUNT – EXPENDITURE (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

	Estimates 2025 £	Actual 2025 £	Actual 2024 £
Balance brought forward	929,472	919,433	901,337
RESERVE FUND –allocation for future major expenditure			
Depot Reserve Fund	1,000	1,000	1,000
Parish Vehicles Reserve Fund	6,000	6,000	6,000
Church Projects Reserve Fund	10,000	10,000	6,000
Village Green and Car Park Reserve Fund	1,000	1,000	8,000
Diversity and Inclusion Fund	1,000	1,000	1,000
Cemetery Extension Fund	-	-	15,000
Public Hall Interior Refurbishment Fund	10,000	10,000	-
	29,000	29,000	37,000
TOTAL EXPENDITURE EXCLUDING SPECIAL VOTES	958,472	948,433	938,337
SPECIAL VOTES:			
Youth Centre worker	15,000	15,000	18,393
Parish in Bloom	600	600	600
Senior Citizens Christmas Fund	6,000	4,767	4,697
	21,600	20,367	23,690
TOTAL EXPENDITURE FOR THE YEAR	<u>£980,072</u>	<u>£968,800</u>	<u>£962,027</u>

GENERAL ACCOUNT SUMMARY

	£	£
INCOME (page 6)	1,004,908	884,575
EXPENDITURE (pages 7-8)	(968,800)	(962,027)
EXCESS OF INCOME/(EXPENDITURE) FOR THE YEAR	36,108	(77,452)
ADD: BALANCE IN HAND AT THE BEGINNING OF THE YEAR	226,907	304,359
BALANCE IN HAND AT THE END OF THE YEAR	<u>£263,015</u>	<u>£226,907</u>

PARISH OF ST MARTIN
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2025

	Note	2025		2024	
		£	£	£	£
EXPENDITURE					
Resurfacing and re-instatement of roads			91,174		124,510
Other expenditure (including drains expenditure)			38,541		8,155
Road cleaning contract			38,256		36,291
			<u>167,971</u>		<u>168,956</u>
Less: INCOME					
PERMITS AND LICENCES					
Driving licences	5	29,917		27,693	
Firearm certificates		490		1,040	
		<u>30,407</u>		<u>28,733</u>	
FINES - proportion retained by the Parish		1,291		2,329	
SUNDRY INCOME		<u>360</u>		<u>200</u>	
			<u>(32,058)</u>		<u>(31,262)</u>
NET EXPENDITURE FOR THE YEAR					
Charged to General Account (page 7)			<u>£135,913</u>		<u>£137,694</u>
ESTIMATE			<u>£154,000</u>		<u>£140,000</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

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

	2025	2024
Balance of recoverable rates	<u>£5,069</u>	<u>£4,011</u>
Percentage of total (adjusted) cash receivable	<u>0.58%</u>	<u>0.51%</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

3. OTHER INCOME

	2025	2024
	£	£
Dog licences (less stray dog expenditure)	6,120	6,720
Hire of Public Hall	6,693	4,169
Property investigations	2,191	1,476
Sunday trading permits	1,260	880
Sundry receipts	1,412	5,748
Fees for the administration of the Sheltered Housing and H Trust	12,000	8,100
	<u>£29,676</u>	<u>£27,093</u>

4. CHARITABLE GRANTS

	2025	2024
	£	£
After Breast Cancer Support	800	-
Jersey Stroke Support	800	-
Jersey Marine Conservation	800	-
Girlguiding Jersey	800	-
Citizens Advice Jersey	800	-
3 rd Jersey Scout Group	800	-
Age Concern Jersey	800	-
Brighter Futures	800	-
Brightly Jersey	800	-
Dementia Jersey	800	800
Macmillan Jersey	-	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>

5. DRIVING LICENCES

	2025	2024
	£	£
Total receipts	22,436	21,082
Add: Deferred income brought forward	80,812	87,423
	<u>103,248</u>	<u>108,505</u>
Less: Deferred income carried forward		
- Due within one year	17,115	16,508
- Due within two to eight years	56,216	64,304
	<u>(73,331)</u>	<u>(80,812)</u>
Driving licence income for the year	<u>£29,917</u>	<u>£27,693</u>

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

6. LOANS PAYABLE

		2025	2024
		£	£
HSBC Bank Plc	(a)	260,987	303,451
States of Jersey	(b)	2,191,725	2,289,051
		<u>£2,452,712</u>	<u>£2,592,502</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 that the loan was drawn down with an understanding that on maturity it will be renewed for a further five years. It 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 £4,169 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 £703,932 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:

	2025	2024
	£	£
Within one year	156,968	167,372
Later than one year and not later than five years	775,271	739,969
Later than five years	1,520,473	1,685,161
	<u>£2,452,712</u>	<u>£2,592,502</u>

PARISH OF ST MARTIN

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

7. RESERVE FUNDS

	Reserve Fund £	Parish Depot £	Parish Vehicle £	Church Projects £	Rectory Refurbish- ment £	Village Green and Car Park £	Diversity & Inclusion £	Cemetery Extension £	Public Hall Interior Refurbish- ment £
Balance at 1 May 2024	109,099	4,959	30,271	67,951	15,650	20,000	2,000	13,430	-
Transfer from General Account	-	1,000	6,000	10,000	-	1,000	1,000	-	10,000
Expenditure	-	-	(23,346)	-	-	-	-	-	(3,844)
At 30 April 2025	<u>£109,099</u>	<u>£5,959</u>	<u>£12,925</u>	<u>£77,951</u>	<u>£15,650</u>	<u>£21,000</u>	<u>£3,000</u>	<u>£13,430</u>	<u>£6,156</u>

- a) The Reserve Fund has been established to provide funding for unforeseen events
- b) The Parish Depot Reserve has been established to provide funding for the upkeep of the Parish Depot
- c) The Parish Vehicle Reserve has been established to provide funding for the purchase of new Parish vehicles
- d) The Church Projects Reserve has been established to provide funding for the maintenance of the Church buildings
- e) The Rectory Refurbishment Fund has been established to provide funding for the refurbishment of the Rectory
- f) The Village Green and Car Park Reserve has been established to provide funding for the maintenance of the Village Green and Car Park
- g) The Diversity & Inclusion Reserve has been established to provide funding for diversity and inclusion projects
- h) The Cemetery Extension Reserve has been established to provide funding for the establishment of the Cemetery Extension
- i) The Parish Hall Interior Refurbishment Reserve has been established to provide funding for the refurbishment of the interior of the Public Hall

PARISH OF ST MARTIN
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

8. 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

9. 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 2025

10. 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 2025 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 £31,662 (2024: £31,312).

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 £291 from January 2024, and was increased to £305 from January 2025, 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 2025. 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.

11. CONTINGENT LIABILITY

A contingent liability exists at 30 April 2025, 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
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2025

12. VILLAGE GREEN PLAYGROUND

	2025 £	2024 £
Total donations received	25,250	131,341
Less expenditure:		
- Playground equipment and materials	-	(127,060)
- Viking Swing	(6,113)	-
- Delivery, installation and other sundry costs	(15,957)	(6,481)
	<u>(22,070)</u>	<u>(133,541)</u>
Net Village Green Playground income/(expense)	<u>3,180</u>	<u>(2,200)</u>
Transferred to creditors	<u>(3,180)</u>	<u>-</u>
Village Green Playground balance	<u>£ -</u>	<u>£ -</u>

PARISH OF ST MARTIN
CHARITABLE FUNDS
FOR THE YEAR ENDING 30 APRIL 2025

	2025	2024
TOTAL FUNDS HELD	<u>£94,220</u>	<u>£94,608</u>

The above balance of £94,220 represents the total of the following Charitable Funds:

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

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 2026**

Estimates 2024/25 £	Actual 2024/25 £		Estimates 2025/26 £
		ADMINISTRATION	
15,000	13,017	Telephone and postage, printing and stationery	15,000
4,000	1,864	Advertising	3,000
1,500	1,500	Connetable's allowance	1,500
20,000	23,715	Computer expenses	23,000
23,097	21,103	Comité des Connétables	25,000
5,000	6,679	Bank charges	5,500
10,000	3,823	Sundry expenses	10,000
6,400	6,400	Parish magazine	6,400
84,997	78,101		89,400
		SALARIES, PENSIONS AND FEES	
279,325	272,158	Salaries, pensions and social security	293,413
2,750	2,750	Assessment Committee	2,750
22,000	33,434	Professional and legal fees	17,000
7,000	9,250	Audit fee	8,250
311,075	317,592		321,413
31,000	29,353	TRESOR Wages, repairs and maintenance	33,000
8,000	8,000	CHARITABLE GRANTS	8,000
154,000	135,913	ROADS ACCOUNT	154,000
225,500	229,034	REFUSE COLLECTION	240,867
-	-	KERBSIDE RECYCLING	31,500
400	461	STREET LIGHTING	460
		MAINTENANCE OF PROPERTIES	
30,000	25,579	Public Hall upkeep	30,000
8,500	9,369	Public Hall – Interior and exterior maintenance	5,000
12,000	30,183	Other properties and equipment	16,500
10,000	6,640	Village Green and Car Park expenditure	10,000
2,000	-	Village Green Playground	2,000
-	138	Duke's Wood Path	-
62,500	71,909		63,500
		HONORARY POLICE	
32,000	25,620	Operational	34,000
20,000	23,450	Support	25,000
-	-	Capital - equipment	-
52,000	49,070		59,000
		RESERVE FUNDS	
1,000	1,000	Depot Reserve Fund	1,000
6,000	6,000	Parish Vehicles Reserve Fund	6,000
10,000	10,000	Church Projects Reserve Fund	10,000
1,000	1,000	Village Green & Car Park Reserve Fund	1,000
1,000	1,000	Diversity and Inclusion Fund	1,000
-	-	Cemetery Extension Fund	2,000
10,000	10,000	Public Hall Interior Refurbishment Reserve Fund	10,000
29,000	29,000		31,000
958,472	948,433	EXPENDITURE EXCLUDING SPECIAL VOTES	1,032,140

**PARISH OF ST MARTIN
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2026**

Estimates 2024/25 £	Actual 2024/25 £		Estimates 2025/26 £
<u>958,472</u>	<u>948,433</u>	Balance brought forward	<u>1,032,140</u>
		SPECIAL VOTE	
15,000	15,000	Youth Centre Worker	15,000
600	600	Parish in Bloom	600
6,000	4,767	Senior Citizens Christmas Fund	5,500
<u>21,600</u>	<u>20,367</u>		<u>21,100</u>
<u>£980,072</u>	<u>£968,800</u>	TOTAL EXPENDITURE FOR THE YEAR	<u>£1,053,240</u>

PARISH OF ST MARTIN
ESTIMATES – 2025/2026

2025 RATE	<u>1.51p</u>	<u>1.59p</u>	<u>1.63p</u>	<u>1.64p</u>
ESTIMATED SUNDRY INCOME	111,948	111,948	111,948	111,948
Less: ESTIMATED EXPENDITURE	(1,053,240)	(1,053,240)	(1,053,240)	(1,053,240)
SURCHARGES LESS PROVISION FOR RATES NOT COLLECTED	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
2025 Parish Rate	(938,292)	(938,292)	(938,292)	(938,292)
57,246,700 quarters at: 1.51p	864,425			
1.59p		910,223		
1.63p			933,121	
1.64p				938,846
NOTIONAL (DEFICIT)/SURPLUS FOR THE YEAR	(73,867)	(28,069)	(5,171)	554
Add: BALANCE BROUGHT FORWARD	<u>263,015</u>	<u>263,015</u>	<u>263,015</u>	<u>263,015</u>
NOTIONAL BALANCE AT 30 APRIL 2026	<u>£189,148</u>	<u>£234,946</u>	<u>£257,844</u>	<u>£263,569</u>
Number of weeks of expenditure covered by Notional Balance	<u>10</u>	<u>13</u>	<u>14</u>	<u>15</u>

Note:

0.01p per Quarter = £5,725 in Parish Rate collectable.
The balance in hand at 30 April 2025 was £263,015.
The 2024 Rate comprised 57,472,338 quarters.
The 2024 Rate at 1.51p amounted to £867,832.

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 2025 has been set at 0.94p (2024: 0.92p) per Quarter and 1.38p (2024: 1.37p) per Quarter for Non-Domestic Property.

**SHELTERED HOUSING
OF THE PARISH OF ST MARTIN
AT 30 APRIL 2025**

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

		April 2025	April 2024
	£	£	£
ASSETS			
Debtors	1	3,568	4,927
Cash at bank		<u>436,691</u>	<u>438,539</u>
		440,259	443,466
LIABILITIES			
Creditors	2	<u>(4,384)</u>	<u>(23,896)</u>
		<u>435,875</u>	<u>419,570</u>
Income			
Rents received		70,916	63,176
Bank interest received		<u>6,171</u>	<u>5,653</u>
		<u>77,087</u>	<u>68,829</u>
Expenditure			
Insurance		1,115	1,002
Garden and landscaping		44	182
Maintenance and repairs	3	50,549	46,611
Administration charges		5,779	4,522
Legal and professional fees		360	1,027
Audit fees		970	390
Rates payable		1,318	1,056
Sundry expenses		<u>647</u>	<u>958</u>
		<u>(60,782)</u>	<u>(55,748)</u>
Surplus for the year		<u>16,305</u>	<u>13,081</u>
ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD		<u>419,570</u>	<u>406,489</u>
ACCUMULATED NET RENTAL INCOME CARRIED FORWARD		<u>435,875</u>	<u>419,570</u>

**SHELTERED HOUSING
OF THE PARISH OF ST MARTIN
AT 30 APRIL 2025**

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

	April 2025		April 2024	
	£	£	£	£
ASSETS				
Debtors		15,241		34,393
Cash at bank		<u>1,539,490</u>		<u>1,335,606</u>
		1,554,731		1,369,999
LIABILITIES				
Creditors		<u>(10,894)</u>		<u>(10,674)</u>
		<u>1,543,837</u>		<u>1,359,325</u>
Income				
Rents received	253,920		231,295	
Bank interest received	<u>31,768</u>		<u>22,757</u>	
	<u>285,688</u>		<u>254,052</u>	
Expenditure				
Insurance	(3,904)		(3,508)	
Garden and landscaping	(2,316)		(4,558)	
Maintenance and repairs	(67,810)		(130,807)	
Administration charges	(20,222)		(15,828)	
Legal and professional fees	(1,260)		(800)	
Audit fees	(1,225)		(5,643)	
Rates payable	(4,370)		(3,731)	
Sundry expenses	<u>(69)</u>		<u>(5,367)</u>	
	<u>(101,176)</u>		<u>(170,242)</u>	
Surplus for the year	<u>184,512</u>		<u>83,810</u>	
ACCUMULATED NET RENTAL INCOME BROUGHT FORWARD	<u>1,359,325</u>		<u>1,275,515</u>	
ACCUMULATED NET RENTAL INCOME CARRIED FORWARD		<u>1,543,837</u>		<u>1,359,325</u>

