PARISH OF ST MARTIN

ACCOUNTS

FOR THE YEAR ENDED

30 APRIL 2026

PARISH OF ST MARTIN

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FOR THE YEAR ENDED 30 APRIL 2026

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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 2026 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 2026 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.

Alex Picot
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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
2026	**Chartered Accountants**

PARISH OF ST MARTIN

SUMMARY OF BALANCES AT 30 APRIL 2026

	Note	2026 £	2026 £	2025 £	2025 £
LA VIELLE ECOLE PROJECT					
Loan to La Vielle Ecole Project Reserve Fund	7		2,322,425		2,600,321
Less: Loans payable	6		(2,310,838)		(2,452,712)
			11,587		147,609
CURRENT ASSETS					
Sundry debtors and prepayments		36,181		44,682	
Cash at bank and in hand		767,113		525,056	
		803,294		569,738	
CREDITORS: Amounts falling due within one year					
Driving licences prepaid	5	18,162		17,115	
Sundry creditors and accruals		156,739		115,831	
		174,901		132,946	
NET CURRENT ASSETS			628,393		436,792
CREDITORS: Amounts falling due after more than one year					
Driving licences prepaid	5		(52,703)		(56,216)
			£587,277		£528,185
BALANCES IN HAND					
General Account (page 8)			306,745		263,015
Reserve Fund	8		109,099		109,099
Parish Depot Fund	8		6,959		5,959
Parish Vehicle Reserve Fund	8		18,925		12,925
Church Projects Reserve Fund	8		87,951		77,951
Rectory Refurbishment Reserve Fund	8		15,650		15,650
Village Green and Car Park Reserve Fund	8		22,000		21,000
Diversity and Inclusion Reserve Fund	8		4,000		3,000
Cemetery Extension Reserve Fund	8		11,490		13,430
Public Hall Interior Refurbishment Fund	8		4,458		6,156
La Vielle Ecole Project Reserve Fund (page 5)			-		-
			£587,277		£528,185

.... CONNÉTABLE

.... PROCUREUR .... PROCUREUR

.... 2026

The notes on pages 10 to 16 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 2026

	Note	2026		2025	
		£	£	£	£
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		99,598
Debtor			-		4,529
Cash at Agent			31,504		12,725
Cash and cash equivalents			24,790		101,507
			£3,316,044		£3,378,511
LIABILITIES					
Creditor			730		-
Deferred income			-		2,850
			730		2,850
Loan due to Parish:					
States of Jersey	(6)		2,084,785		2,191,725
HSBC Bank Plc	(6)		226,053		260,987
Parish of St Martin			11,587		147,609
			2,322,425		2,600,321
ACCUMULATED NET REVENUE			992,889		775,340
			£3,316,044		£3,378,511
REVENUE ACCOUNT					
Income Received:					
Rent received		320,914		297,760	
Bank interest received		2,054		2,057	
			322,968		299,817
Service charge income/expenditure:					
Service charge income		71,106		100,135	
Service charge expenditure		(50,468)		(138,990)	
			20,638		(38,855)
Less: Loan interest		(111,705)		(122,393)	
Management fee		(10,921)		(9,641)	
Repairs and maintenance		(2,025)		(5,277)	
Sundry expenses		(1,406)		(1,964)	
			(126,057)		(139,275)
Net income for the year			217,549		121,687
ACCUMULATED NET REVENUE BROUGHT FORWARD			775,340		653,653
ACCUMULATED NET REVENUE CARRIED FORWARD			£992,889		£775,340

The notes on pages 10 to 16 form part of these accounts

Independent Auditor’s Report – page 1 to 3

PARISH OF ST MARTIN

GENERAL ACCOUNT - INCOME

FOR THE YEAR ENDED 30 APRIL 2026

	Note	2026 £	2026 £	2025 £	2025 £
2025 RATE					
57,310,690 quarters assessed at 1.63p per quarter (2024 – 57,472,338 at 1.51p per quarter)			934,164		867,832
Add: Surcharges made			6,557		4,138
Less: Adjustments and non-recoverables		586		(1,343)	
Unpaid balances	2	1,598		5,069	
			(2,184)		(3,726)
TOTAL RATES RECEIVED			938,537		868,244
SUNDRY INCOME					
Rates arrears (net of refunds and collection charges)		4,318		14,380	
Rental income		62,916		61,845	
Deposit interest		16,090		23,382	
Road Works permit fees		4,205		7,381	
Other income	3	24,727		29,676	
			112,256		136,664
TOTAL INCOME FOR THE YEAR			£1,050,793		£1,004,908

PARISH OF ST MARTIN

GENERAL ACCOUNT - EXPENDITURE

FOR THE YEAR ENDED 30 APRIL 2026

	Note	Estimates 2026 £	Actual 2026 £	Actual 2025 £
ADMINISTRATION:				
Telephone and postage, printing and stationery		15,000	15,808	13,017
Advertising		3,000	1,257	1,864
Connétable's Allowance		1,500	1,500	1,500
Computer expenses		23,000	20,203	23,715
Comité des Connétables		25,000	26,162	21,103
Bank charges		5,500	6,014	6,679
Sundry expenses		10,000	6,452	3,823
Parish magazine		6,400	4,880	6,400
		89,400	**82,276**	**78,101**
SALARIES, PENSIONS AND FEES:				
Salaries, pensions and social security		293,413	287,373	272,158
Assessment Committee		2,750	2,750	2,750
Professional and legal fees		17,000	11,498	33,434
Audit fee		8,250	8,250	9,250
		321,413	**309,871**	**317,592**
TRESOR:				
Wages, repairs and maintenance		**33,000**	**21,039**	**29,353**
CHARITABLE GRANTS	4	**8,000**	**8,000**	**8,000**
ROADS ACCOUNT (page 9)		**154,000**	**141,298**	**135,913**
REFUSE COLLECTION AND KERBSIDE RECYCLING		**272,367**	**277,500**	**229,034**
STREET LIGHTING		**460**	**475**	**461**
MAINTENANCE OF PROPERTIES:				
- Public Hall – Upkeep		30,000	26,679	25,579
- Public Hall – Interior and exterior maintenance		5,000	9,729	9,369
- Other properties and equipment		16,500	13,377	30,183
- Village Green and Car park expenditure		10,000	7,979	6,640
- Village Green Playground		2,000	-	-
- Duke's Wood Path		-	-	138
		63,500	**57,764**	**71,909**
HONORARY POLICE:				
Operational		34,000	34,895	25,620
Support		25,000	21,040	23,450
		59,000	**55,935**	**49,070**
Balance carried forward		1,001,140	954,158	919,433

PARISH OF ST MARTIN

GENERAL ACCOUNT – EXPENDITURE (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2026

	Estimates 2026 £	Actual 2026 £	Actual 2025 £
Balance brought forward	1,001,140	954,158	919,433
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	10,000
Village Green and Car Park Reserve Fund	1,000	1,000	1,000
Diversity and Inclusion Fund	1,000	1,000	1,000
Cemetery Extension Fund	2,000	2,000	-
Public Hall Interior Refurbishment Fund	10,000	10,000	10,000
	31,000	**31,000**	**29,000**
TOTAL EXPENDITURE EXCLUDING SPECIAL VOTES	**1,032,140**	**985,158**	**948,433**
SPECIAL VOTES:			
Youth Centre worker	15,000	16,250	15,000
Parish in Bloom	600	600	600
Senior Citizens Christmas Fund	5,500	5,055	4,767
	21,100	**21,905**	**20,367**
TOTAL EXPENDITURE FOR THE YEAR	**£1,053,240**	**£1,007,063**	**£968,800**

GENERAL ACCOUNT SUMMARY

	£	£
INCOME (page 6)	1,050,793	1,004,908
EXPENDITURE (pages 7-8)	(1,007,063)	(968,800)
EXCESS OF INCOME FOR THE YEAR	43,730	36,108
ADD: BALANCE IN HAND AT THE BEGINNING OF THE YEAR	263,015	226,907
BALANCE IN HAND AT THE END OF THE YEAR	£306,745	£263,015

PARISH OF ST MARTIN

ROADS ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

	Note	2026 £	2026 £	2025 £	2025 £
EXPENDITURE					
Resurfacing and re-instatement of roads			115,874		91,174
Other expenditure (including drains expenditure)			19,289		42,228
Road cleaning contract			39,782		38,256
			174,945		171,658
Less: **INCOME**					
PERMITS AND LICENCES					
Driving licences	5	29,188		29,917	
Firearm certificates		550		490	
		29,738		30,407	
FINES - proportion retained by the Parish		3,649		4,978	
SUNDRY INCOME		260		360	
			(33,647)		(35,745)
NET EXPENDITURE FOR THE YEAR Charged to General Account (page 7)			£141,298		£135,913
ESTIMATE			£154,000		£154,000

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 of St Martin (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 Public 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

	2026	2025
Balance of recoverable rates	£1,598	£5,069
Percentage of total (adjusted) cash receivable	0.17%	0.58%

3. OTHER INCOME

	2026	2025
	£	£
Dog licences (less stray dog expenditure)	6,250	6,120
Hire of Public Hall and Village Green	8,047	6,693
Property investigations	2,400	2,191
Sunday trading permits	735	1,260
Sundry receipts	5,295	1,412
Fees for the administration of the Sheltered Housing and H Trusts	2,000	12,000
	£24,727	£29,676

4. CHARITABLE GRANTS

	2026	2025
	£	£
Jersey Eating Disorders	800	-
Air Rescue Channel Islands	800	-
Macmillan Jersey	800	-
Bone Cancer Research	800	-
RDA Jersey	800	-
NSPCC Jersey	800	-
Beach Ability Jersey	800	-
Autism Jersey	800	-
Sea Cadets Jersey	800	-
After Breast Cancer Support	-	800
Jersey Stroke Support	-	800
Jersey Marine Conservation	-	800
Girlguiding Jersey	-	800
Citizens Advice Jersey	-	800
3rd Jersey Scout Group	-	800
Age Concern Jersey	-	800
Brighter Futures	-	800
Brightly Jersey	-	800
Dementia Jersey	800	800
	£8,000	£8,000

5. DRIVING LICENCES

	2026		2025	
	£	£	£	£
Total receipts		26,722		22,436
Add: Deferred income brought forward		73,331		80,812
		100,053		103,248
Less: Deferred income carried forward				
- Due within one year	18,162		17,115	
- Due within two to eight years	52,703		56,216	
		(70,865)		(73,331)
Driving licence income for the year		£29,188		£29,917

6. LOANS PAYABLE

		2026	**2025**
		£	£
HSBC Bank Plc	(a)	226,053	260,987
States of Jersey	(b)	2,084,785	2,191,725
		£2,310,838	£2,452,712

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 and, as at the date of approval of these accounts, the Parish is in discussions with the Bank over refinancing the loan for a further five years. The loan 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 £4,110 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 £845,806 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:

	2026	**2025**
	£	£
Within one year	177,644	156,968
Later than one year and not later than five years	798,550	775,271
Later than five years	1,334,644	1,520,473
	£2,310,838	£2,452,712

7. LA VIELLE ECOLE PROJECT RESERVE FUND

The La Vielle Ecole Project Reserve Fund (the "Fund") was established in 2018 by an Act of the Parish Assembly on 16 June 2016.

The intention was that the Fund should be used to pay for the refurbishment costs of La Vielle Ecole.

The Parish acquired a loan from the States of Jersey of a sum not exceeding £2,600,000 (the "Loan") to fund the Fund, such sum being advanced in instalments in such amounts as certified by the Parish's appointed quantity surveyor.

To enable the Fund to meet its initial capital and interest repayment costs on the Loan, the income generated by La Maison Scolaithe was also included in the Fund and consequently, when that property was refurbished in 2024, the refurbishment costs were met from the Fund.

Unit 1 to 3 of La Vielle Ecole were completed in 2020 and were let from the beginning of 2021 on 9 year leases.

Unit 4 and 5 were completed in mid 2022 and were also let on 9 year leases.

To complete Units 4 and 5, the Parish funded the tenants' fit-out costs in 2021 with a loan from HSBC (the "HSBC loan"), initially for a period of 5 years but with an understanding that on maturity it would be renewed for a further five years. The tenants pay monthly rent on the fit-out costs at an amount calculated to enable the Parish to repay the HSBC loan plus interest on it in full by the end of the 10 year period.

7. LA VIELLE ECOLE PROJECT RESERVE FUND (CONTINUED)

Currently, the rental income from Units 1 to 5 (but not including the "fit-out" rental income) plus the rental income generated by La maison Scolaithe (The "Rental Income") is used to fund the quarterly repayments of capital and income required by the States of Jersey on the Loan.

The final repayment date of the Loan is 31 December 2036.

The Parish's intention is that the Rental Income, less any expenses, will be used to repay the capital and interest on the Loan and that after the final repayment of the Loan on 31 December 2036, any remaining balance will then be treated as income of the Parish.

The Parish is aware that the current leases over Units 1 to 3 and over Units 4 and 5 will expire in early 2029 and mid 2030 respectively and that the leases will then need to be renewed. The Parish is also aware that, at that time, it may need to incur expenses from the Fund in order to clean up the various properties ready for these new leases.

Having taken this into account, the Parish is comfortable that the annual surplus of Rental Income over the capital and loan repayments on the Loan will enable it to withdraw small amounts of income from the Fund going forward on an annual basis.

8. 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 2025	109,099	5,959	12,925	77,951	15,650	21,000	3,000	13,430	6,156
Transfer from General Account	-	1,000	6,000	10,000	-	1,000	1,000	2,000	10,000
Expenditure	-	-	-	-	-	-	-	(3,940)	(11,698)
At 30 April 2026	£109,099	£6,959	£18,925	£87,951	£15,650	£22,000	£4,000	£11,490	£4,458

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 Public Hall Interior Refurbishment Reserve has been established to provide funding for the refurbishment of the interior of the Public Hall

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
1-12 and 14-28 Le Court Clos
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.

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 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 £40,358 (2025: £31,662).

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 £305 from January 2025, and was increased to £321 from January 2026, 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 2026. 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 2026, 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 2026

	2026	2025
TOTAL FUNDS HELD	£94,355	£94,220

The above balance of £94,355 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 2027

Estimates 2025/26 £	Actual 2025/26 £		Estimates 2026/27 £
		ADMINISTRATION	
15,000	15,808	Telephone and postage, printing and stationery	16,000
3,000	1,257	Advertising	2,000
1,500	1,500	Connetable's allowance	1,500
23,000	20,203	Computer expenses	25,327
25,000	26,162	Comité des Connétables	25,000
5,500	6,014	Bank charges	6,000
10,000	6,452	Sundry expenses	10,000
6,400	4,880	Parish magazine	-
89,400	**82,276**		**85,827**
		SALARIES, PENSIONS AND FEES	
293,413	287,373	Salaries, pensions and social security	301,257
2,750	2,750	Assessment Committee	2,750
17,000	11,498	Professional and legal fees	11,500
8,250	8,250	Audit fee	9,250
321,413	**309,871**		**324,757**
33,000	**21,039**	**TRESOR** Wages, repairs and maintenance	**34,000**
8,000	**8,000**	**CHARITABLE GRANTS**	**8,000**
154,000	**141,298**	**ROADS ACCOUNT**	**164,650**
272,367	**277,500**	**REFUSE COLLECTION AND KERBSIDE RECYLING**	**315,913**
460	**475**	**STREET LIGHTING**	**500**
		MAINTENANCE OF PROPERTIES	
30,000	26,679	Public Hall upkeep	27,000
5,000	9,729	Public Hall – Interior and exterior maintenance	15,720
16,500	13,377	Other properties and equipment	25,100
10,000	7,979	Village Green and Car Park expenditure	3,000
2,000	-	Village Green Playground	2,500
63,500	**57,764**		**73,320**
		HONORARY POLICE	
34,000	34,895	Operational	32,000
25,000	21,040	Support	22,000
59,000	**55,935**		**54,000**
		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	-
-	-	Rectory Refurbishment Fund	3,000
1,000	1,000	Village Green & Car Park Reserve Fund	1,000
1,000	1,000	Diversity and Inclusion Fund	1,000
2,000	2,000	Cemetery Extension Fund	-
10,000	10,000	Public Hall Interior Refurbishment Reserve Fund	5,000
31,000	**31,000**		**17,000**
1,032,140	**985,158**	**EXPENDITURE EXCLUDING SPECIAL VOTES**	**1,077,967**

PARISH OF ST MARTIN
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2027

Estimates 2025/26 £	Actual 2025/26 £		Estimates 2026/27 £
1,032,140	**985,158**	**Balance brought forward**	**1,077,967**
		SPECIAL VOTE	
15,000	16,250	Youth Centre Worker	15,000
600	600	Parish in Bloom	600
5,500	5,055	Senior Citizens Christmas Fund	6,000
21,100	**21,905**		**21,600**
£1,053,510	**£1,007,063**	**TOTAL EXPENDITURE FOR THE YEAR**	**£1,099,567**

PARISH OF ST MARTIN

ESTIMATES – 2026/2027

2026 RATE	1.63p	1.65p	1.66p	1.67p	1.68p
ESTIMATED SUNDRY INCOME	131,750	131,750	131,750	131,750	131,750
Less: ESTIMATED EXPENDITURE	(1,099,567)	(1,099,567)	(1,099,567)	(1,099,567)	(1,099,567)
SURCHARGES LESS PROVISION FOR RATES NOT COLLECTED	3,000	3,000	3,000	3,000	3,000
	(964,817)	(964,817)	(964,817)	(964,817)	(964,817)
2026 Parish Rate					
57,650,047 quarters at: 1.63p (as 2025/2026)	939,696				
1.65p (1.23% increase)		951,226			
1.66p (1.84% increase)			956,991		
1.67p (2.45% increase)				962,756	
1.68p (3.07% increase)					968,521
NOTIONAL (DEFICIT)/SURPLUS FOR THE YEAR	(25,121)	(13,591)	(7,826)	(2,061)	3,704
Add: **BALANCE BROUGHT FORWARD**	306,745	306,745	306,745	306,745	306,745
NOTIONAL BALANCE AT 30 APRIL 2027	£281,624	£293,154	£298,919	£304,684	£310,449
No of weeks expenditure covered by notional balance	15	16	16	16	17

Note:

0.01p per Quarter = £5,765 in Parish Rate collectable.
The balance in hand at 30 April 2026 was £306,745.
The 2025/26 Rate comprised 57,310,690 quarters.
The 2025/26 Rate at 1.63p amounted to £934,164.

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 2026 has been set at 0.96p (2025: 0.94p) per Quarter and 1.41p (2025: 1.38p) per Quarter for Non-Domestic Property.