

Constables of St. Martin

Parish Accounts

For the year ended 31 December 2022

Constables of St. Martin

GENERAL INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2022

Senior Constable

Jeff Wilkes-Green

Junior Constable

Dave Beausire

Dave Beausire served as Senior Constable and Jeff Wilkes-Green served as Junior Constable during the year. At the November 2022 election, Dave Beausire was re-elected as a Constable for the ensuing year.

Address

Constables Office
Parish Hall
Grande Rue
St Martin
Guernsey
GY4 6LQ

Independent Practitioner

Perkins
The Albany
South Esplanade
St Peter Port
Guernsey
GY1 1AQ

INDEPENDENT PRACTITIONER'S REVIEW REPORT

To the electors and ratepayers of the Parish of St. Martin

We have reviewed the accounts of the Constables of St. Martin for the year ended 31 December 2022, which comprise the income and expenditure account, the statement of financial position and notes to the accounts, including a summary of significant accounting policies.

The accompanying accounts are prepared in all material respects, in accordance with the Parochial Administration Ordinance, 2013.

Constables' Responsibility for the Financial Statements

The Constables are responsible for the preparation of the accounts in accordance with the Parochial Administration Ordinance, 2013 and for such internal control as they determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error. In preparing the accounts, the Constables are 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 unless the Constables either intend to liquidate the assets or to cease operations, or have no realistic alternative but to do so.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), *Engagements to review historical financial statements*. ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared, in all material respects, in accordance with the Parochial Administration Ordinance, 2013. ISRE 2400 (Revised) also requires us to comply with relevant ethical requirements.

Scope of the Assurance Review

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK). Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not give a true and fair view of the financial position of the Company as at 31 December 2022 and its financial performance for the year then ended in accordance with the Parochial Administration Ordinance, 2013.

Use of our Report

This report is made solely to the Parish's ratepayers and electors, as a body, in accordance with the terms of our engagement letter dated 13 January 2023. Our review work has been undertaken so that we might state to the Parish's ratepayers and electors those matters we have agreed to state to them in a reviewer'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's ratepayers and electors as a body, for our review work, or for this report.



Perkins
Chartered Certified Accountants
The Albany
South Esplanade
St Peter Port
Guernsey

22 March 2023

Constables of St. Martin

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022	2021
		£	£
INCOME			
Occupiers' rates		553,101	494,587
Rental income		19,952	15,749
Cemetery Committee	4	6,075	9,685
Floral Committee	5	2,250	2,250
Amelioration Committee	7	6,953	7,157
Liberation Day	8	6,646	-
Church Property Management Board	9	1	2
Bank interest		3,617	31
Other		8,850	9,678
		607,445	539,139
EXPENDITURE			
Parochial services	2	322,221	310,859
Parochial property	3	46,871	50,647
Cemetery Committee	4	8,341	29,754
Floral Committee	5	5,689	5,987
Parochial education	6	9,820	10,465
Amelioration Committee	7	14,296	8,793
Liberation day	8	4,825	-
Church Property Management Board	9	40,209	11,395
Parochial administration	10	65,234	57,759
Staff costs	11	85,250	66,288
		602,756	551,947
Excess/(deficiency) of income over expenditure for the year		£ 4,689	£ (12,808)

Constables of St. Martin

BALANCE SHEET AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets	12		140,539		119,250
Current assets					
Debtors and prepayments	13	1,979		3,930	
Cash at bank and in hand	14	<u>560,177</u>		<u>573,628</u>	
		<u>562,156</u>		<u>577,558</u>	
Creditors : amounts falling due within one year					
Creditors and accruals	15	<u>36,492</u>		<u>35,294</u>	
Net current assets			525,664		542,264
Net assets			<u>£ 666,203</u>		<u>£ 661,514</u>
Represented by:					
General account	16	451,102		430,609	
Reserve fund	17	160,000		160,000	
Cemetery Committee account	4	10,610		7,876	
Floral Committee account	5	(25)		1,989	
Amelioration Committee account	7	18,792		26,135	
Liberation Day	8	1,821		-	
CPMB account	9	23,903		34,905	
		<u>£ 666,203</u>		<u>£ 661,514</u>	

Approved by the Douzaine and signed on its behalf by:


Constable


Constable/Douzainier

22 March 2023

Constables of St. Martin

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

a. Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Parochial Administration Ordinance, 2013.

b. Income

Occupiers' rates are recognised when due. Receipts for the hire of the parish hall are recognised on the date the event occurs. Dog licence income is recognised in the year to which the licence relates.

c. Fixed Assets

All fixed assets are initially recorded at cost. They are subsequently shown in the balance sheet at historical cost less depreciation with the exception of the gardening equipment purchased by the Cemetery Committee which is expensed in the year of purchase.

d. Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Parish trucks	20% reducing balance
Parish toilets	1.25% reducing balance
Plant & equipment	20% reducing balance
Computer equipment	20% straight line

2. Parochial services

	2022 £	2021 £
Refuse collection	304,398	293,036
Street lighting	17,823	17,823
	<u>322,221</u>	<u>310,859</u>

3. Parochial property

	2022 £	2021 £
Fontaines & abreuveurs	-	-
Maintenance and repairs	35,269	28,742
Truck expenses	1,919	476
Maintenance of Parish Rectory	400	1,815
Maintenance of Parish Hall	5,476	7,966
Christmas lights	3,807	11,648
	<u>46,871</u>	<u>50,647</u>

The Parish own a number of fontaines, abreuveurs, hedges, roadways, waterways and other property as listed on the Parish's website. They also own the Parish Hall building and the Parish Rectory, neither of which are included in these accounts, although their ongoing maintenance costs have been shown. The Parish also own the Cemetery situated at Rue des Frenes, St. Martin.

Constables of St. Martin

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

4. Cemetery Committee

	2022 £	2021 £
Income:		
Sinkings	1,750	8,023
Sale of plots	3,600	550
Plaques	330	550
Ashes	395	337
Sundries	-	225
	<u>6,075</u>	<u>9,685</u>
Expenditure:		
Sinkings	-	5,590
Services	201	177
Repairs and renewals	606	843
Maintenance and labour	5,306	19,219
Honorarium	1,000	2,221
Sundries	1,159	1,290
Bank charges	69	180
Depreciation	-	234
	<u>8,341</u>	<u>29,754</u>
Excess of expenditure over income	(2,266)	(20,069)
Balance brought forward	7,876	12,945
Remède received	5,000	15,000
	<u>10,610</u>	<u>7,876</u>

5. Floral Committee

	2022 £	2021 £
Income:		
Grants received	1,250	1,250
Other income	1,000	1,000
Bank interest	-	-
	<u>2,250</u>	<u>2,250</u>
Expenditure:		
Competition expenses and irrigation	766	2,306
Repairs and renewals	843	554
Planters	-	438
Summer plants	2,604	2,644
Winter plants	1,476	45
	<u>5,689</u>	<u>5,987</u>
Excess of expenditure over income	(3,439)	(3,737)
Balance brought forward	1,989	5,726
Remède received	1,425	-
	<u>(25)</u>	<u>1,989</u>

Constables of St. Martin

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

6. Parochial education

	2022 £	2021 £
Grants		
St Martin's Primary School	7,700	7,700
Les Beaucamps High School	1,530	1,530
Le Murier School	230	230
Les Voies School	130	130
Le Rondin	230	230
Funds transferred to Parish	-	645
	<u>9,820</u>	<u>10,465</u>

7. Amelioration Committee

	2022 £	2021 £
Income:		
Dog licences	5,955	5,715
Rent of field	250	250
Hotel liquor licence fees	520	749
Bank interest	3	3
Dog tags refund	-	40
Bornements	225	400
	<u>6,953</u>	<u>7,157</u>
Expenditure:		
Saints Kiosk and convenience repairs	4,835	2,520
Constables' honorarium	5,000	4,000
Road signs	1,033	-
Repairs and renewals	928	1,001
Miscellaneous expenses	2,500	1,272
	<u>14,296</u>	<u>8,793</u>
Excess of expenditure over income	(7,343)	(1,636)
Balance brought forward	26,135	27,771
	<u>18,792</u>	<u>26,135</u>

8. Liberation Day

	2022 £	2021 £
Income:		
States grant	4,125	-
Other income	2,521	-
	<u>6,646</u>	<u>-</u>
Expenditure:		
Liberation day expenses	4,825	-
	<u>4,825</u>	<u>-</u>
Excess of income over expenditure	1,821	-
Balance brought forward	-	-
	<u>1,821</u>	<u>-</u>

Constables of St. Martin

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

9. Church Property Management Board (CPMB)

	2022 £	2021 £
Income:		
Bank interest	<u>1</u>	<u>2</u>
Expenditure:		
Ordinary repairs to the Parish Church	3,160	702
Extraordinary repairs to the Parish Church	26,407	151
Insurance	2,045	1,947
Cemetery upkeep	7,597	7,216
Publications	1,000	1,379
	<u>40,209</u>	<u>11,395</u>
Excess of expenditure over income	(40,208)	(11,393)
Balance brought forward	34,905	25,502
Remède received	29,206	20,796
Balance carried forward	<u>23,903</u>	<u>34,905</u>

10. Parochial administration

	2022 £	2021 £
Expenditure:		
Accountancy	7,000	9,000
Advertising & Publications	7,112	6,060
Insurance	7,048	6,595
Legal & Court fees	3,051	2,179
Bank charges	1,669	1,761
Office Expenses	17,925	14,437
Cadastre	6,621	5,840
Sundries	3,759	4,702
Depreciation	11,049	7,185
	<u>65,234</u>	<u>57,759</u>

11. Staff costs

The staff costs relate to the clerk, the caretaker and the handyman.

Constables of St. Martin

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

12. Fixed assets

	Parish Trucks £	Parish toilets £	Plant & equipment £	Computer equipment £	Total £
<u>Cost</u>					
Brought forward	22,000	117,158	8,476	11,387	159,021
Additions	-	10,477	22,796	-	33,273
Disposals			(1,169)		(1,169)
Carried forward	22,000	127,635	30,103	11,387	191,125
<u>Accumulated depreciation</u>					
Brought forward	10,736	18,835	2,583	7,617	39,771
Charge for the year	2,253	1,360	5,551	1,885	11,049
Depreciation on disposal			(234)		(234)
Carried forward	12,989	20,195	7,900	9,502	50,586
Net book value at 31 December 2022	9,011	107,440	22,203	1,885	140,539
Net book value at 31 December 2021	11,264	98,323	5,893	3,770	119,250

The parish owns or are responsible for various assets listed below. No formal valuation of the buildings or land has been obtained but the Constables are of the opinion that each is significantly greater than the cost shown in the accounts.

- Parish hall and Constables office. During 2022 and early 2023 the Parish hall floor has been checked, repaired, sanded and several coats of hard wearing lacquer applied. The parish hall is used regularly for various functions / events and generates the income disclosed in these accounts. The Constables office does require updating and this is planned for 2023/2024. Repairs and maintenance costs are consistent with a building of this age and style.
- Toilet block adjacent to the Parish Hall has been upgraded in the last year. A new store is currently being constructed which will free up space in the parish hall. Solar panels will be fitted to power the electrical requirements of both buildings.
- The Rectory which is occupied rent free by the rector of St Martin and his family requires ongoing maintenance, the cost of which is shown in these accounts.
- The New Cemetery and adjacent field. The costs of running this are covered each year by the ratepayers and are disclosed in these accounts. The Cemetery Committee produce an annual budget which is considered and approved by the ratepayers.
- The field to the west of the Community Centre and Scout barn. The field is used for outdoor events in the summer. The Scout barn is leased on a 99 year lease to the Scouts, who are responsible for all maintenance costs.
- The land to the south of Moulin Huet from the quarry to the car park is covered mainly in trees and greenery. Each year some of the older trees suffer and have to be cleared when they fall. This is an ongoing cost and a provision is made in the Remède each year to cover this cost.
- Fief de Blanchelande. The Parish is responsible for the maintenance costs of the common land which stretches from Petit Bot to Petit Port. The kiosk at Saints Bay is let at an annual rent of £450. The tenants are responsible for the daily opening /closing and cleaning of the toilets. This cost alone would amount to at least £6000 per annum. Ongoing maintenance costs are the responsibility of the parish.

Constables of St. Martin

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

13. Debtors and prepayments

	2022 £	2021 £
Accounts receivable	1,735	1,719
2020 Liberation Day provision	-	1,500
Floral committee	170	332
Church Property Management Board	74	379
	<u>1,979</u>	<u>3,930</u>

14. Cash at bank and in hand

	2022 £	2021 £
States of Guernsey Cash Reserve		
Reserve Account	160,000	160,000
Parish Deposit	69,328	65,711
Lloyds Bank International Limited		
Current Account	293,831	297,910
Petty Cash	-	46
Cemetery Committee	10,552	6,941
Floral Committee	1,816	1,659
Amelioration Committee	16,792	26,135
Church Property Management Board	7,858	15,226
	<u>560,177</u>	<u>573,628</u>

15. Creditors

	2022 £	2021 £
Accrued expenses	35,857	34,674
Church Property Management Board	635	620
	<u>36,492</u>	<u>35,294</u>

Constables of St. Martin

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

16. General account

	2022 £	2021 £
Balance brought forward	430,609	441,735
Excess/(deficiency) of income over expenditure for the year	4,689	(12,808)
Remède to:		
Cemetery Committee	(5,000)	(15,000)
Floral Committee	(1,425)	-
Church Property Management Board	(29,206)	(20,796)
Excess of expenditure over income of:		
Cemetery Committee	2,266	20,069
Floral Committee	3,439	3,737
Amelioration Committee	7,343	1,636
Liberation Day	(1,821)	-
Church Property Management Board	40,208	11,393
Parochial education	-	643
Balance carried forward	<u>451,102</u>	<u>430,609</u>

17. Reserve fund

	2022 £	2021 £
Balance brought forward and carried forward	<u>160,000</u>	<u>160,000</u>

This reserve contains an amount set aside to fund any major expenditure on parish property.