

Unaudited Financial Statements for the Year Ended 31 December 2023

for

Constables of St. Martin

Constables of St. Martin

Contents of the Financial Statements
for the Year Ended 31 December 2023

Page

General Information	1
Chartered Accountants' Report	2
Client Approval Certificate	3
Detailed Receipts and Payments	4
Balance Sheet	5
Notes to the Financial Statements	6-11

Constables of St. Martin

General Information

for the Year Ended 31 December 2023

CONSTABLES:

Senior – J Wilkes-Green
Junior - D Beausire

ADDRESS:

Constables Office
La Grande Rue
St Martin
Guernsey
GY4 6LQ

ACCOUNTANTS:

Brehon Limited
Chartered Accountant
Mayfield House
Grande Rue
St Martin
Guernsey
GY4 6AA

Unaudited Financial Statements

for the Year Ended 31 December 2023

Chartered Accountants' Report to

Constables of St. Martin

This report is made solely to the Constables of St. Martin, in accordance with our terms of engagement. Our review has been undertaken so that we might state to Constables of St. Martin those matters that we have agreed to state to it in this 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 Constables of St Martin for our review work, for this report, or for the conclusions we have reached.

Constables' Responsibilities

The Constables are responsible for preparing the financial statements in accordance with the accounting policies set out in the Parochial Administration Ordinance, 2013, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The financial statements have been prepared for the purpose of compliance with the Parochial Administration Ordinance, 2013.

Our responsibilities

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements. These are detailed within the ICAEW's regulations and guidance at: <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

In order to assist you to fulfil your duties under the Parochial Administration Ordinance, 2013, we have reviewed the financial statements of the Constables of St. Martin for the year ended 31 December 2023. These comprise the Statement of Balances at 31 December 2023, the Revenue Account for the year then ended, together with the related notes comprising significant accounting policies, and other information and explanations.

Based on our review, nothing has come to our attention that causes us to believe that the financial statements are not prepared in accordance with the accounting policies set out in note 1, and the Parochial Administration Ordinance, 2013.

Brehon Limited
Chartered Accountant
Mayfield House
Grande Rue
St Martin
Guernsey
GY4 6AA

Brehon Limited

Date: 16 February 2024

Unaudited Financial Statements

for the Year Ended 31 December 2023

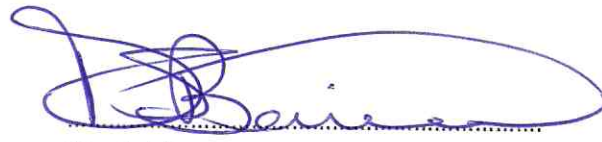
Constables of St. Martin

Client Approval Certificate

In accordance with the terms of engagement of Brehon Limited, we approve the financial statements for the year ended 31 December 2023 which comprise Receipts and Payments, the Balance Sheet and the related notes.

We acknowledge our responsibility for the financial statements, including the appropriateness of the accounting basis as set out in note 1, and for providing Brehon Limited with all information and explanations necessary for their compilation.


.....
Constable


.....
Constable

Date: 16.2.2024
.....

Constables of St. Martin

Detailed Receipts and Payments for the Year Ended 31 December 2023

	Note	2023		2022	
		£	£	£	£
Receipts					
Occupiers' rates		587,031		553,101	
Rental Income		18,123		19,952	
Cemetery Committee	6	7,352		6,075	
Floral Committee	7	1,300		2,250	
Amelioration Committee	9	6,551		6,953	
Liberation Day	10	5,313		6,646	
Church Property Management Board	11	1		1	
Bank interest		3,847		3,617	
Other		12,593		8,850	
			642,111		607,445
Payments					
Parochial services	4	345,379		322,221	
Parochial property	5	62,913		46,871	
Cemetery Committee	6	17,532		8,341	
Floral Committee	7	6,609		5,689	
Parochial Education	8	10,700		9,820	
Amelioration Committee	9	10,930		14,296	
Liberation Day	10	5,051		4,825	
Church Property Management Board	11	24,502		40,209	
Parochial administration	12	76,541		65,234	
Staff costs	13	47,291		85,250	
			(607,448)		(602,756)
Operating surplus		£	34,663	£	4,689

Constables of St. Martin

Balance Sheet

31 December 2023

		2023		2022	
	Note	£	£	£	£
Tangible fixed assets			173,342		140,539
Current assets					
Debtors and prepayments	5	3,645		1,979	
Cash at bank		554,660		560,177	
		<hr/>		<hr/>	
		558,305		562,156	
Creditors due within one year:	6	(30,781)		(36,492)	
		<hr/>		<hr/>	
Net current assets			527,524		525,664
			<hr/>		<hr/>
		£	700,866	£	666,203
			<hr/>		<hr/>
Represented by:					
General Account	14		498,129		451,102
Reserve fund			160,000		160,000
Cemetery Committee			7,629		10,610
Floral Committee			2,420		(25)
Amelioration Committee			14,413		18,792
Liberation Day			2,083		1,821
CPMB Account			16,192		23,903
			<hr/>		<hr/>
		£	700,866	£	666,203
			<hr/>		<hr/>

Constables of St. Martin

Notes to the Financial Statements for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been compiled on a basis which enables profits to be calculated in accordance with generally accepted accounting practice and which provides sufficient and relevant information to enable the completion of a tax return.

2. TANGIBLE FIXED ASSETS

	Plant and machinery £	Parish Toilets £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 January 2023	30,103	127,635	22,000	11,387	191,125
Additions	<u>23,924</u>	<u>23,427</u>	<u>-</u>	<u>-</u>	<u>47,351</u>
At 31 December 2023	<u>54,027</u>	<u>151,062</u>	<u>22,000</u>	<u>11,387</u>	<u>238,476</u>
DEPRECIATION					
At 1 January 2023	7,900	20,195	12,989	9,502	50,586
Charge for year	<u>9,225</u>	<u>1,636</u>	<u>1,802</u>	<u>1,885</u>	<u>14,548</u>
At 31 December 2023	<u>17,125</u>	<u>21,831</u>	<u>14,791</u>	<u>11,387</u>	<u>65,134</u>
NET BOOK VALUE					
At 31 December 2023	<u>36,902</u>	<u>129,231</u>	<u>7,209</u>	<u>-</u>	<u>173,342</u>
At 31 December 2022	<u>22,203</u>	<u>107,440</u>	<u>9,011</u>	<u>1,885</u>	<u>140,539</u>

Constables of St. Martin

Notes to the Financial Statements for the Year Ended 31 December 2023

2. TANGIBLE FIXED ASSETS - continued

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 - The Parish Hall is used regularly for various functions/events and generates income disclosed in these accounts. Repairs and maintenance are consistent with a building of this age and style.

Toilet block adjacent to the Parish Hall - a new store has been constructed which will free up space in the Parish Hall.

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 carpark 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 Remede each year to cover this cost.

Fief de Blanchlande - 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 £6,000 per annum. Ongoing maintenance costs are the responsibility of the Parish.

3. RETAINED BALANCE

	2023		2022	
	£	£	£	£
Brought forward	666,203		661,514	
Add				
Net surplus	<u>34,663</u>		<u>4,689</u>	
		<u>700,866</u>		<u>666,203</u>
		<u>700,866</u>		<u>666,203</u>

Constables of St. Martin

Notes to the Financial Statements for the Year Ended 31 December 2023

	2023	2022
	£	£
4 Parochial Services		
Refuse Collection	326,423	304,398
Street Lighting	18,956	17,823
	<u>345,379</u>	<u>322,221</u>

	2023	2022
5 Parochial Property		
Maintenance and repairs	48,676	35,269
Truck expenses	941	1,919
Maintenance of Parish Property	90	400
Maintenance of Parish Hall	9,385	5,476
Christmas Lights	3,821	3,807
	<u>62,913</u>	<u>46,871</u>

The Parish own a number of fontaines, abreuveurs, hedges, roadways, waterways and other property as listed on the Parish Website. They also own the Parish Hall building and the Parish Rectory, nether 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.

	2023	2022
6 Cemetery Committee		
Receipts:		
Sinkings	3,610	1,750
Sale of Plots	2,500	3,600
Placques	880	330
Ashes	362	395
	<u>7,352</u>	<u>6,075</u>
Payments:		
Services	213	201
Repairs and renewals	2,511	606
Maintenance and labour	13,742	5,306
Honorarium	1,000	1,000
Sundries	66	1,159
Bank charges	-	69
	<u>17,532</u>	<u>8,341</u>
Excess of expenditure over income	(10,180)	(2,266)
Balance brought forward	10,610	7,876
Remede received	7,199	5,000
Balance carried forward	<u>7,629</u>	<u>10,610</u>

Constables of St. Martin

Notes to the Financial Statements for the Year Ended 31 December 2023

7 Floral Committee	2023	2022
Receipts:		
Grants received	300	1,250
Other income	1,000	1,000
	<u>1,300</u>	<u>2,250</u>
Payments:		
Competition expenses	2,300	766
Repairs and renewals	727	843
Planters	1,587	-
Summer plants	1,486	2,604
Winter plants	509	1,476
	<u>6,609</u>	<u>5,689</u>
Excess of expenditure over income	(5,309)	(3,439)
Balance brought forward	(25)	1,989
Remede received	7,754	1,425
	<u>2,420</u>	<u>(25)</u>
8 Parochial Education	2023	2022
Grants:		
St Martin's Primary School	8,500	7,700
Les Beaucamps High School	1,550	1,530
Le Murier School	250	230
Les Voies School	150	130
Le Rondin	250	230
	<u>10,700</u>	<u>9,820</u>
9 Amelioration Committee	2023	2022
Receipts:		
Dog Licences	5,425	5,955
Rent of field	250	250
Hotel liquor licence fees	407	520
Bank interest	2	3
Dog tags refund	17	-
Bornements	450	225
	<u>6,551</u>	<u>6,953</u>
Payments:		
Saints Kiosk and convenience repairs	3,430	4,835
Constables honorarium	7,500	5,000
Road signs		1,033
Repairs and renewals		928
Miscellaneous expenses		2,500
	<u>10,930</u>	<u>14,296</u>
Excess of expenditure over income	(4,379)	(7,343)
Balance brought forward	18,792	26,135
Balance carried forward	<u>14,413</u>	<u>18,792</u>

Constables of St. Martin

Notes to the Financial Statements for the Year Ended 31 December 2023

10 Liberation Day	2023	2022
Receipts:		
States Grant	4,478	4,125
Other income	835	2,521
	<u>5,313</u>	<u>6,646</u>
 Liberation Day payments	 <u>5,051</u>	 <u>4,825</u>
 Excess of income over expenditure	 <u>262</u>	 <u>1,821</u>
 11 Church Property Management Board	 2023	 2022
Receipts:		
Bank interest	1	1
	<u>1</u>	<u>1</u>
 Payments:		
Ordinary repairs to Parish Church	1,753	3,160
Extraordinary repairs to Parish Church	7,960	26,407
Insurance	2,278	2,045
Cemetery upkeep	11,405	7,597
Publications	1,046	1,000
Stationery and post	60	-
	<u>24,502</u>	<u>40,209</u>
 Excess of expenditure over income	 (24,501)	 (40,208)
Balance brought forward	23,903	34,905
Remede received	16,790	29,206
Balance carried forward	<u>16,192</u>	<u>23,903</u>
 12 Parochial Administration	 2023	 2022
Payments:		
Accountancy	6,214	7,000
Advertising and publications	2,894	7,112
Insurance	10,199	7,048
Legal and Court fees	5,417	3,051
Bank charges	1,123	1,669
Office expenses	24,120	17,925
Cadastre	2,540	6,621
Sundries	9,486	3,759
Depreciation	14,548	11,049
	<u>76,541</u>	<u>65,234</u>

Constables of St. Martin

Notes to the Financial Statements
for the Year Ended 31 December 2023

13 Staff costs

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

14 General Reserve

	2023	2022
Brought forward		
Profit for the year	451,102	430,609
Remede to:	34,663	4,689
Cemetery Committee	(7,199)	(5,000)
Floral Committee	(7,754)	(1,425)
Church Property Management Board	(16,790)	(29,206)
Cemetery Committee	10,180	2,266
Floral Committee	5,309	3,439
Amelioration Committee	4,379	7,343
Liberation Day	(262)	(1,821)
Church Property Management Board	24,501	40,208
	<u>498,129</u>	<u>451,102</u>