

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Constables of St. Martin

Constables of St. Martin

**Contents of the Financial Statements
for the Year Ended 31 December 2025**

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

Constables of St. Martin

General Information
for the Year Ended 31 December 2025

CONSTABLES:

D Beausire
R Prow

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 2025

Chartered Accountant's 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, Church Property Management Board and Cemetery Committee are each 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 2025. These comprise the Statement of Balances at 31 December 2025, 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 Parochial Administration Ordinance, 2013.

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

Brehon Limited.

Date: *23 February 2026*

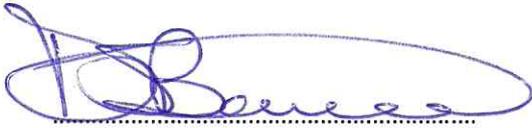
Unaudited Financial Statements

for the Year Ended 31 December 2025

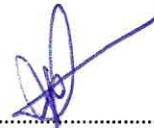
Constables of St. Martin

Client Approval Certificate

In accordance with the terms of engagement of Brehon Limited, we approve the financial statements for the year ended 31 December 2025 which comprise the 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: 23/2/2026.....

Constables of St. Martin

Detailed Receipts and Payments for the Year Ended 31 December 2025

	Note	2025		2024	
		£	£	£	£
Receipts					
Occupiers' rates		641,581		640,680	
Rental Income		22,061		16,613	
Cemetery Committee	6	9,851		7,230	
Floral Committee	7	1,811		100	
Amelioration Committee	9	13,613		7,921	
Liberation Day	10	7,471		-	
Church Property Management Board	11	7		504	
Bank interest		12,544		16,967	
Other		2,617		10,528	
			711,556		700,543
Payments					
Parochial services	4	395,409		370,649	
Parochial property	5	112,257		64,459	
Cemetery Committee	6	19,246		26,209	
Floral Committee	7	7,645		7,709	
Parochial Education	8	5,000		4,500	
Amelioration Committee	9	10,148		21,701	
Liberation Day	10	8,390		-	
Church Property Management Board	11	38,102		30,308	
Parochial administration	12	92,052		67,380	
Staff costs	13	40,335		29,998	
			(728,584)		(622,913)
Operating (deficit)/surplus		£	(17,028)	£	77,630

Constables of St. Martin

Balance Sheet 31 December 2025

	Note	2025		2024	
		£	£	£	£
Tangible fixed assets	2		410,157		308,254
Current assets					
Debtors and prepayments		14,138		13,382	
Cash at bank		381,048		500,639	
		<hr/>		<hr/>	
		395,186		514,021	
Creditors due within one year:		<hr/>		<hr/>	
		(43,875)		(43,779)	
Net current assets			351,311		470,242
			<hr/>		<hr/>
		£	761,468	£	778,496
			<hr/> <hr/>		<hr/> <hr/>
Represented by:					
General Account	14		535,064		568,316
Reserve fund			160,000		160,000
Cemetery Committee	6		6,268		(2,332)
Floral Committee	7		3,102		768
Amelioration Committee	8		4,098		633
Liberation Day			3,002		2,083
CPMB Account	11		49,934		49,028
			<hr/>		<hr/>
		£	761,468	£	778,496
			<hr/> <hr/>		<hr/> <hr/>

Constables of St. Martin

Notes to the Financial Statements for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been compiled on a basis which enables surpluses or shortfalls to be calculated in accordance with generally accepted accounting practice.

2. TANGIBLE FIXED ASSETS

	Parish Trucks £	Buildings £	Plant & Equipment £	Computer £	Total
Cost/Valuation					
At 1 January 2025	22,000	293,068	60,425	11,387	386,880
Additions		112,552		4,146	116,698
Disposals				(7,125)	(7,125)
At 31 December 2025	22,000	405,620	60,425	8,408	496,453
Depreciation					
At 1 January 2025	16,233	25,220	25,785	11,387	78,626
Charge for the year	1,153	4,679	8,134	829	14,795
Disposal	-	-	-	(7,125)	(7,125)
At 31 December 2025	17,386	29,899	33,919	5,091	86,296
Net Book Value					
At 31 December 2025	4,614	375,721	26,506	3,317	410,157
At 31 December 2024	5,767	267,848	34,640	-	308,254

Constables of St. Martin

Notes to the Financial Statements **for the Year Ended 31 December 2025**

2. TANGIBLE FIXED ASSETS - continued

During the year a total of £106525 has been spent on improvements to the parish hall. Further expenditure will be incurred during 2026 and has been provided for in prior years. These costs have and will be capitalised and depreciated over their estimated useful lives as shown in note 2.

The Rectory requires significant repairs as identified in a recent survey conducted by a local professional firm. The Constables and Douzaine are currently considering various options to mitigate the impact for ratepayers of St Martin. No provision has been made for these costs.

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 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 £2,500. 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.

Constables of St. Martin

Notes to the Financial Statements
for the Year Ended 31 December 2025

3. RETAINED BALANCE

	2025		2024	
	£	£	£	£
Brought forward	778,496		700,866	
Add				
Net (deficit)/surplus	<u>(17,028)</u>		<u>77,630</u>	
		<u>761,468</u>		<u>778,496</u>
		<u>761,468</u>		<u>778,496</u>

Constables of St. Martin

Notes to the Financial Statements for the Year Ended 31 December 2025

	2025	2024
	£	£
4 Parochial Services		
Refuse Collection	376,484	357,283
Street Lighting	18,925	13,366
	<u>395,409</u>	<u>370,649</u>

	2025	2024
5 Parochial Property		
Maintenance and repairs	98,858	48,576
Truck expenses	4,942	1,523
Maintenance of Parish Property	(1,481)	5,990
Maintenance of Parish Hall	3,478	2,884
Christmas Lights	6,460	5,486
	<u>112,257</u>	<u>64,459</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, 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.

An insurance claim of £2,110 was received in the year against maintenance of Parish Property.

	2025	2024
6 Cemetery Committee		
Receipts:		
Sinkings	8,540	3,500
Sale of Plots	-	2,500
Placques	350	220
Sundries	361	110
Ashes	600	900
	<u>9,851</u>	<u>7,230</u>
Payments:		
Services	580	238
Repairs and renewals	384	4,292
Maintenance and labour	12,232	15,679
Honorarium	1,050	1,000
Remembrance Wall	5,000	5,000
	<u>19,246</u>	<u>26,209</u>
Deficit of expenditure over income	(9,395)	(18,979)
Balance brought forward	(2,332)	7,629
Remede received	17,995	9,018
Balance carried forward	<u>6,268</u>	<u>(2,332)</u>

Constables of St. Martin

Notes to the Financial Statements for the Year Ended 31 December 2025

7 Floral Committee	2025	2024
Receipts:		
Grants received	1,250	-
Other income	561	100
	<u>1,811</u>	<u>100</u>
Payments:		
Competition expenses	2,625	2,494
Repairs and renewals	884	1,563
Planters	286	-
Summer plants	2,203	2,330
Winter plants	1,647	1,322
	<u>7,645</u>	<u>7,709</u>
Deficit of expenditure over income	(5,834)	(7,609)
Balance brought forward	768	2,420
Remede received	8,168	5,957
Balance carried forward	<u>3,102</u>	<u>768</u>
8 Parochial Education	2025	2024
Grants:		
St Martin's Primary School	5,000	4,500
	<u>5,000</u>	<u>4,500</u>
9 Amelioration Committee	2025	2024
Receipts:		
Dog Licences	5,898	6,235
Rent of field	250	250
Hotel liquor licence fees	985	709
Bank interest	-	2
Dog tags refund	355	250
Late payment fees	5,775	-
Bornements	350	475
	<u>13,613</u>	<u>7,921</u>
Payments:		
Saints Kiosk and convenience repairs	4,148	501
Constables honorarium	6,000	6,000
Cash paid to Welfare	-	15,200
	<u>10,148</u>	<u>21,701</u>
Excess of expenditure over income	3,465	(13,780)
Balance brought forward	633	14,413
Balance carried forward	<u>4,098</u>	<u>633</u>

The balance (£15,200) of the Welfare fund was transferred during 2019 from the Constables account and was repaid to the Martha Thoume Fund in August 2024.

Constables of St. Martin

Notes to the Financial Statements for the Year Ended 31 December 2025

10 Liberation Day	2025	2024
Receipts:		
States Grant	6,704	-
Other income	767	-
	<u>7,471</u>	<u>-</u>
Liberation Day payments	<u>8,390</u>	<u>-</u>
Deficit of expenditure over income	<u>(919)</u>	<u>-</u>
11 Church Property Management Board	2025	2024
Receipts:		
Donations	-	500
Bank interest	7	4
	<u>7</u>	<u>504</u>
Payments:		
Ordinary repairs to Parish Church	2,767	1,906
Extraordinary repairs to Parish Church	22,683	17,388
Insurance	2,406	2,365
Cemetery upkeep	8,934	8,249
Long term debt paid off	992	-
Stationery and post	320	400
	<u>38,102</u>	<u>30,308</u>
Deficit of expenditure over income	(38,095)	(29,804)
Balance brought forward	49,028	16,192
Remede received	39,000	62,640
Balance carried forward	<u>49,933</u>	<u>49,028</u>
12 Parochial Administration	2025	2024
Payments:		
Accountancy	2,935	3,125
Advertising and publications	1,908	555
Insurance	12,406	11,696
Legal and Court fees	21,649	2,379
Bank charges	2,353	1,792
Office expenses	22,636	22,291
Cadastre	10,014	9,401
Sundries	3,355	2,650
Depreciation	14,796	13,491
	<u>92,052</u>	<u>67,380</u>

Constables of St. Martin

Notes to the Financial Statements for the Year Ended 31 December 2025

13 Staff costs

The staff costs relate to the clerk and secretarial support. There is £535 of employer pension contributions in the year.

14 Brought forward	568,316	498,129
(Deficit)/Surplus for the year	(17,028)	77,630
Remede to:		
Cemetery Committee	(17,995)	(9,018)
Floral Committee	(8,168)	(5,957)
Church Property Management Board	(39,000)	(62,640)
Cemetery Committee	9,395	18,979
Floral Committee	5,834	7,609
Amelioration Committee	(3,465)	13,780
Liberation Day	(919)	-
Church Property Management Board	38,095	29,804
	<u>535,064</u>	<u>568,316</u>