

**Unaudited Financial Statements for the Year Ended 31 December 2024**

**for**

**Constables of St. Martin**

**Constables of St. Martin**

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for the Year Ended 31 December 2024**

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**Constables of St. Martin**

**General Information**  
**for the Year Ended 31 December 2024**

**CONSTABLES:**

D Beausire  
C Bauer

**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 2024**

**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 2024. These comprise the Statement of Balances at 31 December 2024, 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: 5<sup>th</sup> March 2025

**Unaudited Financial Statements**

**for the Year Ended 31 December 2024**

**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 2024 which comprise the Profit and Loss Account, 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: <sup>11</sup> 5 MARCH 2025

**Constables of St. Martin**

**Detailed Receipts and Payments**  
**for the Year Ended 31 December 2024**

	Note	2024		2023	
		£	£	£	£
<b>Receipts</b>					
Occupiers' rates		640,680		587,031	
Rental Income		16,613		18,123	
Cemetery Committee	6	7,230		7,352	
Floral Committee	7	100		1,300	
Amelloration Committee	9	7,921		6,551	
Liberation Day	10	-		5,313	
Church Property Management Board	11	504		1	
Bank Interest		16,967		3,847	
Other		10,528		12,593	
			<hr/>	<hr/>	
			700,543		642,111
<b>Payments</b>					
Parochial services	4	370,649		345,379	
Parochial property	5	64,459		62,913	
Cemetery Committee	6	26,209		17,532	
Floral Committee	7	7,709		6,609	
Parochial Education	8	4,500		10,700	
Amelloration Committee	9	21,701		10,930	
Liberation Day	10	-		5,051	
Church Property Management Board	11	30,308		24,502	
Parochial administration	12	67,380		76,541	
Staff costs	13	29,998		47,291	
			<hr/>	<hr/>	
			(622,913)		(607,448)
			<hr/>	<hr/>	
<b>Operating surplus</b>		<b>£</b>	<b>77,630</b>	<b>£</b>	<b>34,663</b>
			<hr/>	<hr/>	

## Constables of St. Martin

### Balance Sheet 31 December 2024

		2024		2023	
	Note	£	£	£	£
<b>Tangible fixed assets</b>	2		308,254		173,342
<b>Current assets</b>					
Debtors and prepayments		13,382		3,645	
Cash at bank		500,639		554,660	
		<hr/>		<hr/>	
		514,021		558,305	
<b>Creditors due within one year:</b>		<hr/>		<hr/>	
		(43,779)		(30,781)	
<b>Net current assets</b>			470,242		527,524
			<hr/>		<hr/>
		£	778,496	£	700,866
			<hr/>		<hr/>
<b>Represented by:</b>					
General Account	14		568,316		498,129
Reserve fund			160,000		160,000
Cemetery Committee	6		(2,332)		7,629
Floral Committee	7		768		2,420
Amelioration Committee	8		633		14,413
Liberation Day			2,083		2,083
CPMB Account	11		49,028		16,192
			<hr/>		<hr/>
		£	778,496	£	700,866
			<hr/>		<hr/>

**Constables of St. Martin**

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2024**

**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**

	Plant and machinery £	Parish Buildings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2024	54,027	151,062	22,000	11,387	238,476
Additions	<u>6,398</u>	<u>142,005</u>	<u>-</u>	<u>-</u>	<u>148,403</u>
At 31 December 2024	<u>60,425</u>	<u>293,067</u>	<u>22,000</u>	<u>11,387</u>	<u>386,879</u>
<b>DEPRECIATION</b>					
At 1 January 2024	17,125	21,831	14,791	11,387	65,134
Charge for year	<u>8,660</u>	<u>3,389</u>	<u>1,442</u>	<u>-</u>	<u>13,491</u>
At 31 December 2024	<u>25,785</u>	<u>25,220</u>	<u>16,233</u>	<u>11,387</u>	<u>78,625</u>
<b>NET BOOK VALUE</b>					
At 31 December 2024	<u>34,640</u>	<u>267,847</u>	<u>5,767</u>	<u>-</u>	<u>308,254</u>
At 31 December 2023	<u>36,902</u>	<u>129,231</u>	<u>7,209</u>	<u>-</u>	<u>173,342</u>



## Constables of St. Martin

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 2. TANGIBLE FIXED ASSETS - continued

During the year a total of £135,839 has been spent on improvements to the parish hall. Further expenditure will be incurred during 2025 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 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.

**Constables of St. Martin**

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2024**

**3. RETAINED BALANCE**

	2024		2023	
	£	£	£	£
Brought forward	700,866		666,203	
Add				
Net surplus	<u>77,630</u>		<u>34,663</u>	
		<u>778,496</u>		<u>700,866</u>
		<u>778,496</u>		<u>700,866</u>

## Constables of St. Martin

### Notes to the Financial Statements for the Year Ended 31 December 2024

	2024	2023
	£	£
<b>4 Parochial Services</b>		
Refuse Collection	357,283	326,423
Street Lighting	13,366	18,956
	<u>370,649</u>	<u>345,379</u>
<b>5 Parochial Property</b>	2024	2023
Maintenance and repairs	48,576	48,676
Truck expenses	1,523	941
Maintenance of Parish Property	5,990	90
Maintenance of Parish Hall	2,884	9,385
Christmas Lights	5,486	3,821
	<u>64,459</u>	<u>62,913</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.

<b>6 Cemetery Committee</b>	2024	2023
<b>Receipts:</b>		
Sinkings	3,500	3,610
Sale of Plots	2,500	2,500
Placques	220	880
Sundries	110	-
Ashes	900	362
	<u>7,230</u>	<u>7,352</u>
<b>Payments:</b>		
Services	238	213
Repairs and renewals	4,292	2,511
Maintenance and labour	15,679	13,742
Honorarium	1,000	1,000
Sundries	-	66
Remembrance Wall	5,000	-
	<u>26,209</u>	<u>17,532</u>
Excess of expenditure over income	(18,979)	(10,180)
Balance brought forward	7,629	10,610
Remede received	9,018	7,199
Balance carried forward	<u>(2,332)</u>	<u>7,629</u>

## Constables of St. Martin

### Notes to the Financial Statements for the Year Ended 31 December 2024

<b>7 Floral Committee</b>	<b>2024</b>	<b>2023</b>
<b>Receipts:</b>		
Grants received	-	300
Other Income	100	1,000
	<u>100</u>	<u>1,300</u>
<b>Payments:</b>		
Competition expenses	2,494	2,300
Repairs and renewals	1,563	727
Planters	-	1,587
Summer plants	2,330	1,486
Winter plants	1,322	509
	<u>7,709</u>	<u>6,609</u>
Excess of expenditure over income	(7,609)	(5,309)
Balance brought forward	2,420	(25)
Remede received	5,957	7,754
Balance carried forward	<u>768</u>	<u>2,420</u>
<b>8 Parochial Education</b>	<b>2024</b>	<b>2023</b>
<b>Grants:</b>		
St Martin's Primary School	4,500	8,500
Les Beaucamps High School	-	1,550
Le Murier School	-	250
Les Voies School	-	150
Le Rondin	-	250
	<u>4,500</u>	<u>10,700</u>
<b>9 Amelioration Committee</b>	<b>2024</b>	<b>2023</b>
<b>Receipts:</b>		
Dog Licences	6,235	5,425
Rent of field	250	250
Hotel liquor licence fees	709	407
Bank Interest	2	2
Dog tags refund	250	17
Bornements	475	450
	<u>7,921</u>	<u>6,551</u>
<b>Payments:</b>		
Saints Kiosk and convenience repairs	501	3,430
Constables honorarium	6,000	7,500
Cash paid to Welfare	15,200	-
	<u>21,701</u>	<u>10,930</u>
Excess of expenditure over income	(13,780)	(4,379)
Balance brought forward	14,413	18,792
Balance carried forward	<u>633</u>	<u>14,413</u>

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

**Constables of St. Martin**

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2024**

	2024	2023
<b>10 Liberation Day</b>		
Receipts:		
States Grant	-	4,478
Other income	-	835
	<u>-</u>	<u>5,313</u>
Liberation Day payments	-	5,051
Excess of Income over expenditure	-	262
<b>11 Church Property Management Board</b>	2024	2023
Receipts:		
Donations	500	-
Bank Interest	4	1
	<u>504</u>	<u>1</u>
Payments:		
Ordinary repairs to Parish Church	1,906	1,753
Extraordinary repairs to Parish Church	17,388	7,960
Insurance	2,365	2,278
Cemetery upkeep	8,249	11,405
Publications	-	1,046
Stationery and post	400	60
	<u>30,308</u>	<u>24,502</u>
Excess of expenditure over Income	(29,804)	(24,501)
Balance brought forward	16,192	23,903
Remede received	62,640	16,790
Balance carried forward	<u>49,028</u>	<u>16,192</u>
<b>12 Parochial Administration</b>	2024	2023
Payments:		
Accountancy	3,125	6,214
Advertising and publications	555	2,894
Insurance	11,696	10,199
Legal and Court fees	2,379	5,417
Bank charges	1,792	1,123
Office expenses	22,291	24,120
Cadastre	9,401	2,540
Sundries	2,650	9,486
Depreciation	13,491	14,548
	<u>67,380</u>	<u>76,541</u>