

# **Constables of St. Martin**

## **Parish Accounts**

**For the year ended 31 December 2020**

# Constables of St. Martin

## GENERAL INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2020

**Senior Constable**  
**Junior Constable**

Jeff Wilkes-Green  
John Bamford

**Address**

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

**Auditor**

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

## **INDEPENDENT AUDITOR'S REPORT**

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

### **Opinion**

We have audited the accounts of the Constables of St. Martin for the year ended 31 December 2020, which comprise the income and expenditure account, the statement of financial position and notes to the accounts, including a summary of significant accounting policies.

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

### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. 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 Guernsey and we have fulfilled our other 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.

### **Other information**

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Constables are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the accounts, 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 there is a material misstatement in the accounts or a material misstatement of the other information. 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.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which we have agreed to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the accounts are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of the Constables and those charged with governance for the accounts**

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.

Those charged with governance are responsible for overseeing the Parish's financial reporting process.

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## **INDEPENDENT AUDITOR'S REPORT**

**To the electors and ratepayers of the Parish of St. Martin (continued)**

### **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.

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:

### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the accounts, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

### **Identifying and assessing potential risks related to irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiring of management, including obtaining and reviewing supporting documentation, concerning the Constables' policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- discussing among the engagement team and involving relevant internal specialists, including IT specialists, regarding how and where fraud might occur in the accounts and any potential indicators of fraud. As part of this discussion, we identified potential for fraud in the following areas: management over-ride of controls; and safe-guarding of assets; and
- obtaining an understanding of the legal and regulatory frameworks in which the Constables operates, focusing on those laws and regulations that had a direct effect on the accounts or that had a fundamental effect on their operations. The key laws and regulations we considered in this context included the Parochial Administration Ordinance, 2013.

### **Audit response to risks identified**

Our procedures to respond to risks identified included the following:

- reviewing the accounts disclosures and testing supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

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## INDEPENDENT AUDITOR'S REPORT

To the electors and ratepayers of the Parish of St. Martin (continued)

### Audit response to risks identified (continued)

- reading minutes of meetings of the Constables and the various Committees;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- in addressing the risk of safeguarding of assets, discussing the approach to safeguarding of assets with the Constables, and reviewing the insurance documents to ensure adequate insurance cover is in place.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the Parish's ratepayers and electors, as a body. Our audit work has been undertaken so that we might state to them 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's ratepayers and electors as a body, for our audit work, for this report, or for the opinions we have formed.



Perkins

Chartered Certified Accountants

The Albany

South Esplanade

St Peter Port

Guernsey

Dated: 13<sup>th</sup> APRIL 2021

# Constables of St. Martin

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
<b>INCOME</b>					
Occupiers' rates		488,223		506,726	
Rental income		19,152		25,674	
Cemetery Committee	4	6,342		9,855	
Floral Committee	5	3,251		2,951	
School Committee	6	-		26	
Amelioration Committee	7	6,070		9,410	
Church Property Management Board	8	3		3	
Bornements received		-		325	
Bank interest		1,254		1,786	
Proceeds of land sale		2,000		-	
Other		6,623		1,176	
			532,918		557,932
<b>EXPENDITURE</b>					
Parochial services	2	306,841		300,898	
Parochial property	3	30,516		77,207	
Cemetery Committee	4	27,889		32,009	
Floral Committee	5	6,424		8,389	
School Committee	6	9,750		9,500	
Amelioration Committee	7	3,575		22,520	
Church Property Management Board	8	22,635		19,035	
Parochial administration	9	60,198		46,120	
Staff costs	10	49,848		46,105	
			517,676		561,783
<b>Excess/(deficiency) of income over expenditure for the year</b>			£ 15,242		£ (3,851)

# Constables of St. Martin

## BALANCE SHEET AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>	11		<b>120,703</b>		126,759
<b>Current assets</b>					
Debtors and prepayments	12	7,955		4,224	
Cash at bank and in hand	13	<u>580,058</u>		<u>564,460</u>	
		<b>588,013</b>		<b>568,684</b>	
<b>Creditors : amounts falling due within one year</b>					
Creditors and accruals	14	<u>34,395</u>		<u>36,364</u>	
<b>Net current assets</b>			<b>553,618</b>		532,320
<b>Net assets</b>			<b>£ <u>674,321</u></b>		<b>£ <u>659,079</u></b>
<b>Represented by:</b>					
General account	15		441,733		412,687
Reserve fund	16		160,000		160,000
Welfare fund	17		-		-
Cemetery Committee account	4		12,945		19,492
Floral Committee account	5		5,727		8,900
School Committee account	6		643		2,718
Amelioration Committee account	7		27,771		25,276
CPMB account	8		<u>25,502</u>		<u>30,006</u>
			<b>£ <u>674,321</u></b>		<b>£ <u>659,079</u></b>

Approved by the Douzaine and signed on its behalf by:

  
.....  
Constable

  
.....  
Constable Douzaine

Date: 13 April 2021

# Constables of St. Martin

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 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
Office equipment	20% reducing balance
Computer equipment	20% straight line

### 2. Parochial services

	2020	2019
	£	£
Refuse collection	289,123	283,378
Street lighting	17,718	17,520
	<u>306,841</u>	<u>300,898</u>

There was a surplus of refuse rates in the 2018 Remède of approximately £24,000. This has been used to reduce the occupiers' rates in both 2019 and 2020.

### 3. Parochial property

	2020	2019
	£	£
Fontaines & abreuveurs	439	-
Maintenance and repairs	17,187	28,302
Truck expenses	595	3,606
Maintenance of Parish Rectory	1,668	29,695
Maintenance of Parish Hall	4,038	8,823
Christmas lights	6,589	6,781
	<u>30,516</u>	<u>77,207</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's.



# Constables of St. Martin

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 4. Cemetery Committee

	2020 £	2019 £
<b>Income:</b>		
Sinkings	4,558	8,345
Sale of plots	718	400
Plaques	203	500
Ashes	833	510
Sundries	30	100
	<u>6,342</u>	<u>9,855</u>
<b>Expenditure:</b>		
Sinkings	3,325	6,170
Services	190	114
Repairs and renewals	2,554	1,701
Maintenance and labour	19,482	19,430
Honorarium	2,260	2,200
New Path	-	1,415
Mower	-	800
Sundries	-	76
Bank charges	78	103
	<u>27,889</u>	<u>32,009</u>
Excess of expenditure over income	(21,547)	(22,154)
Balance brought forward	19,492	21,646
Remède received	15,000	20,000
	<u>12,945</u>	<u>19,492</u>

### 5. Floral Committee

	2020 £	2019 £
<b>Income:</b>		
Grants received	2,250	1,250
Other income	1,000	1,700
Bank interest	1	1
	<u>3,251</u>	<u>2,951</u>
<b>Expenditure:</b>		
Competition expenses and irrigation	1,003	3,252
Repairs and renewals	957	695
Planters	674	1,215
Summer plants	2,673	2,581
Winter plants	1,117	646
	<u>6,424</u>	<u>8,389</u>
Excess of expenditure over income	(3,173)	(5,438)
Balance brought forward	8,900	12,138
Remède received	-	2,200
	<u>5,727</u>	<u>8,900</u>

# Constables of St. Martin

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 6. School Committee

	2020 £	2019 £
<b>Income:</b>		
Other income	-	25
Bank interest	-	1
	<u>-</u>	<u>26</u>
<b>Expenditure:</b>		
St Martin's Primary School	7,675	7,550
Les Beaucamps High School	1,500	1,450
Le Murier School	225	200
Les Voies School	125	100
I.e Rondin	225	200
	<u>9,750</u>	<u>9,500</u>
Excess of expenditure over income	(9,750)	(9,474)
Balance brought forward	2,718	2,692
Remède received	7,675	9,500
	<u>643</u>	<u>2,718</u>

### 7. Amelioration Committee

	2020 £	2019 £
<b>Income:</b>		
Dog licences	5,220	6,002
Rent of field	250	250
Hotel liquor licence fees	448	916
Bank interest	2	3
Dog tags refund	-	1,489
Bornements	150	750
	<u>6,070</u>	<u>9,410</u>
<b>Expenditure:</b>		
Saints Kiosk and convenience repairs	-	17,340
Constables' honorarium	3,100	2,980
Road signs	-	(130)
Repairs and renewals	-	1,629
Miscellaneous expenses	475	701
	<u>3,575</u>	<u>22,520</u>
Excess/(deficiency) of income over expenditure	2,495	(13,110)
Balance brought forward	25,276	23,186
Transfer from welfare fund	-	15,200
	<u>27,771</u>	<u>25,276</u>

# Constables of St. Martin

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 8. Church Property Management Board (CPMB)

	2020 £	2019 £
<b>Income:</b>		
Bank interest	<u>3</u>	<u>3</u>
<b>Expenditure:</b>		
Ordinary repairs to the Parish Church	-	205
Extraordinary repairs to the Parish Church	12,750	8,814
Insurance	2,185	1,991
Cemetery upkeep	6,569	7,062
Publications	<u>1,131</u>	<u>963</u>
	<u>22,635</u>	<u>19,035</u>
Excess of expenditure over income	(22,632)	(19,032)
Balance brought forward	30,006	28,280
Remède received	18,128	20,758
	<u>25,502</u>	<u>30,006</u>

### 9. Parochial administration

	2020 £	2019 £
<b>Expenditure:</b>		
Accountancy	24,385	8,000
Advertising & Publications	3,348	5,608
Insurance	5,737	7,002
Legal & Court fees	1,409	1,684
Bank charges	1,562	762
Office Expenses	10,434	13,225
Cadastre	5,633	1,076
Sundries	675	1,004
Depreciation	<u>7,015</u>	<u>7,759</u>
	<u>60,198</u>	<u>46,120</u>

### 10. 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 2020

### 11. Fixed assets

	Parish Trucks £	Parish toilets £	Office equipment £	Computer equipment £	Total £
<u>Cost</u>					
Brought forward	22,000	117,158	1,551	11,387	152,096
Additions	-	-	959	-	959
Carried forward	<u>22,000</u>	<u>117,158</u>	<u>2,510</u>	<u>11,387</u>	<u>153,055</u>
<u>Accumulated depreciation</u>					
Brought forward	4,400	16,330	760	3,847	25,337
Charge for the year	3,520	1,260	350	1,885	7,015
Carried forward	<u>7,920</u>	<u>17,590</u>	<u>1,110</u>	<u>5,732</u>	<u>32,352</u>
<b>Net book value at 31 December 2020</b>	<b><u>14,080</u></b>	<b><u>99,568</u></b>	<b><u>1,400</u></b>	<b><u>5,655</u></b>	<b><u>120,703</u></b>
<b>Net book value at 31 December 2019</b>	<b><u>17,600</u></b>	<b><u>100,828</u></b>	<b><u>791</u></b>	<b><u>7,540</u></b>	<b><u>126,759</u></b>

### 12. Debtors and prepayments

	2020 £	2019 £
Accounts receivable	6,131	4,224
2020 Liberation Day provision	1,500	-
Floral committee	324	-
	<u>7,955</u>	<u>4,224</u>

### 13. Cash at bank and in hand

	2020 £	2019 £
States of Guernsey Cash Reserve		
Reserve Account	160,000	160,000
Parish Deposit	65,683	64,429
Lloyds Bank International Limited		
Current Account	282,065	245,879
Parish Welfare Fund	-	-
Petty Cash	46	49
Cemetery Committee	12,945	19,492
Floral Committee	5,403	8,899
School Committee	643	10,268
Amelioration Committee	27,771	25,438
Church Property Management Board	25,502	30,006
	<u>580,058</u>	<u>564,460</u>

# Constables of St. Martin

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 14. Creditors

	2020	2019
	£	£
Accrued expenses	34,395	28,652
Cemetery Committee	-	-
Floral Committee	-	-
School Committee	-	7,550
Amelioration Committee	-	162
Church Property Management Board	-	-
	<u>34,395</u>	<u>36,364</u>

### 15. General account

	2020	2019
	£	£
Balance brought forward	412,687	420,089
Excess of Income over expenditure for the year	15,242	(3,851)
Remede to:		
Cemetery Committee	(15,000)	(20,000)
Floral Committee	-	(2,200)
School Committee	(7,675)	(9,500)
Church Property Management Board	(18,128)	(20,758)
Excess of expenditure over income of:		
Cemetery Committee	21,547	22,154
Floral Committee	3,173	5,438
School Committee	9,750	9,474
Amelioration Committee	(2,495)	13,110
Church Property Management Board	22,632	19,032
Transfer to reserve fund	-	(20,000)
Transfer to welfare fund	-	(301)
Balance carried forward	<u>441,733</u>	<u>412,687</u>

### 16. Reserve fund

	2020	2019
	£	£
Balance brought forward	160,000	140,000
Transfer from general account	-	20,000
Balance 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.

# Constables of St. Martin

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

### 17. Welfare fund

	2020 £	2019 £
Balance brought forward	-	14,899
Transfer from general account	-	301
Transfer to amelioration committee	-	(15,200)
Balance carried forward	<u>-</u>	<u>-</u>

The welfare fund has been amalgamated with the amelioration committee as both are for the benefit of parishioners.