

Constables of St. Martin

Parish Accounts

For the year ended 31 December 2021

Constables of St. Martin

GENERAL INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2021

Senior Constable

Dave Beausire

Junior Constable

Jeff Wilkes-Green

Jeff Wilkes-Green served as Senior Constable during the year and John Bamford served as Junior Constable until his resignation on 13th July 2021. At the November 2021 election, Dave Beausire and Jeff Wilkes-Green were elected as Constables for the ensuing year.

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 2021, 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: 20th April 2022

Constables of St. Martin

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021	2020
		£	£
INCOME			
Occupiers' rates		494,587	488,223
Rental income		15,749	19,152
Cemetery Committee	4	9,685	6,342
Floral Committee	5	2,250	3,251
School Committee	6	2	-
Amelioration Committee	7	7,157	6,070
Church Property Management Board	8	2	3
Bank interest		29	1,254
Proceeds of land sale		-	2,000
Other		9,678	6,623
		539,139	532,918
EXPENDITURE			
Parochial services	2	310,859	306,841
Parochial property	3	50,647	30,516
Cemetery Committee	4	29,754	27,889
Floral Committee	5	5,987	6,424
School Committee	6	10,465	9,750
Amelioration Committee	7	8,793	3,575
Church Property Management Board	8	11,395	22,635
Parochial administration	9	57,759	60,198
Staff costs	10	66,288	49,848
		551,947	517,676
(Deficiency)/excess of income over expenditure for the year		£ <u>(12,808)</u>	£ <u>15,242</u>

Constables of St. Martin

BALANCE SHEET AT 31 DECEMBER 2021

	Notes	2021	2020
		£	£
Fixed assets	11	119,250	120,703
Current assets			
Debtors and prepayments	12	3,930	7,955
Cash at bank and in hand	13	573,628	580,058
		<u>577,558</u>	<u>588,013</u>
Creditors : amounts falling due within one year			
Creditors and accruals	14	35,294	34,395
Net current assets		542,264	553,618
Net assets		<u>£ 661,514</u>	<u>£ 674,321</u>
Represented by:			
General account	15	430,609	441,733
Reserve fund	16	160,000	160,000
Cemetery Committee account	4	7,876	12,945
Floral Committee account	5	1,989	5,727
School Committee account	6	-	643
Amelioration Committee account	7	26,135	27,771
CPMB account	8	34,905	25,502
		<u>£ 661,514</u>	<u>£ 674,321</u>

Approved by the Douzaine and signed on its behalf by:


Constable


Constable/Douzainier

Date: 20 April 2022

Constables of St. Martin

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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

	2021 £	2020 £
Refuse collection	293,036	289,123
Street lighting	17,823	17,718
	<u>310,859</u>	<u>306,841</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

	2021 £	2020 £
Fontaines & abreuvoirs	-	439
Maintenance and repairs	28,742	17,187
Truck expenses	476	595
Maintenance of Parish Rectory	1,815	1,668
Maintenance of Parish Hall	7,966	4,038
Christmas lights	11,648	6,589
	<u>50,647</u>	<u>30,516</u>

The Parish own a number of fontaines, abreuvoirs, 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 2021

4. Cemetery Committee

	2021 £	2020 £
Income:		
Sinkings	8,023	4,558
Sale of plots	550	718
Plaques	550	203
Ashes	337	833
Sundries	225	30
	<u>9,685</u>	<u>6,342</u>
Expenditure:		
Sinkings	5,590	3,325
Services	177	190
Repairs and renewals	843	2,554
Maintenance and labour	19,219	19,482
Honorarium	2,221	2,260
Sundries	1,290	-
Bank charges	180	78
Depreciation	234	-
	<u>29,754</u>	<u>27,889</u>
Excess of expenditure over income	(20,069)	(21,547)
Balance brought forward	12,945	19,492
Remède received	15,000	15,000
	<u>7,876</u>	<u>12,945</u>

5. Floral Committee

	2021 £	2020 £
Income:		
Grants received	1,250	2,250
Other income	1,000	1,000
Bank interest	-	1
	<u>2,250</u>	<u>3,251</u>
Expenditure:		
Competition expenses and irrigation	2,306	1,003
Repairs and renewals	554	957
Planters	438	674
Summer plants	2,644	2,673
Winter plants	45	1,117
	<u>5,987</u>	<u>6,424</u>
Excess of expenditure over income	(3,737)	(3,173)
Balance brought forward	5,726	8,899
Remède received	-	-
	<u>1,989</u>	<u>5,726</u>

Constables of St. Martin

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

6. School Committee

	2021 £	2020 £
Income:		
Other income	-	-
Bank interest	2	-
	<u>2</u>	<u>-</u>
Expenditure:		
St Martin's Primary School	7,700	7,675
Les Beaucamps High School	1,530	1,500
Le Murier School	230	225
Les Voies School	130	125
Le Rondin	230	225
Funds transferred to Parish	645	-
	<u>10,465</u>	<u>9,750</u>
Excess of expenditure over income	(10,463)	(9,750)
Balance brought forward	643	2,718
Remède received	9,820	7,675
	<u>-</u>	<u>643</u>
Balance carried forward	-	643

7. Amelioration Committee

	2021 £	2020 £
Income:		
Dog licences	5,715	5,220
Rent of field	250	250
Hotel liquor licence fees	749	448
Bank interest	3	2
Dog tags refund	40	-
Bornements	400	150
	<u>7,157</u>	<u>6,070</u>
Expenditure:		
Saints Kiosk and convenience repairs	2,520	-
Constables' honorarium	4,000	3,100
Road signs	-	-
Repairs and renewals	1,001	-
Miscellaneous expenses	1,272	475
	<u>8,793</u>	<u>3,575</u>
(Deficiency)/excess of income over expenditure	(1,636)	2,495
Balance brought forward	27,771	25,276
	<u>26,135</u>	<u>27,771</u>
Balance carried forward	26,135	27,771

Constables of St. Martin

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

8. Church Property Management Board (CPMB)

	2021 £	2020 £
Income:		
Bank interest	2	3
Expenditure:		
Ordinary repairs to the Parish Church	702	-
Extraordinary repairs to the Parish Church	151	12,750
Insurance	1,947	2,185
Cemetery upkeep	7,216	6,569
Publications	1,379	1,131
	<u>11,395</u>	<u>22,635</u>
Excess of expenditure over income	(11,393)	(22,632)
Balance brought forward	25,502	30,006
Remède received	20,796	18,128
Balance carried forward	<u>34,905</u>	<u>25,502</u>

9. Parochial administration

	2021 £	2020 £
Expenditure:		
Accountancy	9,000	24,385
Advertising & Publications	6,060	3,348
Insurance	6,595	5,737
Legal & Court fees	2,179	1,409
Bank charges	1,761	1,562
Office Expenses	14,437	10,434
Cadastre	5,840	5,633
Sundries	4,702	675
Depreciation	7,185	7,015
	<u>57,759</u>	<u>60,198</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 2021

11. Fixed assets

	Parish Trucks £	Parish toilets £	Plant & equipment £	Computer equipment £	Total £
<u>Cost</u>					
Brought forward	22,000	117,158	2,510	11,387	153,055
Additions	-	-	5,966	-	5,966
Carried forward	22,000	117,158	8,476	11,387	159,021
<u>Accumulated depreciation</u>					
Brought forward	7,920	17,590	1,110	5,732	32,352
Charge for the year	2,816	1,245	1,473	1,885	7,419
Carried forward	10,736	18,835	2,583	7,617	39,771
Net book value at 31 December 2021	11,264	98,323	5,893	3,770	119,250
Net book value at 31 December 2020	14,080	99,568	1,400	5,655	120,703

12. Debtors and prepayments

	2021 £	2020 £
Accounts receivable	1,719	6,131
2020 Liberation Day provision	1,500	1,500
Floral committee	332	324
Church Property Management Board	379	-
	3,930	7,955

13. Cash at bank and in hand

	2021 £	2020 £
States of Guernsey Cash Reserve		
Reserve Account	160,000	160,000
Parish Deposit	65,711	65,683
Lloyds Bank International Limited		
Current Account	297,910	282,065
Petty Cash	46	46
Cemetery Committee	6,941	12,945
Floral Committee	1,659	5,403
School Committee	-	643
Amelioration Committee	26,135	27,771
Church Property Management Board	15,226	25,502
	573,628	580,058

Constables of St. Martin

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

14. Creditors

	2021 £	2020 £
Accrued expenses	34,674	34,395
Church Property Management Board	620	-
	<u>35,294</u>	<u>34,395</u>

15. General account

	2021 £	2020 £
Balance brought forward	441,735	412,689
Excess of Income over expenditure for the year	(12,808)	15,242
Remede to:		
Cemetery Committee	(15,000)	(15,000)
School Committee	(9,820)	(7,675)
Church Property Management Board	(20,796)	(18,128)
Excess of expenditure over income of:		
Cemetery Committee	20,069	21,547
Floral Committee	3,737	3,173
School Committee	10,463	9,750
Amelioration Committee	1,636	(2,495)
Church Property Management Board	11,393	22,632
Balance carried forward	<u>430,609</u>	<u>441,735</u>

16. Reserve fund

	2021 £	2020 £
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.