

**PARISH OF ST SAVIOURS  
CONSTABLES' ACCOUNT  
FINANCIAL STATEMENTS  
31 DECEMBER 2019**

**CHARTERED ACCOUNTANTS' REPORT ON THE  
UNAUDITED FINANCIAL STATEMENTS OF  
THE PARISH OF ST SAVIOURS CONSTABLES' ACCOUNT**

In accordance with the letter of engagement dated 28 October 2019, we have prepared for your approval the financial information of the Parish of St Saviours Constables' Account for the year ended 31 December 2019 which comprises the General Income and Expenditure Account, the Balance Sheet and the notes on pages 5 to 9 from the accounting records and from information and explanations you have given us.

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 which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>

This report is made solely to you, in accordance with the terms of our engagement letter dated 28 October 2019. Our work has been undertaken solely to prepare for your approval the financial information of the Parish of St Saviours Constables' Account and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Constables of St Saviours for our work or for this report.

You have approved the financial information for the year ended 31 December 2019 and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not been instructed to carry out an audit or a review of the financial information of the Parish of St Saviours Constables' Account. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

CHARTERED ACCOUNTANTS

Place du Pre

Rue du Pre

St Peter Port

Guernsey

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**GENERAL INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

	Note		2018
<b>INCOME</b>			
	2		
Parochial rates		247,149	247,429
Deposit interest		321	141
Liquor licence		305	80
Other		1,254	1,358
		<hr/>	<hr/>
		249,029	249,008
<b>EXPENDITURE</b>			
Collection of refuse		115,914	64,713
Disposal of refuse		-	65,644
Churchwardens' account		37,739	25,630
Cemetery upkeep		16,000	14,000
Floral Guernsey		3,000	2,500
Parochial Administration			
Cadastré		2,121	2,047
Administration, clerical and legal expenses		29,346	27,240
Publications and notices		1,976	3,411
Rectory and church hall		32,580	4,827
Repairs and maintenance of Abbrevueurs		3,408	3,331
Flytipping		-	115
Depreciation	3	575	560
School grants			
La Houquette		400	400
La Mare de Carteret		400	400
		<hr/>	<hr/>
		(243,459)	(214,818)
<b>SURPLUS FOR THE FINANCIAL YEAR</b>			
<b>CARRIED FORWARD TO PAGE 3</b>			
		<hr/>	<hr/>
		5,570	34,190

**GENERAL INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

**2018**

**SURPLUS FOR THE FINANCIAL YEAR  
BROUGHT FORWARD FROM PAGE 2**

5,570

34,190

Balance brought forward

161,039

131,849

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166,609

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166,039

**TRANSFER TO SPECIAL RESERVE FUND** – as per Remede

-

(5,000)

Balance carried forward

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£ 166,609

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£ 161,039

**STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES**

There were no recognised gains or losses for 2019 or 2018 other than the surplus for the year.

The notes on pages 5 to 9 form an integral part of these financial statements.

**BALANCE SHEET**

**31 DECEMBER 2019**

	Note		<b>2018</b>
<b>TANGIBLE ASSETS</b>			
Fixed assets	3	162,584	149,455
<b>CURRENT ASSETS</b>			
Bank balances		402,215	405,904
		<hr/>	<hr/>
		£ 564,799	£ 555,359
		<hr/>	<hr/>
<b>REPRESENTED BY:</b>			
<b>GENERAL ACCOUNT</b>		166,609	161,039
<b>PROFIT ON SALE OF PARISH BUILDING</b>			
RESERVE	4	258,700	258,700
SPECIAL RESERVE FUND	5	115,712	115,481
COMPTE D'AMELIORATION	6	10,362	8,364
CEMETERY FUND	7	12,825	9,400
FLORAL ST SAVIOUR	8	591	2,375
		<hr/>	<hr/>
		£ 564,799	£ 555,359
		<hr/>	<hr/>

.....  
Neil Le Poidevin  
Constable

.....  
Paul Connolly  
Constable

Date.....

The notes on pages 5 to 9 form an integral part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**

**31 DECEMBER 2019**

**1. ACCOUNTING POLICIES**

- (a) In accordance with the Parochial Administration Ordinance 2013, all Parish accounts (including account of charitable funds) held by or in the name of the Constables, Churchwardens or Committees of the Parish must be scrutinised each year and financial statements prepared.

The account of the Compte D'Amelioration fund, where the source of income is derived from dog licences and (previously) gun licences is also reflected in these accounts. Expenditure is authorised for what is viewed by the Douzaine as a benefit to the Parish.

Similarly, the accounts of; -

The St Saviour's Cemetery Committee, which is responsible for the administration and running of the Parish Cemetery, where the source of income is derived from Parish Remede and burial fees, and the account of Floral St Saviours is also reflected in these accounts.

Expenditure is authorised for what is viewed by the Douzaine as of benefit to the Parish.

- (b) **CONVENTION**

These financial statements have been prepared under the historical cost convention. They have been prepared in order to show the Parish of St Saviour how the annual rates are spent. The principal accounting policies which the Constables have adopted under that convention are set out below. The financial statements are not intended to achieve full compliance with the provisions of UK Generally Accepted Accounting Principles.

- (c) **INCOME AND EXPENDITURE**

Parochial rates and all other income and expenditure have been included in the financial statements on a paid basis.

- (d) **TANGIBLE FIXED ASSETS AND DEPRECIATION**

Fixed assets are stated at historical cost less depreciation.

Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life:-

Fixtures, fittings and equipment – 20% straight line basis.

No depreciation is provided on building improvements.

**2. INCOME AND SURPLUS FOR THE FINANCIAL YEAR**

Income and surplus for the financial period derive wholly from continuing activities.

**NOTES TO THE FINANCIAL STATEMENTS**

**31 DECEMBER 2019**

**3. TANGIBLE ASSETS**

	Building Improvements £	Fixtures, fittings Equipment £	Total £
Balance brought forward			
1 January 2019	148,880	575	149,455
Additions	13,704	-	13,704
Depreciation	-	(575)	(575)
	<hr/>	<hr/>	<hr/>
Balance carried forward			
31 December 2019	164,584	-	162,584
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**4. PROFIT ON SALE OF PARISH BUILDING RESERVE**

The profit on sale of the premises known as Salle Paroissiale in La Grande Rue, approved by a meeting of Parishioners on 16 July 2014 gave rise to the following:-

	<b>2018</b>	
Balance at 1 January 2019 and 31 December 2019	£ 258,700	£ 258,700
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**5. SPECIAL RESERVE FUND**

The special reserve fund represents funds set aside for special expenditure.

	<b>2018</b>	
Balance brought forward	115,481	110,381
Deposit interest	231	100
Transfer as per Remede	-	5,000
	<hr/>	<hr/>
Balance carried forward	£ 115,712	£ 115,481
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NOTES TO THE FINANCIAL STATEMENTS

31 DECEMBER 2019

6. COMPTE D'AMELIORATION FUND

		<b>2018</b>
<b>Income</b>		
Proceeds from dog licences	2,398	2,290
Proceeds from gun licences	-	78
Deposit interest	14	6
	<hr/>	<hr/>
	£ 2,412	£ 2,374
	<hr/>	<hr/>
<b>Expenditure</b>		
Painting granite road signs	664	1,833
(Refund)/expense Floral Guernsey Foundation	(250)	313
Christmas lights	-	16
	<hr/>	<hr/>
<b>Total expenditure</b>	£ 414	£ 2,162
	<hr/>	<hr/>
Surplus for the financial year	1,998	212
Balance brought forward	8,364	8,152
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Balance carried forward	£10,362	£ 8,364
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**NOTES TO THE FINANCIAL STATEMENTS**

**31 DECEMBER 2019**

**7. CEMETERY FUND**

The St Saviours Cemetery Committee is responsible for the administration and running of the Parish Cemetery. The income is derived from the Parish Remede and burial fees.

		<b>2018</b>
<b>Income</b>		
Remede	16,000	14,000
Burial fees	4,345	4,030
	<hr/>	<hr/>
<b>Total Income</b>	<b>£ 20,345</b>	<b>£ 18,030</b>
	<hr/>	<hr/>
<b>Expenditure</b>		
Secretary and treasurer fees	700	700
Grave digging	2,734	2,351
Cemetery maintenance	8,022	8,483
Repairs and renewals	5,135	7,141
Insurance	68	66
Electricity and water	261	266
	<hr/>	<hr/>
<b>Total expenditure</b>	<b>£ 16,920</b>	<b>£ 19,007</b>
	<hr/>	<hr/>
Surplus/(deficit) for the financial year	3,425	(977)
Balance brought forward	9,400	10,377
	<hr/>	<hr/>
Balance carried forward	<b>£ 12,825</b>	<b>£ 9,400</b>
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**NOTES TO THE FINANCIAL STATEMENTS**

**31 DECEMBER 2019**

**8. FLORAL ST SAVIOURS**

The Floral St Saviour's Committee (as part of Floral Guernsey) is responsible for Parish efforts in enhancing the floral environment of the Parish for resident and visitors alike. The source of income is derived from Parish Remede, States grant and sponsorship.

		<b>2018</b>
<b>Income</b>		
Remede	3,000	2,500
Grants and sponsorship	3,200	2,500
	<hr/>	<hr/>
	£ 6,200	£ 5,000
	<hr/>	<hr/>
<b>Expenditure</b>		
Work throughout Parish, including Courtil Sous l'Eglise, Community Centre, St Appoline and Parish Church	£ 7,984	£ 4,594
	<hr/>	<hr/>
(Deficit)/surplus for the financial year	(1,784)	406
Balance brought forward	2,375	1,969
	<hr/>	<hr/>
Balance carried forward	£ 591	£ 2,375
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**9. CONTROLLING PARTY**

Throughout the year the Parish was under the control of the Constables and Douzaine acting in concert.