

PARISH OF ST SAVIOURS

CONSTABLES' ACCOUNT

UNAUDITED FINANCIAL STATEMENTS

31 DECEMBER 2023

PARISH INFORMATION

Constables Office

St Saviour's Community Centre, Le Neuf Chemin, St Saviour GY7 9FG

Constables

Paul Connolly

John Gillson

Douzeniers

Kevin Bales (appointed 24 April 2023)
De Vic Carey (appointed 24 April 2023)
Victor de Garis (Dean)
Simon Gibbs
Bob Murray
Sophie Roughsedge (resigned 24 August 2023)

Jeff Brache (Vice Dean)
Paul Connolly
Karen Fooks
John Gillson
John Norman (resigned 23 October 2023)
Susan Watson

Janette Riley was appointed 1 January 2024.

Constables Responsibility

The Constables acknowledge responsibility for:-

- a) ensuring the Douzaine keeps accounting records in accordance with The Parochial Administration Ordinance, 2013.
- b) preparing financial statements in line with generally accepted accounting standards which give a true and fair view of the state of affairs of the Douzaine in compliance with the requirements of The Parochial Administration Ordinance, 2013.

Accounting Policies

The financial statements have been prepared in compliance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, applicable to Small Entities ("FRS 102").

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

In order to assist you to fulfil your duties under The Parochial Administration Ordinance, 2013, we have prepared for your approval the financial statements of the Parish of St Saviours Constables' Account for the year ended 31 December 2023 which comprises the Income and Expenditure Account, the Statement of Changes in Reserves, the Balance Sheet and the notes on pages 6 to 12 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 18 January 2022. Our work has been undertaken solely to prepare for your approval the financial statements 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 statements for the year ended 31 December 2023 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 statements 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 statements.

BDO limited

CHARTERED ACCOUNTANTS
Place du Pre
Rue du Pre
St Peter Port
Guernsey

21/02/2024
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INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Note		2022
INCOME		293,685	288,174
EXPENDITURE			
Parish operations		203,611	201,740
Parish administration		51,625	46,026
Parish cemetery		18,369	14,247
Depreciation	8	6,337	6,337
		<hr/>	<hr/>
		(279,942)	(268,350)
SURPLUS FOR THE FINANCIAL YEAR		<hr/>	<hr/>
		£ 13,743	£ 19,824
		<hr/>	<hr/>

There were no recognised gains or losses for 2023 or 2022 other than those included in the Income and Expenditure Account.

The results above derive wholly from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

PARISH OF ST SAVIOURS
CONSTABLES' ACCOUNTS

STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2023

	General Account (Note 2)	Compte D'Amelioration (Note 3)	Special Reserve Fund (Note 4)	Parish Building Reserve (Note 5)	Cemetery Fund (Note 6)	Floral St Saviour (Note 7)	Total
At 1 January 2022	205,107	12,433	115,792	175,870	24,490	1,834	535,526
Surplus/(deficit) for the financial year	15,778	22	5,493	(6,337)	4,933	(65)	19,824
At 31 December 2022	220,885	12,455	121,285	169,533	29,423	1,769	555,350
Surplus/(deficit) for the financial year	9,185	2,875	9,329	(6,337)	(2,709)	1,400	13,743
At 31 December 2023	£ 230,070	£ 15,330	£ 130,614	£ 163,196	£ 26,714	£ 3,169	£ 569,093

Reconciliation of Parish Building Reserve

Tangible fixed assets (note 8)	108,909
Balance left to spend	54,287
Total	£ 163,196

The notes on pages 6 to 12 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2023

1. **ACCOUNTING POLICIES**

In accordance with the Parochial Administration Ordinance, 2013, all Parish accounts (including accounts 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. These financial statements have been prepared under the historical cost convention and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, applicable to Small Entities ("FRS 102").

The following principal accounting policies have been applied:

CONVENTION

The financial statements 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 are set out below.

INCOME AND EXPENDITURE

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

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 financial statements.

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 financial statements.

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

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:-

St Saviours Community Centre was purchased for £1 and is carried at cost.

Building improvements on the community centre are depreciated on a straight line basis over 32 years.

St Saviours Rectory, Church Hall and Parish Land were gifted to the Parish of St Saviours Constables and as such are carried at nil cost.

The assets residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the income and expenditure account.

CASH AT BANK

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours and is measured at amortised cost.

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2023

2. GENERAL FUND

			2022
Income			
Owners' rates	270,961		273,939
Deposit interest	5,180		467
Licenses	417		174
Sponsorship and donations	1,127		1,533
	<hr/>		<hr/>
	277,685		276,113
Parish operations			
Refuse collection	134,664	124,772	
Churchwardens' account	40,364	47,540	
Rectory and church hall	18,749	21,107	
Parochial cemetery upkeep	13,000	13,000	
Floral St Saviours donation	3,000	3,000	
Grants to schools	1,000	-	
Transfer to special reserve fund as per Remede	5,000	5,000	
Transfer to Floral St Saviours	1,192	-	
	<hr/>	<hr/>	
	(216,969)		(214,419)
Parish administration			
Administration, clerical and legal expenses	37,055	32,679	
Accountancy	3,575	3,250	
Publications and notices	3,704	2,936	
Repairs and maintenance	4,046	3,635	
Cadastre	2,163	2,617	
Tree Felling	988	799	
	<hr/>	<hr/>	
	(51,531)		(45,916)
Surplus for the financial year	9,185		15,778
Balance brought forward	220,885		205,107
	<hr/>		<hr/>
Balance carried forward	£ 230,070		£ 220,885
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NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2023

3. COMPTE D'AMELIORATION FUND

			2022
Income			
Proceeds from dog licenses		2,800	2,850
Deposit interest		269	38
		<hr/>	<hr/>
		3,069	2,888
Parish operations			
Parish improvements	100	2,756	
	<hr/>	<hr/>	
		(100)	(2,756)
Parish administration			
Administration, clerical and legal expenses	94	110	
	<hr/>	<hr/>	
		(94)	(110)
		<hr/>	<hr/>
Surplus for the financial year		2,875	22
Balance brought forward		12,455	12,433
		<hr/>	<hr/>
Balance carried forward		£ 15,330	£ 12,455
		<hr/>	<hr/>

4. SPECIAL RESERVE FUND

			2022
Income			
Deposit interest		4,329	493
Transfer as per Remede		5,000	5,000
		<hr/>	<hr/>
		9,329	5,493
Balance brought forward		121,285	115,792
		<hr/>	<hr/>
Balance carried forward		£ 130,614	£ 121,285
		<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2023

5. PROFIT ON SALE OF PARISH BUILDING RESERVE

2022

Depreciation		
Depreciation	(6,337)	(6,337)
	<hr/>	<hr/>
Deficit for the financial year	(6,337)	(6,337)
Balance brought forward	169,533	175,870
	<hr/>	<hr/>
Balance carried forward	£ 163,196	£ 169,533
	<hr/>	<hr/>

6. CEMETERY FUND

2022

Income		
Remede	13,000	13,000
Burials and plots	2,660	6,180
	<hr/>	<hr/>
	15,660	19,180
Parish cemetery		
Secretary and treasurer fees	700	700
Grave digging	-	2,780
Cemetery maintenance	10,210	8,858
Repairs and renewals	7,000	1,604
Insurance, electricity and water	459	305
	<hr/>	<hr/>
	(18,369)	(14,247)
	<hr/>	<hr/>
(Deficit)/surplus for the financial year	(2,709)	4,933
Balance brought forward	29,423	24,490
	<hr/>	<hr/>
Balance carried forward	£ 26,714	£ 29,423
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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.

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2023

7. FLORAL ST SAVIOUR

		2022
Income		
Remede	3,000	3,000
Grants and sponsorship	5,942	2,500
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	8,942	5,500
Parish operations		
Work throughout Parish, including Courtil Sous l'Eglise, Community Centre St Appoline and Parish Church	(8,734)	(5,565)
Transfer from the general fund	1,192	-
	<hr/>	<hr/>
Surplus/(deficit) for the financial year	1,400	(65)
Balance brought forward	1,769	1,834
	<hr/>	<hr/>
Balance carried forward	£ 3,169	£ 1,769
	<hr/>	<hr/>

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 residents and visitors alike. The source of income is derived from Parish Remede, States grant and sponsorship.

NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2023

8. TANGIBLE FIXED ASSETS

	Improvements to St Saviours Community <u>Centre</u>
<u>Cost</u>	
At 1 January 2023 and at 31 December 2023	202,206
<u>Depreciation</u>	
At 1 January 2023	86,960
Charge for the year	<u>6,337</u>
At 31 December 2023	<u>93,297</u>
<u>Net Book Value</u>	
At 31 December 2022	<u>£ 115,246</u>
At 31 December 2023	<u>£ 108,909</u>

On 22 January 2013 the States of Guernsey conveyed the St Saviour's Community Centre (formerly Mont Varouf School) to the Parish of St Saviour to utilise for the benefit of the community for the sum of £1. In accordance with the conveyance there is a thirty-two overage period. If the building is sold within the overage period, then 50% of any profit made on disposal is payable to the States of Guernsey.

The cost of building maintenance and improvements to St Saviours Community Centre are funded by St Saviours Community Centre LBG. A reserve was established for additional maintenance which is funded by the Constables. The balance left in the reserve available to spend is £54,287 (see page 4).

In addition to St Saviours Community Centre the Parish of St Saviours also owns St Saviours Rectory, St Saviours Church Hall and parcels of lands.

**NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2023**

9. GOING CONCERN

The Constables' have adequate cash reserves and consider that it is appropriate that the Constables' financial statements should be prepared on a going concern basis.

10. CONTROLLING PARTY

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