

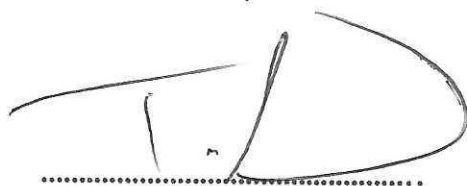
PARISH OF ST PIERRE DU BOIS  
CONSTABLES' ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

**INDEPENDENT REVIEW**

We have examined the books and records of the Parish and report that the General Income and Expenditure account, the Changes in Equity, the Balance Sheet and the notes to the financial statements at 31 December 2021 are in accordance therewith.

A handwritten signature in blue ink, appearing to be 'C. Worsley', written over a dotted line.

Charlie Worsley

A large, stylized handwritten signature in black ink, written over a dotted line.

Tim Archard

Date:- 10.03.2022

PARISH OF ST PIERRE DU BOIS  
CONSTABLES' ACCOUNTS  
CONSTABLES' STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2021

CONSTABLES' RESPONSIBILITY

The Constables acknowledge responsibility for:-

- a) ensuring the Douzaine keeps accounting records in accordance with the States of Guernsey 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 States of Guernsey Parochial Administration Ordinance, 2013.

AUDIT EXEMPTION

The Parish satisfies the condition for exemption from audit; namely that its income from ratepayers falls under £250,000. In consequence it has elected to have its accounts scrutinised by two persons independent of the Parish considered to be of good character by the Constable's and the Douzaine.

ACCOUNTING POLICIES

The Accounts have been prepared in compliance with FRS102 The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland.

*M. Le Ganne* )  
..... )  
 )  
*T. Le Ganne* )  
..... )

Constables

*13th March* ..... Date  
*2022* .

**PARISH OF ST PIERRE DU BOIS  
CONSTABLES' ACCOUNTS  
PARISH INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Constables Serving During the year:-**

**Senior:** Mike de Laune

**Junior:** Tim Langmead

**Douzainiers Serving During the year:-**

Martin Ozanne

Al Brouard

David de Lisle

Paul Domaille

Tim Langlois

Gloria Dudley-Owen

Mark Dunster

Matt Le poidevin

Steve Fell

Trevor Pearson

John Knight

Louisa Aron

**Parish Clerk**

**Mrs Emma Marshall**

**PARISH OFFICE ADDRESS:-** La Salle Paroissiale  
Les Buttes  
St Pierre du Bois  
GY7 9SD

PARISH OF ST PIERRE DU BOIS  
CONSTABLES' ACCOUNT  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2021

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		2020
REVENUE	£	£
Owners' rates	166,114	153,784
Bank interest received	9	100
Rental income	50,974	46,261
Sundry income	-	40
	<u>217,097</u>	<u>200,185</u>
EXPENDITURE		
<u>Parish Operations</u>		
Refuse collection & disposal	97,522	96,176
Churchwardens' account	18,416	6,830
Repairs, maintenance & upkeep	28,497	19,972
Rectory maintenance	6,543	9,821
Parochial cemetery upkeep	16,599	18,042
Less returned by Cemetery committee	(2,165)	(4,751)
Grants to schools	800	800
Contribution to Floral St Pierre du Bois	1,800	1,200
Publications and parochial notices	3,519	2,073
Street lighting	678	901
	<u>(172,209)</u>	<u>(151,064)</u>
<u>Parish Administration</u>		
Clerical expenses	20,043	24,460
Insurance	6,041	5,211
Legal & Professional fees	1,591	598
General administration costs	6,079	9,104
Replacement laptop and printer	-	1,100
Cadastre	2,375	2,086
	<u>(36,129)</u>	<u>(42,559)</u>
Net Parish surplus	8,759	6,562
Asset revaluation	1,918,000	2,350,000
<b>SURPLUS FOR THE YEAR</b>	<u>£ 1,926,759</u>	<u>£ 2,356,562</u>

The notes on pages 7 and 8 form an integral part of these accounts.

PARISH OF ST PIERRE DU BOIS  
CONSTABLES' ACCOUNT  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2021

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	General Account £	Revaluation Reserve £	Maison de la Cure £	Total
At 1 January 2020	136,987	-	-	136,987
Surplus for the year	2,356,562	-	-	2,356,562
Balance transferred	-	-	23,849	23,849
Parish property revaluation	(2,350,000)	2,350,000	-	-
At 31 December 2020	143,549	2,350,000	23,849	2,517,398

	General Account £	Revaluation Reserve £	Maison de la Cure £	Total
At 1 January 2021	143,549	2,350,000	23,849	2,517,398
Surplus for the year	1,926,759	-	-	1,926,759
Parish property revaluation	(1,918,000)	1,918,000	-	-
At 31 December 2021	152,308	4,268,000	23,849	4,444,157

PARISH OF ST PIERRE DU BOIS  
CONSTABLES' ACCOUNT  
STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2021

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	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Freehold investment property	2		4,268,000		2,350,000
<b>CURRENT ASSETS</b>					
Debtors and prepayments	3	1,318		5,182	
Cash at bank		176,997		165,644	
		178,315		170,826	
<b>CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
Accounts payable		(2,158)		(3,428)	
<b>NET CURRENT ASSETS</b>			176,157		167,398
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		£	4,444,157	£	2,517,398
<b>REPRESENTED BY:</b>					
Reserves		£	4,444,157	£	136,987

The notes on pages 7 and 8 form an integral part of these financial statements.

*M. L. L...*

Constables

*25/13/22*, Date

## 1. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with FRS 102, the financial reporting standard applicable in the United Kingdom and the Republic of Ireland. The Douzaine is a public benefit entity per the definition of FRS 102.

The St Pierre du Bois Douzaine qualifies as a small entity (turnover limit not more than 10.2M and the gross assets not more than 5.1M), in consequence of which it qualifies for the following presentation option which it has taken advantage of :-

- A cash flow statement has not been included within these financial statements

### a) Accounting convention

These financial statements are prepared in accordance with the historical cost convention and prepared in order to disclose to the Parishioners of St Pierre du Bois how the rates money is spent.

### b) Going concern

These financial statements have been prepared on a going concern basis.

### c) Turnover

Turnover comprises rates charged on property, rental income on property owned by the parish, taxes, and donations.

### d) Depreciation

No depreciation is provided on the property on the basis that they are adequately maintained.

## 2. FREEHOLD INVESTMENT PROPERTY

Valuation	<u>Rectory</u> £	<u>Property Maison de la Cure</u> £	<u>Cemeteries &amp; Glebe land</u> £	<u>St Peter's Post Office</u> £	<u>St Peter's Community hall</u> £	<u>Parish Hall &amp; Toilets</u> £	<u>Total</u> £
At 1 January 2021	1,600,000	750,000	0	0	0	0	2,350,000
Addition at valuation	0	0	309,000	426,000	375,000	808,000	1,918,000
At 31 December 2021	1,600,000	750,000	309,000	426,000	375,000	808,000	4,268,000

The Rectory and property Maion de la Cure have been based on a valuation provided by Swoffers on 2 October 2020.

The Cemeteries, Glebe Land, St Peter's Post Office, St Peter's Community Hall and Parish hall and toilets have been valued using insurance reinstatement values.

The Parochial Church Property (Guernsey) Law, 2015, was enacted via a commencement ordinance on 21 June 2017. (transferring ownership of glebe land) and on 16th February 2018 (transferring ownership of rectories). The church was excluded from transfer.

Ownership of Glebe lands was transferred to the parish of St Pierre du Bois however rights over that property to rental income is retained by the Church. The Constables of a parish may not sell, or change the use of, glebe land except after consultation with, and taking into consideration the views of, the Rector, the Churchwardens and the Ratepayers.

The Glebe lands have been capitalised in these accounts as they represent an asset the proceeds of which would pass to the parish if sold. The income received is payable directly to the rector and is not accounted for in these accounts.

3. DEBTORS

2020

Other debtor	406	-
Accrued rent	912	5,182
	<hr/>	
	1,318	5,182
	<hr/>	

4. RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year.