

PARISH OF ST PIERRE DU BOIS
CONSTABLES' ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022 are in accordance therewith.



Matt Litten



Peter Le Lacheur

Date:- 21 / 2 / 23

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.

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 Constables and the Douzaine.

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

T. 

Mr. Lawrence

Constables

23/2/23 Date

**PARISH OF ST PIERRE DU BOIS
CONSTABLES' ACCOUNTS
PARISH INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022**

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Constables Serving During the year:-

Senior: Mike de Laune
Junior: Tim Langmead

Douzeniers 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 2022

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	2021	
REVENUE	£	£
Owners' rates	167,395	166,114
Bank interest received	252	9
Rental income	62,251	50,974
	<u>229,898</u>	<u>217,097</u>
EXPENDITURE		
<u>Parish Operations</u>		
Refuse collection & disposal	100,643	97,522
Churchwardens' account	5,370	18,416
Repairs, maintenance & upkeep	23,777	28,497
Rectory maintenance	22,695	6,543
Parochial cemetery upkeep	19,273	16,599
Less returned by Cemetery committee	(5,402)	(2,165)
Grants to schools	800	800
Contribution to Floral St Pierre du Bois	1,800	1,800
Granite road sign	329	-
Publications and parochial notices	4,636	3,519
Street lighting	903	678
	<u>(174,824)</u>	<u>(172,209)</u>
<u>Parish Administration</u>		
Clerical expenses	21,769	20,043
Employers pension contributions	848	-
Insurance	6,784	6,041
Legal & Professional fees	1,286	1,591
Accountancy	750	-
General administration costs	7,713	6,079
Cadastre	2,507	2,375
	<u>(41,657)</u>	<u>(36,129)</u>
Net Parish surplus	13,417	8,759
Asset revaluation	45,000	1,918,000
SURPLUS FOR THE YEAR	£ 58,417	£ 1,926,759

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 2022

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	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

	General Account £	Revaluation Reserve £	Maison de la Cure £	Total
At 1 January 2022	152,308	4,268,000	23,849	4,444,157
Surplus for the year	58,417	-	-	58,417
Parish property revaluation	(45,000)	45,000	-	-
At 31 December 2022	165,725	4,313,000	23,849	4,502,574

PARISH OF ST PIERRE DU BOIS
CONSTABLES' ACCOUNT
STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022

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	Note	£	£	2021	£
FIXED ASSETS					
Freehold investment property	2		4,313,000		4,268,000
CURRENT ASSETS					
Debtors	3	560		1,318	
Cash at bank		193,877		176,997	
		<u>194,437</u>		<u>178,315</u>	
CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR					
Accounts payable		(4,863)		(2,158)	
NET CURRENT ASSETS					
			189,574		176,157
TOTAL ASSETS LESS CURRENT LIABILITIES					
		£	4,502,574	£	4,444,157
REPRESENTED BY:					
Reserves		£	4,502,574	£	4,444,157

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

.....)
.....)
.....) Constables
.....)
.....)
..... 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

<u>Valuation</u>	<u>Rectory</u> £	<u>Property Maison de la Cure</u> £	<u>Cemeteries & Glebe land</u> £	<u>St Peter's Post Office</u> £	<u>St Peter's Community hall</u> £	<u>Parish Hall & Toilets</u> £	<u>Total</u> £
At 1 January 2022	1,600,000	750,000	309,000	426,000	375,000	808,000	4,268,000
Valuation for the year	-	45,000	-	-	-	-	45,000
and 31 December 2022	1,600,000	795,000	309,000	426,000	375,000	808,000	4,313,000

None of the freehold investment properties have any cost assigned to them due to the length of time that they have been owned by the Parish.

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

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 as at 31 December 2021.

The valuations of the various properties are re-evaluated on a regular basis.

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.

PARISH OF ST PIERRE DU BOIS
CONSTABLES' ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2022

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3. DEBTORS

	2021	
Other debtor	0	406
Accrued rent	560	912
	<hr/>	
	560	1,318
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4. RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year.