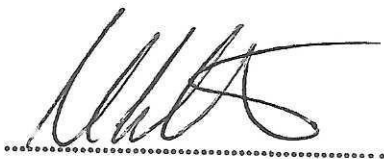


PARISH OF ST PIERRE DU BOIS
CONSTABLES' ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

PAGE 1

INDEPENDENT REVIEW

We have examined the books and records of the Parish and report that the General Income and Expenditure account, the Amelioration Account, the Procureurs Account, Changes in Equity, the Balance Sheet and the notes to the financial statements at 31 December 2023 are in accordance therewith.



Matt Litten



Peter Le Lacheur

Date:- 3/4/2024

PARISH OF ST PIERRE DU BOIS
CONSTABLES' ACCOUNTS
CONSTABLES' STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

CONSTABLES' RESPONSIBILITY

The Constables acknowledge responsibility for:-

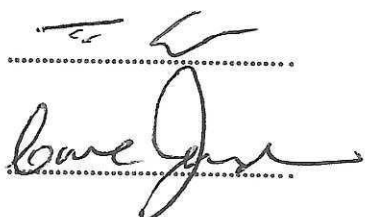
- a) ensuring the Douzaine keeps accounting records in accordance with the States of Guernsey Parochial Administration Ordinance, 2013.
- b) preparing financial statements in line with generally accepted accounting standards which give a true and fair view of the state of affairs of the Douzaine in compliance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


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Constables


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Date

**PARISH OF ST PIERRE DU BOIS
CONSTABLES' ACCOUNTS
PARISH INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023**

PAGE 3

Constables Serving During the year:-

Senior: Tim Langmead

Junior: Mike de Laune

Douzeniers Serving During the year:-

**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
Jill Bray**

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 2023

PAGE 4

	Constables				2022
	General	Amelioration	Procureurs	Total	
REVENUE	£	£	£	£	£
Owners' rates	195,582	-	-	195,582	167,395
Dog tax	-	1,774	-	1,774	-
Bornements	-	125	-	125	-
Licenses	-	701	-	701	-
Fines	-	105	-	105	-
Net surplus on Liberation Day Event	3,878	-	-	3,878	-
Bank interest received	3,068	-	-	3,068	252
Rental income	66,023	-	-	66,023	62,251
	<u>268,551</u>	<u>2,705</u>	<u>-</u>	<u>271,256</u>	<u>229,898</u>
EXPENDITURE					
<u>Parish Operations</u>					
Refuse collection & disposal	108,594	-	-	108,594	100,643
Churchwardens' account	21,770	-	-	21,770	5,370
Repairs, maintenance & upkeep	29,278	130	-	29,408	23,777
Rectory maintenance	4,595	-	-	4,595	22,695
Parochial cemetery upkeep	21,502	-	-	21,502	19,273
Less returned by Cemetery committee	(7,338)	-	-	(7,338)	(5,402)
Grants to schools	800	-	-	800	800
Gifts to Parishioners	-	-	695	695	-
Contribution to Floral St Pierre du Bois	2,000	-	-	2,000	1,800
Specific expensiture requested in Remede	584	-	-	584	329
Publications and parochial notices	3,990	-	-	3,990	4,636
Street lighting	903	-	-	903	903
	<u>(186,678)</u>	<u>(130)</u>	<u>(695)</u>	<u>(187,503)</u>	<u>(174,824)</u>
<u>Parish Administration</u>					
Clerical expenses	20,377	-	-	20,377	21,769
Employers pension contributions	1,191	-	-	1,191	848
Insurance	7,562	-	-	7,562	6,784
Legal & Professional fees	1,023	-	-	1,023	1,286
Community plan	4,108	-	-	4,108	-
Accountancy	1,000	-	-	1,000	750
General administration costs	5,447	297	60	5,804	7,713
Cadastre	2,074	-	-	2,074	2,507
	<u>(42,782)</u>	<u>(297)</u>	<u>(60)</u>	<u>(43,139)</u>	<u>(41,657)</u>
Net Parish surplus	39,091	2,278	(755)	40,614	13,417
Asset revaluation	-	-	-	-	45,000
RESULT FOR THE YEAR	£ 39,091	2,278	(755)	40,614	£ 58,417

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 2023

Page 5

	General Account £	Revaluation Reserve £	Maison de la Cure £	Reserve Fund £	Total
At 1 January 2022	152,308	4,268,000	23,849	-	4,444,157
Surplus for the year	58,417	-	-	-	58,417
Transfer to Reserve Fund	(5,000)	-	-	5,000	-
Parish property revaluation	(45,000)	45,000	-	-	-
At 31 December 2022	160,725	4,313,000	23,849	5,000	4,502,574


	General Account £	Revaluation Reserve £	Maison de la Cure £	Amelioration Account £	Procureurs Account £	Reserve Fund £	Total
At 1 January 2023	160,725	4,313,000	23,849	-	-	5,000	4,502,574
Bank balances at 1 January 2023	-	-	-	21	4,434	-	-
Result for the year	39,091	-	-	2,278	(755)	-	40,614
Transfer to Reserve Fund	(10,000)	-	-	-	-	10,000	-
At 31 December 2023	189,816	4,313,000	23,849	2,299	3,679	15,000	4,547,643


PARISH OF ST PIERRE DU BOIS
CONSTABLES' ACCOUNT
STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2023

PAGE 6

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Freehold investment property	2		4,313,000		4,268,000
CURRENT ASSETS					
Debtors	3	2,993		1,318	
Cash at bank		235,625		176,997	
		<u>238,618</u>		<u>178,315</u>	
CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR					
Accounts payable		(3,975)		(2,158)	
		<u>(3,975)</u>		<u>(2,158)</u>	
NET CURRENT ASSETS			234,643		176,157
TOTAL ASSETS LESS CURRENT LIABILITIES		£	<u>4,547,643</u>	£	<u>4,444,157</u>
REPRESENTED BY:					
Reserves		£	<u>4,547,643</u>	£	<u>4,444,157</u>

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>Property</u> <u>Maison de la</u> <u>Rectory</u>	<u>Cure</u>	<u>Cemeteries &</u> <u>Glebe</u> <u>land</u>	<u>St Peter's</u> <u>Post</u> <u>Office</u>	<u>St Peter's</u> <u>Community</u> <u>hall</u>	<u>Parish</u> <u>Hall & Toilets</u>	<u>Total</u>
<u>Valuation</u>	£	£	£	£	£	£	£
At 1 January 2023							
and 31 December 2023	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 Maison 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.

3. DEBTORS

	2022	
Accrued bank interest	1,023	0
Accrued rent	1,970	560
	<hr/>	
	2,993	560
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4. RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year.