PARISH OF ST PIERRE DU BOIS
CONSTABLES' ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024 are in accordance therewith.

.... Matt Litten

P.W. Le Lacheur .... Peter Le Lacheur

Date:- 27/3/25

PARISH OF ST PIERRE DU BOIS
CONSTABLES' ACCOUNTS
CONSTABLES' STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

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.

....)
....) Constables

01/04/2025 Date

PARISH OF ST PIERRE DU BOIS
CONSTABLES' ACCOUNTS
PARISH INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024

Constables Serving During the year:-

Senior:	Tim Langmead
Junior:	Carl Jensen

Douzeniers Serving During the year:-

Al Brouard
David de Lisle
Paul Domaille
Tim Langlois
Gloria Dudley-Owen
Mark Dunster
Matt Le poidevin
Steve Fell
Jill Bray
David Jeffrey
Claire Jehan
Mike de Laune

Parish Clerk

Mrs Emma Marshall
M Guilbert

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 2024

		Constables General	Amelioration	Procureurs	Total	Constables General	Amelioration	Procureurs	2023 Total
REVENUE		£	£	£	£	£	£	£	£
Owners' rates		193,381	-	-	193,381	195,582	-	-	195,582
Dog tax		-	1,975	-	1,975	-	1,774	-	1,774
Bornements		-	100	-	100	-	125	-	125
Licenses		-	819	-	819	-	701	-	701
Fines		-	160	-	160	-	105	-	105
Net surplus on Liberation Day Event		4,698	-	-	4,698	3,878	-	-	3,878
Bank interest received		9,264	-	-	9,264	3,068	-	-	3,068
Closure of Douzaine Liaison Group		45	-	-	45	-	-	-	-
Rental income		66,138	-	-	66,138	66,023	-	-	66,023
		273,526	3,054	-	276,580	268,551	2,705	-	271,256
EXPENDITURE									
Parish Operations									
Refuse collection & disposal		119,579	-	-	119,579	108,594	-	-	108,594
Churchwardens' account		12,818	-	-	12,818	21,770	-	-	21,770
Repairs, maintenance & upkeep		25,224	455	-	25,679	29,278	130	-	29,408
Rectory maintenance		5,906	-	-	5,906	4,595	-	-	4,595
Parochial cemetery upkeep		26,277	-	-	26,277	21,502	-	-	21,502
Less returned by Cemetery committee		(3,316)	-	-	(3,316)	(7,338)	-	-	(7,338)
Grants to schools		900	-	-	900	800	-	-	800
Gifts to Parishioners		-	-	397	397	-	-	695	695
Contribution to Floral St Pierre du Bois		2,000	-	-	2,000	2,000	-	-	2,000
Specific expensiture requested in Remede		-	-	-	-	584	-	-	584
Publications and parochial notices		-	-	-	-	3,990	-	-	3,990
Street lighting		933	-	-	933	903	-	-	903
		(190,321)	(455)	(397)	(191,173)	(186,678)	(130)	(695)	(187,503)
Parish Administration									
Clerical expenses		18,714	-	-	18,714	20,377	-	-	20,377
Employers pension contributions		804	-	-	804	1,191	-	-	1,191
Insurance		7,132	-	-	7,132	7,562	-	-	7,562
Legal & Professional fees		4,910	-	-	4,910	1,023	-	-	1,023
Community plan		879	-	-	879	4,108	-	-	4,108
Accountancy		1,500	-	-	1,500	1,000	-	-	1,000
General administration costs		7,552	135	61	7,748	5,447	297	60	5,804
Cadastre		3,037	-	-	3,037	2,074	-	-	2,074
		(44,528)	(135)	(61)	(44,724)	(42,782)	(297)	(60)	(43,139)
SURPLUS FOR THE YEAR	£	38,677	2,464	(458)	40,683	39,091	2,278	(755)	40,614

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 2024

	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	-	4,455
Surplus 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

	General Account £	Revaluation Reserve £	Maison de la Cure £	Amelioration Account £	Procureurs Account £	Reserve Fund £	Total
At 1 January 2024	189,816	4,313,000	23,849	2,299	3,679	15,000	4,547,643
Surplus for the year	38,677	-	-	2,464	(458)	-	40,683
Transfer to Reserve Fund	(127,325)	-	-	-	-	127,325	-
At 31 December 2024	101,168	4,313,000	23,849	4,763	3,221	142,325	4,588,326

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

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

	Note	£	£	2022 £	2022 £
FIXED ASSETS					
Freehold investment property	2		4,313,000		4,313,000
CURRENT ASSETS					
Debtors	3	9,796		2,993	
Cash at bank		270,750		235,625	
		280,546		238,618	
CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR					
Accounts payable		(5,220)		(3,975)	
NET CURRENT ASSETS			275,326		234,643
TOTAL ASSETS LESS CURRENT LIABILITIES		£	4,588,326	£	4,547,643
REPRESENTED BY:					
Reserves		£	4,588,326	£	4,547,643

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

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

01/04/2025 ... 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	Rectory £	Property Maison de la Cure £	Cemeteries & Glebe land £	St Peter's Post Office £	St Peter's Community hall £	Parish Hall & Toilets £	Total £
At 1 January 2024 and 31 December 2024	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 commencment ordinance on 21 June 2017. (transfering ownership of glebe land) and on 16th February 2018 (transfering 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 usė 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

		2023
Accrued bank interest	121	1,023
Accrued rent etc	2,859	1,970
Cemetery refund re 2024	3,316	-
Deposit in advance re Liberation Day	3,500	-
	9,796	2,993

4. RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year.