

PARISH OF ST PIERRE DU BOIS
CONSTABLES' ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025 are in accordance therewith.



Matt Litten



Peter Le Lacheur

Date:- 25/3/26

**PARISH OF ST PIERRE DU BOIS
CONSTABLES' ACCOUNTS
PARISH INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025**

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Constables Serving During the year:-

Senior: Tim Langmead

Junior: Carl Jensen

Douzeniers Serving During the year:-

Al Brouard	
David de Lisle	
Paul Domaille	(deceased 19 November 2025)
Gloria Dudley-Owen	
Mark Dunster	
Steve Fell	(resigned 31 December 2025)
Jill Bray	
David Jeffrey	(resigned 31 December 2025)
Claire Jehan	
Mike de Laune	(resigned 31 December 2025)
Tony Talmage	
Nancy Golland	
Tanya Hind	(appointed 1 January 2026)

Parish Clerk

M Guilbert	(to 30 April 2025)
F McKane	(from 13 May 2025)

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

PARISH OF ST PIERRE DU BOIS
 CONSTABLES' ACCOUNT
 STATEMENT OF CHANGES IN EQUITY
 FOR THE YEAR ENDED 31 DECEMBER 2025

	General Account £	Revaluation Reserve £	Maison de la Cure £	Amelioration Account £	Procureurs Account £	Reserve Fund £	Liberation Event Fund £	Total £
At 1 January 2024	185,938	4,313,000	23,849	2,299	3,679	15,000	3,878	4,547,643
Surplus for the year	38,677	-	-	2,464	(458)	-	-	40,683
Transfer to Reserve Fund	(133,982)	-	-	-	-	133,982	-	-
Transfer to Liberation Event Fund	(4,698)	-	-	-	-	-	4,698	-
At 31 December 2024	85,935	4,313,000	23,849	4,763	3,221	148,982	8,576	4,588,326

	General Account £	Revaluation Reserve £	Maison de la Cure £	Amelioration Account £	Procureurs Account £	Reserve Fund £	Liberation Event Fund £	Total £
At 1 January 2025	85,935	4,313,000	23,849	4,763	3,221	148,982	8,576	4,588,326
(Deficit)/Surplus for the year	(10,282)	-	-	196	(260)	-	-	(10,346)
Transfer to Reserve Fund	(6,306)	-	-	-	-	6,306	-	-
Transfer to Liberation Event Fund	(304)	-	-	-	-	-	304	-
At 31 December 2025	69,043	4,313,000	23,849	4,959	2,961	155,288	8,880	4,577,980

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 2025

	Note	£	£	2024	£
FIXED ASSETS					
Computer equipment	1		1,645		-
Freehold investment property	2		4,313,000		4,313,000
CURRENT ASSETS					
Debtors	3	2,366		9,796	
Cash at bank		278,752		270,750	
			<hr/>	<hr/>	
		281,118		280,546	
CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR					
Accounts payable		(17,783)		(5,220)	
			<hr/>	<hr/>	
NET CURRENT ASSETS			263,335		275,326
			<hr/>	<hr/>	
TOTAL ASSETS LESS CURRENT LIABILITIES		£	4,577,980	£	4,588,326
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REPRESENTED BY:					
Reserves		£	4,577,980	£	4,588,326
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The notes on pages 7 and 8 form an integral part of these financial statements.

.....)
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) Constables
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 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 received during the year, 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. Depreciation on computer equipment is provided at 20% on a straight line basis.

1. FIXED ASSETS

Computer equipment

Additions during the year	2,056
Depreciation charge for the year	(411)
	£ 1,645

2. FREEHOLD INVESTMENT PROPERTY

<u>Valuation</u>	<u>Property</u>		<u>Cemeteries &</u>	<u>St Peter's</u>	<u>St Peter's</u>	<u>Parish</u>	<u>Total</u>
	<u>Rectory</u>	<u>Maison de la</u> <u>Cure</u>	<u>Glebe</u> <u>land</u>	<u>Post</u> <u>Office</u>	<u>Community</u> <u>hall</u>	<u>Hall & Toilets</u>	
	£	£	£	£	£	£	£
At 1 January 2025							
and 31 December 2025	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.

PARISH OF ST PIERRE DU BOIS
CONSTABLES' ACCOUNT
NOTES TO THE FINANCIAL STATEMENTS
31 DECEMBER 2025

3. DEBTORS

	2024	
Accrued bank interest	48	121
Accrued rent etc	1,617	2,859
Cemetery refund	701	3,316
Deposit in advance re Liberation Day	0	3,500
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	2,366	9,796
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4. RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year.