PARISH OF ST PETER

ACCOUNTS

AT 30 APRIL 2026

PARISH OF ST PETER

CONNÉTABLE

R Vibert

PROCUREURS DU BIEN PUBLIQUE

P D'Anger
J Lane

AUDITORS

Alex Picot
Chartered Accountants
1^{st} Floor, The Le Gallais Building
6 Minden Place
St Helier
Jersey JE2 4WQ

PARISH OF ST PETER

INDEX TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2026

Alex Picot
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INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST PETER

Opinion

We have audited the accounts of the Parish of St Peter (the "Parish") for the year ended 30 April 2026 which comprise the General Income and Expenditure Account, the Roads Income and Expenditure Account, the Summary of Balances, the Parish Homes Income and Expenditure Account and notes to the accounts, including a summary of significant accounting policies. The accounts have been prepared in accordance with the accounting policies set out therein.

In our opinion, the accounts for the year ended 30 April 2026 have been prepared in accordance with the accounting policies as set out on page 9.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the parish in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – basis of accounting

Without modifying our opinion, we draw attention to note 1 to the accounts, which describes the basis of accounting. The accounts are prepared for the purpose of presentation to the Parish Assembly, together with estimates of the funds required by the Parish, in accordance with Rates (Jersey) Law 2005. As a result, the accounts may not be suitable for another purpose.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the Connétable's use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Parish's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the Connétable with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information presented other than the accounts and our auditor's report thereon. The Connétable is responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the accounts themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Alex Picot
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INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST PETER (Continued)

Responsibilities of the Connétable

The Connétable is responsible for the preparation of the accounts in accordance with applicable law and the Parish's own accounting policies. In preparing these accounts the Connétable is required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the accounts on the going concern basis unless it is inappropriate to assume that the Parish will continue in operation.

The Connétable is responsible for keeping proper accounting records which show with reasonable accuracy at any time the financial position of the Parish. The Connétable, together with the Procureurs du Bien Public, is also responsible for safeguarding the assets of the Parish and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the accounts, the Connétable is responsible for assessing the parish's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

During our audit we assessed the risk of material misstatement of the accounts as a result of non-compliance with relevant laws and regulations (irregularities), including fraud. Based on our understanding of the parish and its environment, together with discussion with senior management where appropriate, we were able to identify those laws and regulations which would have a direct effect on the accounts as well as those which may have an effect on amounts in the accounts, for instance through the imposition of fines or litigation. These included, but were not limited to Rates (Jersey) Law 2005 as well as general legislation applicable to a Parish's activity, such as Employment Law, Health and Safety Regulation and Data Protection requirements. The risks arising from these laws and regulations were discussed amongst the audit engagement team, including consideration as to how and where fraud might occur.

Based on our assessment, the Engagement Partner ensured that the audit engagement team was composed appropriately with suitable competence and capabilities in order to allow identification and recognition of non-compliance with laws and regulations. The risks identified were communicated to all engagement team members who remained alert during the course of the audit for any indication of irregularities, including fraud.

Alex Picot
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INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF ST PETER (Continued)

Auditor's responsibilities for the audit of the accounts (continued)

Our procedures in response to the risks identified included the following:

- Enquiry of management, including consideration of known or suspected instances of non-compliance with laws and regulation or fraud;
- Review all available minutes of meetings held by those charged with governance;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In common with all audits carried out under the ISAs(UK), we carried out procedures in response to the threat of management override, including those considering the appropriateness of journal entries and judgements made in making accounting estimates;
- Review for any changes to activities which the parish undertakes;

There are inherent limitations in the audit procedures above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the accounts, the less likely we would become aware of it. In addition, the risk of not detecting material misstatement due to fraud is higher than detecting one resulting from error, as fraud may involve deliberate concealment by, for example forgery, collusion or intentional misrepresentations. We are not responsible for preventing non-compliance and cannot be expected to detect all non-compliance with laws and regulations.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the principals and electors of the Parish, as a body. Our audit work has been undertaken so that we might state to the Parish's principals and electors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Parish and the principals and electors of that Parish as a body, for our audit work, for this report, or for the opinions we have formed.

Alex Picot

17 July 2026

Alex Picot
Chartered Accountants

PARISH OF ST PETER

GENERAL INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

	Note	Estimates 2026 £	2026 £	2025 £
EXPENDITURE				
PARISH ADMINISTRATION				
Salaries and social security		194,137	188,686	184,586
Youth leaders		34,500	34,500	34,500
Pension scheme premiums		7,540	13,520	6,962
Telephone		4,000	3,820	4,086
Policing		40,000	36,217	29,707
Police administration support		13,500	12,151	11,295
Connétable		3,000	3,000	3,000
Rector honorarium for civic duties		4,000	4,000	-
Accountancy and audit		16,073	16,073	15,560
Experts (Rates Assessors)		5,000	5,000	5,000
Rate collection		500	506	167
Advertisements		12,000	8,111	11,557
Printing, stationery and postage		17,500	17,154	17,362
Comité des Connétables		14,000	13,150	13,250
Computer expenses		25,000	20,256	24,334
Legal and professional fees		12,500	5,447	17,082
Senior Citizens Christmas Lunch		9,000	10,378	8,002
Sundry expenses		3,500	11,517	7,336
Bank and card charges		10,000	8,940	9,762
		425,750	412,426	403,548
CHARITABLE DONATIONS AND GRANTS				
Charitable donations	2	8,250	8,450	8,350
Parish Associations	2	9,000	8,400	9,500
St Peter's School		2,000	-	-
St Peter's Battle of Flowers Association		-	-	8,000
Parish Youth and Community Centre:				
Running costs		12,800	8,778	12,407
Maintenance		5,000	1,747	6,700
St Peter's Youth Club - Outreach Project		5,000	5,000	5,000
		42,050	32,375	49,957
REFUSE DISPOSAL AND RECYCLING		270,232	269,490	261,599
Carried forward		738,032	714,291	715,104

PARISH OF ST PETER

GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2026

	Estimates 2026 £	2026 £	2025 £
Brought forward	738,032	714,291	715,104
MAINTENANCE OF PARISH PROPERTY			
Cimetière a Tous les Cultes	500	101	286
Trésor	41,929	44,865	58,414
St Peter Church chapel tea room	-	-	74,133
St Peter Church installation of accessible toilet facilities	72,000	-	-
Transfer from Parish Property Contingency Reserve	(72,000)	-	(50,000)
Parish Hall – Caretaker's salary, pension and social security	14,700	14,688	14,215
Parish property maintenance and heating	25,000	30,005	20,088
Legal and Professional Costs – Property Maintenance Review	20,000	-	10,850
Property, equipment and public liability insurance	57,500	62,760	55,593
Staff costs	48,580	48,256	46,767
	208,209	200,675	230,346
PARISH HOMES			
Capital repaid on bank loan	123,671	126,182	116,172
Parish Homes surplus for the year	(177,571)	(203,785)	(30,421)
Transfer from Parish Property Contingency Reserve	(40,000)	-	(125,000)
	(93,900)	(77,603)	(39,249)
STREET LIGHTING			
Electricity	14,500	14,309	14,391
Maintenance and expenses (note 11)	61,190	61,190	61,190
	75,690	75,499	75,581
ROADS ACCOUNT (page 7)	141,507	90,898	111,747
TOTAL EXPENDITURE BEFORE SPECIAL VOTES	1,069,538	1,003,760	1,093,529
SPECIAL VOTES			
Parish Property Contingency Reserve Fund	200,000	200,000	125,000
Parish Motor Vehicle Reserve Fund	15,000	15,000	10,000
Parish Community Projects Contingency Reserve Fund	25,000	25,000	25,000
	240,000	240,000	160,000
TOTAL EXPENDITURE FOR THE YEAR	£1,309,538	£1,243,760	£1,253,529

PARISH OF ST PETER

GENERAL INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2026

	2026		2025	
	£	£	£	£
INCOME				
Rates for the year 2025				
92,874,404 quarters at 1.38p per quarter	1,281,667			1,253,391
(2024 – 92,843,780 quarters at 1.35p per quarter)				
Less: Outstanding rates	(4,536)		(7,472)	
		1,277,131		1,245,919
(Less)/Add:Adjustments		(205)		2
		1,276,926		1,245,921
Arrears of rate and surcharges		6,004		1,011
Rates surcharges		2,564		2,794
Total rates and surcharges received		1,285,494		1,249,726
ISLAND-WIDE RATES COSTS RECOVERED		2,329		2,026
OTHER INCOME				
Bank interest	6,914		9,841	
Hire of Parish Hall	650		730	
Property searches	4,271		3,581	
Sunday trading permits	900		1,020	
Dog licences	7,690		7,500	
Less: Stray dog costs	(546)		(564)	
Speeding fines	16,200		12,845	
Sundry receipts	6,730		4,493	
Donations received	6,250		5,500	
		49,059		44,946
TOTAL INCOME FOR THE YEAR		£1,336,882		£1,296,698

GENERAL INCOME AND EXPENDITURE ACCOUNT - SUMMARY

	Estimates 2026	2026	2025
	£	£	£
INCOME	1,301,667	1,336,882	1,296,698
EXPENDITURE (page 5)	(1,309,538)	(1,243,760)	(1,253,529)
NET (DEFICIT)/SURPLUS FOR THE YEAR	(7,871)	93,122	43,169
BALANCE BROUGHT FORWARD	827,711	827,711	784,542
BALANCE CARRIED FORWARD	£819,840	£920,833	£827,711

PARISH OF ST PETER

ROADS INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

	Note	2026 £	2026 £	2025 £	2025 £
EXPENDITURE					
Roads resurfacing, materials and expenses		55,391		91,349	
Roads sweeping		11,200		11,200	
Cleaning and associated labour		41,414		40,428	
Village greens		17,886		16,510	
Cutting back hedges		1,898		1,680	
Motor and other expenses		13,469		11,725	
			141,258		172,892
INCOME					
Firearm licences		530		875	
Driving licences	5	35,857		36,085	
Branchage penalties		975		1,975	
Parking fines/penalties		12,998		22,210	
			(50,360)		(61,145)
NET EXPENDITURE FOR THE YEAR CARRIED TO GENERAL ACCOUNT			£90,898		£111,747
ESTIMATE			£141,507		£125,165

PARISH OF ST PETER

SUMMARY OF BALANCES AT 30 APRIL 2026

	Note	2026 £	2025 £
CURRENT ASSETS			
Debtors and prepayments		54,102	63,611
Cash at bank and in hand		1,270,797	909,661
Due from Parish Homes		469,500	461,063
		1,794,399	1,434,335
CREDITORS: Amounts falling due within one year			
Creditors and accruals		149,179	115,036
NET CURRENT ASSETS		1,645,220	1,319,299
CREDITORS: Amounts falling due after more than one year			
Driving Licences	5	67,700	74,901
		£1,577,520	£1,244,398
GENERAL INCOME AND EXPENDITURE ACCOUNT (page 5)		920,833	827,711
PARISH PROPERTY CONTINGENCY RESERVE FUND	6	446,687	246,687
PARISH MOTOR VEHICLE RESERVE FUND	7	35,000	20,000
PARISH COMMUNITY PROJECTS CONTINGENCY RESERVE FUND	8	175,000	150,000
		£1,577,520	£1,244,398

PARISH HOMES

	Note	2026	2025
FIXED ASSETS	3	3,571,295	3,571,295
CURRENT ASSETS			
Debtors and prepayments		-	-
Cash at bank		26,632	17,395
		£3,597,927	£3,588,690
REPRESENTED BY:			
Creditors and accruals		13,544	12,745
Bank Loan	4	1,915,296	2,041,477
Due to Parish of St Peter		469,500	461,063
Parish Homes Reserve	9	1,199,587	1,073,405
		£3,597,927	£3,588,690

The accounts were approved by the Connétable on 8 July 2026

.... Connétable

The notes on pages 9 to 12 form part of these accounts
Auditors' report – pages 1 to 3

PARISH OF ST PETER

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2026

1. ACCOUNTING POLICIES

1.1 Basis of accounting

The accounts have been prepared under the historical cost convention, and in accordance with accounting policies selected by the Parish.

1.2 Income

The Parish rates are brought into account on a receipts basis. Income from driving licences is apportioned over the period of the licence. Other income, including bank deposit interest, is credited when it is received.

1.3 Expenditure

Expenditure is accounted for on an accruals basis.

1.4 Fixed assets

With the exception of the Homes at Clos Le Ruez, land and buildings belonging to the Parish are not reflected in the Summary of Balances, but are listed in Note 12. Land and buildings which are reflected in the Summary of Balances are shown at cost. Furniture and equipment are written off in the year of acquisition.

2. CHARITABLE DONATIONS AND PARISH ASSOCIATIONS

CHARITABLE DONATIONS	**2026** £	**2025** £
Family Nursing & Home Care Services (Jersey) Inc.	4,000	4,000
JET donation	250	250
Brighter Future	500	500
Brightly	500	500
Salvation army	250	250
Mind Jersey	250	250
Normandy Twinning	100	100
Just Giving – Du Feu Foundation	100	-
Jersey Brook Advisory	500	500
Jersey Hospice Care	1,000	1,000
Jersey Cheshire Homes	300	300
Meals on Wheels	400	400
Jersey Association of Child Carers	300	300
	£8,450	£8,350
Estimate	£8,250	£10,000
PARISH ASSOCIATIONS		
St Peter's Youth Club	5,400	5,000
St Peter's Football Club	2,000	2,000
Senior Citizens	-	1,000
St Peters Rifle Club	250	250
Western Miniature Rifle Club	750	750
Twinning Association	-	500
	£8,400	£9,500
Estimate	£9,000	£10,000

3. FIXED ASSETS

	At cost
Homes at Clos Le Ruez	£3,571,295
Main Contractor	2,526,917
Purchase of field No. 633, La Verte Rue	750,000
Professional fees and associated costs	194,203
Finance costs	43,750
Stamp duty	26,800
Planning fees and associated costs	19,720
Other costs	9,905
At 30 April 2025 and 2026	£3,571,295

4. BANK LOAN

	2026	2025
Barclays Private Clients International Limited	£1,915,296	£2,041,477

The loan from Barclays Private Clients International Limited relates to a facility of up to £2,995,813 which is available to the Parish. The loan is secured by a first registered bond in the sum of £2,970,336 on field No. 633, La Grande Route de St Pierre. During the year capital repayments of £126,182 (2025: £116,172) were made. The loan is repayable in quarterly instalments commencing 28 September 2012 to include capital and interest. The rate of interest was previously fixed at 7.27%. The Parish entered into a settlement with Barclays and its Bank loan is now at a variable rate and is no longer hedged.

5. DRIVING LICENCES

	2026		2025	
	£	£	£	£
Total receipts		32,398		34,564
Add: Deferred income brought forward		96,957		102,057
		129,355		136,621
Less: Deferred income carried forward:				
Due within one year	23,095		22,056	
Due within two to eight years	67,700		74,901	
		(90,795)		(96,957)
				39,664
Less: Expenses		(2,703)		(3,579)
Net income transferred to Roads Account		£35,857		£36,085

6. PARISH PROPERTY CONTINGENCY RESERVE FUND

	2026 £	2025 £
At 1 May 2025	246,687	296,687
Transfer from General Account	200,000	125,000
Expenditure on Church	-	(50,000)
Expenditure on Parish Homes	-	(125,000)
At 30 April 2026	£446,687	£246,687
Allocated as follows:		
Church	72,000	22,000
General Properties	374,687	224,687
	£446,687	£246,687

7. PARISH MOTOR VEHICLE RESERVE FUND

	2026 £	2025 £
At 1 May 2025	20,000	10,000
Transfer from General Account	15,000	10,000
At 30 April 2026	£35,000	£20,000

8. PARISH COMMUNITY PROJECTS CONTINGENCY RESERVE FUND

	2026 £	2025 £
At 1 May 2025	150,000	125,000
Transfer from General Account	25,000	25,000
At 30 April 2026	£175,000	£150,000

9. PARISH HOMES RESERVE

	2026 £	2025 £
At 1 May 2025	1,073,405	957,233
Net surplus for the year	203,785	30,421
Transfer (to)/from General Account	(77,603)	85,751
At 30 April 2026	£1,199,587	£1,073,405

10. LAND AND BUILDINGS

With the exception of the Homes at Clos Le Ruez, land and buildings owned by the Parish, or the responsibility of the Parish, but not reflected in the Summary of Balances, are as follows:

Parish Hall
Youth and Community Centre
Parish Church
Rectory
Maison des Pauvres
Field – Clos des Pauvres
Maison Le Marquand
Land at Beaumont cannon
Part of a small field

11. CONTINGENT LIABILITY AND COMMITMENTS

The contingent liability relates to the IT States Computer Link. In the event of a claim the Parish is liable for the first £4,924 of the cost of the claim.

During 2022 the Parish entered into a contract with the JEC for the replacement of 63 columns and lights and 10 further lanterns only. The total cost of this project was £263,750 which was funded by way of third party borrowing repayable over 5 years or less at the Parish's option. An analysis of the total cost, repayments made and the balance outstanding is shown below.

	£
Cost of street lighting incurred in year ended 30 April 2022	263,750
Total finance cost of funding provided by Black Horse Offshore Ltd	42,200
	305,950
Payments made to date	290,653
Balance due	£15,297
Balance due within one year	15,297
Balance due after more than one year	-
	£15,297

12. CHARITABLE FUNDS

Don Gruchy

	£
Funds held at start of year	16,910
Rent received	776
Interest received	160
Grants paid	(763)
Funds held at end of year	£17,083

Parishioners facing financial hardship may apply for assistance from the above charitable fund.

PARISH OF ST PETER
PARISH HOMES

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

	Maison Le Marquand 2026 £	Clos Le Ruez 2026 £	Total 2026 £	Total 2025 £
INCOME				
Rent receivable	78,660	276,519	355,179	364,375
EXPENDITURE				
Maintenance:				
Plumbing works	1,448	653	2,101	3,691
Internal refurbishments	-	8,457	8,457	14,177
Electrical work	84	3,518	3,602	8,138
Heating	839	2,750	3,589	16,364
Other	1,561	1,776	3,337	4,776
Stair Lift	-	105	105	7,762
Roof	160	1,300	1,460	85,714
Exterior refurbishments and woodwork	-	-	-	11,628
Monthly maintenance	1,800	1,800	3,600	3,600
	5,892	20,359	26,251	155,850
Loan Interest	-	80,495	80,495	115,775
Fuel	10,819		10,819	11,498
Water rates	1,083	-	1,083	2,690
Rates	1,815	4,002	5,817	5,503
Electricity (net of receipts)	1,508	-	1,508	40
Cleaning	4,450	-	4,450	3,818
Audit and accountancy	873	873	1,746	1,690
Professional fees	16,765	2,460	19,225	37,090
	43,205	108,189	151,394	333,954
NET SURPLUS FOR THE YEAR	£35,455	£168,330	£203,785	£30,421