LA PAROISSE DE SAINT CLEMENT

Annual Report for the year ended 30 April 2026

Index to the Financial Statements

Connétable's Report

I have great pleasure in presenting the Annual Accounts for the Parish of St Clement for the year ending 30th April 2026 for your approval. These figures have already been agreed at a Connétable and Procureurs meeting and by the Parish Accounts Committee by whom they were carried unanimously. They have also been approved by our auditors, PKF CI Assurance Limited.

Parish Updates

St Christopher's School

Despite the ongoing issues with St Christopher's School, we have managed to absorb the loss of rent and pay all legal fees. The case remains ongoing and is therefore delicate, but we are currently marketing the school with Alistair Sarre, who has two interested parties at present.

Solar Panels and Carbon Neutrality

Our work on the solar panels with JEC and Isle-eco has now finished, and separate notes and costs have been circulated. We are now receiving rent for the roof space, have received our government grant, and are carbon neutral, which is a significant achievement for the Parish.

Maintenance and Improvements

At the same time, we have caught up with historic maintenance requirements, including replacing the kitchen sky window, re-laying the roof, and removing asbestos, and replacing all soffits and fascias which were rotten. The majority of future repair and maintenance works can now be managed internally.

Vehicles

We have purchased a new police vehicle, and the Mitsubishi will shortly be sent for auction.

Storm Ciarán Donations and Community Fund

Funds from the Storm Ciarán donations currently stands at £34,767.00. As the last disbursement was made a couple of months ago, the Procureurs and I believe it is prudent to retain £1,000 in the fund in case there is a final need.

The remaining balance will be moved to a new fund called the St Clement Community Fund. This fund will contribute towards tree planting in the Parish in partnership with Trees for Life, with the balance used for wider community aspirations.

Church Sheds and Parish Assets

Funds are also available for building sheds at the church. Although plans have been passed, we will not begin work until we have a better understanding of how our Parish assets are looked after and sustained for the future.

Thanks

Finally, I would like to thank Bev, our Parish Secretary, and all the staff for their outstanding work over the year, especially given the disruption along the way. We are all grateful for their achievements and continued commitment to the Parish.

Best wishes to all, Marcus

Marcus Troy, Connétable. August 2026

Comparison of budget with actual expenditure
For the year ended 30 April 2026

	Notes	Budget Year 30 April 2026 £	Actual Year 30 April 2026 £	Budget Year 30 April 2027 £
Tresor (Parish Church and Churchyard expenses)				
Wages, pension and Social Security		58,000	58,626	59,000
Tresor (Church, Churchyard and Rectory upkeep)		18,500	18,500	25,000
		76,500	77,126	84,000
Establishment and general				
Salaries and Social Security		412,000	393,768	382,500
Pension contributions – standard		45,000	42,412	41,600
Pension contributions – pre 1987 debt	8	16,000	16,016	16,844
Telephone		6,000	6,319	6,600
Heat, light, fuel and water		8,200	6,820	5,000
Printing, advertising and stationery		12,500	13,762	14,000
Postage		1,000	889	1,000
Insurance		20,000	19,209	25,500
Computer maintenance costs		25,000	23,582	25,000
Parish Hall expenditure		40,000	40,677	41,000
General expenses (Analysis on page 15)		32,000	32,310	33,000
Refuse collection		529,000	523,553	539,821
		1,146,700	1,119,317	1,131,865
Administration				
Assessment Committee		2,600	2,600	2,600
Supervisory Committee expenses		8,500	7,750	8,500
Honorary Police expenses		48,000	44,015	48,000
Audit and accountancy		10,500	10,500	10,800
Legal and professional fees		10,000	30,476	10,000
Public Elections		6,000	6,489	5,000
Parishes online / GDPR		9,000	6,857	9,000
Rates management		10,000	9,177	10,000
		104,600	117,864	103,900
Requettes				
Charitable grants		12,000	12,000	12,000
Part-time Youth Worker - Le Squez		19,250	19,250	21,000
Property & Road Maintenance Fund		12,500	12,500	16,500
Replacement Vehicle Fund		12,500	12,500	10,000
Computer Maintenance Fund		3,000	3,000	3,000
		59,250	59,250	62,500
Expenditure carried forward (Page 4)		1,387,050	1,373,557	1,382,265

Comparison of budget with actual expenditure
For the year ended 30 April 2026

	Notes	Budget Year 30 April 2026 £	Actual Year 30 April 2026 £	Budget Year 30 April 2027 £
Expenditure brought forward (page 3)		1,387,050	1,373,557	1,382,265
Roads account				
Road repairs and cleaning		180,000	187,522	190,000
Street lighting and upkeep		9,000	19,788	9,000
		189,000	207,310	199,000
Less: Income from driving licences etc.		(75,000)	(76,307)	(77,000)
		114,000	131,003	122,000
Total expenditure		1,501,050	1,504,560	1,504,265
Bad debts and allowances				
Bad debt (St Christopher's School rent / building insurance)		-	17,580	-
Bad debts (Rates)		4,500	3,588	4,500
Allowances and refunds		600	393	500
		5,100	21,561	5,000
Total expenditure including Bad debts and allowances		1,506,150	1,526,121	1,509,265
Less income				
Sundry receipts (analysis on page 9)		(140,000)	(113,991)	(120,000)
St Christopher's School rent		(32,500)	(16,250)	-
		1,333,650	1,395,880	1,389,265
(Decrease) / Increase in reserves		1,244	(60,986)	212
Transfer to reserves		-	-	-
Rates	7	1,334,894	1,334,894	1,389,477

PKF Channel Islands

Independent auditor's report to the parishioners of La Paroisse De Saint Clement for the year ended 30 April 2026

Opinion

We have audited the financial statements of La Paroisse De Saint Clement (the 'Parish') for the year ended 30 April 2026 which comprise the Balance Sheet, the General Revenue Account, the Roads Account and Notes to the Financial Statements, including a summary of significant accounting policies. The financial statements have been prepared in accordance with the accounting policies as set out in Note 1 of the financial statements.

In our opinion, the financial statements have been properly prepared in accordance with the accounting policies as set out in Note 1 of the financial statements.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Parish in accordance with the ethical requirements that are relevant to our audit of the financial statements in Jersey, 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

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. Our opinion is not modified in respect of this matter.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the connétable's use of the going concern basis of accounting in the preparation of the financial statements 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 financial statements 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 included in the annual report, other than the financial statements and our auditor's report thereon. The connétable is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our

PKF Channel Islands

responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which our letter of engagement requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the connétable
The connétable is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the connétable's determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 unless the connétable either intend to liquidate the Parish or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

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:

We obtained an understanding of the legal and regulatory framework applicable to the Parish through enquiry of management, review of board minutes, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the Parish:

PKF Channel Islands

- Rates (Jersey) Law 2005.

We developed an understanding of the key fraud risks to the Parish (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for accounting estimates, analysis of journal entries, walkthrough of the key control cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Identifying and assessing the design of key controls implemented by management to prevent and detect fraud;
- Enquiry personnel and the Connétable;
- Performance of analytical procedures to identify unusual relationships which may indicate a risk of fraud or an irregularity;
- Review of minutes of Connétable and Procureur meetings and Parish Assembly meetings;
- Journal entry testing - including analysis of the general ledger to identify entries deemed to represent a higher risk of fraud or error; and
- Assessment of the reasonableness of judgements made by management in accounting estimates.

The inherent limitations of an audit mean that there will always be a risk that irregularities will go undetected, including those which may ultimately lead to a material misstatement. This risk is considered greater where an irregularity results from fraud including misrepresentation, collusion, and forgery.

A further description of our responsibilities for the audit of the financial statements 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 parishioners, as a body, in accordance with the requirements of our engagement letter. Our audit work has been undertaken so that we might state to the parishioners 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 parishioners as a body, for our audit work, for this report, or for the opinions we have formed.

PKF CI Assurance Ltd.

PKF CI Assurance Limited
9 Bond Street,
St. Helier,
Jersey, JE2 3NP

Date: 12 August 2026

Balance sheet

As at 30 April 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Accumulated fund assets:					
Non-current assets					
Don Jeanne Gruchy loan receivable (Field C195)	4	9,850		13,500	
Current assets					
Rates outstanding	2	14,337		8,117	
Debtors and prepayments	5	9,845		8,187	
Deposit accounts		877,442		1,158,811	
Current accounts		7,112		10,802	
Cash in hand		2,973		2,548	
			921,559		1,201,965
Less:					
Current liabilities					
Creditors: amounts falling due within one year	6	(213,925)		(225,447)	
Deferred driving licence income	11	(27,000)		(40,500)	
Rent deposit - St Christopher's School		(5,000)		(5,000)	
			(245,925)		(270,947)
Net assets			675,634		931,018
Financed by:					
Accumulated Fund	3	397,676		458,662	
Property and Road Maintenance Fund	3	63		73,848	
Church, Rectory and Cemetery Maintenance Fund	3	73,332		73,332	
Special Reserve	3	138,636		275,629	
Replacement Vehicle Fund	3	53,488		40,988	
Computer Maintenance Fund	3	3,000		-	
Peter Barton Fund	3	5,472		5,555	
Parish in Bloom Fund	3	3,967		3,004	
			675,634		931,018

The financial statements on pages 8 to 14 were approved by the Connétable on 4 August 2026.

Marcus Troy
Connétable

(The notes on pages 12 to 14 form an integral part of these audited financial statements)

General revenue account

For the year ended 30 April 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Income					
Deposit interest		49,804		87,054	
Hire of Parish Hall		16,551		16,913	
Property search fees		7,366		5,190	
Fines		8,143		6,855	
Boat parking charges		6,545		6,545	
Rates surcharge		4,793		6,135	
Rates recovered from previous years		1,930		3,196	
Permits		9,382		7,195	
Dog Licences		9,477		9,769	
Other		-		64	
			113,991		148,916
Parish Rates	7	1,330,913		1,252,776	
St Christopher's School rent		16,250		65,000	
Total income			1,461,154		1,466,692
Expenditure					
Tresor (Parish Church and Churchyard expenses)			77,126		70,580
Establishment and general					
Salaries and Social Security		393,768		387,276	
Pension contributions – standard		42,412		43,092	
Pension contributions – pre 1987 debt		16,016		15,280	
Telephone		6,319		5,229	
Heat, light, fuel and water		6,820		8,676	
Printing, advertising and stationery		13,762		12,074	
Postage		889		818	
Insurance		19,209		11,488	
Computer expenses		23,582		24,372	
Upkeep of premises					
Garden upkeep		7,611		12,392	
Cleaning		21,606		14,790	
Repairs and renewals		11,145		6,925	
Fixtures and fittings		315		445	
General expenses (page 15)		32,310		32,738	
Refuse collection		523,553		505,710	
			1,119,317		1,081,305
Expenditure carried forward (page 10)			1,196,443		1,151,885

(The notes on pages 12 to 14 form an integral part of these audited financial statements)

General revenue account

For the year ended 30 April 2026 (continued)

	Notes	2026 £	2026 £	2025 £	2025 £
Expenditure brought forward (page 9)			1,196,443		1,151,885
Administration					
Honorary Police costs		44,015		43,586	
Assessment Committee		2,600		2,600	
Supervisory Committee expenses		7,750		8,170	
Legal and professional fees		30,476		5,860	
Audit and accountancy		10,500		9,600	
Public Elections		6,489		5,548	
Rates management		9,177		11,839	
Parishes online and data protection		6,857		8,984	
			117,864		96,187
Roads account					
Amount voted by Parish Assembly		114,000		94,000	
Deficit/(surplus) on the roads account for the year (page 11)		17,003		7,130	
			131,003		101,130
Requettes approved by Parish Assembly					
Part-time youth worker - Le Squez		19,250		15,750	
Charitable contributions		12,000		12,000	
Property & Road Maintenance Fund		12,500		12,500	
Computer Maintenance Fund		3,000		-	
Replacement Vehicle Fund		12,500		12,500	
			59,250		52,750
Bad debt (St Christopher's School rent/ building insurance)			17,580		41,749
Transfer from reserves			-		-
Total expenditure			1,522,140		1,443,701
(Deficit)/surplus for the year	3		(60,986)		22,991

(The notes on pages 12 to 14 form an integral part of these audited financial statements)

Roads account

For the year ended 30 April 2026

	2026		2025	
	£	£	£	£
Income				
Amount voted by Parish Assembly for the year:				
Upkeep of the by-roads	180,000		150,000	
Street lighting	9,000		9,000	
		189,000		159,000
Less: Income from driving licences etc.		(75,000)		(65,000)
Net amount voted by Parish Assembly for the year		114,000		94,000
Firearm certificates	555		415	
Motor driving licences	72,112		72,220	
Parking fines	3,640		2,963	
		76,307		75,598
Subtotal		190,307		169,598
Expenditure				
Cleaning by-roads	30,522		17,596	
Wages, pension contributions and Social Security	120,240		107,648	
Repairs to by-roads	8,668		15,300	
Street lighting – electricity and upkeep	19,788		8,753	
Branchage expenses	4,673		5,155	
Equipment	380		11	
Vehicle maintenance	3,940		6,130	
Sundry expenses	6,166		2,258	
Parish shed - rent and utilities	8,354		8,241	
Driving licence expenses	4,579		5,636	
		207,310		176,728
Surplus/(Deficit) for the year carried to general revenue account (page 10)		**(17,003)**		**(7,130)**

(The notes on pages 12 to 14 form an integral part of these audited financial statements)

Notes to the financial statements
For the year ended 30 April 2026

1. Principal accounting policies

The financial statements are prepared in accordance with the historical cost convention and the accounting policies selected by the Parish. A summary of the more important accounting policies, which have been applied consistently, is set out below.

Fixed assets
It is the policy of the Parish not to capitalise fixed assets. All such expenditure is written off in the year in which it is incurred.

Income
The Parish Rates are brought into account for assessments up to 31 December 2025. Rent, deposit interest and sundry income are accounted for on an accruals basis net of directly attributable expenses.
During the year ending 30 April 2009 driving licences that had been last renewed during the year ended 30 April 2004 were required to be renewed and this income is being credited to the general revenue account over the licence period of ten years (note 11). During the year ended 30 April 2019, the licences were renewed in bulk in line with their expiry date. The income for this bulk renewal is being credited to the general reserve account over the licence period of 10 years. All other income, including the remaining driving licence income, is accounted for on a receipts basis net of directly attributable expenses.

Expenditure
Expenditure is accounted for on an accruals basis.

Bad debts
A specific provision is made against all debts relating to rates over two years in arrears.

Maintenance Funds
It is Parish policy to set aside funds for property and road maintenance, repairs to the Church and Rectory, and also repairs to the Cemetery. These funds are to be held for future repair and refurbishment of property and roads, repair of the Church and Rectory, and repair of the Cemetery, and may be increased subject to agreement with the Parish Assembly. The transfers to these funds, approved by the Parish Assembly are reflected as transfers to reserves in the general revenue account.

Funds for specific purposes
The Parish receives funds for specific purposes/projects, these funds do not constitute income for the Parish and therefore are recognised on the balance sheet as Other Creditors. The expenses relating to these projects are book-kept to these balances with a net position shown at year end.

2. Rates outstanding

	2026	2025
	£	£
Rates outstanding	14,337	8,117

3. Summary of Fund Balances

	Accumulated Fund	Property & Road Maintenance Fund	Church, Rectory & Cemetery Maintenance Fund	Special Reserve	Computer Maintenance Fund	Replacement Vehicle Fund	Peter Barton Fund	Parish in Bloom Fund	Total
	£	£	£	£	£	£	£	£	£
Balance brought forward	458,662	73,848	73,332	275,629	-	40,988	5,555	3,004	931,018
Interest reallocation	-	-	-	-	-	-	-	-	-
Contribution	-	12,500	-	1,318	3,000	12,500	17	1,250	30,585
Utilised funds	-	(86,285)	-	(138,311)	-	-	(100)	(287)	(224,983)
(Deficit)/surplus for the year	(60,986)	-	-	-	-	-	-	-	(60,986)
Transfers	-	-	-	-	-	-	-	-	-
At 30 April 2026	397,676	63	73,332	138,636	3,000	53,488	5,472	3,967	675,634

Notes to the financial statements
For the year ended 30 April 2026 (continued)

4. Non-current assets

	2026	2025
	£	£
Don Jeanne Gruchy loan receivable (Field C195)	9,850	13,500

The interest free loan due from the Don Jeanne Gruchy Trust is repayable on demand but it is not expected to be fully repaid within 12 months.

5. Debtors and Prepayments

	2026	2025
	£	£
Insurance prepayment	2,052	1,214
Rental prepayment – Parish shed	1,373	1,333
CI Fire & Security maintenance contract	173	157
St Christopher's School rent / building insurance	92,280	74,700
Provision for St Christopher's School rent / building insurance	(92,280)	(74,700)
GST refund	5,182	4,480
Online payments	157	81
Travel Expenses	552	-
Other debtors	356	922
	9,845	8,187

£92,280 was due from St Christopher's in respect of rent and insurance for the 1901 School Building, the Parish has been prudent and made a provision for this balance as there is uncertainty over its recovery. For further details, please see the Connetable's Report.

6. Creditors: amounts falling due within one year

	2026	2025
	£	£
Social Security contributions	-	3,545
Woodland - Len's Wood	6,137	5,744
Audit fees	11,190	9,585
Community Hub	2,123	898
Community Support Events	1,048	176
Allocated charitable donations not yet paid	12,063	12,063
Storm Ciaran Emergency Fund	34,767	35,087
Rates received in advance	125,156	121,247
Trade creditors	1,188	2,872
Part-time youth worker – Le Squez	-	7,001
Systems support/development	2,639	2,897
Liberation Day	-	3,001
Police training and equipment	7,998	4,535
Replacement Police car	-	10,000
Twinning Committee funds	6,366	3,296
Police Recruitment Campaign	-	1,000
Legal Fees	3,200	2,500
Honorarium not yet paid	50	-
	213,925	225,447

7. Parish rates

			2024/2025	
	Quarters at 1.26p	£	Quarters at	£
	106,943,982	1,334,894	103,162,728	1,258,585
Less:				
Bad debts		(3,588)		(5,182)
Allowances and refunds		(393)		(627)
Add:				
Collection of bad debts		-		-
		(3,981)		(5,809)
		1,330,913		1,252,776

For the year ended 30 April 2026 rates were payable to the Parish at a rate of 1.26p per quarter. In addition, an Island-wide rate was levied. The Island-wide rate was collected by the Parish and passed directly to the Government of Jersey. The total collected for the Island-wide rate was £1,031,577 (2025:£980,320) bringing total rates payable for the Parish (Parish rates and Island-wide rates) to £2,372,490 (2025:£2,233,098).

Notes to the financial statements
For the year ended 30 April 2026 (continued)

8. Public Employees' Pension Fund

The pension contribution amounting to £67,719 (2025: £64,265) relates to staff who are members of the Public Employees' Pension Fund (PEPF), including the Final Salary Scheme and the Career Average Scheme. This is a defined benefit pension scheme whose assets are held separately from those of the Government of Jersey. Contribution rates are determined by a qualified actuary so as to spread the cost of providing benefits over the members' expected service lines.

Reference should be made to the Government of Jersey accounts for further details of the scheme. Contributions are accounted for within the Parish accounts as a defined contribution scheme, as it is a multi-employer scheme.

The last published actuarial valuation of the scheme as of 31 December 2024 indicated that the Final Salary Scheme had a surplus of £456.3 million and the Career Average Scheme a surplus of £125.3 million. The Scheme Actuary has also reassessed the cost of providing benefits within the Career Average Scheme resulting in a reduction in contribution rates from the 1 June 2026.

As an admitted body to PEPF the Parish has been allocated a proportion of the unfunded liabilities of the scheme which arose in the years up to and including 31 December 1986. With effect from 1 February 2006 the Parish was required to fund additional annual contributions amounting to £3,192. This figure is subject to adjustments by reference to the percentage increase of the average pensionable earnings of all members of the scheme. The amount contributed this year was £16,016 (2025: £15,280).

9. Contingent Liability

The Parish of St Clément, along with all of the other Parishes, is party to an agreement whereby the Parish receives access to certain databases within the States of Jersey computer systems. The Parish, along with all of the other Parishes, is liable to pay damages in the event of a security breach which has been estimated to total £100,000, and which would be aggregated out between the Parishes on a pro-rata basis. As at the date of signing the Parish accounts, the Connétable is not aware of any security breaches having occurred that would result in a claim for damages being received.

10. Goods and Services Tax

The Goods and Services Tax (Jersey) 2008 was introduced in Jersey on 6 May 2008.

Part 4 of the Goods and Services Tax (Jersey) Law 2007 relates to the Public Sector and interprets “Parish” as any of the 12 Parishes of Jersey. The Parish, as a public authority, has special treatment under Regulation 5 of the Goods and Services Tax (Jersey) Regulations 2007. This determines the detail of the application of the Law to the 12 Parishes of Jersey. In particular a Parish is required to be registered for GST.

GST does not apply to the supply of goods or services by a Parish, being a supply that is not in the course of or furtherance of a business. Most of the income is from rates received and is not derived from business activities. Article 53 of the Law requires any GST paid by the Parish to be refunded if it is incurred on supplies or importations that were not for business purposes.

In summary, GST will not be charged by the Parish on the supply of goods and services connected with regulatory functions but GST charges will apply where the Parish provides goods and services in competition with commercial concerns.

11. Deferred Driving Licence Income

	2026 £	2025 £
Opening balance	40,500	54,000
Bulk 10 year renewal income	-	
Annual release to the Roads Account for the year	(13,500)	(13,500)
Closing balance	27,000	40,500

12. Post Balance Sheet Event

A Parish Assembly was held on 30 June 2026 at which the decision was made to sell the 1901 Building on the open market.

Analysis of general expenses
For the year ended 30 April 2026

	2026	2025
	£	£
Office sundries	1,878	1,273
Sundry expenses	-	218
Health and safety	377	320
Liberation 80	(403)	-
Publications	461	401
Funeral expenses - wreaths, notices and donations	-	323
1901 Building Foncier Rates	970	518
1901 Building Maintenance	778	-
Special receptions	1,114	60
Christmas reception	754	801
Senior citizens Christmas lunches	6,461	8,884
Criminal record checks	385	92
Presentations and gifts	2,191	987
Travel and transport expenses	3,582	4,180
Bank charges	13,762	14,681
Closing balance	32,310	32,738

This statement is unaudited and has been prepared for information only.

Parish Rates analysis
For the year ended 30 April 2026

The following workings demonstrate the Parish Rates income that the Parish can expect to receive for the year ended 30 April 2026 based on the anticipated quarters for the year up to 31 December 2026 following the assessments returned by Fonciers.

Recapitulation - 2026/2027:

	Foncier Qrs	Occupant Qrs	Total Qrs
Domestic	47,669,041	47,751,941	95,420,982
Non-domestic	5,323,351	5,322,651	10,646,002
Total Quarters for 2026/2027	52,992,392	53,074,592	106,066,984

Proposed Parish Rate:		106,066,984 Qrs @
0.0120	=	£1,272,804
0.0121	=	£1,283,411
0.0122	=	£1,294,017
0.0123	=	£1,304,624
0.0124	=	£1,315,231
0.0125	=	£1,325,837
0.0126	=	£1,336,444
0.0127	=	£1,347,051
0.0128	=	£1,357,657
0.0129	=	£1,368,264
0.0130	=	£1,378,871
0.0131	=	£1,389,477
0.0132	=	£1,400,084
0.0133	=	£1,410,691
0.0134	=	£1,421,298
0.0135	=	£1,431,904
0.0136	=	£1,442,511
0.0137	=	£1,453,118
0.0138	=	£1,463,724
0.0139	=	£1,474,331
0.0140	=	£1,484,938

This statement is unaudited and has been prepared for information only.

PARISH OF ST CLEMENT

ACCOUNTS COMMITTEE ACT

2026

This fourth day of August in the year two thousand and twenty-six:-

We, the undersigned, members of the Committee elected by Act of Parish Assembly dated 26 August 2025, for the purpose of examining the Connétable's accounts for the financial year ending 30 April 2026, have this day received a full report of the accounts and financial statements and hereby recommend the adoption of same by the Parish Assembly to be held on Tuesday 18 August 2026.

We have also examined the estimates for the financial year ending 30 April 2027 and support the Connétable in his recommendation that the Parish Rate be adopted at 1.31 pence per quarter.

Mr G Beardshall - Procureur du Bien Public	…………………………
Mrs T Daniel - Procureur du Bien Public	Apologies …………………………
Rev J Porter - Recteur	Apologies …………………………
Mr T Tindall – Surveillant	…………………………
Mrs A Lane – Surveillant	Anne Lane …………………………
Centenier P Heard – Chef de Police	…………………………
Député A Curtis	…………………………
Député B Ward	…………………………
Député K Wilson	Apologies …………………………
Mr A Jelley	…………………………
Mr N Falla	…………………………
Mr G Pirouet	…………………………

This statement is unaudited and has been prepared for information only.

Land & Property Asset Register 2026

1 The Parish Hall

2 The Common Land surrounding the Parish Hall including the car park to the east (currently let to the Government of Jersey until 2068); the gardens to the west; the paddock area to the north and the further grassed area to the north of the aforementioned area beyond the old railway bridge (currently used by the Government of Jersey for a surface water impounding area).

3 The Parish Church, Cemetery, Rectory and outbuildings.

4 1901 St Clément Primary School Building.

5 Le Hocq Tower - save for the area of foreshore bordering the Tower on the east, south and west, which is owned by the Government of Jersey. The Tower is currently leased to the Jersey Heritage Trust for a 25 year period from 2017 to 2042.

6 The Quarry at Le Hocq.

7 The pump in La Rue de Causie and the douet and lavoirs east of Pontac House Hotel.

8 Land as follows:

i. The triangular grassed area opposite Le Hocq Inn.
ii. The rectangular grassed area opposite the Parish Hall including the 2000 Wayside Cross.
iii. The land to the west of La Mare slipway on La Grande Route de la Côte.
iv. The land at the junction of School Road and La Grande Route de la Côte.
v. The triangular strip of land at Millard's Corner to the east of La Grande Charriere slipway and bordering La Grande Route de La Côte, together with the benches on this site.
vi. The triangular piece of land at the junction of La Rue au Blancq and La Grande Route de St Clément
vii. Corner of Field No. C164 bordering La Verte Rue and the Parish footpath including the Millennium Monolith

9 Don Jeanne Gruchy - (Clos des Pauvres) :

i. Field No. C180, La Rue au Seigneur - 6 Vergees
ii. Field No. C185, La Rue au Seigneur - 6 Vergees - Len's Wood
iii. Field No. C188, La Rue Laurens - 4 Vergees
iv. Field No. C195, La Rue au Seigneur - 5 Vergees

This statement is unaudited and has been prepared for information only.