



PARISH OF ST SAVIOUR

**CHURCHWARDENS'
ACCOUNTS**

AT 30 APRIL 2024

PARISH OF ST SAVIOUR
CHURCHWARDENS' ACCOUNTS

Page

1/3	Independent Auditor's Report
4	Churchwardens' Accounts – Charité
5	Churchwardens' Accounts – Trésor
6	Notes to the Accounts



Alex Picot

chartered accountants

1st Floor, The Le Gallais Building
6 Minden Place, St Helier
Jersey JE2 4WQ

INDEPENDENT AUDITOR'S REPORT TO THE ECCLESIASTICAL ASSEMBLY OF THE PARISH OF ST SAVIOUR

Opinion

We have audited the accounts of Parish of St Saviour Churchwarden's accounts for the year ended 30 April 2024 set out on pages 4 to 6. These accounts have been prepared under the accounting policies set out therein.

In our opinion, the accounts for the year ended 30 April 2024 have been prepared in accordance with the accounting policies set out on page 6.

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 members of Ecclesiastical Assembly 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Churchwarden'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 Churchwarden'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 Churchwarden's 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 accounts and our auditor's report thereon. The Churchwardens are 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 course of 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 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.

Responsibilities of Churchwardens

The Churchwardens are responsible for the preparation of the accounts in accordance with applicable law which show the general balances of the Trésor and the Charité and their income and expenditure for each financial year, and for such internal control as the Trésor and the Charité determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.



Alex Picot

chartered accountants

1st Floor, The Le Gallais Building
6 Minden Place, St Helier
Jersey JE2 4WQ

INDEPENDENT AUDITOR'S REPORT TO THE ECCLESIASTICAL ASSEMBLY OF THE PARISH OF ST SAVIOUR (continued)

Responsibilities of Churchwardens (continued)

In preparing the accounts, the Churchwardens are responsible for assessing the Church'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 Churchwardens either intend to liquidate the Trésor and the Charité or to cease operations, or have no realistic alternative but to do so.

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 entity 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 general legislation applicable to a Church, such as Data Protection requirements, Employment Law, Health and Safety Regulation. 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.

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 entity undertakes;
- Other applicable procedures to identify relevant laws and non-compliance with those laws, including fraud.



Alex Picot

chartered accountants

1st Floor, The Le Gallais Building
6 Minden Place, St Helier
Jersey JE2 4WQ

**INDEPENDENT AUDITOR'S REPORT TO THE ECCLESIASTICAL
ASSEMBLY OF THE PARISH OF ST SAVIOUR (continued)**

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 non-compliance with all 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 Ecclesiastical Assembly, as a body, in accordance with our engagement letter. Our audit work has been undertaken so that we might state to the Ecclesiastical Assembly 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 Churchwardens for our audit work, for this report, or for the opinions we have formed.

14 June 2024

Chartered Accountants

PARISH OF ST SAVIOUR

CHURCHWARDENS' ACCOUNTS – CHARITÉ


RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 30 APRIL 2024

	2024 £	2023 £
RECEIPTS		
Rent received: "Clos des Epinées – Field S748"	570	525
"Petit Plat Champ"-Field S614 (40%)	842	670
"Clos De Pauvres"	800	800
Other income	303	333
Total receipts	<u>2,515</u>	<u>2,328</u>
PAYMENTS		
Audit and accountancy fees	675	550
Bank charges	-	40
Donations	-	1,672
Transfer to Le Rossignol Bequest	5,000	-
	<u>5,675</u>	<u>2,262</u>
(DEFICIT)/SURPLUS OF PAYMENTS OVER RECEIPTS	(3,160)	66
BALANCE BROUGHT FORWARD - 1 MAY 2023	33,938	33,872
BALANCE CARRIED FORWARD - 30 APRIL 2024	<u>£30,778</u>	<u>£33,938</u>

Represented by:

Cash at bank - current account	<u>£29,936</u>	<u>£33,938</u>
Debtors – Rents due from PoSS – Field S614	842	-
Total	<u>£30,778</u>	<u>£33,938</u>

Approved by the Churchwardens on 30th May. 2024


.....


.....

PARISH OF ST SAVIOUR

CHURCHWARDENS' ACCOUNTS - TRÉSOR

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 30 APRIL 2024

	2024		2023 (as restated)	
	£	£	£	£
RECEIPTS				
Cemetery receipts - Burials and monuments	21,603		14,268	
Rents received - Field 614 and Field 633	2,511		1,070	
Received from Parish (Vote £95,000)	136,716		92,471	
Bank interest	1,176		-	
TOTAL RECEIPTS		162,006		107,809
PAYMENTS				
Insurance	25,456		18,831	
Audit fee	700		650	
Accounting Professional fees	700		-	
Health and safety and waste management cost	1,186		1,343	
Property maintenance and repairs	98,995		60,386	
Fuel, heat, light and water	10,662		15,615	
Equipment, machinery and signage	17,057		3,597	
Telephone and stationery	753		587	
Clerical support	-		6,800	
Vehicle repairs	2,947		-	
Minor Road Works - driveway repairs - Field S265	3,550		-	
TOTAL PAYMENTS		162,006		107,809
BALANCE BROUGHT FORWARD 1 MAY 2023		-		-
Balance not recoverable/Transferred to parish account		-		-
BALANCE IN HAND 30 APRIL 2024		£ -		£ -
Represented by:				
Cash at bank - deposit account		-		-
		£ -		£ -

Approved by the Churchwardens on 30th May 2024

Joree Kelly
A.J.I.M

PARISH OF ST SAVIOUR
CHURCHWARDENS' ACCOUNTS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2024

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 Trésor and the Charité. A selection of the more important accounting policies, which have been applied consistently, is set out below.

1.2 Income

Income is recognised on a receipts basis.

1.3 Expenditure

Expenditure is accounted for on a cash basis.

1.4 Fixed assets

Fixed assets are written off in the year of acquisition.

2. Protected Trust (in trust) Funds

These funds are excluded from the accounts because they are not under full control of the Parish. The Connétable, Procureurs, Rector and Surveillants "Officers" act as trustees and the Parish administrates such funds.

3. Restatement

In respect of the restatement to correct prior period accounts that effects the comparative information, the adjustment relates to a change in the presentation of the expenses of The Trésor. The Churchwardens consider that the new presentation is more appropriate and efficient in order to ensure the consistency of accounting treatment between periods.

4. Sorel Le Rossignol - Transfer of bequest the late Sorel Le Rossignol

The late Sorel Le Rossignol had generously bequeathed £5,000 to the Parish of St Saviour, specifically for the upkeep of certain graves. Historically, this amount was mistakenly accounted for within the Charite funds, used generally for welfare assistance. This allocation does not align with the stipulated use intended by Mr. Le Rossignol and therefore, sums were transferred in the year ended 30 April 2024.