



PARISH OF ST SAVIOUR

**CHURCHWARDENS'
ACCOUNTS**

AT 30 APRIL 2026

PARISH OF ST SAVIOUR
CHURCHWARDENS' ACCOUNTS

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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 2026 set out on pages 4 to 7. These accounts have been prepared under 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 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.

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 Ecclesiastical Assembly of the Parish of St Saviour. As a result, the accounts may not be suitable for another purpose.

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.



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

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.

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.

A.S. - J.H.
Dovee Kelly



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**INDEPENDENT AUDITOR'S REPORT TO THE ECCLESIASTICAL
ASSEMBLY OF THE PARISH OF ST SAVIOUR (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 entity undertakes;
- Other applicable procedures to identify relevant laws and non-compliance with those laws, including fraud.

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.

Alex Picot

ALEX PICOT
Chartered Accountants

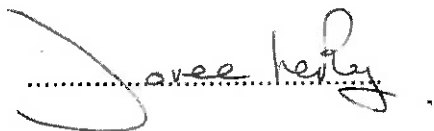
on June 2026

*A.J. + [unclear]
Jaree [unclear]*

PARISH OF ST SAVIOUR
CHURCHWARDENS' ACCOUNTS - CHARITÉ
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 30 APRIL 2026

	2026 £	2025 £
RECEIPTS		
Rent received: "Clos des Epinées - Field S748"	570	599
"Petit Plat Champ - Field S614" (40%)	866	842
"Clos De Pauvres"	800	800
Other income and bank interest	598	641
Total receipts	<u>2,834</u>	<u>2,882</u>
PAYMENTS		
Donations	582	-
Sundry expenses	28	-
	<u>610</u>	<u>-</u>
SURPLUS OF PAYMENTS OVER RECEIPTS	2,224	2,882
BALANCE BROUGHT FORWARD - 1 MAY 2025	32,818	29,936
BALANCE CARRIED FORWARD - 30 APRIL 2026	<u>£35,070</u>	<u>£32,818</u>
Represented by:		
Cash at bank - current account	35,042	34,259
Creditors - Rents due to PoSS - Field S748	-	(599)
- Rents due to PoSS - Field S614	-	(842)
Total	<u>35,070</u>	<u>£32,818</u>

Approved by the Churchwardens on 28th May. 2026





PARISH OF ST SAVIOUR

CHURCHWARDENS' ACCOUNTS - TRÉSOR

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 30 APRIL 2026

	2026		2025	
	£	£	£	£
RECEIPTS				
Cemetery receipts - Burials and monuments	27,805		29,068	
Rents received - Field 614 and Field 633	1,704		1,669	
Received from Parish (Vote £185,000)	189,311		180,324	
Bank interest	-		1,264	
Trust and Memorial Grave Income	1,629		-	
TOTAL RECEIPTS		<u>220,449</u>		<u>212,325</u>
PAYMENTS				
Insurance	51,341		36,864	
Audit fee	1,750		1,750	
Professional fees	2,347		1,000	
Training	3,640		-	
Property maintenance and repairs	55,506		72,140	
Employment costs recharged from Parish of St Saviour	86,861		83,893	
Fuel, heat, light and water	15,264		12,208	
Equipment, machinery and signage	1,914		2,665	
Telephone and stationery	1,385		1,097	
IT costs	-		534	
Vehicle repairs and fuel	441		174	
TOTAL PAYMENTS		<u>220,449</u>		<u>212,325</u>
BALANCE BROUGHT FORWARD 1 MAY 2025		-		-
BALANCE IN HAND 30 APRIL 2026		<u>£ -</u>		<u>£ -</u>
Represented by:				
Cash at bank - deposit account		-		-
		<u>£ -</u>		<u>£ -</u>

Approved by the Churchwardens on

2026

Doree Kelly

A. J. H.

PARISH OF ST SAVIOUR
CHURCHWARDENS' ACCOUNTS
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 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. All operational or administrative expenses related to managing the Charité Account are charged to the Trésor Account. This ensures that the Charité Fund remains dedicated solely to providing direct financial assistance to parishioners in need.

1.4 Fixed assets

Fixed assets are written off in the year of acquisition.

1.5 Charité Account

The Charité Account was established to provide financial assistance to parishioners in need. It is administered by the church's Surveillants (churchwardens), with support from parish officials and staff. The fund is financed through donations and bequests.

Following changes to HSBC PLC deposit arrangements in 2025, including the introduction of a minimum balance requirement of £50,000 for term deposit accounts, the Parish now operates a pooled cash management approach for the Charity Fund. Under this arrangement, Charity Fund balances benefit proportionately from the Parish's treasury management and investment activities whilst remaining separately identifiable within the accounting records.

Cash balances held on behalf of the Charity Fund and General Fund are invested collectively as part of the Parish's treasury management arrangements. Although funds are pooled for investment purposes, the underlying balances attributable to each fund remain separately identifiable within the accounting records.

Interest earned on pooled investments is apportioned between the Charity Fund and General Fund based on their respective balances during the period.

This policy is applied consistently from year to year in accordance with the principles of accruals accounting and fair presentation.

1.6 Trésor Account

The Trésor Account was established to fund the upkeep, maintenance, and operational needs of the church, churchyard, Rectory, and other properties under the Rectorate. Expenditure includes building repairs, utilities, grounds maintenance, and related services necessary to ensure the functionality and safety of parish assets, in accordance with the Canons of the Church of England in Jersey Law. The fund is financed through burial fees and parish grant.

A. S. I. A.
Doree
Bellos

**PARISH OF ST SAVIOUR
CHURCHWARDENS' ACCOUNTS**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2026 (Continued)

1.7 Goods and Services Tax (GST)

The Trésor and Charité accounts are administered by the Churchwardens and are not separate legal entities. As such, they cannot be registered for Goods and Services Tax (GST), and any GST incurred on their income or expenditure is not reclaimable by these accounts. Instead, it is reported to Revenue Jersey by the Parish of St Saviour, under its central GST registration, which is offset against the Parish's overall Goods and Services Tax (GST) claim.

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 administers such funds.

ASIA
Doree
Wells