

PARISH OF TRINITY
ACCOUNTS
AT 30 APRIL 2021

PARISH OF TRINITY

INDEX TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2021

Page

1/3	Independent Auditors' Report
4	Balance Sheet
5	General Account – Summary
6	General Account - Income
7	General Account - Expenditure
8	Special Vote - Expenditure
9	Roads Account - Income and Expenditure
10	Parish Homes – Income and Expenditure Account
11/16	Notes to the Accounts

**INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND
ELECTORS OF THE PARISH OF TRINITY**

Opinion

We have audited the accounts of the Parish of Trinity (the "parish") for the year ended 30 April 2021 which comprise the Balance Sheet, General Account Summary, General Income and Expenditure Accounts, the Roads Income and Expenditure Account, 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 2021 have been prepared in accordance with the accounting policies as set out in note 1.

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 financial statements are prepared for the purposes of their 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.

INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND ELECTORS OF THE PARISH OF TRINITY (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.

**INDEPENDENT AUDITORS' REPORT TO THE PRINCIPALS AND ELECTORS OF
THE PARISH OF TRINITY (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;
- Review of legal and professional fees expensed during the year.

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.

8 July 2021

Alex Picot
Chartered Accountants

PARISH OF TRINITY
BALANCE SHEET
FOR THE YEAR ENDED 30 APRIL 2021

2020		Notes	2021
£			£
	Fixed assets		
3,751,478	Freehold property	3	3,656,719
6,291,329	First Time Buyer Homes – deferred consideration	2(a)	6,129,664
<u>10,042,807</u>			<u>9,786,383</u>
	Current assets		
2,503,226	Cash at bank and in hand		2,939,720
32,882	Debtors, prepayments and other		21,125
<u>2,536,108</u>			<u>2,960,845</u>
	Creditors: Amounts due within one year		
113,819	Sundry creditors and accruals		158,041
<u>113,819</u>		4	<u>158,041</u>
<u>2,422,289</u>	Net current assets		2,802,804
	Income received in advance		
(88,941)	Driving license receipts carried forward		(89,040)
<u>£12,376,155</u>	Net assets		<u>£12,500,147</u>
	Representing:		
23,773	Specific Dons	5	23,776
1,360,716	General Reserve		1,260,871
700,000	Contingency Reserve	6	700,000
10,000	Vehicle Reserve		15,000
25,000	Parish Church Capital Projects Reserve		50,000
9,071,689	First Time Buyer Homes Reserve	2(c)	9,110,725
1,184,977	Homes reserve		1,339,775
<u>£12,376,155</u>			<u>£12,500,147</u>

P B LE SUEUR
..... Connétable

8 July 2021
..... Date

PARISH OF TRINITY
GENERAL ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2021

2020		Notes	2021
£			£
547,497	Income for the year (page 6)		533,416
(495,490)	Expenditure for the year (page 7)		(519,797)
<u>52,007</u>			<u>13,619</u>
(11,165)	Special vote expenditure (page 8)		(67,888)
<u>38,470</u>	Roads accounts (deficit)/surplus (page 9)		<u>(20,576)</u>
79,312	Net operating (deficit)/surplus for the year		(74,845)
-	First time buyer homes realised gain	2(b)	53,335
-	Transfer to first time buyer homes reserve	2(c)	(53,335)
(25,000)	Transfer to Parish Church Capital Projects Reserve		(25,000)
431,855	Transfer from Homes Capital Reserve	7	-
<u>874,549</u>	Balance brought forward		<u>1,360,716</u>
<u>£1,360,716</u>			<u>£1,260,871</u>

PARISH OF TRINITY
GENERAL ACCOUNT - INCOME
FOR THE YEAR ENDED 30 APRIL 2021

2020		Notes	2021
£			£
838,060	Parish rates		839,811
(375,297)	Less: contribution to Island wide rate		(377,437)
<u>462,763</u>		8	<u>462,374</u>
1,524	Sundry receipts – property searches		1,638
685	Sundry trading permits		660
7,839	Hire of parish hall		(99)
8,750	Sundry rents and concessions		8,920
147	Welfare administration charges		-
15,584	Bank deposit interest		4,036
2,720	Dog licences		4,955
2,485	Other income		5,932
45,000	Transfer from Homes Account		45,000
<u>84,734</u>			<u>71,042</u>
<u><u>£547,497</u></u>			<u><u>£533,416</u></u>

**PARISH OF TRINITY
GENERAL ACCOUNT – EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2021**

2020	Notes	2020/21 Estimates	2020/21 Actual
£		£	£
Administration			
63,105	Office salaries and social security	72,000	80,318
3,100	Assessment committee expenses	3,100	2,600
15,635	Comité des Connétables Expenses	11,000	13,131
8,000	Audit	9,000	9,000
12,600	Accountancy	14,500	14,500
4,964	Legal and professional fees	10,000	282
3,468	Advertising	4,000	3,068
2,853	Printing, stationery and publications	4,000	2,515
6,248	Caretaker's wages and social security	6,500	6,644
5,996	Insurance and motor vehicle insurance	6,000	6,276
2,716	Heat, light and water	4,000	2,258
5,655	Telephone and postage	6,000	6,838
6,616	Repairs and maintenance	5,000	1,200
6,486	Computer expenses	3,000	7,524
2,934	Bank charges	3,500	3,504
7,602	Sundry expenses	6,000	6,347
-	Connétable extraordinary expenses	1,000	-
157,978		168,600	166,005
Trésor			
8,000	Church maintenance	10,000	9,000
Church			
5,233	Maintenance	5,000	6,512
3,567	Insurance	4,000	3,485
8,800		9,000	9,997
Rectory			
1,016	Repairs	3,000	543
1,596	Insurance	1,600	2,060
2,612		4,600	2,603
Welfare			
2,048	Welfare payments	-	414
(2,048)	Less: Contributions from Income Support	-	(414)
-		-	-
Charities and grants			
12,200	Charitable grants	13,000	13,000
1,000	Sundry charitable donations	1,000	1,464
505	Senior Citizens outings	3,000	29
18,250	Contribution to Youth Worker	18,000	18,000
5,000	Ebenezer Chapel	5,000	5,000
36,955		40,000	37,493
Honorary Police			
17,606	Honorary Police expenses	17,000	26,405
5,000	Transfer to vehicle reserve	5,000	5,000
5,105	Insurance	6,500	5,252
27,711		28,500	36,657
External services			
135,000	Contribution to Roads Account	135,000	135,000
118,184	Refuse collection	124,000	121,971
250	Riley Field maintenance	3,000	1,071
253,434		262,000	258,042
£495,490	General account expenditure for the year	£522,700	£519,797

The notes on pages 11 to 16 form part of these financial statements
Auditors' report - page 1 to 3

**PARISH OF TRINITY
SPECIAL VOTE EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2021**

2020		2020/21 Estimates	2020/21 Actual
£		£	£
2,358	AA Box refurbishment and Victorian finger signs	12,500	6,553
2,641	Disabled access	17,500	4,012
975	Liberation 75	-	831
-	Irrigation system and planting	5,000	4,178
-	Trinity Church – heat pump and lighting	22,400	23,062
10,009	GDPR compliance	-	4,252
(4,818)	Trinity Church works	-	-
-	Roads Account	25,000	25,000
<u>£11,165</u>	Special vote expenditure for the year	<u>£82,400</u>	<u>£67,888</u>

PARISH OF TRINITY
ROADS – INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021

2020		2021
£		£
	Income	
135,000	Transfer from General Fund	135,000
-	Special vote	25,000
1,100	Police fines (proportion retained by the Parish)	1,024
100	Branchage fines	545
840	Firearms certificates	665
18,066	Driving licences	14,499
75	Sundry receipts	272
155,181		177,005
	Expenditure	
27,365	Repairs and improvements	96,243
54,457	Wages and social security	57,107
34,889	Sundry expenses	44,231
116,711		197,581
<u>£38,470</u>	Roads accounts (deficit)/surplus	<u>£(20,576)</u>

PARISH OF TRINITY
PARISH HOMES
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2021

2020		2021
£		£
331,785	Income	
331,785	Rents receivable	336,002
	Expenditure	
5,240	Insurance	5,617
828	Electricity and water	563
30,500	Maintenance	29,488
205	Bank charges	159
94,759	Depreciation on freehold property	94,759
4,381	Rates	4,505
45,000	Transfer to General Account	45,000
-	Sundry expenses	1,113
180,913		181,204
150,872	Surplus for the year	154,798
1,034,105	Balance brought forward	1,184,977
£1,184,977		£1,339,775

PARISH OF TRINITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2021

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

1.2 Income and expenditure

Parish rates are brought into account on a receipts basis. Interest received and paid is accounted for on an accruals basis. All other income is brought into account on an accruals basis with the exception of certain licence income which is credited to the general account when received. The prepaid element of driving licences for licences issued for 10 years is carried forward over the period with an annual transfer to the general account being made in each year.

1.3 Fixed assets

- a) Land and buildings relating to the properties constructed and held for rent by the Parish have been capitalised and carried in the balance sheet at depreciated cost. Depreciation is provided on these properties at 2% per annum. The general repairs and maintenance to buildings is charged to the Income and Expenditure Accounts in the year of expenditure.
- b) All other land and buildings owned by the Parish are not included in the main Parish Balance Sheet.
- c) Sundry other assets are charged to the Income and Expenditure Account in the year of expenditure.

1.4 Homes Development

For purposes of clarity a separate balance sheet and income and expenditure account were previously prepared for the Retirement Homes Developments on the basis that the project was intended to be self-funding. At the assembly held on 19 July 2018 it was agreed that the results of the Parish Homes should be combined with those of the Parish as it had been shown that the Parish did not subsidise the project.

1.5 Contingency Reserve

The Parish has set aside funds in a contingency reserve to fund unforeseen expenditure and exceptional items which may arise from time to time. The current balance in the contingency reserve is shown in note 6.

1.6 Motor Vehicle Reserve

At a Parish Assembly held on 13 July 2018 the Parish established a motor vehicle reserve fund.

1.7 Parish Church Capital Projects Reserve

At a Parish Assembly held on 11 July 2019 the Parish established a parish church capital projects reserve.

1.8 Borrowing Costs

Borrowing costs directly attributable to the construction of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and any other costs that the Parish incurs in connection with the borrowing of funds.

1.9 First Time Buyer Homes

Revenue recognition

Revenue is recognised in the accounts on an accruals basis and is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty.

PARISH OF TRINITY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2021

1. ACCOUNTING POLICIES (continued)

1.10 Significant accounting estimates and uncertainties

The preparation of the Parish accounts requires the Parish administration to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities at the balance sheet date. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

The timing and value of the payment of the deferred consideration is uncertain, and is therefore initially recognised at market value at the time of sale of the property to the initial purchaser. Consequently the receivable is not discounted.

2. FIRST TIME BUYER AND RETIREMENT HOME DEVELOPMENTS

The sales of the properties were made in consideration of the following:

- a) in all but one case, where the amount was three quarters, a sum totalling two thirds of the market value, due at the point of legal completion; and
- b) the sum totalling one third (or in one case one quarter) of the market value, due upon alienation (any sale, lease, exchange, gift or other transfer of ownership of the property or part thereof) of the property.

The second part of the above consideration has been included in these accounts as a deferred consideration; at the point of alienation, the property is professionally re-valued and any rise/fall in the value of the property is enjoyed/suffered by the Parish in the same proportions. When the receivable becomes due to the Parish, the value over/under the recognised receivable is treated as realised gain/loss, which is then transferred to the First Time Buyer Homes reserve.

a) First Time Buyer Homes – deferred consideration

2020		2021
£		£
6,291,329	Balance brought forward	6,291,329
-	Released on alienation of property	(161,665)
<u>£6,291,329</u>	Deferred consideration	<u>£6,129,664</u>

The deferred consideration consists of the second part of the consideration relating to the sale of the properties.

b) First Time Buyer Homes – realised gains

2020		2021
£		£
-	Sales consideration	215,000
-	Less: Cost of sales	-
-	Less: Receivable brought forward (note 2a)	(161,665)
<u>£-</u>	Realised gain	<u>£53,335</u>

PARISH OF TRINITY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2021

2. FIRST TIME BUYER AND RETIREMENT HOME DEVELOPMENTS (continued)

c) First Time Buyer Homes – reserve

	2020		2021
	£		£
9,076,138		Balance brought forward	9,071,689
-		Transfer of First Time Buyer Home realised gains (page 5)	53,335
(4,449)		Further development costs	(14,299)
	<u>£9,071,689</u>	Balance carried forward	<u>£9,110,725</u>

The Parish has set up a reserve for the realised gains from the sale of the First Time Buyers Homes.

3. FREEHOLD LAND AND PROPERTY

	Maison Gallichan £	Freehold Land £	Phase 1 Property £	Phase 2 Property £	Total £
Cost					
At 1 May 2020	1,124,730	34,863	1,173,890	2,439,379	4,772,862
Additions	-	-	-	-	-
At 30 April 2021	<u>1,124,730</u>	<u>34,863</u>	<u>1,173,890</u>	<u>2,439,379</u>	<u>4,772,862</u>
Depreciation					
At 1 May 2020	112,173	-	422,471	486,740	1,021,384
Charge for the year	22,495	-	23,477	48,787	94,759
At 30 April 2021	<u>134,668</u>	<u>-</u>	<u>445,948</u>	<u>535,527</u>	<u>1,116,143</u>
Net book value at 30 April 2021	<u>£990,062</u>	<u>£34,863</u>	<u>£727,942</u>	<u>£1,903,852</u>	<u>£3,656,719</u>
Net book value at 30 April 2020	<u>£1,012,557</u>	<u>£34,863</u>	<u>£751,419</u>	<u>£1,952,639</u>	<u>£3,751,478</u>

The cost of the freehold property comprises building costs, professional fees and finance charges to the date of practical completion. The property known as Les Maisons Cabot comprises a two phase development of retirement homes all of which are available for rent. Maison Gallichan comprises five homes available for rent.

During May 2014 the Parish purchased Field 872, La Rue De Travers, Trinity, Jersey.

The cost of the Retirement Homes buildings (Les Maisons Cabot and Maison Gallichan) is being written off over 50 years commencing in 2003 (Phase 1), 2011 (Phase 2) and 2018 (Maison Gallichan). In the first year of completion a full year's depreciation has been charged.

PARISH OF TRINITY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2021

4. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	2020		2021
	£		£
	<u>£113,819</u>	Accruals and other creditors	<u>£158,041</u>

5. SPECIFIC DONS

	2020		2021
	£		£
	3,379	Don Barreau	3,380
	6,963	Don Cantell-Larbalestier	6,964
	13,525	Don Gruchy	13,525
	352	Don Pinel	352
	1,450	Don Westaway	1,451
	<u>25,669</u>		<u>25,672</u>
	(1,896)	Transferred to Retirement Homes Fund	(1,896)
	<u>£23,773</u>		<u>£23,776</u>

6. CONTINGENCY RESERVE

	2020		2021
	<u>£700,000</u>	Balance in hand	<u>£700,000</u>

The Parish has a contingency reserve in case of an unforeseen requirement for funds.

7. CAPITAL RESERVE

	2020		2021
	431,855	Brought forward	-
	(431,855)	Transfer to General Reserve	-
	<u>£-</u>	Carried forward	<u>£-</u>

8. RATES

The Parish rate collected during the year ended 30 April 2021 was charged at 1.00p per quarter. In addition to this an Island Wide rate was charged. This was collected by the Parish and paid over to the States of Jersey.

PARISH OF TRINITY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2021

9. WELFARE

With effect from 1 April 2006 the Parish has been able to reclaim all welfare expenditure from the States of Jersey plus an administration fee of 5% (excluding native institutional expenditure). The charge for welfare in the financial statements is therefore nil, and the administration fee shown as income in the general account. In January 2008 welfare was replaced by Income Support with the Parish continuing to fund institutional expenses and reclaiming this from Employment and Social Security. With effect from 1 May 2009 all Income Support and institutional expenditure has been taken over by Employment and Social Security.

10. CONTINGENT LIABILITY

The Parish of Trinity, along with all the other Parishes, is party to an agreement whereby the Parish has access to certain States of Jersey computer databases. The Parish, along with all of the other Parishes, is liable to pay damages in the event of a security breach which damages have been estimated to total £100,000. This would be divided between the Parishes on a pro-rata basis. At the date of the signing of these accounts the Connétable is not aware that any such breaches of security have occurred.

11. GOODS AND SERVICES TAX

The Goods and Services Tax (Jersey) Law 2007 was introduced on 6 May 2008.

The Parish has special treatment under the Goods and Services Tax (Jersey) Regulations 2007 (Regulation 5) as it is a public authority. The Parish is required to be registered for GST.

The majority of the income received by the Parish is from rates levied and is not considered to be a supply in the furtherance of a business. Therefore GST does not apply to the supply of goods by the Parish with the exception of some minor services which are not part of its regulatory function. Article 53 of the Law (Refunds of GST for public sector and other cases) allows for any GST paid by the Parish to be refunded on goods and services which were not supplied for business purposes.

The Parish is therefore not charging GST on the supply of goods and services connected with its regulatory functions but only where it is providing goods and services in completion with commercial concerns.

PARISH OF TRINITY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2021

11. DONS SPÉCIAUX

2020		2021
£		£
350	Age Concern	350
250	Asthma Society	250
350	Autism Jersey	350
200	Beach Ability	200
300	Brightly	300
500	British Legion	500
250	British Red Cross	250
250	Diabetes Jersey	350
200	Driving for the Disabled	200
200	Ebenezer Sunday School	200
700	Family Nursing Services (Jersey) Incorporated	700
150	Girlguiding Jersey	150
400	Headway	400
100	Holy Trinity Sunday School	100
500	Jersey Alzheimer's Association	500
200	Jersey Association for Youth and Friendship	200
450	Jersey Cancer Relief	500
200	Jersey Citizens Advice Bureau	200
700	Jersey Hospice Care	700
-	Jersey Hospice Care – Memory Tree	100
500	Jersey Mencap	500
300	Jersey Womens' Refuge	300
-	JSPCA	100
600	Les Amis	600
500	MacMillan Jersey	500
300	Maison des Landes	400
400	Mind Jersey	400
200	Natural Jersey	200
300	Outreach	300
(300)	Oxygen Therapy Centre	-
200	Riding for the Disabled	200
300	St John's Ambulance	350
100	Street Pastors Jersey	100
400	Stroke Association	450
450	The Jersey Association of Carers Incorporated	500
500	The Jersey Cheshire Home Foundation	500
600	The Samaritans	600
200	Trinity School	200
300	Trinity Youth Club	300
100	Words and numbers matter	-
<u>£12,200</u>		<u>£13,000</u>