

**PARISH OF TRINITY**  
**ACCOUNTS**  
**AT 30 APRIL 2025**

**PARISH OF TRINITY**  
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**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 2025 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 2025 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](http://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.

**PARISH OF TRINITY**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2024</b>		<b>Notes</b>		<b>2025</b>
£			£	£
	<b>Fixed assets</b>			
3,372,441	Freehold property	3		3,277,681
5,808,000	First Time Buyer Homes – deferred consideration	2(a)		5,481,336
<u>9,180,441</u>				<u>8,759,017</u>
	<b>Current assets</b>			
3,401,455	Cash at bank and in hand		4,089,490	
114,742	Debtors, prepayments and other		79,805	
<u>3,516,197</u>			<u>4,169,295</u>	
	<b>Creditors: Amounts due within one year</b>			
220,546	Sundry creditors and accruals		136,794	
<u>220,546</u>		4	<u>136,794</u>	
<u>3,295,651</u>	<b>Net current assets</b>			4,032,501
	<b>Income received in advance</b>			
(71,981)	Driving license receipts carried forward			(68,804)
<u>£12,404,111</u>	<b>Net assets</b>			<u>£12,722,714</u>
	<b>Representing:</b>			
24,045	<b>Specific Dons</b>	5		24,261
578,387	<b>General Reserve</b>			580,349
700,000	<b>Contingency Reserve</b>	6		700,000
32,500	<b>Vehicle Reserve</b>			40,000
125,000	<b>Parish Church Capital Projects Reserve</b>			150,000
9,327,568	<b>First Time Buyer Homes Reserve</b>	2(c)		9,520,066
1,616,611	<b>Homes reserve</b>			1,708,038
<u>£12,404,111</u>				<u>£12,722,714</u>

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**PARISH OF TRINITY**  
**GENERAL ACCOUNT SUMMARY**  
**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2024</b>			<b>2025</b>
£		<b>Notes</b>	£
835,055	Income for the year (page 6)		867,558
(750,221)	Expenditure for the year (page 7)		(820,789)
<u>84,834</u>			<u>46,769</u>
(152,536)	Special vote expenditure (page 8)		(21,323)
(31,979)	Roads accounts (deficit)/surplus (page 9)		1,516
<u>(99,681)</u>	<b>Net operating (deficit)/surplus for the year</b>		<u>26,962</u>
-	First time buyer homes realised gain	2(b)	193,337
-	Transfer to first time buyer homes reserve	2(c)	(193,337)
(25,000)	Transfer to Parish Church Capital Projects Reserve		(25,000)
703,068	Balance brought forward		578,387
<u><u>£578,387</u></u>			<u><u>£580,349</u></u>

**PARISH OF TRINITY**  
**GENERAL ACCOUNT - INCOME**  
**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2024</b>		<b>Notes</b>	<b>2025</b>
£			£
1,025,898	Parish rates		1,068,364
(474,448)	Less: contribution to Island wide rate		(493,339)
<u>551,450</u>		7	<u>575,025</u>
1,095	Sundry receipts including property searches		2,048
945	Sundry trading permits		945
8,766	Hire of parish hall		12,386
9,435	Sundry rents and concessions	8	9,045
148,936	Bank deposit interest		158,580
5,110	Dog licences		5,290
9,318	Other income		4,239
100,000	Transfer from Homes Account		100,000
<u>283,605</u>			<u>292,533</u>
<u><u>£835,055</u></u>			<u><u>£867,558</u></u>



**PARISH OF TRINITY**  
**GENERAL ACCOUNT – EXPENDITURE**  
**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2024</b>		<b>Notes</b>	<b>2024/25</b>	<b>2024/25</b>
£			<b>Estimates</b>	<b>Actual</b>
			£	£
	<b>Administration</b>			
151,934	Office salaries and social security		165,000	163,069
2,600	Assessment committee expenses		3,100	2,600
23,474	Comité des Connétables Expenses		27,000	19,728
11,000	Audit		12,000	12,000
18,000	Accountancy		20,000	20,000
2,295	Legal and professional fees		5,000	27,087
421	Advertising		3,000	1,236
4,400	Printing, stationery and publications		5,000	5,751
7,635	Caretaker's wages and social security		8,400	8,141
11,018	Insurance and motor vehicle insurance		11,500	10,544
5,322	Heat, light and water		6,000	5,256
6,959	Telephone and postage		7,500	7,080
3,214	Repairs and maintenance		5,000	1,780
10,265	Computer expenses		12,000	14,048
4,226	Bank charges		4,500	4,550
12,212	Sundry expenses		12,000	8,504
<u>274,975</u>			<u>307,000</u>	<u>311,374</u>
	<b>Trésor</b>			
7,700	Church maintenance		8,000	4,478
	<b>Church</b>			
10,484	Maintenance		5,000	9,256
3,118	Insurance		4,000	3,536
<u>13,602</u>			<u>9,000</u>	<u>12,792</u>
	<b>Rectory</b>			
1,687	Repairs		3,000	3,194
1,714	Insurance		2,000	1,935
<u>3,401</u>			<u>5,000</u>	<u>5,129</u>
	<b>Charities and grants</b>			
14,500	Charitable grants	11	15,000	15,000
110	Sundry charitable donations		1,000	1,010
2,898	Senior Citizens outings		3,200	3,139
18,000	Contribution to Youth Worker		18,000	18,000
5,500	Ebenezer Chapel		5,500	5,500
<u>41,008</u>			<u>42,700</u>	<u>42,649</u>
	<b>Honorary Police</b>			
25,358	Honorary Police expenses		37,000	29,546
6,381	Insurance		6,500	6,862
<u>31,739</u>			<u>43,500</u>	<u>36,408</u>
	<b>External services</b>			
148,000	Contribution to Roads Account		165,000	165,000
226,402	Refuse collection		241,000	242,378
3,394	Other external services work		3,000	581
<u>377,796</u>			<u>409,000</u>	<u>407,959</u>
<u>£750,221</u>	<b>General account expenditure for the year</b>		<u>£824,200</u>	<u>£820,789</u>

**PARISH OF TRINITY  
SPECIAL VOTE EXPENDITURE  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>2024</b>		<b>2024/25 Estimates</b>	<b>2024/25 Actual</b>
£		£	£
-	Liberation 80	10,000	3,230
-	Parish Hall refurbishment	20,000	10,593
7,500	Transfer to vehicle reserve	7,500	7,500
6,925	Coronation Celebrations	-	-
45,620	External Rectory Decorations	-	-
30,000	Rue Becq issue legal and professional costs	-	-
25,000	Additional transfer to roads account – Storm Ciaran	-	-
37,491	Rue Es Picots bank works and retaining wall	-	-
<u>£152,536</u>	<b>Special vote expenditure for the year</b>	<u>£37,500</u>	<u>£21,323</u>

The above expenses were approved at the main assembly on 11 July 2024.

**PARISH OF TRINITY**  
**ROADS – INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2024</b>			<b>2025</b>
£			£
	<b>Income</b>		
148,000	Transfer from General Fund	165,000	
25,000	Transfer from Reserves – Storm Ciaran	-	
2,198	Police fines (proportion retained by the Parish)	10,545	
660	Branchage fines	700	
525	Firearms certificates	555	
24,900	Driving licences	22,664	
4,360	Sundry receipts	9,030	
<hr/>		<hr/>	
205,643			208,494
	<b>Expenditure</b>		
96,007	Repairs and improvements	59,954	
69,787	Wages and social security	78,723	
71,828	Sundry expenses	68,301	
<hr/>		<hr/>	
237,622			206,978
<hr/>			<hr/>
<u>£(31,979)</u>	<b>Roads accounts (deficit)/surplus</b>		<u>£1,516</u>

**PARISH OF TRINITY**  
**PARISH HOMES**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2024</b>			<b>2025</b>
£			£
	<b>Income</b>		
358,846	Rents receivable		394,875
	<b>Expenditure</b>		
3,435	Insurance	6,184	
703	Electricity and water	688	
65,948	Maintenance	93,620	
232	Bank charges	117	
94,760	Depreciation on freehold property	94,760	
5,282	Rates	5,337	
100,000	Transfer to General Account	100,000	
723	Sundry expenses	2,742	
271,083			303,448
87,763	Surplus for the year		91,427
1,528,848	Balance brought forward		1,616,611
<u>£1,616,611</u>			<u>£1,708,038</u>

**PARISH OF TRINITY**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

**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 2025**

**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

<b>2024</b>		<b>2025</b>
£		£
5,808,000	Balance brought forward	5,808,000
-	Released on alienation of property	(326,664)
<u>£5,808,000</u>	Deferred consideration	<u>£5,481,336</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

<b>2024</b>		<b>2025</b>
£		£
-	Sales consideration	520,000
-	Less: Receivable brought forward (note 2a)	(326,664)
<u>£ -</u>	Realised gain	<u>£193,336</u>

**PARISH OF TRINITY**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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

c) First Time Buyer Homes – reserve

<b>2024</b>		<b>2025</b>
£		£
9,331,365	Balance brought forward	9,327,568
-	Transfer of First Time Buyer Home realised gains (page 5)	193,336
(3,797)	Expenditure	(838)
<u>£9,327,568</u>	Balance carried forward	<u>£9,520,066</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**

	<b>Maison Gallichan</b>	<b>Freehold Land</b>	<b>Phase 1 Property</b>	<b>Phase 2 Property</b>	<b>Total</b>
	£	£	£	£	£
<b>Cost</b>					
At 1 May 2024 and 30 April 2025	<u>1,124,730</u>	<u>34,863</u>	<u>1,173,890</u>	<u>2,439,379</u>	<u>4,772,862</u>
<b>Depreciation</b>					
At 1 May 2024	202,153	-	516,379	681,889	1,400,421
Charge for the year	22,495	-	23,477	48,788	94,760
At 30 April 2025	<u>224,648</u>	<u>-</u>	<u>539,856</u>	<u>730,677</u>	<u>1,495,181</u>
Net book value at 30 April 2025	<u>£900,082</u>	<u>£34,863</u>	<u>£634,034</u>	<u>£1,708,702</u>	<u>£3,277,681</u>
Net book value at 30 April 2024	<u>£922,577</u>	<u>£34,863</u>	<u>£657,511</u>	<u>£1,757,490</u>	<u>£3,372,441</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 2025**

**4. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR**

<b>2024</b>	<b>2025</b>
<u>£220,546</u> Accruals and other creditors	<u>£136,794</u>

**5. SPECIFIC DONS**

<b>2024</b> £		<b>2025</b> £
3,510	Don Barreau	3,615
7,024	Don Cantell-Larbalestier	7,073
13,572	Don Gruchy	13,608
362	Don Pinel	370
1,473	Don Westaway	1,491
<hr/> 25,941		<hr/> 26,157
(1,896)	Transferred to Retirement Homes Fund	(1,896)
<hr/> <u>£24,045</u>		<hr/> <u>£24,261</u>

**6. CONTINGENCY RESERVE**

<b>2024</b>	<b>2025</b>
<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. RATES**

The Parish rate collected during the year ended 30 April 2025 was charged at 1.2p 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.

**8. SUNDRY RENTS AND CONCESSIONS**

Included within sundry rents and concessions is an amount of £750 relating to The Tenants of the Fief De L'Abbesse in the Parish of Trinity ("the Tenants"). This amount represents a contribution to expenditure incurred by the Parish in maintaining and insuring the land. This amount is equivalent to the rental income payable to the Tenants by the occupiers of the building on the land and it has been agreed with the Tenants that any surplus of income over Parish expenditure relating to the land will be donated to Trinity Youth Centre by the Parish. During the year expenditure relating to the land amounted to £1,526 and as such there is no amount due to the Youth Centre.

**9. 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.



**PARISH OF TRINITY**

**NOTES TO THE ACCOUNTS (continued)**

**FOR THE YEAR ENDED 30 APRIL 2025**

**10. 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.

**11. DONS SPÉCIAUX**

<b>2024</b>	<b>2025</b>
£	£
300 After Breast Cancer Support Group	300
350 Age Concern	350
500 Autism Jersey	500
300 Beach Ability	300
250 Brighter Futures	250
300 Brightly	300
300 British Red Cross	-
- Community Savings	250
500 Dementia Jersey	500
500 Diabetes Jersey	500
200 Driveability jersey	200
200 Ebenezer Methodist Church - Sunday School	200
700 Family Nursing Services (Jersey) Incorporated	700
400 FREEDA	400
300 Guide Dogs for the Blind	300
300 Headway (Jersey) Ltd	300
300 Jersey Association for Youth and Friendship	300
400 Jersey Association of Carers Inc	500
500 Jersey Cancer Relief	500
500 Jersey Cheshire Home Foundation	500
250 Jersey Childcare Trust	250
200 Jersey Citizens Advice Bureau Ltd	350
300 Jersey Employment Trust	300
250 Jersey Homeless Outreach Group	-
550 Jersey Hospice Care	550
250 Jersey Lifeboat Association	250
500 Jersey Mencap	500
600 Jersey Samaritans	600
250 Jersey Youth Trust	-
300 JSPCA	350
600 Les Amis Ltd	600
500 MacMillan cancer Support (Jersey) ltd	500
300 Maison des Landes Trust Inc	300
300 Mind Jersey	300
- MNDA	400
200 Riding for the Disabled Association	200
- Shelter Trust	400
500 St John Ambulance Jersey	550
450 Stroke Association	450
300 The Jersey Asthma and Respiratory Society	300
550 The Royal British Legion	-
250 Trinity Youth Club	400
- Wet Wheels	300
<b>£14,500</b>	<b>£15,000</b>