



Connétable's Report 2026

Dear Parishioner

Report by the Connétable on the Parish accounts for the Financial Year ended 30th April 2026

I am delighted to report that the Parish's income and expenditure over the course of the 2025/2026 Financial Year has been in line with the budget presented to, and approved by, the Parish Assembly in July 2025, save for a couple of instances which I will cover in this report.

Income

Most of the the Parish's income is generated by Parish Rates, but other significant sources are bank interest and rents received from its over 55s housing at Les Maisons Cabot and Les Maisons Gallichan. In addition, a small amount of income is generated by property searches, Parish Hall hire, the leasing and licensing of other Parish property and the government-run Trafficworx system.

Expenditure

Most of the expenditure in the accounts was either anticipated by the Parish Assembly-approved 2025/2026 budget or subsequently approved by a Parish Assembly as a Special Vote. There are two exceptions:

1. The excavation and replacement of drainage pipes at the Parish Hall - £15,466.09

In February 2025, without prior notice, a team from Government surveyed the Parish Hall's drainage pipes. Their investigation unfortunately revealed that the existing pipework was not fit for purpose and their report required the Parish to undertake the remedial work identified within 90 days failing which the Parish would be in default of its statutory obligations and liable to a fine. The Parish therefore had no option but to get on with the replacement of the Parish Hall drainage pipes. The Parish Assembly was advised of this expenditure on 11th December 2025.

2. The resurfacing of parts of the Parish Church paths - £6,139.94

The Rector highlighted serious health and safety issues with the condition of cemetery paths that had heaved because of tree roots and these paths needed immediate attention.

Les Maisons Cabot and Les Maisons Gallichan

The 29 homes generate regular rental income for the Parish. However, the homes are now between 24 and 28 years old, so costs do arise on a regular basis regarding their necessary repair and maintenance throughout the financial year.

Purchase of T817

The purchase of a piece of land adjacent to Les Maisons Cabot was completed with the approval of the Parish Assembly as a Special Vote. An additional Special Vote by the Parish Assembly has agreed a budget for the exploration of the possible options open to the Parish in respect of that land. Once that has been done and a report prepared, the matter will be returned to the Parish Assembly for its consideration.

Parish Hall Extension

The extension of the Parish Hall Office is an exciting and much needed project to make the Parish Hall compliant with legislation regarding its accessibility and the safeguarding of children involved in Parish Hall Enquiries. In December 2025, the Parish Assembly was advised that tenders would be sought in January 2026 and work was likely to commence March/April 2026. This timetable has been revised because of materials being on an extended delivery and to avoid disruption before the General Election on 7th June. Work is now expected to commence on or about 29th June 2026 and take 20 weeks.

Liberation 80 celebrations

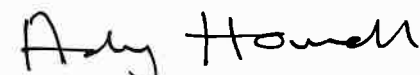
We celebrated the 80th anniversary of the Island's liberation from occupying forces in style. In addition to our usual Liberation Supper, which is a paid ticketed event that covers its costs and also generates a small surplus of funds which is given to charity, additional Liberation Day events took place on 11th May 2025. The Parish Assembly agreed a budget of £10,000.00 for these events, and the Parish subsequently received a grant of £1,000 .00 from the Bailiff. The spend on these events in 2025 came in at £4,843.00.

Fire at the Rectory

A fire occurring just before Christmas and starting in the Rectory boiler room caused a large amount of damage at the Rectory and rendered it uninhabitable. We are just grateful that no-one was injured by the fire. Whilst the Parish will need to meet its policy excess of £500 under the terms of its insurance, its insurers are meeting the costs of reinstating the Rectory so that it can be occupied again.

Other insurance matters

Cyber Security insurance is an ever-increasing cost to the administration of the Parish as are the ever-increasing number of licences required for various software packages and systems required to protect the Parish.


Andy Howell

8th July 2026

Connétable

PARISH OF TRINITY

ACCOUNTS

AT 30 APRIL 2026

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 2026 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 2026 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.



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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.



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**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.

9 July 2026

Alex Picot
Chartered Accountants

PARISH OF TRINITY
BALANCE SHEET
FOR THE YEAR ENDED 30 APRIL 2026

2025 £		Notes	£	2026 £
	Fixed assets			
3,277,681	Freehold property	3		3,182,921
5,481,336	First Time Buyer Homes - deferred consideration	2(a)		5,481,336
<u>8,759,017</u>				<u>8,664,257</u>
	Current assets			
4,089,490	Cash at bank and in hand		4,113,717	
79,805	Debtors, prepayments and other		92,758	
<u>4,169,295</u>			<u>4,206,475</u>	
	Creditors: Amounts due within one year			
136,794	Sundry creditors and accruals		130,621	
<u>136,794</u>		4	<u>130,621</u>	
<u>4,032,501</u>	Net current assets			4,075,854
	Income received in advance			
(68,804)	Driving license receipts carried forward			(65,083)
<u>£12,722,714</u>	Net assets			<u>£12,675,028</u>
	Representing:			
24,261	Specific Dons	5		24,435
580,349	General Reserve			385,915
700,000	Contingency Reserve	6		700,000
40,000	Vehicle Reserve			50,000
150,000	Parish Church Capital Projects Reserve			175,000
9,520,066	First Time Buyer Homes Reserve	2(c)		9,513,777
1,708,038	Homes reserve			1,825,901
<u>£12,722,714</u>				<u>£12,675,028</u>

..... *Andy Houch* Connétable

..... 8/7/2026 2026

The notes on pages 11 to 15 form part of these financial statements
Auditors' report - page 1 to 3

PARISH OF TRINITY
GENERAL ACCOUNT SUMMARY
FOR THE YEAR ENDED 30 APRIL 2026

2025 £		Notes	2026 £
867,558	Income for the year (page 6)		919,124
(820,789)	Expenditure for the year (page 7)		(864,290)
<u>46,769</u>			<u>54,834</u>
(21,323)	Special vote expenditure (page 8)		(220,434)
<u>1,516</u>	Roads accounts surplus/(deficit) (page 9)		<u>(3,834)</u>
26,962	Net operating surplus/(deficit) for the year		(169,434)
193,336	First time buyer homes realised gain	2(b)	-
(193,336)	Transfer to first time buyer homes reserve	2(c)	-
(25,000)	Transfer to Parish Church Capital Projects Reserve		(25,000)
578,387	Balance brought forward		580,349
<u><u>£580,349</u></u>			<u><u>£385,915</u></u>

PARISH OF TRINITY
GENERAL ACCOUNT - INCOME
FOR THE YEAR ENDED 30 APRIL 2026

2025 £	Notes	£	2025 £
1,068,364	Parish rates	1,135,309	
(493,339)	Less: contribution to Island wide rate	(501,928)	
<u>575,025</u>	7		633,381
2,048	Sundry receipts including property searches	2,352	
945	Sundry trading permits	765	
12,386	Hire of Parish hall	11,783	
9,045	Sundry rents and concessions	9,784	
158,580	Bank deposit interest	150,036	
5,290	Dog licences	5,110	
4,239	Other income	5,913	
100,000	Transfer from Homes Account	100,000	
<u>292,533</u>			285,743
<u><u>£867,558</u></u>			<u><u>£919,124</u></u>

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**PARISH OF TRINITY
GENERAL ACCOUNT – EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2026**

2025		Notes	2025/26 Estimates	2025/26 Actual
£			£	£
	Administration			
163,069	Office salaries and social security		175,000	175,817
2,600	Assessment committee expenses		3,800	2,600
19,728	Comité des Connétables Expenses		22,000	22,501
12,000	Audit		12,000	12,000
20,000	Accountancy		20,000	20,000
27,087	Legal and professional fees		15,000	9,339
1,236	Advertising		3,000	1,194
5,751	Printing, stationery and publications		7,000	3,689
8,141	Caretaker's wages and social security		8,900	8,575
10,544	Insurance and motor vehicle insurance		14,000	12,782
5,256	Heat, light and water		6,000	7,033
7,080	Telephone and postage		8,000	9,110
1,780	Repairs and maintenance		5,000	19,330
14,048	Computer expenses		15,000	14,174
4,550	Bank charges		5,000	3,416
8,504	Sundry expenses		10,000	6,683
<u>311,374</u>			<u>329,700</u>	<u>328,243</u>
	Trésor			
4,478	Church maintenance		8,000	4,595
	Church			
9,256	Maintenance		5,000	9,733
3,536	Insurance		4,000	3,589
<u>12,792</u>			<u>9,000</u>	<u>13,322</u>
	Rectory			
3,194	Repairs		3,000	4,190
1,935	Insurance		2,300	2,139
<u>5,129</u>			<u>5,300</u>	<u>6,329</u>
	Charities and grants			
15,000	Charitable grants	11	15,500	15,500
1,010	Sundry charitable donations		1,000	1,870
3,139	Senior Citizens outings		3,500	3,454
18,000	Contribution to Youth Worker		18,000	18,000
5,500	Ebenezer Chapel		5,500	5,500
<u>42,649</u>			<u>43,500</u>	<u>44,324</u>
	Honorary Police			
29,546	Honorary Police expenses		35,000	34,713
6,862	Insurance		8,000	7,563
<u>36,408</u>			<u>43,000</u>	<u>42,276</u>
	External services			
165,000	Contribution to Roads Account		170,000	170,000
242,378	Refuse collection		255,000	252,729
581	Other external services work		3,000	2,472
<u>407,959</u>			<u>428,000</u>	<u>425,201</u>
<u>£820,789</u>	General account expenditure for the year		<u>£866,500</u>	<u>£864,290</u>

The notes on pages 11 to 15 form part of these financial statements
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**PARISH OF TRINITY
SPECIAL VOTE EXPENDITURE
FOR THE YEAR ENDED 30 APRIL 2026**

2025		2025/26 Budget	2025/26 Actual
£		£	£
3,230	Liberation 80	6,770	4,845
7,500	Transfer to vehicle reserve	10,000	10,000
-	Purchase of Field T817	180,000	180,000
-	Survey of Field T817	2,500	600
-	Parish Hall extension	574,000	24,989
10,593	Parish Hall refurbishment	-	-
<u>£21,323</u>	Special vote expenditure for the year		<u>£220,434</u>

The budget for the Liberation 80 celebration expenses was approved at the main assembly on 11 July 2024 and the transfer to the vehicle reserve was approved on 10 July 2025.

The budget for the purchase of Field T817 was approved by the Parish assembly on 9 June 2025. The survey fees relating to the field were subsequently approved by the assembly on 11 December 2025.

The budget for the Parish hall extension comprises £12,000 for drawings to get to the byelaw/tender stage approved on 9 June 2025, £12,000 for architect and structural engineer fees approved on 11 December 2025 and £550,000 for the completion of the project approved on 15 April 2026.

PARISH OF TRINITY
ROADS – INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2026

2025			2026
£			£
	Income		
165,000	Transfer from General Fund	170,000	
10,545	Police fines (proportion retained by the Parish)	15,955	
700	Branchage fines	400	
555	Firearms certificates	435	
22,664	Driving licences	23,251	
9,030	Sundry receipts	1,914	
<u>208,494</u>			<u>211,955</u>
	Expenditure		
59,954	Repairs and improvements	72,904	
78,723	Wages and social security	86,010	
68,301	Sundry expenses	56,875	
<u>206,978</u>			<u>215,789</u>
<u><u>£1,516</u></u>	Roads accounts surplus/(deficit)		<u><u>£(3,834)</u></u>

**PARISH OF TRINITY
PARISH HOMES
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2026**

2025		2026
£		£
	Income	
<u>394,875</u>	Rents receivable	<u>393,668</u>
	Expenditure	
6,184	Insurance	11,709
688	Electricity and water	997
93,620	Maintenance	58,246
117	Bank charges	97
94,760	Depreciation on freehold property	94,760
5,337	Rates	5,758
100,000	Transfer to General Account	100,000
2,742	Sundry expenses	<u>4,238</u>
<u>303,448</u>		<u>275,805</u>
91,427	Surplus for the year	117,863
<u>1,616,611</u>	Balance brought forward	<u>1,708,038</u>
<u><u>£1,708,038</u></u>		<u><u>£1,825,901</u></u>

The notes on pages 11 to 15 form part of these financial statements
Auditors' report - page 1 to 3

**PARISH OF TRINITY
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 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 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 2026

1. ACCOUNTING POLICIES (continued)

1.9 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

2025		2026
£		£
5,808,000	Balance brought forward	5,481,336
(326,664)	Released on alienation of property	-
<u>£5,481,336</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

2025		2026
£		£
520,000	Sales consideration	-
(326,664)	Less: Receivable brought forward (note 2a)	-
<u>£193,336</u>	Realised gain	<u>£ -</u>

PARISH OF TRINITY
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30 APRIL 2026

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

c) First Time Buyer Homes – reserve

2025		2026
£		£
9,327,568	Balance brought forward	9,520,066
193,336	Transfer of First Time Buyer Home realised gains (page 5)	-
(838)	Expenditure	(6,289)
<u>£9,520,066</u>	Balance carried forward	<u>£9,513,777</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 2025 and 30 April 2026	1,124,730	34,863	1,173,890	2,439,379	4,772,862
Depreciation					
At 1 May 2025	224,648	-	539,856	730,677	1,495,181
Charge for the year	22,495	-	23,477	48,788	94,760
At 30 April 2026	247,143	-	563,333	779,465	1,589,941
Net book value at 30 April 2026	<u>£877,587</u>	<u>£34,863</u>	<u>£610,557</u>	<u>£1,659,914</u>	<u>£3,182,921</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>

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 2026

4. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

2025	2026
<u>£136,794</u> Accruals and other creditors	<u>£130,621</u>

5. SPECIFIC DONS

2025		2026
£		£
3,615	Don Barreau	3,699
7,073	Don Cantell-Larbalestier	7,112
13,608	Don Gruchy	13,639
370	Don Pinel	376
1,491	Don Westaway	1,505
<u>26,157</u>		<u>26,331</u>
(1,896)	Transferred to Retirement Homes Fund	(1,896)
<u>£24,261</u>		<u>£24,435</u>

6. CONTINGENCY RESERVE

2025	2026
<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 2026 was charged at 1.3p 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 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. Expenditure relating to the land was in excess of the income relating to the year 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 2026

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 competition with commercial concerns.

11. DONS SPÉCIAUX

2025		2026
£		£
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
250	Community Savings	250
500	Dementia Jersey	500
500	Diabetes Jersey	500
200	Driveability Jersey	200
200	Ebenezer Methodist Church - Sunday School	300
700	Family Nursing Services (Jersey) Incorporated	700
400	FREEDA	500
300	Guide Dogs for the Blind	300
300	Headway (Jersey) Ltd	300
300	Jersey Association for Youth and Friendship	300
500	Jersey Association of Carers Inc	500
500	Jersey Cancer Relief	500
500	Jersey Cheshire Home Foundation	500
250	Jersey Childcare Trust	250
350	Jersey Citizens Advice Bureau Ltd	350
300	Jersey Employment Trust	500
550	Jersey Hospice Care	550
250	Jersey Lifeboat Association	250
500	Jersey Mencap	500
600	Jersey Samaritans	600
350	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
400	MNDA	400
200	Riding for the Disabled Association	200
400	Shelter Trust	500
550	St John Ambulance Jersey	550
450	Stroke Association	450
300	The Jersey Asthma and Respiratory Society	300
400	Trinity Youth Club	400
300	Wet Wheels	300
£15,000		£15,500

