

THE CONSTABLES OF THE VALE PARISH

SUPPLEMENTARY ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2025

**COLLENETTE JONES LIMITED
CHARTERED CERTIFIED ACCOUNTANTS
CROSSWAYS CENTRE
BRAYE ROAD
VALE
GUERNSEY**

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT
ON THE UNAUDITED FINANCIAL STATEMENTS OF
THE CONSTABLES OF THE VALE PARISH SUPPLEMENTARY ACCOUNTS**

We have prepared for your approval the Constables of the Vale Parish ("the Constables") Supplementary Accounts for the year ended 31 December 2025 which comprise the Parish Welfare Accounts, the Public Improvements Account and the Douzaine Account for the year then ended, and the related notes from the Constables accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at: <http://www.accaglobal.com/rulebook>.

This report is made solely to you, in accordance with the terms of our engagement letter dated 9 January 2025. Our work has been undertaken solely to prepare for your approval the Supplementary Accounts of the Constables and state those matters that we have agreed to state to the Constables, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-163-jan-24.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Constables, as a body, for our work or for this report.

You have approved the financial information for the year ended 31 December 2025 and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not been instructed to carry out an audit or a review of the financial statements of the Constables Supplementary Accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore express any opinion on the statutory financial statements.



COLLENETTE JONES LIMITED
Chartered Certified Accountants

Date: 26 Jan 2026

CROSSWAYS CENTRE
BRAYE ROAD, VALE
GUERNSEY

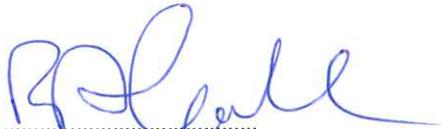
THE CONSTABLES OF THE VALE PARISH

PARISH WELFARE ACCOUNT

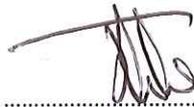
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME		
Received from charitable trust	290	-
Bank interest received	1	1
	<u>291</u>	<u>1</u>
EXPENDITURE		
Charitable donations	3,000	3,000
Other expenses		100
	<u>3,000</u>	<u>3,100</u>
INCOME (UNDER) EXPENDITURE	(2,709)	(3,099)
Balances in hand brought forward	<u>5,690</u>	<u>8,789</u>
Balances in hand carried forward	<u><u>2,981</u></u>	<u><u>5,690</u></u>

These financial statements were approved by the Constables on 22 January..... 2026.



.....
R A Leale - Constable



.....
J H Niles - Constable

THE CONSTABLES OF THE VALE PARISH

PUBLIC IMPROVEMENTS ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME		
Dog tax collected	9,297	9,390
Transfer from Constables	-	75,022
Income from land at Bordeaux harbour	1,150	1,305
Dog tax program hosting	-	1,834
Other income	-	45
Bank interest received	3	2
	<u>10,450</u>	<u>87,598</u>
EXPENDITURE		
Parish improvements made	18,919	54,107
Purchase of land at Bordeaux harbour	-	38,237
Liberation Day	(107)	(141)
Sundry expenses	229	-
Constables' honoraria	1,000	1,008
	<u>20,041</u>	<u>93,211</u>
INCOME (UNDER) EXPENDITURE	(9,591)	(5,613)
Balances in hand brought forward	<u>25,986</u>	<u>31,599</u>
Balances in hand carried forward	<u><u>16,395</u></u>	<u><u>25,986</u></u>

These financial statements were approved by the Constables on 22 January..... 2026.


.....
R A Leale - Constable


.....
J H Niles - Constable

THE CONSTABLES OF THE VALE PARISH

DOUZAINE ACCOUNT

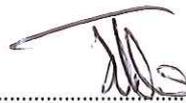
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME		
Bornement	575	1,207
Liquor licences	1,611	1,337
Hall hire	27,052	-
Sale of mower	250	-
Bank interest received	1	1
	<u>29,489</u>	<u>2,545</u>
EXPENDITURE		
Douzaine expenses	2,385	2,303
Douzaine room:		
- Heat, light and water	4,106	-
- Maintenance	5,580	-
- Cleaning materials	773	-
	<u>12,844</u>	<u>2,303</u>
INCOME OVER / (UNDER) EXPENDITURE	16,645	242
Balances in hand brought forward	<u>8,391</u>	<u>8,149</u>
Balances in hand carried forward	<u>25,036</u>	<u>8,391</u>

These financial statements were approved by the Constables on 22 January 2026.



R A Leale - Constable



J H Niles - Constable

THE CONSTABLES OF THE VALE PARISH

SUPPLEMENTARY ACCOUNTS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. ACCOUNTING POLICIES

These financial statements have been prepared under the historic cost convention. They have been prepared in order to show to the Parish of the Vale how income not requested within the Remede is spent. The principal accounting policies which the Constables have adopted within that convention are set out below. The financial statements are not intended to achieve full compliance with the provisions of UK Generally Accepted Accounting Principles.

Income and Expenditure recognition

All income and expenditure have been included in the financial statements on a paid basis.