

## **PAROISSE DE GROUVILLE**

**Annual report  
for the year ended 30 April 2021**

# **PAROISSE DE GROUVILLE**

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# PAROISSE DE GROUVILLE

## Connétable's Report

### Statement of the Connétable's Responsibilities

Connétables are head of the Civil Parish. We are Members of the States of Jersey by virtue of our office, and we are elected in accordance with the Public Elections (Jersey) Law 2002.

As Connétable, I am responsible for the preparation of the Annual Report, which includes the financial statements, in accordance with applicable law and in accordance with the basis of preparation and accounting policies in note 1. I am responsible for determining that the basis of preparation and accounting policies are acceptable in the circumstances. I am also responsible for such internal control as I determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As Connétable I am responsible for the maintenance and integrity of the Parish website. Legislation in Jersey governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Connétable's Report 2021

The covid-19 pandemic continued to have an effect on the activities of the parish for this year. The Parish complied with the ever-changing regulations and advice from the States of Jersey. It did mean significant changes to the day-to-day operations of the Parish Office and at times the office doors were closed. The office staff encouraged Parishioners to use online facilities as much as possible but always made themselves available by appointment to parishioners who needed personal service. The Parish Secretary and office must be congratulated for dealing with the problems forced upon them by the pandemic in such a resolute manner.

The effects of the pandemic were also impacted on the Parish's financial performance. As public gatherings were not allowed during the time the cost of heating of the hall was down as was the income from letting the hall. The normal Parish social functions such as the branchage and Christmas meal for senior citizens had to be cancelled which again reduced expenditure. It was disappointing to not have our branchage social events as this is a time when we can thank all the municipality for the work they do on a purely honorary basis. Whilst we were unable to hold our Christmas functions, we did deliver a Christmas message on a wooden heart shaped pendant by post. This was very well received at a particularly difficult time in the middle of the second lock down.

In the Autumn we were short of two Centeniers and we were threatened by the Royal Court that if we did not comply with the law and find candidates for the post, we would be found in contempt of court and would be liable to a fine of £5,000. After considerable effort and an advertising campaign we not only managed to find two people to fill those positions we also recruited some very good new officers to the lower ranks of the force. This has given a great boost to morale among existing officers and their workload has been lightened. I am grateful to Tessa Daniel and Maria Etienne for allowing their names to go forward as Centeniers.

We budgeted a sum for major road drainage work around Les Pres Manor. These works have not been completed and account for much of the surplus of income over expenditure in the roads budget. These works will be carried out in the current financial year. We have proposed placing some of last year's surplus in the roads fund for this work and budgeted for our usual expected annual expenditure for road repairs and resurfacing.

An unexpected expenditure was incurred when the Rectory bake house roof collapsed. Emergency measures were required to make the listed building safe. Plans are being made to repair the building and make it wind and watertight. A sum of £60,000 has been budgeted for this work.

We did not complete the work to improve the fire safety of the office section of the Parish Hall due to covid restrictions. These works will be carried out shortly at a cost of £13,000.

The Procurers and I recommend that we increase the donation to the Youth Club to £14,000. I sit on the management committee and am aware of the need of the youth service and their presence in the Parish. It is difficult to compare our contribution to those made by other parishes, but this sum will reflect that we are contributing a similar sum to other Parishes. We do not envisage increasing this amount in the near future and with the permission of the parish we would like to enter into an informal agreement with the Youth Service, which would include the commitment to provide this amount, subject to the annual Parish Budget Assembly approval.

The Parish is committed to reducing its carbon footprint. It has been difficult to get an audit of the Parish Hall although we have approached the JEC to establish what we can do to improve the insulation of the Parish Hall and explored the change from oil to electric heating. Our fuel use has been lower due to the reduced use of the Parish Hall but this will return to normal in the near future. Our three vehicles are all fossil fuelled but we will consider electric replacements if suitable equivalent vehicles are available. We have budgeted for electric powered boilers to replace our oiled fired ones. This will have a significant impact on reducing our carbon footprint. We also have work to refurbish the main Parish Hall roof which is coming to the end of its life, and we will bring the building up to the most modern insulation standards.

Many Parishioners have been calling for the kerb side collections of recyclables. This will have a significant effect on the level at which we set our rate. It is for a Parish Assembly to decide whether we carry out this initiative. We will hold such a meeting in the near future to give us time to negotiate or call for tenders for a new contract.

### Connétable's Statement Regarding the Parish as a Going Concern

The Parish can and is required by law to set a rate that will generate enough income to cover expenditure. As such the parish will always have sufficient funds to continue. The budgeting controls are such that large increase should not be necessary. The Parish reserves include the Maison Le Maistre fund which currently stands at £629,000.

It is clear from our budget that we need to raise the rate significantly. Over the last twenty years we have been reluctant to raise our rate but it is inevitable that major expenditure items such as staff costs and the refuse collection increase with the cost of living. It is also true that despite the refurbishment of the Church, Rectory, Maison Le Maistre and the Parish Shed we still have to recognise that the refurbishment of the Parish Hall roof and other connected works will be a significant cost to the parish in the very near future. We did not raise the rate last year as the effects of the pandemic were uncertain. It will be up to Parishioners as to what level we set the rate is. We recommended that it be set at 0.99.

John Le Maistre

Connétable

Date: 5/8/21

# PAROISSE DE GROUVILLE

## Comparison of budget with actual expenditure For the year ended 30 April 2021

	Budget Year 30.04.21 £	Actual Year 30.04.21 £	Budget Year 30.04.22 £
<b>Tresor (Parish church expense)</b>	<b>26,000</b>	<b>12,000</b>	<b>26,000</b>
<b>General expenses</b>			
Heat, light, fuel and water	5,000	4,390	5,000
Telephone	3,700	3,733	3,700
Printing, advertising and stationery	7,500	7,167	7,700
Office sundries	1,000	1,475	1,500
Postage including Promail	8,500	5,795	8,500
Insurance	8,500	8,989	10,000
Upkeep of premises	16,000	3,791	16,000
Floral and tree planting	5,500	4,466	5,500
General expenses	14,000	14,614	14,400
	<b>69,700</b>	<b>54,420</b>	<b>72,300</b>
<b>Administration</b>			
Salaries, wages and social security	145,000	134,807	155,000
Workforce salaries, wages and social security	61,000	60,447	61,000
Subcontractors	25,000	28,500	28,000
Pensions	19,000	21,427	35,500
Staff Training/ Health and safety	5,000	1,740	5,000
Audit	9,500	8,785	9,500
Honorary police costs (including court expenses)	33,000	30,929	38,500
Assessment committee	2,000	2,000	2,000
Registrar's Fees	500	-	-
Etat Civil	120	-	-
Frais du Bureau	2,000	209	2,000
Legal and professional	17,000	14,361	17,000
Supervisory committee	23,000	14,380	26,000
IT costs	20,000	12,587	23,000
Public Election	2,000	-	2,000
	<b>364,120</b>	<b>330,172</b>	<b>404,500</b>
<b>La Croix Cemetery (page 9)</b>			
Cemetery maintenance	3,500	5,432	5,500
Less: income from burial fees	(10,500)	(6,015)	(6,500)
	<b>(7,000)</b>	<b>(583)</b>	<b>(1,000)</b>
<b>Expenditure carried forward (page 2)</b>	<b>452,820</b>	<b>396,009</b>	<b>501,800</b>

## PAROISSE DE GROUVILLE

### Comparison of budget with actual expenditure (continued) For the year ended 30 April 2021

	Notes	Budget Year 30.04.21 £	Actual Year 30.04.21 £	Budget Year 30.04.22 £
Expenditure brought forward (page 1)		452,820	396,009	501,800
<b>Roads account (page 8)</b>				
Lighting		3,000	2,784	3,000
Road repairs, less amounts recovered		60,000	31,427	60,000
Motor vehicle operation costs		5,000	5,271	5,500
Branchage		2,500	(1,012)	2,500
Tows		500	965	1,000
Sundry		6,500	2,860	5,000
Driving licence operational costs		2,000	4,113	2,000
Equipment		3,000	2,416	3,000
Less income from:				
Firearm certificates		(350)	(350)	(350)
Motor driving licences		(17,000)	(20,695)	(19,000)
Dog licences		(2,800)	(6,442)	(5,000)
Fines - parking and speeding		(2,400)	(1,281)	(2,400)
Traffic works income		(2,400)	(2,404)	(2,400)
Miscellaneous		(200)	(159)	(200)
		<b>57,350</b>	<b>17,493</b>	<b>52,650</b>
Depreciation - Admin block	2	16,000	16,000	16,000
Depreciation - Police car		5,565	-	-
Depreciation - Motor Vehicle		2,376	2,376	2,376
Depreciation - Agricultural Shed Improvements		23,635	23,642	23,635
Depreciation - Computer & Other Equipment		2,173	2,172	2,173
<b>Refuse collection</b>	<b>12</b>	<b>140,000</b>	<b>143,906</b>	<b>147,175</b>
<b>Requettes</b>				
Vin D'Honneur		1,000	-	1,000
Donation to Gorey Youth Club		12,000	12,000	14,000
Fire Safety		20,000	-	12,000
Till System (EPOS)		1,000	1,489	2,500
Liberation 75/Platinum Jubilee		3,000	-	2,500
Parish Land Acquisition		10,000	9,721	-
Honorary Police Radio's		-	-	14,000
BakeHouse		-	-	60,000
Parish Hall Roof		-	-	30,000
Electric Heating		-	-	25,000
		<b>47,000</b>	<b>23,210</b>	<b>161,000</b>
<b>Less income:</b>				
Interest on deposit		(500)	(289)	(500)
Miscellaneous		(17,000)	(5,408)	(17,000)
		<b>(17,500)</b>	<b>(5,697)</b>	<b>(17,500)</b>
<b>Total net expenditure</b>		<b>729,419</b>	<b>619,111</b>	<b>889,309</b>
Transfer from accumulated fund		-	-	-
Movement in accumulated fund		(59,419)	52,704	(115,616)
<b>Net Parish Rates Income</b>	<b>9</b>	<b>670,000</b>	<b>671,815</b>	<b>773,693</b>

## **Independent auditor's report To the Parishioners of Paroisse of Grouville**

### **Opinion**

We have audited the financial statements of Paroisse de Grouville for the year ended 30 April 2021 which comprise the Balance Sheet, the General Revenue Account, the Roads Account, the La Croix Cemetery Account, the Maison Le Maistre Fund and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the stated accounting policies in Note 1 to the financial statements.

In our opinion, the financial statements for the year ended 30 April 2021 have been properly prepared, in all material aspects, in accordance with the basis of preparation and accounting policies in Note 1 to the financial statements.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Jersey, including the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants, 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.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs require us to report to you where:

- the Connétable's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Connétable has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Parish's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The Connétable is responsible for the other information. The other information comprises the information included in the 'Annual Report', other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **Responsibilities of Connétable**

As explained more fully in the Connétable's Report, the Connétable is responsible for the preparation of the financial statements in accordance with the stated accounting policies in Note 1, and for such internal control as the Connétable determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 unless it is inappropriate to presume that the Parish will continue in operation.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements 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 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 financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Use of our report**

This report is made solely to the Parishioners of Paroisse de Grouville, as a body. Our audit work has been undertaken so that we might state to the Parishioners 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 Parishioners of Paroisse de Grouville, as a body for our audit work, for this report, or for the opinions we have formed.

*Grant Thornton Limited*

**Grant Thornton Limited**  
Chartered Accountants  
St Helier, Jersey, Channel Islands

4 August 2021

# PAROISSE DE GROUVILLE

## Balance Sheet

For the year ended 30 April 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>	2		106,115		150,305
<b>Current assets</b>					
Rates outstanding	3	8,154		7,150	
Debtors	4	9,850		21,795	
Term deposit bank accounts		255,383		155,130	
Bank balances		180,723		111,996	
			454,110		296,071
<b>Less:</b>					
Deferred income - motor driving licence income	5	96,950		91,714	
Creditors: amounts falling due within one year	6	136,659		55,366	
			233,609		147,080
<b>Net current assets</b>			220,501		148,991
<b>Net assets</b>			<b>326,616</b>		<b>299,296</b>
<b>Financed by:</b>					
Accumulated fund	7		229,502		228,953
Church & rectory reserve fund	7		13,804		21,033
Road reserve fund	7		81,847		47,847
Community in bloom fund	7		1,463		1,463
<b>Funds carried forward</b>			<b>326,616</b>		<b>299,296</b>

The financial statements set out on pages 5 to 16 were approved, authorised for issue and signed by the Connétable on 27th July 2021.



Connétable



# PAROISSE DE GROUVILLE

## General revenue account For the year ended 30 April 2021

	Notes	2021		2020	
		£	£	£	£
<b>Income</b>					
Parish rates	9	671,815		668,409	
Deposit interest		289		1,767	
Search fees		3,848		3,124	
Hire of Parish Hall		(70)		1,885	
Permits		805		3,217	
Sundry income		825		9,905	
<b>Total income</b>			<b>677,512</b>		<b>688,307</b>
<b>Expenditure</b>					
<b>Tresor (Parish Church expenses)</b>			<b>12,000</b>		<b>13,160</b>
<b>General</b>					
Heat, light, fuel and water		4,390		4,988	
Telephone		3,733		3,638	
Printing, advertising and stationery		7,167		7,211	
Office sundries		1,475		442	
Postage		5,795		8,098	
Insurance		8,989		8,801	
Upkeep of premises		3,791		13,353	
Floral and tree planting		4,466		5,263	
Other general expenses (page 17)		14,614		16,056	
			<b>54,420</b>		<b>67,850</b>
<b>Administration</b>					
Salaries, wages and social security		195,254		224,847	
Subcontractors		28,500		23,854	
Pensions	8	21,427		24,127	
Audit		8,785		9,258	
Honorary police costs (including court expenses)		30,929		21,223	
Assessment committee		2,000		2,000	
Registrar's fees		-		570	
Frais du Bureau		209		2,796	
Legal and professional		16,101		14,900	
Supervisory committee		14,380		29,603	
IT costs		12,587		21,064	
			<b>330,172</b>		<b>374,242</b>
<b>Expenditure carried forward (page 7)</b>			<b>396,592</b>		<b>455,252</b>

## PAROISSE DE GROUVILLE

### General revenue account (continued) For the year ended 30 April 2021

	2021		2020	
	£	£	£	£
Expenditure brought forward (page 6)		396,592		455,252
<b>La Croix Cemetery account</b>				
Amount voted by Parish Assembly	6,000		6,000	
Surplus on the cemetery account for the year (page 9)	(6,583)		(11,679)	
		<b>(583)</b>		<b>(5,679)</b>
<b>Roads account</b>				
Amount voted by Parish Assembly	103,000		103,000	
Surplus on the roads account for the year (page 8)	(85,507)		(74,186)	
		<b>17,493</b>		<b>28,814</b>
<b>Refuse collection</b>		<b>143,906</b>		<b>139,997</b>
<b>Depreciation</b>		<b>44,190</b>		<b>49,749</b>
<b>Requettes (page 17)</b>		<b>23,210</b>		<b>19,073</b>
<b>Total expenditure</b>		<b>624,808</b>		<b>687,206</b>
<b>Surplus for the year</b>		<b>52,704</b>		<b>1,101</b>

**Continuing operations:** All items dealt with in arriving at the surplus/(deficit) for 2021 and 2020 relate to continuing operations.

# PAROISSE DE GROUVILLE

## Roads account

For the year ended 30 April 2021

	2021		2020	
	£	£	£	£
<b>Income</b>				
Amount voted by Parish Assembly	103,000		103,000	
Firearm certificates	350		375	
Motor driving licences	20,695		17,295	
Dog licences	6,442		2,895	
Fines - parking and speeding	1,281		1,438	
Traffic works income	2,404		2,386	
Miscellaneous	159		186	
<b>Total income</b>		<b>134,331</b>		<b>127,575</b>
<b>Expenditure</b>				
Lighting	2,784		2,759	
Road repairs, less amounts recovered	31,427		30,912	
Motor vehicle operational costs	5,271		4,975	
Branchage	(1,012)		2,505	
Tows	965		575	
Sundry	2,860		7,073	
Driving licence operational costs	4,113		1,902	
Equipment	2,416		2,688	
<b>Total expenditure</b>		<b>48,824</b>		<b>53,389</b>
<b>Surplus for the year carried to General Revenue account (page 7)</b>		<b>85,507</b>		<b>74,186</b>

# PAROISSE DE GROUVILLE

## La Croix Cemetery account For the year ended 30 April 2021

	2021		2020	
	£	£	£	£
<b>Income</b>				
Amount voted by Parish Assembly	6,000		6,000	
Burial fees	4,400		5,950	
Sale of plots	500		1,750	
Permission to place kerbs and headstones and inscription charges	1,115		1,330	
<b>Total income</b>		<b>12,015</b>		<b>15,030</b>
<b>Expenditure</b>				
Cemetery maintenance	5,432		3,351	
<b>Total expenditure</b>		<b>5,432</b>		<b>3,351</b>
<b>Surplus for the year carried to General Revenue account (page7)</b>		<b>6,583</b>		<b>11,679</b>

# PAROISSE DE GROUVILLE

**Maison Le Maistre fund  
Balance Sheet  
For the year ended 30 April 2021**

	2021		2020	
	£	£	£	£
<b>Maison Le Maistre at cost less depreciation</b>		26,929		53,862
<b>Current assets</b>				
Debtors	78,459		-	
Term deposit bank accounts	305,961		305,132	
Bank balances	217,848		217,920	
		602,268		523,052
<b>Creditors: amounts falling due within one year</b>			12,999	
				12,999
<b>Net current assets</b>		602,268		510,053
<b>Net assets</b>		629,197		563,915
<b>Maison Le Maistre fund General Revenue Account Balance at 1 May 2020 / 2019</b>		563,915		610,643
<b>Funds received during the year</b>				
Deposit interest	828		2,327	
Rental income	97,963		97,973	
<b>Total income</b>		98,791		100,300
<b>Expenditure</b>				
Maintenance costs	4,359		117,600	
Consultancy fees	-		375	
Insurance	2,217		2,120	
Depreciation	26,933		26,933	
<b>Total expenditure</b>		33,509		147,028
<b>Balance at 30 April 2021 / 2020</b>		629,197		563,915

# PAROISSE DE GROUVILLE

## Notes to the financial statements For the year ended 30 April 2021

### 1 Principal accounting policies

The financial statements are prepared in accordance with the historical cost convention and the accounting policies selected by the Parish. A summary of the more important accounting policies, which have been applied consistently, are set out below.

#### Going Concern

The Connetable is required to set the rate to cover the expenditure of the Parish for the forthcoming year. As discussed in the Report of the Connetable, the Parish intends to respond to the roof expenditure and the expected loss in the General Reserve Account by recommending the rate increase for the forthcoming year. He is also taking into account the cash reserves held by the Parish and Maison Le Maistre and is satisfied that the going concern basis of preparation is adopted.

#### Fixed assets

The land and property register provides core information about property and land owned by the Parish of Grouville. It is split between those assets included and not included on the Balance Sheet. Assets included on the balance sheet represent those constructed by the Parish, assets held off balance sheet represents those donated/inherited/held in Trust by the Parish. The list will be updated on an annual basis, and will reflect changes where the Parish has either acquired or disposed of land or property during the year. The information was current as at 1st May 2021.

All expenditure on the redevelopment of the Parish Hall Administration Block has been capitalised. Depreciation is calculated to write down the book value of the redevelopment expenditure on a straight line basis over 25 years which represents the period over which the financing was to be repaid.

Motor vehicles are capitalised and depreciated over 5 years. Depreciation is recognised in full in the year of acquisition.

Depreciation on the agricultural shed is calculated to write down the cost of acquiring the shed on a straight line basis over 7 years and is now fully depreciated.

Depreciation on the improvements to the agricultural shed is calculated to write down the cost of these improvements on a straight line basis over 7 years. Depreciation is recognised in full in the year the construction was completed.

Computer Equipment and Other Equipment are capitalised and depreciated over 5 years. Depreciation is recognised in full in the year of acquisition.

#### Rates income

The Parish Rates are brought into account for assessments up to 31 December 2020.

#### Driving licence income

During the year ended 30 April 2021 the driving licences income for new/renewals was deferred and amortised to the road account and accrued over a ten year period. This is in line with previous year (note 5).

## PAROISSE DE GROUVILLE

### Notes to the financial statements (continued) For the year ended 30 April 2021

#### Other income

Rent, deposit interest and all other income is accounted for on an accruals basis.

#### Expenditure

Expenditure is accounted for on an accruals basis.

#### Bad debts

A specific provision is made against all debts relating to rates over two years in arrears.

#### Maison Le Maistre fund

The Maison le Maistre fund is shown in the accounts as a separate entity and as such the income and expenses included in this fund are not included in the Parish's general revenue account. The fund is self sufficient and therefore the only figure included in the parish accounts is a debtor receivable from the Maison le Maistre Fund in respect of monies paid on behalf of the fund that have not yet been repaid by the fund, or a creditor in respect of monies received on behalf of the fund that have not yet been paid to the fund.

All expenditure on the development of the Maison Le Maistre accommodation has been capitalised. In both years the properties have been accounted for at cost less depreciation and any impairment.

Depreciation is calculated to write down the book value of the development expenditure which is financed from reserves in the current year. The net book value of the development expenditure is written down on a straight line basis over 25 years.

2 Fixed assets	Vehicles £	Improvements to Agricultural Shed £	Agricultural Shed £	Improvements To Parish Hall £	Computer & Other Equipment	Total £
<b>Cost</b>						
At 1 May 2020	56,275	165,497	106,639	445,785	10,860	785,056
Additions	-	-	-	-	-	-
<b>At 30 April 2021</b>	<b>56,275</b>	<b>165,497</b>	<b>106,639</b>	<b>445,785</b>	<b>10,860</b>	<b>785,056</b>
<b>Depreciation</b>						
At 1 May 2020	49,148	47,006	106,639	429,785	2,173	634,751
Charge for the year	2,376	23,642	-	16,000	2,172	44,190
<b>At 30 April 2021</b>	<b>51,524</b>	<b>70,648</b>	<b>106,639</b>	<b>445,785</b>	<b>4,345</b>	<b>678,941</b>
<b>Net book value</b>						
At 30 April 2021	4,751	94,849	-	-	6,515	106,115
At 30 April 2020	7,127	118,491	-	16,000	8,687	150,305

Other than disclosed above, there are fully depreciated assets, which are owned by the Parish and still in use that are not included in the above schedule.

3 Rates outstanding	2021 £	2020 £
Rates outstanding	8,154	7,150
4 Debtors	2021 £	2020 £
Sundry debtors	8,570	8,796
Maison Le Maistre	-	12,999
Tenants	1,280	-
	<b>9,850</b>	<b>21,795</b>

# PAROISSE DE GROUVILLE

## Notes to the financial statements (continued) For the year ended 30 April 2021

<b>5</b>	<b>Deferred drivers licence income</b>	<b>2021</b>	<b>2020</b>			
		<b>£</b>	<b>£</b>			
	At 1 May 2020	91,714	79,817			
	Net Driving Licence Income Deferred in Year	19,459	23,072			
	Net Annual release to roads account	(14,223)	(11,175)			
	<b>At 30 April 2021</b>	<b>96,950</b>	<b>91,714</b>			
<b>6</b>	<b>Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>			
		<b>£</b>	<b>£</b>			
	Rates in advance	11,505	11,226			
	Social security and ITIS contributions	3,787	3,321			
	Amounts owed to Trusts	9,632	6,122			
	Maison Le Maistre	78,459	-			
	Audit Fee	9,000	9,000			
	Accountancy	1,250	1,250			
	Tenants	-	400			
	Friendship Club	95	95			
	Related parties payable - Belle Fleurs Garden Consultancy	192	-			
	Sundry creditors	22,739	23,952			
		<b>136,659</b>	<b>55,366</b>			
<b>7</b>	<b>Summary of fund balances</b>	<b>Church &amp; Rectory Reserve</b>	<b>Road Reserve</b>	<b>Community In Bloom</b>	<b>Accumulated Fund</b>	<b>Total</b>
		<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>£</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	At 1 May 2020	228,953	21,033	47,847	1,463	299,296
	Surplus for the year	52,704	-	-	-	52,704
	Transfer to Road Reserve Fund	(34,000)	-	34,000	-	-
	Utilisation of funds re Bakehouse	(9,155)	-	-	-	(9,155)
	Utilisation of funds	-	(7,229)	-	-	(7,229)
	Charitable contributions	(9,000)	-	-	-	(9,000)
	<b>At 30 April 2021</b>	<b>229,502</b>	<b>13,804</b>	<b>81,847</b>	<b>1,463</b>	<b>326,616</b>

For a narrative summary of Reserve Fund balances see Note 10.



## PAROISSE DE GROUVILLE

### Notes to the financial statements (continued) For the year ended 30 April 2021

#### 8 Pension costs

Certain employees of the Parish are members of the Public Employees Contributory Retirement Scheme ('PECRS'), which is a defined benefit pension scheme, open to employees of several employers in the Island of Jersey. The assets are held separately from those of the Parish. Contribution rates are determined by an independent actuary so as to spread the costs of providing benefits over the members' expected service lives.

Salaries and emoluments in the general account include pension contributions for staff to this scheme amounting to £21,427 (2020: £24,127).

Since the Parish is unable to readily identify its share of the underlying assets and liabilities of the PECRS, being a multi-employer scheme, contributions to the scheme will continue to be accounted for as if they were contributions to a defined contribution scheme.

Actuarial Valuations are carried out on a tri-annual basis. The main purposes of the valuation are to review the operations of the scheme, to report on its financial condition, and to confirm the adequacy of the contributions to support the scheme benefits. The last published valuation was as at 31 December 2018 with a deficit of £1.1 million.

However, in addition the Parish also has a liability to meet its share of the pre-1987 debt, as do all participating employers. This arose from the restructuring of the PECRS arrangements with effect from 1 January 1988. The PECRS Council of Management formally determined the pre-1987 liability in September 2005 and in January 2006 the Parish was advised of the repayment schedule to meet the liability, which was deemed to have taken effect from January 2002. The PECRS actuary advised that the Parish's share of the liability comprised two elements and was to be serviced in the following ways:

1) the payment of a fixed monthly sum for twelve months starting in February 2006 and ending on 31 January 2007 to clear the arrears due in respect of pre-1987 debt repayments net of the overpayment of contributions to the present scheme made in the period 1 January 2002 to 31 January 2006.

2) the payment of a monthly sum, starting in February 2006 and continuing until September 2053. Initially the monthly sum, which includes repayment of interest, was set at £90 and increases each January to an amount calculated by the actuary, but approximating to rises equal to the increase in pay of the PECRS membership. In 2019, the Parish elected to move to an accelerated payment schedule. Repayments will continue to be made until 29 September 2053. The monthly sum with effect from 1 April 2019 was £327 per month. From 1 January 2020 this amount rose to £346 per month. On 1st January 2021 this amount rose to £368.

It is the Parish's accounting policy not to account for long-term liabilities. Therefore the above mentioned gross pension liability for the pre-1987 debt and the related charge has not been recorded in the financial statements at 30 April 2021. The Parish has agreed to meet this liability through an established repayment schedule, which would be in place even if the Parish has no participating members at the time. Under this schedule, payments made including interest incurred will be charged to the Administration (Pensions) account in the year they are paid. In view of the agreed schedule the Constable and Procurers believe that the Parish is able to continue to meet all of its obligations as they fall due.

The Parish of Grouville have no members of staff in the PECRS scheme. As of the 1st January 2016, any new members of staff employed by the Parish can join the CARE scheme.

The Parish will pay the appropriate rate of pension for those new staff eligible to join the CARE scheme, which is currently 16% of pensionable earnings.

The member of staff currently on the PECRS scheme has been moved over to the CARE scheme on the 1<sup>st</sup> January 2019. The employer contribution rate will be phased in over three years. In January 2019 the Rate will be 14.4%, in January 2020 the Rate will be 15.2% and in January 2021 the Rate will be 16%.

## PAROISSE DE GROUVILLE

Notes to the financial statements (continued)  
For the year ended 30 April 2021

9 Parish rates	2021	2021	2020	2020
	Quarters At 0.86p	£	Quarters At 0.86p	£
Quarters	77,562,106	667,034	77,245,856	664,314
Surcharges receivable/(collected)		5,531		2,313
2020/2019 rates written off		(1,685)		(397)
Bad debts written off 2017		(415)		(699)
Prior rates written off now collected		1,415		-
States ex-gratia payment re rates		-		-
Unreconciled differences *		(65)		2,877
<b>Net parish rates income</b>		<b>671,815</b>		<b>668,408</b>

For the year ended 30 April 2021 rates were payable to the Parish at a rate of 0.86p per quarter. In addition an island wide rate was levied. The island wide rate was collected by the Parish and passed directly to the States of Jersey. The total payable for the island wide rate was £601,370 bringing total rates payable for the Parish (parish rates and island wide rates) to £1,268,404.

The Net Parish Rates Income has been confirmed and agreed to the Parish General Ledger. The Surcharges receivable and the 2020 Rates written off have been agreed to the Parishes Rates Management System. The unreconciled difference between the Rates Income that the Parish should have receivable for the year (£671,880) and the Rates Income that the Parish has actually recorded in its General Ledger (£671,815) is likely to have occurred for the following reasons:

- Rates previously written off in prior years recovered in 2019/20
- Rates outstanding from prior years written off in the current year

### 10 Summary of Fund Balances

#### Accumulated Fund Reserve

The Accumulated Fund Reserve represents the cumulative excess of income over expenses of the Parish net of reserve transfers.

#### Grouville Church & Rectory Reserve

The Parish of Grouville has commenced a major program of works on Grouville Church. Initially, the work will be funded from the Church Reserve Fund. The sum of £50,000 was set aside in 2014/2015 with an additional £60,000 being set aside for 2016/17. The work has now been completed. Following the retirement of the Rector, the Parish will be undertaking renovation work on the Parish Rectory, prior to the new Rector being appointed. The sum of £100,000 has been set aside for this project. The utilisation and balance is set out in note 7.

#### Road Reserve

The Parish of Grouville will be undertaking a number of projects to repair certain Parish roads, which are estimated to cost £100,000. Part of the surplus from last year's Roads Account has been transferred to the Road Reserve to assist with these costs. The utilisation and balance is set out in

#### Community in Bloom Reserve

The Parish of Grouville had set aside funds to aid with the community in bloom competition. This is the surplus and the utilisation and balance is set out in note 7.

#### Bakehouse Reserve

The Parish of Grouville had commenced a project to repair the roof of the Bakehouse. This project will be financed by using the accumulated fund set out in note 7.

### 11 Contingent Liability

The Parish of Grouville, along with all of the other Island Parishes, is party to an agreement whereby the Parish receives access to certain of the States of Jersey computer systems. The Parish, along with all of the other Island Parishes, is liable to pay damages in the event of a security breach which has been estimated to total £100,000, and which would be aggregated out between the Parishes on a pro-rata basis. As at the date of signing the Parish accounts, the Connétable is not aware of any security breaches having occurred that would result in a claim for damages being received.

## PAROISSE DE GROUVILLE

Notes to the financial statements (continued)  
For the year ended 30 April 2021

### 12 Commitments

The Parish has commitments as detailed below:

Long Term Service Contracts Expiring in:	£
1 year	147,175
2-5 years	0
>5 years	0
	<u>147,175</u>

MB Municipal Services provides a street cleaning service. The contract is for the year 2021 and is based on the number of hours at an hourly rate of £59 per hour. An agreement is in place for 2021.

MB Municipal Services is the refuse collector and the refuse rate for 2021/22 is £147,175 (excluding GST). The contract is until the 30<sup>th</sup> April 2022.

### 13 Goods and services tax

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

Part 4 of the Goods and Services Tax (Jersey) Law 2007 relates to the Public Sector and interprets "Parish" as any of the 12 parishes of Jersey. The Parish, as a public authority, has special treatment under Regulation 5 of the Goods and Services Tax (Jersey) Regulations 2007. This determines the detail of the application of the Law to the 12 parishes of Jersey. In particular a parish is required to be registered for GST.

GST does not apply to the supply of goods or services by a parish, being a supply that is not in the course of or furtherance of a business. Most of the income is from rates received and is not derived from business activities. Article 53 of the Law requires any GST paid by the Parish to be refunded if it is incurred on supplies or importations that were not for business purposes.

In summary, GST will not be charged by the Parish on the supply of goods and services connected with regulatory functions but GST charges will apply where the Parish provides goods and services in competition with commercial concerns.

### 14 Related party disclosures

Bernard Rebours is a Procureur of the Parish and owner of Belle Fleurs Garden Consultancy. During the year, Belles Fleurs Garden Centre provided services to the Parish for which they were paid £741 (2020: £1,790) of which £172 was payable at 30 April 2021( £Nil; 30 April 2020).

David Cummins is a member of the Parish Roads Committee and owner of DB Cummins Ltd. During the year, DB Cummins Ltd provided services to the Parish for which they were paid £4,534 (2020: £983) of which nil was payable at 30 April 2021 (£Nil; 30 April 2020).

Stanley Payn is a member of the Parish Roads Committee and owner of Fauvic Nurseries. During the year, Fauvic Nurseries provided services to the Parish for which they were paid £42 (2020: £3,579) of which £Nil was payable at 30 April 2021 (£Nil; 30 April 2020).

Eric Gavey is a Roads Inspector and owner of Lawrence de Gruchy. During the year, Lawrence de Gruchy provided services to the Parish for which they were paid £120 (2020: £221) of which £Nil was payable at 30 April 2021 (£Nil ; 30 April 2020).

Connetable J E Le Maistre rents the field at Marais a la Cocque from the tenants of Marais a la Cocque for £200 per year which was paid for 2021 and hence £Nil was payable at 30 April 2021 & £Nil at 30 April 2020.

Barrie Hamel is a Roads Inspector and his Company Hamel Bros rents the following fields from the Trusts for £4,669 per year. Fields 238, 410, 499, 499A and 701 of which £Nil was payable at 30 April 2021 & £Nil at 30 April 2020.

# PAROISSE DE GROUVILLE

## Analysis of general expenses and requettes For the year ended 30 April 2021

	2021 £	2020 £
<b>Other general expenses</b>		
Christmas activities	7,214	4,092
Bank charges	5,875	6,587
Sundry expenses	1,525	5,377
	<b>14,614</b>	<b>16,056</b>

	2021 £	2020 £
<b>Requettes</b>		
Donation to Gorey Youth Club	12,000	12,000
Wiring of computers	-	105
Liberation 75	-	940
Great War Commemorations	-	1,436
Parish Land Acquisition	9,721	-
Parish Hall Lighting	-	1,054
Till System	1,489	3,538
<b>Total expenditure</b>	<b>23,210</b>	<b>19,073</b>

## Analysis of contributions For the year ended 30 April 2021

	2021 £	2020 £
<b>Contributions</b>		
Jersey Association of Charities	9,000	9,000

This statement is unaudited and has been prepared for information only.

# PAROISSE DE GROUVILLE

Land and property asset register  
For the year ended 30 April 2021

## Included on the Balance Sheet

1. The Parish Hall administration block.
2. The Parish agricultural shed and parking adjacent to Carteret Farm.

## Included on the Maison Le Maistre Balance Sheet

3. Maison Le Maistre, consisting of eight cottages, two flats and parking situated on La Rue Hilgrove, Gorey Village.

## Not included on the Balance Sheet

4. The Parish Hall building and car park, less the administration block.
5. The caretaker's cottage, Grouville Parish Hall.
6. The Rectory and outbuildings.
7. The quarry on La Rue a Don.
8. The store adjacent to the rifle range.
9. The land on which the rifle range is situated.
10. La Croix Cemetery.
11. The Parish Church and Church yard.
12. La Vielle Cemetery.
13. 'Don Laurens' Field 432.
14. Land strip adjacent to Parish Depot for petanque pitch.

This list excludes all land and property owned by Trusts.

*This statement is unaudited and has been prepared for information only.*

