

PARISH OF GROUVILLE

ACCOUNTS

30 APRIL 2022

AND

ESTIMATES 2022/2023

PARISH OF GROUVILLE

30 APRIL 2022

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Independent auditor's report
To the parishioners of the Parish of Grouville

Opinion

We have audited the financial statements of Parish of Grouville for the year ended 30 April 2022 which comprise the Balance Sheet, the General Account, the Roads Account, the La Croix Cemetery Account, the Maison Le Maistre Fund: Balance Sheet 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 2022 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 of 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 Parish of Grouville 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.

Other Information

The Connétable is responsible for the other information. The other information comprises the information included in the 'Accounts', 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.

Statement of Connétable's responsibilities

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

As Connétable, they are responsible for the preparation of the Accounts, which includes the financial statements, in accordance with applicable Law and in accordance with the basis of preparation and accounting policies in note 1. They are responsible for determining that the basis of preparation and accounting policies are acceptable in the circumstances. They are responsible for such internal controls as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Connétable is also 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.

Responsibilities of Connétable

As explained more fully in the Statement of Connétable's responsibilities above, 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 Parish'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 Parish'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 Parish 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 Parish of 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 Parish of Grouville, as a body for our audit work, for this report, or for the opinions we have formed.



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

15 December 2022

PARISH OF GROUVILLE
BALANCE SHEET AT 30 APRIL 2022

| | Note | 2022 | | 2021 | |
|--|------|---------|----------|---------|----------|
| | | £ | £ | £ | £ |
| FIXED ASSETS | 2 | | 77,924 | | 106,115 |
| CURRENT ASSETS | | | | | |
| Rates outstanding | 3 | 6,954 | | 8,154 | |
| Debtors | 4 | 12,942 | | 9,850 | |
| Cash at bank: | | | | | |
| Term deposits | | 255,457 | | 255,383 | |
| Current and deposit accounts | | 359,593 | | 180,723 | |
| | | 634,946 | | 454,110 | |
| Less: CREDITORS: Amounts falling due within one year- | | | | | |
| Sundry creditors | 5 | 230,373 | | 136,659 | |
| Driving licences prepaid | | 10,476 | | 9,695 | |
| | | 240,849 | | 146,354 | |
| NET CURRENT ASSETS | | | 394,097 | | 307,756 |
| | | | 472,021 | | 413,871 |
| Less: DEFERRED INCOME | | | | | |
| Driving licence income deferred | 6 | | 94,288 | | 87,255 |
| | | | £377,733 | | £326,616 |
| Representing: | | | | | |
| GENERAL ACCOUNT | 7 | | 287,002 | | 229,502 |
| CHURCH AND RECTORY RESERVE | 7 | | 7,421 | | 13,804 |
| ROADS RESERVE | 7 | | 81,847 | | 81,847 |
| COMMUNITY IN BLOOM FUND | 7 | | 1,463 | | 1,463 |
| | | | £377,733 | | £326,616 |

The accounts set out on pages 3 to 14 were approved, authorised for issue and signed by the Connétable on 14th DAY DECEMBER 2022

Connétable



The notes on pages 9 to 14 form part of these accounts
Independent auditor's report - pages 1 to 2

PARISH OF GROUVILLE
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

| 2020/2021 £ | | 2021/2022 £ | 2021/2022 £ |
|-----------------|--|-----------------|-----------------|
| Income | INCOME | Estimates | Income |
| 671,815 | Parish Rate (note 9) | 773,693 | 777,358 |
| 5,697 | Sundry income (page 15) | 17,500 | 11,697 |
| <u>£677,512</u> | TOTAL INCOME FOR THE YEAR | <u>£791,193</u> | <u>£789,055</u> |
| | EXPENDITURE | | |
| Expenditure | | Estimates | Expenditure |
| 12,000 | Trésor (Parish Church expenses) | 26,000 | 18,061 |
| | General | | |
| 4,390 | Heat, light, fuel and water | 5,000 | 6,107 |
| 3,733 | Telephone | 3,700 | 3,488 |
| 7,167 | Printing, advertising and stationery | 7,700 | 5,892 |
| 1,475 | Office sundries | 1,500 | 1,370 |
| 5,795 | Postage | 8,500 | 8,138 |
| 8,989 | Insurance | 10,000 | 9,683 |
| 3,791 | Upkeep of premises | 16,000 | 9,914 |
| 4,466 | Floral and tree planting | 5,500 | 4,734 |
| 14,614 | Other general expenses (page 15) | 14,400 | 17,779 |
| <u>54,420</u> | | <u>72,300</u> | <u>67,105</u> |
| | Administration | | |
| 195,254 | Salaries, wages and social security | 216,000 | 207,041 |
| 28,500 | Subcontractors | 28,000 | 27,300 |
| 21,427 | Pensions (note 8) | 35,500 | 24,719 |
| 1,740 | Staff training and Health and Safety | 5,000 | 449 |
| 8,785 | Audit fee | 9,500 | 9,735 |
| 30,929 | Honorary police costs and court expenses | 38,500 | 24,228 |
| 2,000 | Assessment Committee | 2,000 | 1,981 |
| 209 | Connétable's fund | 2,000 | 1,166 |
| 14,361 | Legal and professional fees | 17,000 | 19,467 |
| 14,380 | Supervisory Committee | 26,000 | 23,721 |
| 12,587 | IT costs | 23,000 | 13,780 |
| - | Election expenses | 2,000 | - |
| <u>330,172</u> | | <u>404,500</u> | <u>353,587</u> |
| (583) | La Croix Cemetery (page 7) | (1,000) | (1,854) |
| <u>396,009</u> | Expenditure carried forward to page 5 | <u>501,800</u> | <u>436,899</u> |

PARISH OF GROUVILLE
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022 (continued)

| Expenditure 2020/2021 | | Estimates 2021/2022 | Expenditure 2021/2022 |
|----------------------------------|---|--------------------------------|----------------------------------|
| £ | | £ | £ |
| 396,009 | Expenditure brought forward from page 4 | 501,800 | 436,899 |
| 17,493 | Roads Account deficit (page 6) | 52,650 | 18,662 |
| 143,906 | Refuse collection | 147,175 | 147,177 |
| 44,190 | Depreciation (note 2) | 44,184 | 28,191 |
| <u>601,598</u> | TOTAL RECURRING EXPENDITURE | <u>745,809</u> | <u>630,929</u> |
| 11,210 | Non-recurring expenditure (page 15) | 147,000 | 74,626 |
| 12,000 | Donation: Gorey Youth Club | 14,000 | 14,000 |
| <u>624,808</u> | TOTAL NET EXPENDITURE FOR THE YEAR | <u>906,809</u> | <u>719,555</u> |
| <u>(677,512)</u> | Less: TOTAL INCOME FOR THE YEAR (page 4) | <u>(791,193)</u> | <u>(789,055)</u> |
| <u>£52,704</u> | NET SURPLUS/(DEFICIT) FOR THE YEAR carried forward (note 7) | <u>£(115,616)</u> | <u>£69,500</u> |

Continuing operations: All items dealt with in arriving at the surplus for 2022 and 2021 relate to continuing operations.

PARISH OF GROUVILLE

ROADS ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

| 2020/2021 | | 2021/2022 |
|------------------|---|------------------|
| £ | | £ |
| | INCOME | |
| 350 | Firearm certificates | 1,400 |
| 20,695 | Motor driving licences | 23,120 |
| 6,442 | Dog licences | 7,142 |
| 1,281 | Fines – parking and speeding | 3,861 |
| 2,404 | Traffic works income | 1,578 |
| 159 | Miscellaneous | (52) |
| <u>31,331</u> | | <u>37,049</u> |
| | EXPENDITURE | |
| 2,784 | Lighting | 2,831 |
| 31,427 | Road repairs, less amounts recovered | 38,915 |
| 5,271 | Motor vehicle operational costs | 5,774 |
| (1,012) | Branchage | (1,375) |
| 965 | Tows | 1,720 |
| 2,860 | Sundry | 3,413 |
| 4,113 | Driving licence operational costs | 3,607 |
| 2,416 | Equipment | 826 |
| <u>48,824</u> | | <u>55,711</u> |
| <u>£(17,493)</u> | NET DEFICIT FOR THE YEAR CARRIED TO GENERAL ACCOUNT (page 5) | <u>£(18,662)</u> |
| <u>£(57,350)</u> | ESTIMATE | <u>£(52,650)</u> |

PARISH OF GROUVILLE
LA CROIX CEMETERY
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

| 2020/2021 | | 2021/2022 |
|------------------|---|------------------|
| £ | | £ £ |
| | INCOME | |
| 4,400 | Burial fees | 2,950 |
| 500 | Sale of plots | (100) |
| 1,115 | Kerbs, headstones and inscription charges | 810 |
| <u>6,015</u> | | <u>3,660</u> |
| | EXPENDITURE | |
| 5,432 | Cemetery maintenance | 1,806 |
| <u>5,432</u> | | <u>1,806</u> |
| | NET SURPLUS FOR THE YEAR | |
| <u>£583</u> | Carried to General Account (page 4) | <u>£1,854</u> |
| | | |
| <u>£7,000</u> | ESTIMATE (surplus) | <u>£1,000</u> |

PARISH OF GROUVILLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

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, is set out below.

Fixed assets

The land and property register provides core information about property and the 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 represent those donated/inherited 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 30 April 2022.

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 it 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 Rate is brought into account for assessments up to 31 December 2021.

Driving licence income

During the year ended 30 April 2022 the driving licences income for new/renewals was deferred and amortised to the Roads Account over a ten year period. This is in line with previous years (note 6).

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.

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

Maison le Maistre Fund

The Maison le Maistre Fund is shown separately in the accounts and the Fund's income and expenditure are not included in the Parish's General 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 the Maison le Maistre Fund. The net book value of 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 and other Equipment £ | Total £ |
|---------------------|---------------|---|---------------------------|--|---|-----------------|
| Cost | | | | | | |
| At 1 May 2021 | 56,275 | 165,497 | 106,639 | 445,785 | 10,860 | 785,056 |
| Additions | - | - | - | - | - | - |
| At 30 April 2022 | <u>56,275</u> | <u>165,497</u> | <u>106,639</u> | <u>445,785</u> | <u>10,860</u> | <u>785,056</u> |
| Depreciation | | | | | | |
| At 1 May 2021 | 51,524 | 70,648 | 106,639 | 445,785 | 4,345 | 678,941 |
| Charge for the year | 2,376 | 23,642 | - | - | 2,173 | 28,191 |
| At 30 April 2022 | <u>53,900</u> | <u>94,290</u> | <u>106,639</u> | <u>445,785</u> | <u>6,518</u> | <u>707,132</u> |
| Net book value | | | | | | |
| At 30 April 2022 | <u>£2,375</u> | <u>£71,207</u> | <u>£ -</u> | <u>£ -</u> | <u>£4,342</u> | <u>£77,924</u> |
| At 30 April 2021 | <u>£4,751</u> | <u>£94,849</u> | <u>£ -</u> | <u>£ -</u> | <u>£6,515</u> | <u>£106,115</u> |

Other than disclosed above, there are other assets which are owned by the Parish and still in use (see page 16)

3. Rates outstanding

| | 2022 £ | 2021 £ |
|-------------------------------|---------------|---------------|
| Rates outstanding at 30 April | <u>£6,954</u> | <u>£8,154</u> |

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

4. Debtors

| | 2022 | 2021 |
|--|----------------|---------------|
| | £ | £ |
| Sundry debtors | 10,336 | 8,570 |
| Tenants | 2,406 | 1,280 |
| Related party receivable – John Le Maistre | 200 | - |
| | <u>£12,942</u> | <u>£9,850</u> |

5. Creditors: amounts falling due within one year

| | 2022 | 2021 |
|---|-----------------|-----------------|
| | £ | £ |
| Rates in advance | 15,406 | 11,505 |
| Social security and ITIS contributions | 8,733 | 3,787 |
| Amounts owed to Trusts | 12,792 | 9,632 |
| Maison le Maistre | 125,883 | 78,459 |
| Audit fee | 9,500 | 9,000 |
| Accountancy fee | 1,250 | 1,250 |
| Friendship Club | - | 95 |
| Related parties payable: Belles Fleurs Garden Consultancy | - | 192 |
| DB Cummings Ltd | 504 | - |
| Sundry creditors | 56,305 | 22,739 |
| | <u>£230,373</u> | <u>£136,659</u> |

6. Deferred income – motor driving licence income

| | 2022 | 2021 |
|--|-----------------|----------------|
| | £ | £ |
| At 1 May | 96,950 | 91,714 |
| Net driving licence income: deferred in year | 19,628 | 19,459 |
| Net annual release to roads account | (11,814) | (14,223) |
| At 30 April | <u>£104,764</u> | <u>£96,950</u> |

7. Summary of funds

| | General Account | Church and Rectory Reserve | Road Reserve | Community in Bloom Fund | 2022 Total |
|---------------------------------|-----------------|----------------------------|----------------|-------------------------|-----------------|
| | £ | £ | £ | £ | £ |
| Balance at 1 May 2021 | 229,502 | 13,804 | 81,847 | 1,463 | 326,616 |
| Surplus for the year (page 5) | 69,500 | - | - | - | 69,500 |
| Utilisation of funds | - | (6,383) | - | - | (6,383) |
| Charitable contribution: | | | | | |
| Association of Jersey Charities | (12,000) | - | - | - | (12,000) |
| Balance at 30 April 2022 | <u>£287,002</u> | <u>£7,421</u> | <u>£81,847</u> | <u>£1,463</u> | <u>£377,733</u> |

For a narrative summary of funds see note 10.

PARISH OF GROUVILLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2022

8. Pension costs

Previous employees of the Parish were members of the Public Employees Contributory Retirement Scheme, 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.

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 valuations 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. Repayment will continue to be made until 29 September 2053. The monthly sum with effect from 1 January 2022 is £398 (2021: £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 as at 30 April 2022. The Parish has agreed to meet this liability through an established repayment schedule, which remains in place even though the Parish has no participating members at this 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 Procureurs believe that the Parish is able to continue to meet all of its obligations as they fall due.

The Parish of Grouville has no members in the PECRS scheme. As of 1 January 2016, certain new members of staff employed by the Parish may 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 employer contribution rate was phased in over three years. In January 2019 the rate was 14.4%, in January 2020 the rate was 15.2% and in January 2021 the rate was 16%. The rate for January 2022 is 16%.

Salaries and emoluments in the general account include pension contributions for staff to this scheme amounting to £24,719 (2021: £21,427). This total includes both the amounts paid in respect of the PECRS and CARE schemes.

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2022

9. Parish Rate

| | 2021 Rate Quarters At 0.99p | 2022 £ | 2020 Rate Quarters At 0.86p | 2021 £ |
|--|--------------------------------------|-----------------|--------------------------------------|-----------------|
| Quarters | <u>78,150,846</u> | 773,693 | <u>77,562,106</u> | 667,034 |
| Surcharges receivable | | 6,341 | | 5,531 |
| Rates written off | | (1,460) | | (1,685) |
| Bad debts written off (2018 and 2017) | | (1,373) | | (415) |
| Prior rates written off but now collected | | 383 | | 1,415 |
| Island wide rates written off but now paid | | (257) | | - |
| Unreconciled differences | | 31 | | (65) |
| Net parish rates income | | <u>£777,358</u> | | <u>£671,815</u> |

For the year ended 30 April 2022 rates were payable to the Parish at 0.99p 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 £622,602, being total rates payable for the Parish (parish rates and island wide rates) to £1,396,295.

The net parish rates income has been confirmed and agreed to the Parish general ledger. The surcharges receivable and the 2021 rate written off have been agreed to the Parish rates management system. The unreconciled difference between the rates income that the Parish should have received for the year (£773,693) and the rates income that the Parish has actually recorded in the general ledger (£777,358) is set out above.

10. Summary of reserve balances

General account

The General Account represents the cumulative net excess of income over expenses of the Parish, net of reserve transfers.

Grouville Church and Rectory Reserve

The Parish of Grouville has funds set aside for Church and Rectory and it intends to use these to replace the cemetery gates.

Road Reserve

The Parish of Grouville had set aside these funds to be used for one roads project that did not take place last year but will be undertaking this project in the coming year. The utilisation and closing balance are set out in note 7.

Community in Bloom Fund

The Parish of Grouville had set aside funds to aid with the Community in Bloom competition and to use these funds for a floral project. The opening and closing balances are 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.

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2022

12. Commitments

| | |
|---|------------|
| The Parish has commitments as detailed below: | £ |
| Long term service contracts expiring in: | |
| 1 year | 229,235 |
| 2 – 5 years | 924,890 |
| Over 5 years | - |
| | <hr/> |
| | £1,154,125 |
| | <hr/> |

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. 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 and 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 Rebouris is a Procureur du Bien Public of the Parish and owner of Belles Fleurs Garden Centre. During the year, Belles Fleurs Garden Centre provided services to the Parish for which they were paid £443 (2021: £741), of which nil was payable at 30 April 2022 (£172: 30 April 2021).

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 £1,760 (2021: £4,534), of which £504 was payable at 30 April (£Nil: 30 April 2021).

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 £88 (2021: £42), of which £Nil was payable at 30 April 2022 (£Nil: 30 April 2021).

Eric Gavey is a Roads Inspector and owner of Lawrence de Gruchy Ltd. During the year, Lawrence de Gruchy Ltd provided services to the Parish for which they were paid £182 (2021: £120), of which £Nil was payable at 30 April 2022 (£Nil: 30 April 2021).

J E Le Maistre rents the field at Marais 'à la Cocque from the Tenants of Marais à la Cocque for £200 per year, which was not received for 2022. Hence £200 was receivable at 30 April 2022 (£Nil at 30 April 2021).

Barrie Hamel is a Roads Inspector and his company Hamel Bros Ltd 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 2022 and £Nil at 30 April 2021.

PARISH OF GROUVILLE
ANALYSIS OF GENERAL ACCOUNT ITEMS
FOR THE YEAR ENDED 30 APRIL 2022

| 2020/2021 £ | | 2021/2022 £ |
|--------------------|----------------------------------|--------------------|
| Income | | Income |
| | Sundry income | |
| 289 | Deposit interest | 238 |
| 3,848 | Search fees | 2,981 |
| (70) | Hire of Parish Hall | 1,840 |
| 805 | Permits | 5,175 |
| 825 | Sundry income | 1,463 |
| <u>£5,697</u> | | <u>£11,697</u> |
| Expenditure | | Expenditure |
| | Other general expenses | |
| 7,214 | Christmas activities | 5,436 |
| 5,875 | Bank charges | 9,507 |
| 1,525 | Sundry expenses | 2,836 |
| <u>£14,614</u> | | <u>£17,779</u> |
| 2021 | | 2022 |
| £ | | £ |
| | Non recurring expenditure | |
| - | Fire and Safety in Parish Hall | 7,137 |
| - | Platinum Jubilee | (3,533) |
| - | Bakehouse restoration | 59,379 |
| 9,721 | Parish land acquisition | - |
| - | Parish Hall roof | 8,512 |
| 1,489 | Till system | 3,131 |
| <u>£11,210</u> | | <u>£74,626</u> |

This statement is unaudited and has been prepared for information only

PARISH OF GROUVILLE
LAND AND PROPERTY ASSET REGISTER
AT 30 APRIL 2022

Included on the Balance Sheet

1. 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, and situated on La Rue Hilgrove, Gorey Village

Not included in the accounts

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 à 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 Vieille Cemetery
13. Field 432: Le Don Laurens
14. The land adjacent to Parish agricultural shed

This list excludes all land and property owned by Trusts

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PARISH OF GROUVILLE
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2023

| Estimates 2021/2022 £ | Expenditure 2021/2022 £ | | Estimates 2022/2023 £ |
|--------------------------------------|--|--|--------------------------------------|
| <u>26,000</u> | <u>18,061</u> | TRESOR (Parish Church expenses) | <u>26,000</u> |
| | | GENERAL EXPENSES | |
| 5,000 | 6,107 | Heat, light, fuel and water | 8,000 |
| 3,700 | 3,488 | Telephone | 4,000 |
| 7,700 | 5,892 | Printing, advertising and stationery | 7,000 |
| 1,500 | 1,370 | Office sundries | 1,600 |
| 8,500 | 8,138 | Postage (including Promail) | 8,500 |
| 10,000 | 9,683 | Insurance | 10,500 |
| 16,000 | 9,914 | Upkeep of premises | 18,000 |
| 5,500 | 4,734 | Floral and tree planting | 5,000 |
| 14,400 | 17,779 | General expenses | 17,000 |
| <u>72,300</u> | <u>67,105</u> | | <u>79,600</u> |
| | | ADMINISTRATION | |
| 216,000 | 207,041 | Salaries, wages and social security | 239,450 |
| 28,000 | 27,300 | Subcontractors | 28,500 |
| 35,500 | 24,719 | Pensions | 30,000 |
| 5,000 | 449 | Staff training, Health and Safety | 2,500 |
| 9,500 | 9,735 | Audit fee | 14,500 |
| 38,500 | 24,228 | Honorary Police costs and court expenses | 32,000 |
| 2,000 | 1,981 | Assessment Committee | 2,500 |
| 2,000 | 1,166 | Connétable's fund | 2,500 |
| 17,000 | 19,467 | Legal and professional fees | 25,900 |
| 26,000 | 23,721 | Supervisory Committee | 25,000 |
| 23,000 | 13,780 | IT costs | 20,500 |
| 2,000 | - | Election expenses | 1,000 |
| <u>404,500</u> | <u>353,587</u> | | <u>424,350</u> |
| <u>(1,000)</u> | <u>(1,854)</u> | LA CROIX CEMETERY | <u>(2,000)</u> |
| <u>501,800</u> | <u>436,899</u> | Expenditure carried forward to page 18 | <u>527,950</u> |

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PARISH OF GROUVILLE
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2023

| Estimates 2021/2022 £ | Expenditure 2021/2022 £ | | Estimates 2022/2023 £ |
|-----------------------------|-------------------------------|---|-----------------------------|
| 501,800 | 436,899 | Expenditure brought forward from page 17 | 527,950 |
| | | ROADS ACCOUNT | |
| 3,000 | 2,831 | Lighting | 3,000 |
| 60,000 | 38,915 | Road repairs less recoveries | 44,000 |
| 5,500 | 5,774 | Motor vehicle operational costs | 6,000 |
| 2,500 | (1,375) | Branchage | 2,500 |
| 1,000 | 1,720 | Towing fees | 1,800 |
| 5,000 | 3,413 | Sundry expenses | 3,500 |
| 2,000 | 3,607 | Driving licence operational costs | 4,000 |
| 3,000 | 826 | Equipment | 3,000 |
| | | Less income from: | |
| (350) | (1,400) | Firearm certificates | (1,500) |
| (19,000) | (23,120) | Motor driving licences | (25,000) |
| (5,000) | (7,142) | Dog licences | (7,200) |
| (2,400) | (3,861) | Fines: parking and speeding | (4,000) |
| (2,400) | (1,578) | Traffic works income | (2,000) |
| (200) | 52 | Miscellaneous | (200) |
| 52,650 | 18,662 | | 27,900 |
| | | DEPRECIATION | |
| 16,000 | - | Administration block | - |
| 2,376 | 2,376 | Motor vehicle | 2,376 |
| 23,635 | 23,642 | Agricultural shed improvements | 23,642 |
| 2,173 | 2,173 | Computer and other equipment | 2,173 |
| 44,184 | 28,191 | | 28,191 |
| 147,175 | 147,177 | REFUSE COLLECTION | 229,235 |
| | | DONATIONS | |
| 14,000 | 14,000 | Donation to Gorey Youth Club | 14,000 |
| | | NON-RECURRING EXPENDITURE | |
| 1,000 | - | Vin d'Honneur | 1,000 |
| 12,000 | 7,137 | Fire safety | 12,700 |
| 2,500 | 3,131 | Till system (EPOS – moved to IT costs) | - |
| 2,500 | (3,533) | Platinum Jubilee | 4,146 |
| - | - | Centeniers' Quarterly | 1,842 |
| 14,000 | - | Honorary Police radios | - |
| 60,000 | 59,379 | Bake House restoration | - |
| 30,000 | 8,512 | Parish Hall roof: professional fees | 20,000 |
| - | - | Visite Royale | 9,371 |
| 25,000 | - | Electric heating | - |
| 147,000 | 74,626 | | 49,059 |
| £906,809 | £719,555 | TOTAL ESTIMATED EXPENDITURE FOR THE YEAR | £876,335 |

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PARISH OF GROUVILLE
GENERAL ACCOUNT BUDGET
FOR THE YEAR ENDING 30 APRIL 2023

| | £ | £ | £ | £ |
|--|------------------------|------------------------|------------------------|------------------------|
| ESTIMATED EXPENDITURE (page 18) | (876,335) | (876,335) | (876,335) | (876,335) |
| Less: ESTIMATED INCOME | | | | |
| Sundry income | 12,600 | 12,600 | 12,600 | 12,600 |
| NET EXPENDITURE | <u>(863,735)</u> | <u>(863,735)</u> | <u>(863,735)</u> | <u>(863,735)</u> |
| 2022 PARISH RATES | | | | |
| 78,420,646 quarters at: 0.99p | 776,364 | | | |
| 1.11p | | 870,469 | | |
| 1.12p | | | 878,311 | |
| 1.13p | | | | 886,153 |
| NOTIONAL (DEFICIT)/SURPLUS | <u>(87,371)</u> | <u>6,734</u> | <u>14,576</u> | <u>22,418</u> |
| Add: BALANCE BROUGHT FORWARD | 287,002 | 287,002 | 287,002 | 287,002 |
| NOTIONAL BALANCE AT 30 APRIL 2023 | <u><u>£199,631</u></u> | <u><u>£293,736</u></u> | <u><u>£301,578</u></u> | <u><u>£309,420</u></u> |

Notes:

- 0.01p per quarter = £7,842 in Parish Rate receivable.
- The balance in hand on General Account at 1 May 2022 was £287,002.
- The 2021 Parish Rate comprised 78,150,846 quarters.
- The 2021 Parish Rate at 0.99p amounted to £773,693

The above rate represents the Parish Rate for both domestic and non-domestic property. An additional amount will be collected by the Parish on behalf of the States of Jersey in respect of the Island Wide Rate. The Island Wide rate for 2022 has been set at 0.80p (2021: 0.76p) per quarter for domestic property and 1.15p (2021: 1.08p) per quarter for non-domestic property.

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