



PARISH OF GROUVILLE



Minutes of the Parish Assembly
Held in Grouville Parish Hall on
Monday, 17, October 2022 at 19:00

Present	<p>Mark Labey – Connétable Daryn Cleworth – Parish Secretary and Minutes (DC)</p> <p>In Attendance:</p> <p>Jason Lees-Baker – Auditor, Grant Thornton Ltd (JLB) Piers Tharme – Recycling Manager, IHE (PT)</p>
Open Meeting	<p>The Connétable welcomed everybody to the assembly and asked the Parish Secretary to read out the convening notice.</p> <p>The Connétable paid tribute to the late Thomas Edward Aubin Le Quesne (Tom), who passed away earlier this month having served some 36 years in the Municipality. A minute's silence was held in Tom's honour.</p> <p>The Connétable introduced DC, the recently appointed Parish Secretary.</p> <p>The Connétable apologised for the lateness of this year's Assembly, advising that it had been due to the time taken in arranging a quantity surveyor's report for the Parish Hall roof project.</p> <p>The Connétable advised that votes taken this evening by a show of hands unless it was the wish of the Assembly to vote by secret ballot.</p>
1. Apologies	<p>Rev. Helen Gunton Deputy Rose Binet Jennifer Bridge Dr. Claire Gruchy</p>
2. Approval of Minutes	<p>The minutes of the meeting held on 22, August 2022 were proposed by Mr Lesley Norman and seconded by Mr Drew Livingston and duly adopted.</p>
3. Financial Statements 2021/22	<p>The Connétable introduced the Parish Auditor, John Lees-Baker, of Grant Thornton Ltd.</p> <p>JLB presented the Audit Findings Report and explained a risk based approach is taken, materiality based on total expenses. He reported no outstanding matters and highlighted the following points;</p> <ul style="list-style-type: none">• Significant findings – No material misstatements• Management override of controls – No indication of any management overrides• Fraudulent transactions – No material misstatements, however, he had noted a breakdown

in controls regarding payment approvals that will be mentioned later in the report.

- Approval of payments – JLB noted two errors with transactions, one being human error in paying a supplier twice and the other being a bank error in paying the salaries twice. The Parish management team had advised that the payment approvers had been reminded of the importance of this task and that tendencies for interruptions in carrying out approvals had been reduced.
- Bank mandate – JLB highlighted that, with the change in both Connétable and Parish Secretary, there had been a period whereby the bank mandate had not been updated. He recommended that any future changes to management be notified to the bank with immediate effect and the management team at the Parish had duly taken note.
- Lack of control ref. DB Cummins Ltd. - JLB acknowledged this had been resolved with all labour and costs now logged and the bannelais being turned upon written request by the Parish only. Furthermore, he noted the bannelais would be moved by a third party company shortly, a task that will be carried out regularly.
- Review of journal entries – JLB advised that this was not currently being carried out. The Parish Secretary will now make this information available to the Procureurs quarterly.
- Non-compliance with laws – JLB advised the meeting that the Parish had raised concerns over rates data contained on the database, and referred to an historic incident of a parish amending another parish's record. The Parish is working with both Teleologica, the system developers, as well as the Comité des Connétables on this issue but can report there have been no incidents of a data breach in the past year.
- Risk Assessment – JLB raised this issue and confirmed that the risk assessment will be reviewed annually.

Other communication requirements

- Fraud – No incidents within the period.
- Related parties – Not aware of any related party transactions, but noted the verification of the hours worked by DB Cummins Ltd had been recorded.
- Laws & Regs – No significant findings.
- Appropriate accounting – No material deficiencies.
- Confirmation requests – Bank confirmed the balances and they correspond with those included in the financial statements. It was noted that the Parish holds a bank account for the Friendship Club with a balance of £9,139.34, and a Trust Accounts with a balance of £34,186.91. Both are not recorded in the Parish's financial statements.
- Disclosures – No material omissions.

JLB invited questions from the floor.

Mr Mark Dawson asked JLB if he was reporting on pages 1 - 2. JLB replied that he is presenting the Audit Findings Report and not the Accounts. The same questioner referred to page 18 and questioned why certain assets are not included on the balance sheet, for example the Parish Hall. JLB replied that, to his knowledge, those assets not listed have never been on the balance sheet.

Mr Dawson asked JLB if he considers the numbers to be materially correct. JLB advised that the accounts are prepared under the stated accounting policies of the Parish and that stated policy is not to include those assets. He added that he won't comment on the materiality.

Mr Mark Houzé followed up the previous question by asking if any of the assets that have been excluded from the balance sheet under the Connétable's stated accounts policy are considered material and, if so, how is the presentation of the accounts accurate if 14 material assets are excluded. JLB reiterated that the statements are prepared in accordance with stated accountant policies, which excludes those assets from balance sheets. Mr Houzé rephrased his question and asked how JLB has arrived at entire materiality conclusions in the audit if a significant proportion of assets are not included. JLB answered that his role is to audit statements that are presented and form a judgment on materiality. Those assets have always been considered off balance sheets, therefore, they have been excluded from the auditor's material calculations.

Mr Rod Amy advised from the floor that he historically audited accounts for five parishes, albeit some years prior, and thus has experience with parish accounting practices. He advised there is no benefit in trying to obtain a total parish balance sheet, including capital major assets, as the focus has always been on the revenue account. An exception would be, for example, if a residential home was being built and a parish was financing arrangements that included the revenue account; that item would then be on the balance sheet until it was cleared. Maison St Brelade was held up as an example of this. To include on the balance sheet the assets highlighted in the previous question would require re-evaluation and a hike in depreciation, which is something perhaps that needs looking at in another meeting, and is therefore not appropriate in his opinion. JLB agreed.

Mr Charles Pinel asked for clarification on page 14 that referred to two paragraphs regarding the pension scheme and which appeared to contradict each other. JLB confirmed he is aware of this and it will be amended. The Parish previously had staff who were members of the PECRS scheme and the paragraphs will be adjusted accordingly.

Mr Peter Hargreaves questioned whether it was right that these accounts be put forward for adoption. He advised that no explanation has been given at any time regarding the three month delay in the Assembly; the only explanation given to parishioners concerned the QS report, which was unnecessary. Notice of the Assembly was given two weeks ago with no supporting information for the matters contained on the convening notice. He continued that the accounts only became available on the Parish website five days prior to the Assembly and an email notification appeared only last week, on Thursday evening. Those accounts were subsequently changed and were still being changed today. Mr Hargreaves suggested that, if the accounts had effectively only been available from today, parishioners cannot have had sufficient time to review them. He went on to question whether sufficient and proper governance had been followed. The same point is relevant with respect to kerbside recycling, where parishioners are being asked to approve a recycling scheme with no supporting information.

Mr Amy commented that he was surprised that the published accounts were not signed or dated by the Connétable or the auditors, therefore, he had to assume that the accounts have not been audited. Mr Amy stressed that the Connétable has direct responsibility for the Parish accounts and should have committed himself by signing them. The auditors should then sign them off and date them and only then should they be made available in the public domain. He questioned how parishioners could view the accounts and have confidence that they won't be changed by the time we arrive to the meeting. He feels this is wholly unsatisfactory and asked the Connétable and the auditors, at the very least, to consider this carefully before next year.

Mr Amy feels the Parish has not allowed sufficient time and is ill-prepared for the Assembly. JLB agreed and advised the meeting that he had discussed this with the Parish Secretary earlier that day, taken advice from other parishes and preparation and approval will be carried out differently in future years. However, JLB gave assurances that the audit is indeed complete. Rod Amy asked JLB if the audit report had been signed off, to which JLB replied it hadn't. Mr Amy then asked how parishioners could be expected to approve a set of accounts that hadn't been signed off. JLB explained that the reasoning behind signing the accounts after the Assembly was to provide the opportunity to amend them should the Parish Assembly request this. Following the points raised and the advice received, he assured the Assembly that the accounts will be signed in future once the Accounts Committee have approved them and prior to making them available to the public.

Mr Amy continued to question the Connétable on whether he had signed the accounts, to which he replied he had not. He asked the Connétable if the Accounts Committee had signed them, to which the Connétable referred to the Parish

	<p>Secretary, then confirmed the Accounts Committee had signed a form verifying they had approved them. Mr Amy commented that the Connétable was responsible for the accounts and the Accounts Committee was a non-statutory committee. The Connétable replied that the auditor had spoken on this and advised the Assembly that the Accounts will be signed in future years.</p> <p>The Connétable invited the Assembly to go to a vote on the adoption of the Accounts. Mr Amy interjected and informed the meeting that there was something more fundamental than the Accounts being signed, that being the Maison le Maistre (MLM) fund, and that the fund is not on balance sheet. Some years ago, this was hived off. When discussing the petanque terrain some months earlier with the Connétable, Mr Amy was advised the Parish had insufficient funds with the roof project approaching. He said he believes that there was never a proposition made to transfer the MLM funds off the balance sheet. He added that he had spoken to a previous Parish Secretary around that time and they couldn't recall such a proposition either, nor could the incumbent before them.</p> <p>Mr Amy advised that the former Connétable, John Le Maistre, agreed that this was an error and the funds would be returned to the general revenue of the Parish. He asked the Connétable if that has occurred as the matter of presenting £500k in the wrong place is as material as it gets. Accordingly, Mr Amy submitted to the meeting that the Assembly cannot consider signing off the Accounts until this has been corrected. He felt the Assembly could deal with all other items on the agenda except this one. He added that the accounts, even for a retired accountant such as himself, were difficult to read and the item should be carried forward to a separate meeting on its own in the next week or so. Mr Amy proposed to the Assembly a delay in approving the accounts, which was seconded by Mark Dawson. The proposal went to a vote and with just 3 votes against, the motion was carried and the Parish's accounts were duly rejected by an overwhelming majority.</p>
<p>4. Recycling</p>	<p>The Connétable reminded parishioners of the Parish Assembly held on 14, October 2021 where the merits of recycling were discussed, with a subsequent vote on the night being carried in favour of a recycling scheme in principle. He advised the Parish had approached all four operating contractors but received only one quote, that being from Vautier Municipality Ltd (VML). The Connétable informed the meeting that he had investigated the option of coordinating inhouse refuse and recycling collections but the costs were excessive.</p> <p>Ms Sarah Howard questioned if kerbside recycling is the only option the Parish is considering. The Connétable replied that other options have been considered, such as the expansion of bring banks in the Parish. At present, there is one such site in the Parish. She continued that parishioners cannot</p>

vote for kerbside recycling if they are unaware of all the options are available.

Mr Peter Hargreaves added that the subject is a complex matter and a paper should be put to parishioners advising what the proposals are, what the options are and what the Parish recommends. As there is already a deferral of some weeks to get the accounts in order, the same period could be used to provide a clear explanation to parishioners.

Mr Jeremy Collins said the actual expenditure for refuse last year was £147,000, but the budget for this year is £229,000. He asked if this includes recycling, to which the Connétable confirmed it did not. Mr Collins further noted that recycling is mentioned only in passing and would cost at least £70,000. He expressed his confusion that this Assembly is discussing recycling but it's not in the budget and questioned why the Parish is pushing this agenda without knowing the full costs. Equally, he continued, parishioners don't even know how much the Parish has got as there may be a significant amount of money sitting in the Maison le Maistre fund that belongs elsewhere. He suggested that, as this was not included in the estimates, there was plenty of time to do the proper work on the recycling and to come back when the Parish knows what it is talking about.

Adrian Demaid informed the Assembly that the average costs in the UK for kerbside recycling were over three times the amount of normal recycling. Mr Demaid went on to explain that in 2009, he was a member of the Jersey Environment Forum, and his job was to advise the Senator responsible for the Environment about the complexity of environmental issues. When a new Senator was appointed, the forum was closed down. He continued that, in 2011, Senator Sarah Ferguson suggested in the Island Plan to remove the terms 'climate change' and 'low carbon' as they merely justified impossible and ill considered actions. He added that climate change allows people to make silly decisions and kerbside recycling is the best example of an idiotic decision to save the planet.

Mr Bertram Bree argued that it is sensible to have kerbside recycling, as Jersey is much smaller than the UK and this is particularly relevant to a small area like a Parish. Mr Bree added that Jersey has a large drinking culture, therefore, it is important for the island to manage that efficiently by recycling glass.

Sir William Bailhache said recycling is a matter that raises a great deal of emotion. He advised that, as he does not know what the recycling scheme is, he cannot vote for it.

Jane Simpson made the point that the Parish was unsuccessful in obtaining a tender from one of the contractors, Germ Busters, as that company had lost the contract with the Parish some years prior. The Parish should

consider building bridges with them. This point was acknowledged by the Connétable.

The Connétable invited Piers Tharme, IHE's Recycling Manager, to speak. Mr Tharme advised that the Government has been working with the Parish, and it is the parishioner's decision if they want the recycling service. He advised that the Government are responsible for managing the island's waste at La Collette and segregation of waste as much as possible. He went on to explain that everything that is considered as waste is a material that has value. The more material parishioners reuse the better, whether that's on or off island. He continued by saying that his department will continue to offer all the support necessary to the Parish in order to provide all the information the parishioners need to make their decision.

Mr Collins advised that this assembly should be focusing on rates and suggested the Parish is attempting to cram in a matter that is very emotive. He proposed to postpone the debate of kerbside recycling and discuss it at a separate Assembly when the Parish has gathered sufficient information. Alan Hamel seconded the proposal.

Mrs Linda Houzé proposed a further motion that the matter is not about kerbside recycling but recycling in general and the tender should not be limited to the existing contractors.

Mr Don Eddie asked Mrs Houzé what the alternatives are, who responded that a previously mentioned increase in the number of bring banks is one alternative, although added that the current bring bank in Grouville does not accept glass, unlike St Saviour. Mrs Houzé added that she had offered to gather a group of parishioners to assist the Parish during the Parish Assembly held 14 October 2021, however, she received no response. The Connétable thanked Mrs Houzé and advised he will consider that offer. Mrs Houzé proposed to amend Mr Collin's proposal to hold an assembly for recycling in general. Mr Collins confirmed he was happy with the amendment.

Mrs Caroline Anderson asked that a report is circulated ahead of any future Assembly on recycling, along with the agenda.

Mr Mike Oldham asked for confirmation of where recycling goes. Piers Tharme replied that St Helier and St Saviour take collections in bags and have their own sorting facility. Mr Tharme's job prior to his current role was to run that facility and confirmed the public do not receive revenue because of costs involved running it. He is responsible for many contracts, with one of them being for recycling that is shipped off the island to process. The Government does not charge to collect from bring banks but it costs money every year. They also collect batteries to keep out of the waste stream. He advised that the energy recovery facility incinerates their waste and has always done so. Over the

	<p>years the facility has improved on recovering energy from the heat generated. The current plant manages the island's waste and energy recovery is a byproduct of that.</p> <p>A member of the public queried the use of recycled glass. Mr Tharme replied that recycled glass becomes sand and is then used in industrial products.</p> <p>Mrs Angela Mitchell asked if the Government collects enough rubbish for the incinerator to generate the energy required. The Connétable interjected and advised the question is off topic.</p> <p>Mr Peter le Maistre asked if recycling off island is expensive. Mr Tharme replied that everything was made from a raw material and part of that principal is to obtain that material and put it back into the system.</p> <p>Ms Howard suggested an amendment to Mrs Houzé's proposition to bring together a special interest group to help the Parish. Mr Collins accepted Ms Howard's suggestion and insisted the Connétable proceed to a vote. The Assembly voted unanimously in favour of deferring the recycling debate.</p> <p>The Connétable informed the Assembly that the quote from the recycling contractor will expire 31 December 2022, therefore, he will try to move forward quickly with the proposition.</p> <p>On the matter of creating a working group for recycling, the Connétable asked for a seconder to the proposal put forward by Ms Howard. Mrs Houzé seconded the proposal. Sir William Bailhache questioned what the composition of the group is likely to be and we should embrace as many opinions as possible. If that was the case he would be in favour of setting up a working group. Mr Demaid said the problem with working groups is that the group tend to result in members with vested interests. He continued that working groups require detailed analytical knowledge of the subject and merely being on a working group and feeling like you can contribute is insufficient. He added that recycling is a complex and technical subject. Working groups consisting of well-meaning people without sufficient background knowledge is not a good idea in practice.</p> <p>The vote was made by a show of hands and the results were 25 votes in favour and 68 against. The proposition was therefore rejected by a majority.</p>
<p>5. Estimates for Financial Year 2022/23</p>	<p>The Connétable introduced item 5 of the agenda and referred the Assembly to pages 1 and 2 of the estimates.</p> <p>Mrs Anderson interjected and asked if the Connétable was taking questions, to which he replied he was. She suggested that, as the accounts have not been approved due to lack of information, the estimates and setting the</p>

rate go hand in hand with the accounts so we should be looking at the two together. The Assembly have already agreed to meet later in the year to approve the accounts, the meeting was called at short notice and with the technical information provided by the Parish meaning didley-squat, we should defer the approval of the estimates for the later Assembly and maintain the .99p rate per quarter of 2021. She claimed there was a lack of explanation for the proposed rate increase of 13% on top of the 15% increase of the previous year which, Mrs Anderson suspected, was approved on inadequate information as well.

She continued that there had been consistent and significant underspends against budget over the last three years, which equates to 15-20%, and it was budgeted to use £115,000 of reserves last year but actually added £70,000 due to the underspend. Mrs Anderson said she thought there was something seriously wrong with this and the apparent policy of taking the previous budget and adding a bit on is unacceptable. She added that there are many questions still to be asked and proposed to maintain the rate of .99p per quarter of last year. The Parish needs to return with a report on actual spend against budget, reasons for use of the reserves and any proposed increase in the rates. The Connétable asked for a seconder. Mr Collins brought the Assembly's attention to a point of order, whilst highlighting that agendas should have been made available prior to the meeting, by saying the estimates have to be approved first before setting the rate. Mrs Anderson agreed with Mr Collins that the accounts and estimates should be approved prior to setting the rate.

Mr Hargreaves then suggested the Parish arrange another assembly with properly costed and budgeted accounts before proposing an increase in rates. Ms Howard said she would like to add to this proposal an efficiency savings program. She said the Parish cannot ask for money unless parishioners know that the current spend is efficient and effective. The Connétable replied that the accounts have been audited with efficiencies included. He added that there are explanations for every line in the accounts and estimates. Ms Howard countered that by saying that the accounts were audited was a different question as her point was about reducing the Parish's cost base. The Connétable reiterated that this had already been done by the auditor, which was met with vocal disagreement amongst the Assembly.

Mr Amy said the accounts must be approved before moving on to the budget. He suggested a summary with the estimates showing ratepayers what the impact of a rate per quarter would have on their bills would be helpful. He added that he does not know why depreciation is included as it's not a cash flow item. The purpose of depreciation is to provide for the long term replacement of assets and that, at present, it appears to be a cunning way of

	<p>bumping up the kitty. Mr Amy suggested liaising with the auditor in ascertaining whether showing depreciation was relevant in the estimates.</p> <p>The Connétable reiterated that he was intending to go through the estimates line by line but hadn't been given the chance.</p> <p>Mrs Anderson again proposed to keep the rate the same as the previous year. The Connétable advised Mrs Anderson that he would require a seconder to vote on the proposal and that items would have to be removed from the estimates as it is not possible to approve a rate that would be insufficient to meet the requirements of the Parish. Mr Collins interjected by advising the Parish can set a rate and arrange a further Assembly later in the year to set a supplementary rate if need be. Mr Hargreaves said he was in favour of Mr Collins' suggestion. Mr Amy advised the meeting that, in his experience, a supplementary rate was a nightmare. To set a rate now, send all the rate bills and to repeat the exercise would be a vast job, which is pointless for the sake of deferring the Assembly for a week or two.</p> <p>Mr Amy proposed to defer items 3, 5 and 6 on the agenda. Mrs Anderson seconded the proposal. The motion was passed by an overwhelming majority.</p>
6. Approve Parish Rate	Agenda item deferred.
7. Elect Accounts Committee for 2022/23	<p>The Connétable advised that Deputy Carolyn Labey is stepping down from the Committee but all other current members wish to remain, those being;</p> <p>Mark Labey – Connétable Bernard Rebours John Lamy Nick Andrews Drew Livingston Anthony Powell Stanley Payn</p> <p>Ms Howard proposed Mrs Caroline Anderson to the Committee. Maggie Essen seconded.</p> <p>Mr Hargreaves proposed Mark Houzé to join the Committee. Mr Dawson seconded the proposal.</p> <p>Mr Hargreaves proposed Anne Hargreaves to join. This was seconded by Ms Howard.</p> <p>The Connétable declared all three parishioners duly elected to the Accounts Committee in addition to the aforementioned.</p>

8. Appoint The Parish Auditors	The Connétable asked for a proposer to appoint Grant Thornton Ltd as the Parish's auditors for the financial year. Mr Amy proposed and Mr Harry Meachen seconded.
9. Meeting Closed	The Connétable closed the meeting at 20:39.