

PARISH OF GROUVILLE



Interim Report of the Findings and Recommendations of the Financial Review Working Group.

Compiled by the Parish of Grouville

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1. Background

On 17 October 2022, the Parish held its annual Rates Assembly to present the Parish's audited accounts and the estimated budget for the year. During the meeting, the Parish was instructed to revamp the presentation of the financial statements, which had remained unchanged for many years, with the Assembly rejecting them in the format presented that evening.

In conjunction with the revamp, the Parish was instructed to undertake a review of its financial governance and practices. At a second Rates Assembly held on 20 December, it is minuted that this review should include the following:

- **Fixed assets**
- **Reserve policies**
- **Maison Le Maistre fund**
- **Depreciations**
- **Charitable trust funds**
- **Budgeting policies and planning**
- **Constitution of the Accounts Committee**

This report has been compiled by the Parish Secretary on behalf of the Parish of Grouville, based solely on the research and recommendations of the Financial Review Working Group (FRWG). This process was agreed at an introductory meeting held on 19 May 2023. The report does not include the opinions of the Parish or its representatives, including the Connétable and Procureurs du Bien Public.

The report has not been drafted personally by any member of the FRWG, or collectively as a group, but was submitted to the Group for approval in the first instance, and prior to being examined by the Connétable, Procureurs du Bien Public, Parish of Grouville Accounts Committee and Parish Assembly.

2. Financial Review Working Group

The Parish approached several parishioners with specialised backgrounds to create a working group with a diverse skillset, and who would compliment each of the member's area of expertise. The preference for an independent review was made clear to the Parish and was welcomed by the Connétable and Procureurs du Bien Public.

There were no time constraints for the completion of the process, the objective being to get it right rather than getting it quick. The review was structured so those elements that were impactful on the Parish's accounts for the year would be prioritised. The FRWG predominantly met independently but were provided with administrative and advisory support when required by the Parish Secretary. Following each session, the group would meet with the Parish Secretary to provide a summary of their research and findings. The compilation of this report is based on these summaries, together with any subsequent dialogue thereafter, for example the research carried out by Mr Collins at Jersey Archive in respect of the Maison Le Maistre item that you will read about shortly.

The FRWG had the opportunity to call upon the guidance of all Parish officials throughout this process and did so on several occasions. Their deliberations, however, were carried out without Parish input and all recommendations were submitted independently.

The three members of the Working Group are unsalaried volunteers. Expenses were covered, equating to £34.22 at the time of writing.

The FRWG consisted of the following parishioners:

- **Jerry Collins**
- **Andrew Le Cheminant**
- **David McLoughlin**

Jerry Collins

Jerry worked in the office products and computer services business for 25 years before becoming Parish Secretary for the Parish of St Martin in 2006, a post he held for 12 years. His experience of working at a similarly sized country parish was of particular benefit to the review process, as the independent nature of the process prohibited input from the Grouville Parish Secretary.

Andrew Le Cheminant

Andrew was a partner in a local accountancy firm for many years, working extensively on the audit of several parishes, including the 'Big Three' of St Helier, St Saviour and St Brelade. The Parish can consider itself privileged to have been able to call upon the level of expertise and experience that Andrew brought to the team, particularly in a field and industry that is so specialised. This unique experience enabled Andrew to provide invaluable insight from both sides of the project; auditing and parish accounting.

David McLoughlin

David is a parishioner of some 40 years. He worked at senior levels of the finance industry for most of his working life, the majority of which in Trust and Corporate administration. The latter part of his career was spent in specialised contract work in the finance industry, reviewing and advising on organisation risk and strategy, making him the perfect addition to the Group.

3. Financial Review

The review process is intended to be an evolving exercise. Whilst it is not envisaged that the level of resources that has contributed to this initial report be repeated in a time scale of similar constraints, it is the Parish's intention to continue to oversee reviews of all practices in all areas of the Parish administration. Components, for example procurement (**3.d**), should be reviewed regularly as market climates inevitably change.

The Connétable held an introductory meeting with the FRWG on 19 May 2023, providing an overview and itinerary. It was emphasised that the itinerary was not designed to restrict the FRWG, and it was understood that all areas of the Parish's financial practices were to be made open and available to the Group for scrutiny.

The itinerary included:

1. Maison Le Maistre

- Can the Parish use the funds in this account for general expenses?
- Can the Parish use the funds for the Parish Hall roof project?
- If the funds can be considered for general Parish expenses, would this be an appropriate building reserve?

2. Fixed Assets & Depreciation

- To consider if fixed assets should be shown on the balance sheet.

3. Reserves

- Are the current reserve levels considered sufficient?
- Is the creation of further reserves for specific items, such as buildings, vehicles, IT recommended?

4. Procurement Policy

- The FRWG was asked to advise on the formalisation of a Procurement Policy.
- The Working Group were requested to consider corporate governance in relation to tendering to parties related to the Parish, for example staff and municipality members.

5. Role and Constituency of the Accounts Committee

- To consider whether the current number of ten is appropriate.
- To consider the role of the Committee and whether there is requirement to expand their responsibilities.

6. Audit and Bookkeeping Services

- To consider whether the current service the Parish is receiving from its bookkeepers provides ratepayers with value for money.
- To consider whether in-house or alternative bookkeeping service provider would provide for greater value for money.

7. Charitable Trusts

- To consider whether the amalgamation of certain trusts could be researched to better serve its purpose and the wider community.
- Whilst not related to Parish revenue should, would it be helpful for trust information to be included in the Accounts and Estimates.

3.a Maison Le Maistre

The Parish's sheltered housing development in Le Sente Bree was built in 1988. The land was purchased by the Parish using a combination of funds raised through rates revenue and the sale of Fossé es Russe, more commonly known as the Russian Cemetery. Below is a breakdown of how the funds were raised:

| | |
|-----------------------|------------------------------------|
| 1974: £5,000 | Fund set up – Rates revenue |
| 1982: £30,000 | Rates revenue |
| 1983: £5,000 | Rates revenue |
| 1985: £5,000 | Rates revenue |
| 1986: £5,000 | Rates revenue |
| 1987: £32,000 | Rates revenue |
| 1987: £179,000 | Fossé es Russe sale |

The initial tender of the project amounted to £408,000. Following a delay of ten months, this increased to £434,000, fixed price, which was raised by way of a States loan over 15 years at 4% interest.

The FRWG looked at minutes of Parish Assemblies held on 13 March 1986 and 11 May 1988, which included the planning and proposals to pay for the acquisition of the site in Gorey Village.

The deeds that passed through the Royal Court at the time of the land purchase were translated and reviewed. An important note was that the deeds consistently referred to the '*purchasing parish*' rather than an alternative entity, such as a trust, providing indication that the land was indeed purchased by the Parish without restriction. In the absence of any records inferring trust involvement, it was accepted that ownership of the land, and subsequent buildings, were rightfully held in the name of the Parish.

Following an inspection of Parish records at Jersey Archive by Mr Collins of the FRWG, file reference **F/C/T1/1** was inspected, containing plans, drawings and correspondence with interested parties and stakeholders, as well as copies of the deeds and conveyancing documents. The file contained neither evidence nor indication of restrictions or caveats in the use of surplus funds generated by Maison Le Maistre.

Following a further inspection of Parish records at Jersey Archive, file reference **F/C/T1/2** was retrieved, containing invoices and payments made to contractors. The file contained neither evidence nor indication of restrictions or caveats in the use of surplus funds generated by Maison Le Maistre.

In an effort to better understand the absence of documentation detailing the use of surplus revenue in the MLM account, former Procureur du Bien Public Mr Bernard Rebours who, for the duration of his terms in office, played a significant role in the maintenance and smooth running of the development, was consulted on 15 June 2023. Mr Rebours confirmed that when the development was agreed, the old welfare system was in place prior to the introduction of the present Income Support system, adopted by the States on 10 October 2006.

As a sheltered housing scheme, the rents charged on the properties were historically kept low with rental-generated revenue only intended to be sufficient for the upkeep and maintenance of the development. Upon the introduction of the Income Support system, the rents were reviewed as it was considered that the Parish was subsidising the States rather than directly benefitting its tenants, by charging excessively low rents. Accordingly, rents were increased to levels that, whilst remaining

below rental market levels, were more realistic and which drew in greater revenue streams that consequently contributed to the figures shown in the MLM account today.

To summarise, the initial low rentals meant it was never going to raise any significant surplus. It was only upon the increase in rents that it was never envisaged that the Parish would have a surplus to speak of, so a policy on its use was never documented.

Conclusion

- Ratepayers' monies contributed to the purchase of land, as well as repayment of States loan taken out for construction costs.
- Royal Court documentation referring to the Parish as '*the purchasing parish*'.
- No documentation has been found through Court, Jersey Archive or Parish records, evidencing caveats or restrictions on the use of funds.
- The monies currently held in the MLM account are Parish funds.
- Both the Parish during its earlier investigations in 2022, and the FRWG, both concluded that it was acceptable to use the funds for purposes other than maintaining the development. This includes using part of the monies to pay for the Parish Hall roof project at the tendered sum of £457,348.
- An appropriate use of the surplus of funds generated from the development in rents received would be to set up a building or property reserve. This would be to enable the Parish to plan for future building projects, maintenance and repairs to provide some protection for the ratepayers against excessive fluctuations in the rate.
- The process involves the transfer of monies held in the Maison Le Maistre account to the general account, with the surplus after the roof project contributing to a Property Reserve fund.

3.b Fixed Assets and Depreciation

Fixed Assets

The question of whether it is necessary, or indeed helpful, for all Parish fixed assets to appear on the financial statements was considered. For reference, below is a list of Parish owned fixed assets.

- **Parish Fixed Assets Included on the Balance Sheet**

Parish Hall Administration Block
The Works Shed and Parking

- **Parish Fixed Assets Not included in the Financial Statements**

Parish Hall building and car park, less the Administration Block
Caretaker's Cottage
The Rectory and Outbuildings
The Quarry
Store adjacent to Rifle Range
Land on which the Rifle Range is situated
La Croix Cemetery
Grouville Parish Church
La Vieille Cemetery
Field 432, Le Don Laurens
Land Adjacent to the Works Shed

- **Parish Fixed Assets Included on the Maison Le Maistre Balance Sheet**

Maison Le Maistre, comprising eight cottages and two flats

It was noted that there is inconsistency around the twelve parishes as to how, and which, fixed assets are presented. Whilst not entirely helpful, this is understandable when considering the unique nature of a parish's fixed assets.

Many fixed assets do not carry a market value due to restrictions on use. The Parish Hall building is a good example and was subject to an enquiry submitted to the Planning Department in the summer of 2022. The Connétable, exploring alternative options to the roof project, met with the Principal Planner for historical and environmental applications, to enquire into the possible development and sale of the Parish Hall. The result of the enquiry was confirmation that development of the building would not be approved.

The special set of circumstances this brings places the parishes in a different position from that of a private company, where all the assets are reported in the accounts, as the users of those accounts want to see what the company is worth. The Parish's accounts serve the purpose of reporting income and expenditure that occurred in the year, and to set the rate, whilst bearing in mind estimated expenditures and available balances.

However, whilst only financial assets and liabilities are relevant in the case of a Rates Assembly, it is informative for parishioners to be aware of the fixed assets owned by the Parish, and thus its ongoing

responsibilities. The FRWG were, therefore, of the opinion that a separate schedule showing the Parish fixed assets would be useful, together with up-to-date insurance evaluations. It was accepted that insurance evaluations are based on replacement costs rather than building costs or market values, but it was considered the closest the Parish had to an official and independent valuation of its fixed assets.

Depreciation

The subject of depreciation was contentious during both the Rates Assemblies of 2022. Following a study of other parishes’ financial statements, the lack of depreciation shown was noted and it was the recommendation of the FRWG to remove these from future financial statements.

3.c Reserves

The reserves at 30 April 2022 consisted of:

| | |
|--------------------|----------|
| General Account | £287,002 |
| Church and Rectory | £7,421 |
| Roads | £81,847 |
| Community in Bloom | £1,463 |

TOTAL PARISH RESERVES **£377,733**

The first important aspect to consider is having sufficient funds to carry the Parish through the period without rates revenue. The FRWG agreed that the funds held in the general account are, indeed, sufficient to cover the requirements of the Parish for the four months per year that the Parish is devoid of this revenue stream.

Accordingly, the creation of reserves was discussed at length and subsequently recommended in principle. The observation was made, however, that any funds created in this manner should not be considered arbitrary but should, as far as is practicable, be supported by planned projects and where future expenditure was considered certain to occur, for example the replacement of vehicles. This may not apply necessarily to property repairs, as it was considered sensible to spread the burden of any major building repairs over a period of time, for example a five or ten year period.

It was suggested that a regular and relatively moderate sum in the region of £10,000 per annum be considered. It was further noted that, in the event that the property reserve builds to a significant sum then the annual transfer could cease, or a sum be transferred back to the general account as deemed appropriate. The objective, to reiterate, is to protect the Parish against extraordinary expenditures and to stabilise the rate per quarter from heavy fluctuations.

A recommendation of the FRWG was to create a vehicle reserve, which was considered relatively straight forward to forecast the useful life of the vehicles in the Parish fleet.

The subject of roads reserves was discussed at length and it was suggested that this be referred to in the financial statements as a Roads Account Fund. At the time of the review, there was a sum of £81,847 being held in the already existing roads reserves, and it was further recommended that this be bolstered to cover the impending works required in Rue du Moulin de Bas.

There exists a small church reserve of £7,421, at the time of the review. This will contribute towards the replacement of a gate in the churchyard on La Rue a Don. Going forward, the FRWG again cautioned against creating reserves where there were no proposed projects. That said, the church now has several, potential costly works in the pipeline, for example the reparation of the Rectory roof following the discovery of water ingress, and the churchyard wall, the latter of which is estimated at approximately £50,000.

It was also discussed at length whether a church reserve would be duplicating the purpose that the proposed Property Reserve is designed for. The conclusion was that it would be helpful to parishioners to show a reserve for church and Rectory expenses separate to that of other Parish building expenses.

The creation of further reserve funds was discussed and there was support, initially at least, towards an IT reserve fund, the logic being that it should be reasonably straight forward to forecast replacement PC's that have a five year lifetime. Upon reflection, it was the conclusion of the FRWG that the Parish should guard against creating reserves for relatively minor expenses. To define minor in this context, expenses of less than £10,000 should not be included in the list of reserves as this should be managed within the Parish's annual budget. Consequently, an IT reserve fund was not recommended.

The Parish also has an existing small reserve for an historic Community in Bloom project, amounting to £1,463. As the Parish no longer participates in this scheme, it has been proposed to seek approval from the Parish Assembly to use these funds for alternative but appropriately floral projects.

To summarise, it is the recommendation of the FRWG to hold reserves for property, vehicles, church and roads. The sums of money traditionally budgeted for depreciation was suggested as being an appropriate starting point to populate the funds. The Property Reserve was recommended as being initially sourced from the surplus funds in the MLM account, once the roof project has been completed, with a future consideration of £10,000 per annum from the annual budget, or as the Parish Assembly deems necessary.

3.d Procurement Policy

An informal procurement policy was introduced in July 2022. The FRWG were asked to consider the introduction of a formal procurement policy, as well as to advise on whether the informal process was sufficiently robust.

The FRWG could not find any issue with the informal policy, other than it hadn't been formalised. It was considered robust and diligent. A copy of the policy, which was signed by the Connétable and Procureurs du Bien Public on 19 September 2023, is included in this report as Appendix E.

3.e Accounts Committee

The Accounts Committee is a non-statutory body, with the constitution varying from parish to parish. The FRWG felt the Parish took a progressive step in 2022 by introducing non-Parish officials for the first time. The Accounts Committee in Grouville traditionally meet annually, prior to the Rates Assembly, to examine the accounts and estimates for the year.

It was noted that, whilst other Accounts Committees throughout the parishes operate similarly, as the matter was raised in the Rates Assemblies of 17 October 2022 and 20 December 2022, it was appropriate to bring the matter before the FRWG as part of this review.

The Group were asked to consider what is expected of the Committee in terms of roles and whether the current number of ten members was appropriate.

The 10 current members of the Accounts Committee are;

Mark Labey – Connétable
John Lamy – Senior Procureur du Bien Public
Peter Le Cuirot – Procureur du Bien Public
Helen Gunton - Recteur
Drew Livingston – Centenier
Anthony Powell – Grouville Rates Assessment Committee
Stanley Payn – Grouville Roads Committee
Caroline Anderson – Parishioner
Mark Houzé – Parishioner
Anne Hargreaves – Parishioner

Certain members of the AC are ex officio, those being the Connétable, both Procureurs du Bien Public and the Recteur. It was recommended that the Connétable should seek to have this verified at a Parish Assembly so when there is a change in office, there is no doubt as to their status and membership on the AC. It was noted that the Parish has recently had a change in its senior Procureur du Bien Public, where the matter had been raised. It was also suggested that the Parish may wish to consider whether the senior representatives of other committees, for example the Roads Committee and Rates Assessment Committee, appear on the AC by way of their status and position as well.

The FRWG were in agreement that the role of the Accounts Committee (AC) should not include the recommending of a rate per quarter. It was noted that this responsibility lies with the Parish Assembly but the AC's recommendation of its preferred rate had appeared on both the agenda and the set of financial statements. Whilst it was fair that the Connétable should make some mention of the Accounts Committee's views, whilst considering of course they may not all agree, the Connétable should explain to the Assembly the other rate options and their effects, and in doing so make clear that other rates may be proposed from the floor.

With regards to the number of members of the AC, which currently stands at ten, it was felt that this was an appropriate number, with 12 being considered a sensible maximum. However, it was further noted that, due to the manner of its constitution, it would be difficult to stop anyone who was proposed and seconded from being voted in.

The FRWG sought the advice of the Parish Secretary in ascertaining how and when the financial statements are circulated to the members of the AC. The Parish Secretary advised that he had been in the post for just one year so was unable to comment on prior years but in 2022, the AC were presented with copies on the evening of the meeting. This was a result of the delays incurred at that time, resulting in a rushed process that he was keen to avoid in the future. The FRWG recommended that the financial statements be circulated in good time, with hard copies delivered to members if necessary.

It was noted that the AC now included three parishioners who are not already Parish Officers. This was appropriate, with the FRWG considering parishioner-representation essential going forward.

It was agreed and recommended by the FRWG that the role of the AC would be to examine the accounts, rather than approve them, as it has been previously termed. It was further recommended that the AC should not approve the estimates, as had been stated on the Parish's agenda for the previous Rates Assembly. They should be presented with the estimates, and healthy debate was to be encouraged, but the responsibility for approval of the estimates rested with the Parish Assembly alone.

With regards to the expansion in the role of the AC, the FRWG questioned why the Parish would feel this was necessary. The AC are there to serve the purpose they serve, and it wasn't considered necessary to broaden their role.

3.f Audit and Bookkeeping Services

The Parish received criticism for the presentation of the financial statements in 2022. It was, therefore, considered appropriate for audit and bookkeeping services to be discussed as part of the Review.

The Parish, in May of this year, received a quotation for auditing services from its usual service provider. The revised quote representing an increase of 115% was considered excessive by the Connétable and Procureurs du Bien Public and, as such, alternative tenders were sought. On 8 June 2023, a Parish Assembly approved PKF bba Chartered Accountants as its new auditors. Accordingly, this section of the Review will focus solely on the bookkeeping services.

At present, the Parish's bookkeepers provide the following services:

- **Bookkeeping**
- **Payroll**
- **Accounts preparation**
- **Financial Statements**

Additionally, the company provides training on accountancy software, as well as attending meetings where necessary, both of which are chargeable services.

The FRWG recommended that the parish seek estimates for the equivalent services from alternative service providers. With regards to the suggestion of employing a part time in-house bookkeeper, it was felt that it may be possible to employ someone on a contract of 10-12 hours per week, but that the Parish should go out to tender to ascertain the options and gain an insight into the employment market specific to this field.

3.g Trusts

The final section of this first Financial Review will focus on researching Trusts. The Parish has requested the FRWG to consider the following matters.

- Consider whether the amalgamation of trusts is feasible and whether this would better serve its purpose and the wider community.
- Additionally, the question arose during the Rates Assemblies of 2022, as to whether trust information should be included in the Accounts and Estimates.

Prior to the FRWG looking into this aspect of the Review, the Parish advised the Working Group that the Connétable and his officers will be obtaining clarification of what trusts fall under the Parish's jurisdiction, who the trustees are and the intended purpose of those trust funds.

The Parish intends to employ professional services to carry out some of the initial investigative work, with further verification being sought from the Parish legal representatives where necessary. It remains, however, the Connétable's intention that any findings be presented to the Working Group for consideration.

4. Summary

Following the Parish Assembly's instruction to the Connétable to undertake a review of its financial processes, a working group was formed to scrutinise the following seven areas of the Parish financial administration.

1. **Maison Le Maistre**
2. **Fixed Assets & Depreciation on the Balance Sheet**
3. **Reserves**
4. **Procurement Policy**
5. **Accounts Committee**
6. **Audit & Bookkeeping Services**
7. **Trusts and Charitable Funds**

Maison Le Maistre

The FRWG drew the following conclusions following extensive research and deliberation over the use of Maison Le Maistre monies.

- Ratepayers' monies contributed to the purchase of land, as well as repayment of States loan taken out for construction costs.
- Royal Court documentation referring to the Parish as '*the purchasing parish*'.
- No evidence has been found through Court, Jersey Archive or Parish records, indicating caveats or restrictions on the use of funds.
- The funds currently held in the MLM account are Parish funds.
- The FRWG concluded that it was acceptable to use the funds for purposes other than maintaining the development. This includes using part of the monies to pay for the Parish Hall roof project at the tendered sum of £457,348.
- An appropriate use of the surplus of funds generated from the development in rents received would be to set up a building or property reserve. This would enable the Parish to plan for future building projects, maintenance and repairs and to provide some security for the ratepayers against excessive fluctuations in the rate.
- The process involves the transfer of funds held in the Maison Le Maistre account to the general account, with the surplus after the roof project is completed contributing to a Property Reserve Fund.

Fixed Assets & Depreciation

Whilst only financial assets and liabilities are relevant in the case of a Rates Assembly, it is important for parishioners to be aware of the fixed assets owned by the Parish. The FRWG were, therefore, of the opinion that a separate schedule showing the Parish fixed assets would be useful, together with insurance evaluations. It was accepted that insurance evaluations focus on replacement costs, and that they were considered the closest the Parish had to an official and independent valuation of its fixed assets.

It was the recommendation of the FRWG to remove these from future financial statements, following inspection of other parishes financial statements, but to include an information sheet informing parishioners of the fixed assets held for reference purposes.

Reserves

It is the recommendation of the FRWG to hold reserves for property, vehicles, church and roads.

The roads reserves could be referred to as the Roads Account Fund, as this emphasises the item holding a separate place within the Parish's annual budget.

Monies traditionally budgeted for depreciation may be an appropriate starting point to populate the funds. The Property Reserve was recommended as being sourced from the remaining funds in the MLM account, upon completion of the roof project.

Procurement Policy

The FRWG recommends that the informal procurement policy implemented by the Parish since the summer of 2022 be formalised.

Accounts Committee

The following recommendations were made by the FRWG:

- Whilst fair for the AC to have healthy debate on the matter, the Committee should not be recommending a rate per quarter as this is the specific role of the Parish Assembly. The Connétable should discuss and make mention to the Assembly of the AC's views but should fall short of stating a recommended rate.
- The current number of ten members was considered sensible, with a recommended maximum of 12.
- The Parish may wish to consider the addition of senior representatives of other committees, for example the Roads Committee and Rates Assessment Committee, to the AC ex officio.
- It was noted that the Parish Secretary should provide the AC with the necessary documentation in good time, and noted that this hadn't been the case in 2022.
- The Parish was commended in introducing three non-Parish official members to the AC for the first time in 2022, and strongly recommended this precedent continues.
- The accounts should be examined by the AC, rather than approved by them.
- The estimates should be presented for debate to the AC but not for approval. This is the responsibility of the Parish Assembly.

Audit & bookkeeping Services

The recommendations of the FRWG was to gather tenders for bookkeeping services for comparison against the current service levels and costs.

Trusts

This item of the review will take place in the fall once the FRWG reconvene. The Parish will present these recommendations of the FRWG to a separate Parish Assembly in 2024.

Summary of Recommendations

Maison Le Maistre

1. It was recommended to use the MLM funds for purposes other than maintaining the development. This includes using part of the monies to pay for the Parish Hall roof project.
2. It was recommended to use the surplus of funds generated from rents to set up a building or property reserve.

Fixed Assets & Depreciation

3. It was recommended that a separate schedule showing fixed assets would be useful, together with insurance evaluations.
4. It was recommended to remove these from future financial statements.

Reserves

5. It was recommended to hold reserves for property, vehicles, church and roads.
6. It was recommended that the roads reserves be referred to as the Roads Account Fund.
7. The Property Reserve was recommended as being initially sourced from the remaining funds in the MLM account, upon completion of the roof project.

Procurement Policy

8. It was recommended that the informal procurement policy be formalised.

Accounts Committee

9. It was recommended that the Accounts Committee should not be recommending a rate per quarter as this is the specific role of the Parish Assembly.
10. It was recommended that the current number of ten members be maintained.
11. If 10 members were to be exceeded, it was recommended that there be a maximum of 12 members due to difficulties in convening high numbers.
12. It is recommended that the Parish consider the addition of senior representatives of other committees, for example the Roads Committee and Rates Assessment Committee, to the Committee ex officio.
13. It is recommended that the Parish Secretary provides the Committee with the necessary documentation in good time.
14. It is recommended that the precedent of introducing non-Parish official members to the Committee continues.
15. It is recommended that the accounts be examined by the Committee, rather than approved by them.
16. It is recommended that the estimates be presented for debate to the Committee but not for approval as this is the responsibility of the Parish Assembly.
17. The recommendations of the FRWG was to gather tenders for bookkeeping services for comparison against the current service levels and costs.

Signed:..... Date:.....

MARK A LABEY, CONNETABLE

Signed:..... Date:.....

ALBERT JOHN LAMY, PROCUREUR DU BIEN PUBLIC

Signed:..... Date:.....

PETER LE CUIROT, PROCUREUR DU BIEN PUBLIC

We, the undersigned, as members of the Financial Review Working Group, hereby verify the contents of this report has been inspected by us and represents a fair and complete summary of the Working Group’s meetings and recommendations.

Signed:..... Date:.....

Jerry Collins

Signed:..... Date:.....

Andrew Le Cheminant

Signed:..... Date:.....

David McLoughlin

Appendix A

Minutes of the Parish Assembly held on 20 December 2022

| | |
|--|--|
| PRESENT | Connétable Mark Labey – Chairman Bernard Rebours - Procureur du Bien Public Albert John L’Amy - Procureur du Bien Public Daryn Cleworth – Parish Secretary and Minutes |
| Open Meeting | Connétable Labey opened the meeting by welcoming everyone in attendance and apologising for the lateness of the Rates Assembly. |
| 1. Apologies | Apologies were received from the following: Rev Helen Gunton, Stanley Payn, Peter Le Cuirot, Deputy Steven Luce, Jason Lees-Baker (Auditor), Christine Willing, Bruce Willing |
| 2. Approval of Minutes | The minutes of the meeting held on Monday, 17 October 2022 were proposed by Anthony Powell and seconded by Robin Hamilton-Howes and duly approved unanimously. |
| 3. Present the Audited Accounts | <p>In the absence of the Parish auditor, The Connétable presented a report submitted by him outlining the audit update.</p> <p>The Connétable then introduced Mr Rod Amy who provided an overview of the revamped accounts. Mr Amy made the following points in his address:</p> <ul style="list-style-type: none">• The parishes are generally conservative by nature but Grouville particularly has lagged behind in recent years.• The new Connétable and Parish Secretary have had a baptism of fire but the issues stem from some years back.• Accounts are supposed to convey information but the previous set was poorly presented and strewn with typographical errors. As such, a revamp was essential.• There had previously been confusion surrounding the Maison Le Maison (MLM) fund, including whether there had been a transfer of funds from the general account. Mr Amy advised that he is satisfied they are now properly presented and questions have been answered.• Mr Amy paid tribute to the Connétable for taking the comments and criticism on board.• He added that, whilst the accounts were very different aesthetically, the end figure remained unchanged.• There had been little change in the rate since 2003.• Estimates may be rounded off but this should not be interpreted that little attention has been applied. The |

Parishes are often not given the credit they deserve for their estimates.

- Much better to have an underspend rather than a deficit.
- When introducing the Roads Account, Mr Amy highlighted an erroneous £103k that had been carried over year on year, and whilst this sum didn't affect the bottom line as it was shown as a credit elsewhere, it did illustrate the poor presentation of the accounts.
- Roads Account is notoriously difficult to estimate.
- Surplus is required by all parishes to see them through the months after year end where there is no rates revenue coming in.
- Building reserves enables the Parish to avoid widely fluctuating rates in the future.
- The Connétable has assured the Assembly that there will be a wide ranging review, which will focus on, amongst other things, the reserves and its use.
- Also to be included in the future review is depreciation and the MLM is an example of this. The presentation may not be incorrect but reviewing is good practice and MLM should be subject to a rolling review over 3-5 years to avoid rates fluctuating.
- Finally, Mr Amy thanked the Connétable and Parish Secretary for their work.

The Connétable thanked Mr Amy for all his hard work in revamping the accounts and estimates and presented the following oral report.

Parishioners,

As the Constable's Report had already been published before the last meeting I thought it preferable to give a verbal update instead as has been suggested by some Parishioners.

I am committed to undergo an objective and extensive review of our Parish Accounting Policies and Procedures.

These are to include Fixed Assets, Reserve policies, including the Maison Le Maistre Fund, depreciations, charitable trust funds, budgeting policies and planning, the constitution and terms of reference of the Accounts Committee and anything else deemed necessary to review.

This is hopefully to be undertaken by drawing in, as and when appropriate, external professional advice.

This will be comprehensive and will be subject to the scrutiny of a Parish Assembly.

Once this review is complete, I am hoping to be able to announce that the largest capital project undertaken in our Parish history, namely the new Parish Hall roof, can be completed without burdening the rate payer with the expense. I cannot promise this at the moment until the tenders

from the builders have been received and the expenditure has been ratified by an Assembly.

At this time I would like to explain the underspend that occurred in the previous year. This was over £187K and I would like to highlight a few of the significant ones.

The underspends have allowed the Roads Reserve to build up to the point at which we will be able to complete one of our overdue projects before the financial year end.

It is important to remember that the General Account left at the end of the year must be sufficient to cover the four months expenditure (Note 7 page 11) that follows the Financial Year end 30th April to take us through to the period when rates are normally paid. The estimates are showing £287,002 (Page 3 and 19) and the 4 months expenses can be estimated at £287,911 so this shows no room to manoeuvre and the use of the funds in the General Account would place the Parish in a vulnerable position.

During such uncertain times I think it prudent to enhance our Reserves not deplete them. One of the strongest recommendations of The Fiscal Policy Panel, the financial advisers to the States, is to bolster reserves at this time to stave off more unexpected situations.

My recommendation for the rate this year is 1.11p.

We are hoping to undertake many projects in the years to come

Solar panels on the shed roof, electric vehicles, electric heating in the Parish Hall, 16 Green Lanes and other speed restrictions to make our roads safer for cyclists and walkers, and more tree planting. Another site for a cemetery needs to be found and I would also like to continue maintaining our properties regularly so that they don't fall into an expensive state of disrepair.

The Connétable then presented the Accounts and asked for questions from the floor.

Mr Bruce Burnett asked if the reserves were required for the replacement of the roof. The Connétable replied the reserves in the MLM fund would be utilised for that project but only after a review. He is satisfied, however, that the Parish can legally utilise those funds for that purpose. Mrs Linda Houze asked for clarification that

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| | <p>MLM funds will be used for the roof and not, specifically, those held in the General Account. The Connétable replied that he was hopeful this would be the case. Mrs Houze then stated that any rise in the rates would not, therefore, be as a result of any work on the roof project and the Connétable confirmed that was the case.</p> <p>The Connétable then asked if there was a proposer to approve the accounts, to which Mr Duncan Page duly did so, with Mr Leslie Norman seconding. The accounts were duly adopted by the Assembly with just one vote against.</p> |
| <p>4. Present, and Approve, the Estimates for the Current Financial Year</p> | <p>The Connétable presented the estimates and asked for questions from the floor.</p> <p>Mr Julian de la Cour asked for an explanation on the fluctuating costs on the IT expenditure. The Connétable explained that the previous PAYG contract with the engineers had now been replaced with a contract based on the number of devices and equipment the Parish had, which had represented a good saving. The increase in the estimate was due to the till expenses now being amalgamated in the IT costs as well as the requirement to replace the PC's in the office and the purchase of two new laptops for the Procureurs.</p> <p>Mr Norman asked if the refuse contract had been signed yet and whether it was a like for like contract. The Connétable replied that it was like for like but it had not yet been signed. If the estimates, including those for refuse collection, are approved by the Assembly this evening then the Procureurs will be happy to sign it.</p> <p>Mr Mark Houze started by adding his thanks to the Parish Officials for the assistance he has had since the last Assembly in clarifying many of the queries previously raised, before then asking for an explanation on the Connétable's Fund, previously referred to as the Frais de Bureau. The Connétable replied that the funds are used for:</p> <ul style="list-style-type: none"> • Flowers to be sent at appropriate times, for example bereavements. • Dinner for staff as a thank you for guiding the Parish through three months without a Parish Secretary • Gifts for long serving municipality members. • The Connétable emphasised that he does not receive payment or an honorarium and that the fund is used exclusively for third parties. |

Mr Houze asked for an explanation on legal and professional fees. The Connétable advised these costs went on lawyers and Court fees as well as fees for the Data Protection Officer.

Mr Houze referred to the forthcoming review and stated that he hoped this would contribute to greater transparency in the Parish accounts and policies going forward. However, he noted that there had not been a provision made for any review and asked how the Parish would be funding it and whether the Connétable intended to bring the results of the review back to an Assembly. The Connétable replied that it was essential to have proper scrutiny and confirmed that he would indeed be bringing the outcomes of any review back to the Assembly.

Mrs Caroline Anderson made the suggestion that the review should go before the Parish's Accounts Committee initially and prior to any Parish Assembly. The Connétable confirmed that this was the intention.

Mrs Anderson then asked, as we were already three quarters of the way through the financial year, if the Connétable could provide reassurances that there will be no underspend this year and that finances were being appropriately monitored. The Connétable advised that both the Procureurs and the Roads Committee inspect the journals every month and monitor the expenses carefully.

Mr Peter Hargreaves brought the subject back to the refuse contract and suggested that it was improper for the Constable to state that the Parish Assembly would be deemed to be approving the contract by approving the estimates without the contract being a specific item on the agenda and without this implication of approving the estimates having been made clear to Parishioners. The estimates only covered a year, not the five years of the contract and if the contract was indeed to be approved by the Assembly, there should have been a separate briefing note about it. As such, he wouldn't be voting in favour of approving the estimates.

Mr Duncan Page said he disagreed with Mr Hargreaves comment. Mr Jerry Collins also voiced his disagreement with the comment and suggested that it was the role of the Procureurs of the Parish

to approve such contracts and he has never heard of a Parish Assembly being asked to do so. Mrs Anderson added that the matter was very confusing and if the question had never been asked, how would the Assembly even be aware that it hadn't been signed and, furthermore, asked why it had remained unsigned.

Mr David Cummins, member of the Roads Committee, confirmed the contract was like for like and advised that it was the responsibility of the Roads Committee to approve the contract. He continued that the original contract had proved to be inadequate for the contractor and the Parish had found itself in a position where we either agreed a new one or we don't get our refuse collected. He confirmed the contract was like for like. The Connétable added that the contract in place is the right one for Grouville. Mr Cummins added that the Roads Committee had done their job but hadn't been supported by the Procureurs.

Mr Bernard Rebours, Senior Procureur du Bien Public, replied that he had written advice from the Attorney General that, due to the length of the contract, that being 5 years, it was right that it be approved by the Parish Assembly and if the Assembly didn't object to it then it would be signed.

Hamish Scott stated that the contract is like for like with a weekly refuse collection and monthly glass collection. He then queried why every other contract isn't put before a Parish Assembly if it was indeed necessary and argued that it wasn't a requirement.

Mr Dennis de Gruchy asked whether there had been a review on where savings could be made throughout the Parish. The Connétable replied that this would form part of the forthcoming review.

With no further questions from the floor, the Connétable asked for a proposer to approve the estimates for the financial year 2022/23, to which Mr Julian de la Cour duly proposed. Mr Duncan Page seconded and the Assembly voted in favour by a vast majority with just 2 votes against.

Mr Peter Hargreaves tried to speak again and said that what was being done was procedurally incorrect. The implications of what was supposedly being done by approving the estimates hadn't

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| | <p>been explained to Parishioners nor on the agenda. The Connétable replied that he had heard already about this from Mr Hargreaves.</p> |
| <p>5. Approval of Rate</p> | <p>Connétable Labey asked for proposals on setting the rate per quarter. Mr Chris Parlett proposed the recommended rate of 1.11 pence. He added that the Island Wide rate has risen by just 5%, which in real monetary terms ratepayers can expect a rise of 9.1%. The proposal was seconded by Mr Eric Gavey.</p> <p>Mrs Anderson introduced herself and provided some insight into her accountancy background. She went on to make the following points.</p> <ul style="list-style-type: none"> • No explanation given on rate increase. • This was exacerbated by the lack of explanation on the underspend. • She was disappointed that her advice on providing a detailed reported for parishioners in advance of the Assembly had not been taken and the Connétable could have saved a lot of parishioners a lot of time had he of done so. • Reminded the Assembly that the reserves were £185k better off. • Legally the accumulated fund can be used. • If the previous years' rate of .99 pence is maintained, it would equate to £87k be taken from the reserves. • The forthcoming review should devise a policy on use of the reserves, but this evening is not the time. • There is a cost-of-living crises and noted there had been a request from a parishioner for help with school shoes. • Ratepayers will have to pay twice in 2023 due to the lateness of setting the rate this year. • Mrs Anderson asked for the Assembly not to vote in favour of increasing the rate this year due to the lateness and the previous underspend. <p>Accordingly, Mrs Anderson proposed to maintain the rate at .99 pence. The proposal was seconded by Mr Hargreaves.</p> <p>Mr Philip Barber made the point that the Rates (Jersey) Law required the Parish to set a rate that covered the annual expenditure. He added that, whilst the reserves were there, it should not be utilised as a piggy bank. The rates had previously been kept unrealistically low and that it was a fool's economy not to raise the rate this year.</p> <p>Mr Collins replied that the Assembly can approve a deficit if it approves use of the reserves.</p> |

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| | <p>Mr Amy replied that, technically, the rate has to cover expenditure. However, there is flexibility to approve use of the reserves but Grouville does not have sufficient money available to do so. As such, it would not be prudent to go against the rate of 1.11pence. Grouville has previously lagged behind with the rate and, even considering a potential rise to 1.11pence, there would still be 7 other parishes with a higher rate. He continued that it was important to build up reserves to stabilise future years' rates and that, to put things in perspective, a £500 bill in 2021 would only represent an increase of £45. Mr Amy added that the Parish would regret it if the rate did not increase this year.</p> <p>The Assembly went to the vote, commencing with the amendment of .99 pence. The Assembly rejected the proposal by a majority, with 18 votes only in favour.</p> <p>The proposal of 1.11 pence was put to the vote and approved by a vast majority.</p> |
| <p>6. Meeting Closed</p> | <p>The Connétable closed the meeting at 20:48.</p> |

Appendix B

Minutes of the Parish Assembly held on 17 October 2022

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| 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 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.

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

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| | <p>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 vote for kerbside recycling if they are unaware of all the options are available.</p> |

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 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 biproduct of that.

A member of the public queried the use of recycled glass. Mr Tharme replied that recycled glassed becomes sand and is then used in industrial products.

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.

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.

Ms Howard suggested an amendment to Mrs Houzé's proposition to bring together a special interest group to help

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| | <p>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 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</p> |

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

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| | <p>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 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> |
| <p>6. Approve Parish Rate</p> | <p>Agenda item deferred.</p> |
| <p>7. Elect Accounts Committee for 2022/23</p> | <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</p> |

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| | <p>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 | <p>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.</p> |
| 9. Meeting Closed | <p>The Connétable closed the meeting at 20:39.</p> |

Appendix C

Minutes of the Parish Assembly held on 11 May 1988

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Code 11-75842

PARISH ASSEMBLY

AN ASSEMBLY of the Principals and Electors of the Parish of Grouville took place at Grouville Parish Hall on Wednesday, 11th May 1988 at 6.45 p.m.

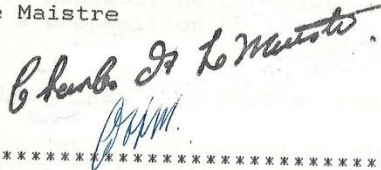
PARISH ASSEMBLY

AN ASSEMBLY of the Principals and Electors of the Parish of Grouville will be held at Grouville Parish Hall on Wednesday, 11th MAY 1988 at 6.45 p.m. for the following business:

AGENDA

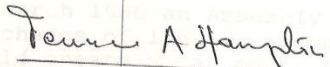
1. To receive and, if approved, adopt the Acts of the Parish Assembly held on 24th February 1988.
2. Further to Acts of Parish Assembly dated 13th March 1986, and subsequent land exchanges transacted before the Royal Court, receive the culmination of negotiations relating to the construction of the Gorey Village Sheltered Housing Project and, if deemed advisable, support a recommendation of the Comite Paroissiale to approve the final design, and financing thereof, and authorise the Connetable and Procureurs du Bien Public to award the development contract.

Charles A Le Maistre
Connetable



Parish Hall
Grouville
6th May 1988

I, the undersigned, hereby certify that the above notice has been posted in the Official Church Box in conformity with the Law and Custom.


Reverend T A Hampton
Rector

The Rectory
Grouville
8th May 1988

PARISH ASSEMBLY

AN ASSEMBLY of the Principals and Electors of the Parish of Grouville took place at Grouville Parish Hall on Wednesday, 11th May 1988 at 6.45.p.m.

AGENDA

1. To receive and, if approved, adopt the Acts of the Parish Assembly held on 24th February 1988.
2. Further to Acts of Parish Assembly dated 13th March 1986 and subsequent land exchanges transacted before the Royal Court, receive the culmination of negotiations relating to the construction of the Gorey Village Sheltered Housing Project and, if deemed advisable, support a recommendation of the Comite Paroissiale to approve the final design, and financing thereof, and authorise the Connetable and Procureurs du Bien Public to award the development contract.

THE CHAIR:

The Connetable presided over an attendance of fifteen persons.

1. MINUTES:

After the Convening Notice had been read the Acts of the Parish Assembly held on 24th February 1988 were presented and adopted on a proposition by the Rector, seconded by Procureur W B Payn.

2. GOREY VILLAGE SHELTERED HOUSING PROJECT:

The Connetable proceeded to give a resume regarding progress in finalising the sheltered housing project. He explained that the project commenced in 1974 when an Assembly voted an original sum of £5,000 to be set aside to establish a fund. At an Assembly in 1982 an amount of £30,000 was voted to secure a site in Gorey Village. Further amounts of £5,000 were voted by Parish Assemblies in 1983/85/86 and £32,000 for 1987. To that could be added the £179,000 which represents the proceeds of the sale of The Russian Cemetery.

In March 1986 an Assembly agreed to various transfers and purchases of land to accommodate a scheme whereby the States would create a car park, a new Trust would be formed to develop Hilgrove School into a Youth and Community Centre and the Parish, with land remaining and additional land purchase, would have an area to construct eight cottages and four bed-sitting units. He explained that all these transactions had been passed before the Royal Court. However, due to protracted legal obstacles, original tenders for the construction of the Homes were outdated. The original tender in the sum of £408,000 had over the past ten months period risen to £434,000 fixed price contract.

-4-

The motion included the sanction of the necessary funds and authorisation for the Connetable and Procureurs du Bien Public to conclude the Contracts in relation to the above-mentioned objectives.

There being no further business, the Connetable declared the meeting closed at 7.55.p.m.

Charles J. M. P.

Appendix D

Minutes of the Parish Assembly held on 13 March 1986



SH OF GROUVILLE

PARISH HALL
GROUVILLE · JERSEY, C.I.
TELEPHONE 52225

PARISH ASSEMBLY

AN ASSEMBLY OF THE PRINCIPALS AND ELECTORS OF THE PARISH OF GROUVILLE WILL BE HELD AT GROUVILLE PARISH HALL ON THURSDAY, 13TH MARCH 1986 AT 7.30.P.M FOR THE FOLLOWING BUSINESS;-

1. Receive and, if approved, adopt the Acts of the Parish Assembly held on 15th January 1986.
2. To take into consideration a request that a Deed of Arrangement be entered into with the Purchasers of Mon Desir Guest House, setting forth terms and conditions relating to technical infringements and encroachments by that property onto or within the relief of the southern boundary wall of "La Croix Cemetery "and if deemed advisable authorise the Connetable and Procureurs du Bien Public to enter into and conclude any negotiations in relation thereto.
3. To take into consideration and if deemed advisable authorise the making of an Order to acquire as a public road the track situate south of the Russian Cemetery leading therefrom to La Grande Route des Sablons; and, further, authorise the Connetable and Procureurs du Bien Public to enter into and conclude any negotiations with the adjoining owners as may be necessary to define the boundaries towards the proposed roadway.
4. GOREY VILLAGE

To take into consideration and if deemed advisable approve certain exchanges and acquisition of land situate adjacent to Phase 2 of the Gorey Village Development Scheme in accordance with specifications contained in I D C Drawing 051701 and States of Jersey Projet 105, summarised as hereunder on the basis of mutual agreement and benefit to the Village and Community at large.
 - i) The ceding free of charge by the Public of the Island to the Parish for Youth and Community purposes of the Hilgrove School site and building.
 - ii) The ceding free of charge by the Parish to the Public for use as a public carpark part of its land situate to the extreme east of the Hilgrove School site.



PARISH OF GROUVILLE

PARISH HALL
GROUVILLE · JERSEY, C.I.
TELEPHONE 52225

- iii) The acquisition by the Parish from the Hilgrove Trust of land situate to the north of the land retained by the Parish to accommodate an extension of the Parish sheltered housing project.
- iv) The proposal to annexe the Hilgrove School Building to the proposed Youth and Community Centre envisaged by the Variety Club on land ceded free of charge by the Hilgrove Trust.
- v) In the event of the requisite approvals being obtained, sanction the necessary funds and authorise the Connetable and Procureurs du Bien Public to pass the necessary Contracts in relation thereto.

Charles A Le Maistre
Connetable. *Charles A Le Maistre*

Parish Hall
Grouville
7th March 1986

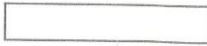
Drawings illustrating items 2,3 and 4 are available for inspection at the Parish Hall during normal office hours.

I, the undersigned, hereby certify that the above notice has been posted in the Official Church Box in conformity with the Law and Custom.

Reverend T A Hampton
Rector

The Rectory
Grouville
13th March 1986

T A Hampton



PARISH OF GROUVILLE
PARISH ASSEMBLY

AN ASSEMBLY of the Principals and Electors of the Parish of Grouville took place at Grouville Parish Hall on Thursday, 13th March 1986 at 7.30.p.m. for the following business:-

1. Receive and, if approved, adopt the Acts of the Parish Assembly held on 15th January 1986.

2. To take into consideration a request that a Deed of Arrangement be entered into with the Purchasers of Mon Desir Guest House, setting forth terms and conditions relating to technical infringements and encroachments by that property onto or within the relief of the southern boundary wall of "La Croix Cemetery" and if deemed advisable authorize the Connetable and Procureurs du Bien Public to enter into and conclude any negotiations in relation thereto.

3. To take into consideration and if deemed advisable authorize the making of an Order to acquire as a public road the track situate south of the Russian Cemetery leading therefrom to La Grande Route des Sablons; and, further, authorize the Connetable and Procureurs du Bien Public to enter into and conclude any negotiations with the adjoining owners as may be necessary to define the boundaries towards the proposed roadway.

4. GOREY VILLAGE

To take into consideration and if deemed advisable approve certain exchanges and acquisition of land situate adjacent to Phase 2 of the Gorey Village Development Scheme in accordance with the specifications contained in I D C Drawing 051701 and States of Jersey Project 105, summarised as hereunder on the basis of mutual agreement and benefit to the Village and Community at large.

(i) The ceding free of charge by the Public of the Island to the Parish for Youth and Community purposes of the Hilgrove School site and building.

PARISH OF GROUVILLE
PARISH ASSEMBLY

AN ASSEMBLY of the Parish of Grouville was held at Grouville Parish Hall on Thursday, 15th March 1986 at 7.30 p.m. for the following business:-

- ii) The ceding free of charge by the Parish to the Public for use as a public carpark part of its land situate to the extreme east of the Hilgrove School site.
- iii) The acquisition by the Parish from the Hilgrove Trust of land situate to the north of the land retained by the Parish to accommodate an extension of the Parish sheltered housing project.
- iv) The proposal to annexe the Hilgrove School Building to the proposed Youth and Community Centre envisaged by the Variety Club on land ceded free of charge by the Hilgrove Trust.
- v) In the event of the requisite approvals being obtained, sanction the necessary funds and authorise the Connetable and Procureurs du Bien Public to pass the necessary Contracts in relation thereto.

The Connetable presided over an attendance of 26 persons. Prior to the business of the meeting, the ensemble observed a minute's silence in memory of former Municipality Member, Mr Roy Labey, and the Connetable of St Saviour, Mr Len Norman, recently deceased.

1. Minutes:

After the convening notice had been read the Acts of the Parish Assembly held on 15th January 1986 were presented and approved on a proposition by Procureur J. R. Bertram, seconded by Advocate R A Falle.

2. La Croix Cemetery/Mon Desir House:

After considering a representation by Advocate L M Gould, the Assembly unanimously agreed on a proposition by Centenier R C Mauger, seconded by Surveillant J W Labey, to enter into a Deed of Arrangement with the purchasers of Mon Desir Guest House setting forth terms and conditions relating to technical infringements and encroachments by that property onto or within the relief of the southern boundary wall of La Croix Cemetery and authorised the Connetable and Procureurs du Bien Public to enter into and conclude any negotiations in relation thereto.

-3-

3. Russian Cemetery - Acquisition of Track:

On a proposition by Advocate R A Falle, seconded by Centenier R E J Lecarpentier, the Assembly unanimously agreed to authorise the making of an order to acquire as a Chemin Publique the track situate south of the Russian Cemetery leading therefrom to La Grande Route des Sablons and further authorised the Connetable and Procureurs du Bien Public to enter into and conclude any negotiations with the adjoining proprietors as may be necessary to define the boundaries towards the proposed roadway thereby guaranteeing unrestricted public passage and facilities to the Cemetery.

4. Gorey Village - Site exchanges:

The Assembly took into consideration certain exchanges and acquisition of land situate adjacent to Phase 2 of the Gorey Village Development Scheme and unanimously approved, on a proposition by Procureur J R Bertram, seconded by Mr J A de la Haye, the specifications contained in I D C Drawing No. 051701 and States of Jersey projet no. 105 tantamount to:-

- i) The ceding free of charge by the Public of the Island to the Parish for Youth and Community purposes of the Hilgrove School site and building.
- ii) The ceding free of charge by the Parish to the Public for use as a public carpark part of its land situate to the extreme east of the Hilgrove School site, which point was elaborated upon by Centenier R E J Lecarpentier and Mr D G Bolston regarding the size and use of the carpark.
- iii) The acquisition by the Parish from the Hilgrove Trust of land situate to the north of the land retained by the Parish to accommodate an extension of the Parish sheltered housing projet for the sum of £15,000.00.
- iv) The proposal to annexe the Hilgrove School Building to the proposed Youth and Community Centre planned by the Variety Club on land ceded free of charge by the Hilgrove Trust.

The motion included the sanction of the necessary funds and authorisation for the Connetable and Procureurs du Bien Public to conclude the Contracts in relation to the above-mentioned objectives.

There being no further business, the Connetable declared the meeting closed at 7.55 p.m.

Charles J. M. P.

- Gorey Village - site exchanges
- The Assembly took into consideration certain exchanges and acquisition of land situate adjacent to Phase 1 of the Gorey Village Development Scheme and unanimously approved, on a proposition by Procureur J. R. Barrett, seconded by Mr. J. A. de la Haye, the specifications contained in I.D. Drawing No. 0517/1 and 0517/2 of the project.
- (i) The ceding free of charge by the Public of the Island to the Parish for Youth and Community purposes of the Hillgrove School site and buildings.
 - (ii) The ceding free of charge by the Parish to the Public for use as a public carpark part of the land situate to the extreme east of the Hillgrove School site which point was elaborated upon by Gentener R. J. Lecarpentier and Mr. D. G. Blane regarding the size and use of the carpark.
 - (iii) The acquisition by the Parish from the Hillgrove Trust of land situate to the north of the land retained by the Parish to accommodate an extension of the Parish sheltered housing project for the sum of £12,000.00.
 - (iv) The proposal to annex the Hillgrove School Building to the proposed Youth and Community Centre planned by the Variety Club on land ceded free of charge by the Hillgrove Trust.

Appendix E
Procurement Policy

PARISH OF GROUVILLE



Procurement Policy

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1. Background and Purpose

Prior to September 2023, the Parish of Grouville ("Parish") followed an informal procedure for procurement of goods and services agreed by the Senior Management Team ("SMT"). For definition, the SMT comprises of the Connétable and the Procureurs du Bien Public.

The purpose of this Procurement Policy ("Policy") is to formalise the existing informal arrangement.

The Parish has committed to a structured purchasing process so as to ensure that services and goods are acquired through a transparent, objective, cost effective decision making process with appropriate risk management reviews having been undertaken. All of which will aid the Parish in maintaining financial control of its spending whilst obtaining value for money.

IT MUST BE NOTED THAT THIS POLICY APPLIES TO ALL STAFF, MANAGERS AND MUNICIPALITY MEMBERS AND IS MANDATORY.

2. Value of Items

2.1 Items up to £499

General Parish purchases up to the value of £499 can be approved and managed on an ad-hoc basis by the Parish Secretary, providing any expenses remain within the budget approved by the Parish Assembly (see also 4.1 & 5.1).

2.2 Items Greater Than £499

Goods and services carrying a value greater than £499 are subject to tendering as laid out later in this policy.

3. Initial Tender Process

- 3.1** Initial communication with suppliers of goods or services must be by way of a direct conversation with the supplier, outlining what is required. This could either be face to face or telephonic and must provide a clear and concise outline of the Parish's requirements, including timelines and other specific requirements (see 3.4). This will also serve to establish whether the supplier has the resources to undertake the work.
- 3.2** This initial conversation with the supplier must be followed by a formal written communication, either by email or letter, detailing the precise requirements, including response and turnaround times (see also 3.4).
- 3.3** Any and all accompanying information, diagrams or documentation which may be relevant to the tender request, must be provided to the supplier as soon as practicable.
- 3.4** It is essential that any extraordinary factors relevant to a service request be disclosed to the supplier at both the initial communication stage (3.1), and in the formal written request (3.2); such factors could include, but not be limited to, historic building work, hazardous areas, access times and factors.
- 3.5** In the case of significant works, there may be a need to publicise the project to both suppliers and parishioners and, where appropriate, obtain the Parish Assembly's approval. Significant works is defined as, but not limited to, any expense greater than ten percent of the Parish's annual budget.
- 3.6** In such cases, a document setting out the scope and estimated cost must be made available to suppliers and parishioners as soon as practicable. By publicising the request for a significant tender, the requirements set out in 3.1 may not be necessary.

4. Tender Requests

- 4.1 Multiple tenders are not required for goods or services up to the value of £499. However, at any time, the SMT can direct additional tenders to be sourced, as is deemed appropriate.
- 4.2 More than one tender must be requested for goods and services between £500 and £1,499.
- 4.3 For goods or services greater than £1,500, a minimum of three suppliers must be invited to tender.

5. Approval of Tender Process

- 5.1 Goods and services up to the value of £499 can be authorised by the Parish Secretary or, in their absence, the Assistant Parish Secretary, with prior approval from the SMT.
- 5.2 Tenders of £500 and above must be approved by the SMT.
- 5.3 Tenders sourced by Committee members must be presented to the SMT for approval, before the tender is accepted. This policy encourages the SMT to liaise with all stakeholders in ascertaining the best tender.
- 5.4 This policy does not negate the requirement for all significant projects to be brought before a Parish Assembly for approval and/or adoption, in the normal way. Significant projects is defined as, but not limited to, any expense greater than ten percent of the Parish's annual budget.
- 5.5 The SMT are not obligated to accept the lowest quote.
- 5.6 All tender decisions on goods and services over £499, must be formally minuted, with a tender register being maintained for all accepted tenders. The tender register must contain reference to the Committee minute that approved the tender, as well as the date of approval and when written notice of such approval has been given to the supplier.
- 5.7 No preference shall be granted to Grouville based businesses as the tender process must remain commercial, equally there must be no embargo on related parties submitting tenders or being approached to tender.

6. Notice of Tender Decisions

- 6.1 All service providers must be advised in writing of the tender decision.
- 6.2 Copies of all tenders must be securely stored electronically or otherwise, and retained in accordance with the official Retention Schedule.

7. Confidentiality

All tenders received are strictly confidential and must not be shared with any other supplier so as to ensure a fair and unbiased process.

8. Policy Changes

- 8.1 This policy can be updated at any time on the approval of the SMT.

8.2 Provisions in this policy can be varied if the SMT deem it impossible or impractical to adhere to them. For example, if the Parish is unable to attract sufficient number of tenders to meet the requirements of the policy. Any and all such variations under this clause must be formally minuted.

9. Policy Review Date

Policy to be reviewed no later than 30 April every three years, commencing on 30 April 2024.

Signed:..... Date:.....

MARK ANTHONY LABEY, CONNÉTABLE

Signed:..... Date:.....

ALBERT JOHN LAMY, PROCUREUR DU BIEN PUBLIC

Signed:..... Date:.....

PETER JAMES LE CUIROT, PROCUREUR DU BIEN PUBLIC

NEXT REVIEW DATE: 30 April 2024

Appendix F

List of Supporting Parish Officials

The following is a list of Parish officers who supported the Working Group at various times during this initial process. Support was provided by way of administrative duties, and historical and procedural advice.

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|------------------------|------------------------------------|---|
| Daryn Cleworth | Parish Secretary | Provided ongoing support |
| Mark Labey | Connétable | Attended two meetings, one in part only |
| John Lamy | Procureur du Bien Public | Attended introductory meeting only |
| Peter Le Cuirot | Procureur du Bien Public | Attended introductory meeting only |
| Bernard Rebours | Ex Procureur du Bien Public | Provided historical advice on one occasion |