



## PARISH OF GROUVILLE



<b>Minutes</b>	
<b><u>Minutes of the Parish Assembly</u></b> <b><u>Held at Grouville Parish Church on</u></b> <b><u>Wednesday, 29 November 2023 at 19:00</u></b>	
<b>PRESENT</b>	Connétable Mark Labey – Chairman  Patricia da Silva – Assistant Parish Secretary and Minutes  <b>In attendance:</b>  David Moehle – Partner at PKF bba
<b>Open Meeting</b>	<p>The Connétable opened the meeting by welcoming everyone in attendance and pointed out the fire exits and restrooms at the Church. The Connétable informed that the meeting will be recorded for the purpose of accurate minute taking.</p> <p>The Connétable invited the Assistant Parish Secretary to read out the Convening Notice.</p> <p>The Connétable then advised that the new Parish Accounts were uploaded to the Parish website at 16:04 this afternoon. Therefore, any version of the accounts that parishioners have before 16:04 today are invalid.</p> <p>The Connétable apologised for the lateness of the Rates Assembly and advised that votes taken this evening will be by a show of hands, unless the Assembly wish to vote by secret ballot.</p>
<b>1. Apologies</b>	<p>Apologies were received from the following:</p> <p>Daryn Cleworth, Philip Barber, Tony Powell, Bruce Burnett, John Le Maistre, Robin Hamilton-Howes and Tracy Laurent.</p>
<b>2. Approval of the Minutes of 04, October 2023</b>	<p>Jerry Collins requested an amendment on item two, the first line of paragraph five and advised the line should be phrased as a question rather than a statement.</p> <p>The amended minutes of the meeting held on Wednesday, 04 October 2023 were proposed by Jerry Collins and seconded by Caroline Anderson and duly approved unanimously.</p>
<b>3. Approve and Adopt the Audited Accounts for the Financial Year Ended 30 April 2023</b>	<p>The Connétable invited comments from David Moehle regarding the audited accounts.</p> <p>David Moehle advised that the financial statements have been approved and signed by the Connétable this morning and PKF bba this evening.</p> <p>The Connétable asked for any questions from the floor for the auditor.</p>

Mark Houze asked the following questions, which were answered by David Moehle:

- Why neither of the published accounts were signed by the auditor and why two sets of different accounts, which were signed by the Connétable, were published?

*David Moehle advised he cannot comment on the accounts from 23 November 2023, however, can confirm that the accounts from 29 November 2023 have been approved and signed by both the Connétable and PKF bba.*

- What specific control tests, and the results of those tests, were undertaken to ensure that the 78,420,646 quarters in the Parish were assessed correctly, consistently and lawfully?

*David Moehle informed that the methodology in the report is describing the methodology of the audit as a whole and the wording used is strict and cannot be edited, unless there are reasons to report material error in the financial statements. David Moehle continued and advised that the Rates List is approved by the Supervisory Committee.*

- Why does the auditor's report not mention that the Grouville Rates Assessors breached the Rates (Jersey) Law 2005 or that there has been a misstatement in the rates assessments?

*David Moehle advised that the accounts, as they stand, have been applied based on the Rates List that was approved by the Supervisory Committee. An appeal process is available to parishioners should they wish to appeal their assessments.*

The Connétable confirmed that the matter regarding Rate Assessments will be discussed at a different Parish Assembly. The Connétable continued and explained that no other business may be discussed, except matters stated on the Convening Notice.

Caroline Anderson commented there is no note on the accounts concerning the ongoing usage of the Maison Le Maistre (MLM) fund. The Connétable advised that whilst the roof project at the Parish Hall is taking place, he will not commit to any reserves.

Denis De Gruchy commented that efficiency savings are not mentioned in the accounts. The Connétable said that the Parish are working constantly to save money.

The Connétable took the opportunity to thank PKF bba and David Moehle for their support.

The Connétable read through the accounts and invited questions from the floor.

Caroline Anderson referred to note nine, on page 15, regarding the total rates payable of £1,536,330 that did not appear to add up and asked the auditor if they had any comment. David Moehle said he was under the impression this was reconciled, however he will revert back.

Peter Hargreaves referred to page 17 and asked if further reviews will be undertaken by the Financial Review Working Group (FRWG). The Connétable answered yes.

	<p>Peter Hargreaves then asked if parishioners could contact the Parish with relevant comments and queries to pass on to the FRWG. The Connétable answered yes.</p> <p>Peter Hargreaves commented that the FRWG report was not approved at the Parish Assembly held on Wednesday, 04 October 2023. The Connétable said that the report was implemented, which was made clear at the Assembly. Peter Hargreaves suggested that clarification is provided of which of the recommendations were adopted. The Connétable noted the suggestion.</p> <p>The Connétable then asked if there was a proposer to approve the accounts, to which Clive Brown duly did so, with Chris Osgood seconding. The Assembly voted and the proposal was approved by the majority.</p>
<p><b>4. To Place the Amount Required for the Upkeep and Maintenance of the Byroads for the Financial Year Ending 30 April 2024</b></p>	<p>The Connétable explained the breakdown of the roads budget and invited questions from the floor.</p> <p>Sarah Howard asked for an explanation as to why the estimates for road repairs has increased by 500% and how much of the £210,000 has been spent in seven months. The Connétable advised that the two projects on La Rue du Moulin de Bas and La Cache des Pres require long dry periods before work can commence. The Connétable was unable to confirm exactly how much has been spent within the last seven months. Sarah Howard then questioned if there will be a large underspend as dry weather is not expected for the next few months. The Connétable confirmed that it is a probability.</p> <p>Caroline Anderson asked for clarification on the total budget for the Roads Committee. The Connétable replied that the actual total required is £122,820 and confirmed that the actual expenditure is £81,847 more than £122,820, however said that it cannot be reflected in the figures as the reserve of £81,847 has been considered. Caroline Anderson corrected the Connétable and said the figures can and should be reflected.</p> <p>The Connétable explained that the governance surrounding reserves, including the roads reserve, is due to be discussed in the new year and will be brought to a Parish Assembly before funds are released. Further comments were made from the floor and confusion developed between the Connétable and the Assembly regarding the roads reserve of £81,847 and the release of its funds, as it was agreed at a previous Parish Assembly to use the fund of £81,847 for the projects at La Cache des Pres and La Rue du Moulin de Bas. Mark Houze highlighted his concerns that the Parish does not believe they currently have the right governance around their reserves. The Connétable disagreed with Mark Houze's comment.</p> <p>After further comments were received, the Connétable asked if there was a proposer to approve the roads budget, to which Adrian Le Gal duly did so, with Janet Harrison seconding. The accounts were duly adopted by the Assembly with just two votes against.</p>
<p><b>5. Present, and Approve, the Estimates for the Financial Year ending 30 April 2024</b></p>	<p>The Connétable presented the estimates and asked for questions from the floor.</p> <p>Mark Dawson advised that no explanation has been given for the increase of salaries and recommended that explanations are provided in the report next year. The Connétable noted the recommendation.</p>

	<p>The Connétable highlighted that depreciation will no longer be applied. Sarah Howard expressed concerns of the removal of depreciation and asked how the Parish will look after assets. The Connétable advised that he has produced a list of planned improvements to the Parish's assets. Sarah Howard commented that the Parish should have their governance processes in place before proceeding with reserves.</p> <p>Chris Parlett advised that there is approximately two years of depreciation left in the current assets and proposed to defer the decision to remove the depreciation from the accounts for two years. The proposal was seconded by Peter Hargreaves. The Assembly voted and the proposal was approved by the majority.</p> <p>The Connétable then asked if there was a proposer to approve the estimates, to which Sir Philip Bailhache duly did so, with Chris Parlett seconding. The Assembly voted and the proposal was approved by the majority.</p>
<b>6. To Approve a Parish Rate</b>	<p>The following rates per quarter were proposed by:</p> <ul style="list-style-type: none"> <li>• 1.24 pence - The Connétable</li> <li>• 1.11 pence - Anne Hargreaves</li> <li>• 2.05 pence - David Cummins</li> </ul> <p>No seconders came forward for the proposed rate of 2.05 pence.</p> <p>The proposed rate of 1.11 pence was seconded by Sarah Howard. The Connétable informed that if this proposal is not carried then the first proposal of 1.24 pence will automatically be set as the rate. The Assembly rejected the proposal by a majority, with only 17 votes in favour.</p> <p>The Connétable confirmed that the rate per quarter set is 1.24 pence.</p>
<b>7. To Elect Members of the Accounts Committee for the Financial Year Ending 30 April 2024</b>	<p>Stanley Payn announced that he would like to step down from the Accounts Committee.</p> <p>The Connétable confirmed the current members of the committee who wish to remain, those being:</p> <ol style="list-style-type: none"> <li>1. Mark Labey – Connétable</li> <li>2. John Lamy – Senior Procureur du Bien Public</li> <li>3. Peter Le Cuirot – Procureur du Bien Public</li> <li>4. Helen Gunton – Recteur</li> <li>5. Drew Livingston – Chef de Police</li> <li>6. Anthony Powell – Grouville Rates Assessor</li> <li>7. Caroline Anderson – Parishioner</li> <li>8. Anne Hargreaves – Parishioner</li> <li>9. Mark Houze - Parishioner</li> </ol> <p>There were no proposals to elect further members on to the committee.</p> <p>Chris Parlett proposed to elect the current members of the committee. This was seconded by Sir Philip Bailhache. The Assembly voted and the proposal was approved by the majority.</p>
<b>8. To Appoint the Auditors for the</b>	<p>The Connétable asked for a proposer to appoint PKF bba as the Parish's auditors for the financial year.</p>

<b>Financial Ending 30 April 2024</b>	Robert Mason proposed and Andrew Koester seconded. The Assembly voted and the proposal was approved by the majority.
<b>9. Meeting Closed</b>	The Connétable closed the meeting at 20:52.