

PARISH OF GROUVILLE

ACCOUNTS

30 APRIL 2023

AND

ESTIMATES 2023/2024

PAROISSE OF GROUVILLE

30 APRIL 2023

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Connétable's Report. Financial Year 2023/24

PAROISSE DE GROUVILLE

As Connetables we are Members of the States of Jersey by virtue of our office, and we are elected in accordance with the Elections (Jersey) Law 2002.

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

1.As Connétable I am responsible for the maintenance and integrity of the Parish website. I will ensure that all publications that are relevant to the Parish and its parishioners from the States of Jersey and other sources will be available on the website.

2.The Parish is committed to reducing its carbon footprint. Our three vehicles and power tools are all fossil fuelled but we will consider electric replacements if suitable equivalent machines are available. We will be bringing the Parish Hall up to the most modern insulation standards when the Roof project is completed so as we can consider changing our heating system in the near future.

3. The Honorary Police are also part of the Connetables responsibilities. Our Parish is very proud of their dedication and the hours that they give to us to keep us safe and our Roads clear. In the recent Storm of November 1st, many hours were spent patrolling and keeping us informed of our tasks for the morning, especially by Drew Livingston, Chef de Police, and officer Harry Meacham and I thank them both on your behalf. Keeping the levels of training and equipment up to current requirements for the Police is still one of my priorities. I will also be actively looking for an electric patrol vehicle to supplement our current car. The cost of this I am hoping to be able to achieve from a reserve set up for vehicle replacement.

4. Roads. We have budgeted for major road drainage and resurfacing works around Les Pres Manor and the Roads Reserve will largely complete these, but they require long dry periods to enact which we haven't had this year. Other projects include resurfacing Rue du Moulin which goes down to the East side of the Reservoir. This area of expenditure is the most unpredictable, so our reserve is of major benefit in this matter.

5. Church and Rectory. We have a Roof ventilation issue in the Church and a leak in the Rectory to cure when the weather improves. All the gates in the old cemeteries need attention and the wall along Rue a Don will need to be reseeded. We will stay in close contact with the Rectorat about future projects at the Church.

6. Parish Properties. We will carry out the improvements to the fire safety system in the Parish Hall in conjunction with the Roofing Project. This Project is underway at present, and

we are hoping to re-open the Hall in the spring of 2024. Redecorating this facility is one of my priorities in the New Year. We will also be looking for a new Cemetery, continuing our Disabled access upgrade, and planning for a solar array on the Depot Shed Roof.

7. Youth Service. I would like to maintain the donation to the Youth Club at Gorey. I sit on the management committee of this club and am proud of the youth service and its outreach work and their presence in the Parish. Thank you to our departing Youth Leader Sue Fernandes for all her dedication.

9. Refuse Collection and Road Cleaning. Our refuse contract for the collection of domestic and commercial waste is now set and in action. VML contractors continue to do an excellent job for us as well as the Road cleaning throughout the Autumn, Winter and Spring months.

10. The Financial Review Working Group have made significant progress in updating some of our procedures and have agreed to continue in 2024. One of the topics they will cover is to examine our Trust funds administered by the Parish.


Constable's Statement Regarding the Parish as a Going Concern

The Parish is required by law, to set a rate that will generate enough income to cover our expenditure. As such, the parish will always have sufficient funds to continue.

It is clear from our budget that we need to raise the rate, as all of our expenses continue to rise, and we cannot afford to fall behind.

I am confident that recent capital projects, maintenance and replacements have put us in an advantageous position for the near future.

I wish you all a Merry Christmas and a Healthy Year ahead.

A handwritten signature in black ink, appearing to read 'Mark Labey', with a long horizontal stroke extending to the right.

Mark Labey
Connétable

Independent Auditor's Report to the Parishioners of the Parish of Grouville for the year ended 30 April 2023

Opinion

We have audited the financial statements of the Parish of Grouville (the 'Parish') for the year ended 30 April 2023 which comprise the Balance Sheet, General Account, Roads Account, La Croix Cemetery Account, the Maison Le Maistre Fund Balance Sheet and the Notes to the Financial Statements, including a summary of significant accounting policies. The financial statements have been prepared in accordance with the accounting policies as set out in Note 1 of the financial statements.

In our opinion the financial statements for the year ended 30 April 2023 have been properly prepared, in all material respects, in accordance with the basis of preparation and accounting policies in Note 1 to the financial statements.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Parish in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Connétable's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Parish's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Connétable with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the report and financial statements, other than the financial statements and our auditor's report thereon. The Connétable is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Connétable's responsibility for the financial statements

The Connétable is responsible for the preparation of the Annual Report, which includes the financial statements, in accordance with applicable law and in accordance with the basis of preparation and accounting policies in Note 1. The Connétable is responsible for determining that the basis of preparation and accounting policies are acceptable in the circumstances. The Connétable is also responsible for such internal control as he determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Connétable is responsible for assessing the Parish's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Connétable considers that it is inappropriate to do so.

Auditor's Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the Parish's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the Parish through enquiry of management, review of the minutes of Connétable and Procureur meetings and Parish Assembly meetings and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the Parish:

- Rates (Jersey) Law 2005.

We developed an understanding of the key fraud risks to the Parish (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for accounting estimates, analysis of journal entries, walkthrough of the key control cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Identifying and assessing the design of key controls implemented by management to prevent and detect fraud;
- Enquiry of personnel and the Connétable;
- Performance of analytical procedures to identify unusual relationships which may indicate a risk of fraud or an irregularity;
- Review of the minutes of Connétable and Procureur meetings and Parish Assembly meetings; and
- Journal entry testing - including analysis of the general ledger to identify entries deemed to represent a higher risk of fraud or error.

The inherent limitations of an audit mean that there will always be a risk that irregularities will go undetected, including those which may ultimately lead to a material misstatement. This risk is considered greater where an irregularity results from fraud including misrepresentation, collusion, and forgery.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Parishioners of the Parish of Grouville, as a body. Our audit work has been undertaken so that we might state to the Parishioners those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Parishioners of Grouville as a body, for our audit work, for this report, or for the opinions we have formed.

PKF BBA Audit and Assurance Ltd.

PKF BBA Audit and Assurance Limited
9 Bond St, St Helier,
Jersey, JE2 3NP

Date: 29 November 2023

PARISH OF GROUVILLE

BALANCE SHEET AT 30 APRIL 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS	2		57,043		77,924
CURRENT ASSETS					
Rates outstanding	3	18,600		6,954	
Debtors	4	13,027		12,942	
Cash at bank					
Term deposits		257,650		255,457	
Current and deposit accounts		1,005,226		359,593	
		<u>1,294,503</u>		<u>634,946</u>	
Less: CREDITORS: Amounts falling due					
within one year-					
Sundry creditors	5	824,274		230,373	
Driving licences prepaid	6	14,755		10,476	
		<u>839,029</u>		<u>240,849</u>	
NET CURRENT ASSETS			<u>455,474</u>		<u>394,097</u>
			<u>512,517</u>		<u>472,021</u>
Less: DEFERRED INCOME					
Driving licence income deferred	6		83,330		94,288
			<u>429,187</u>		<u>377,733</u>
Representing:					
GENERAL ACCOUNT	7		339,138		287,002
CHURCH AND RECTORY RESERVE	7		6,739		7,421
ROAD RESERVE	7		81,847		81,847
COMMUNITY IN BLOOM FUND	7		1,463		1,463
			<u>429,187</u>		<u>377,733</u>

The accounts set out on pages 5 to 17 were approved, authorised for issue and signed by the Connétable on 29-11-23 2023.


Mark A Labey
 Connétable

PARISH OF GROUVILLE

GENERAL ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

2021/2022 £		2022/2023 £	2022/2023 £
Income	INCOME	Estimates	Income
777,358	Parish Rate (note 9)	876,335	873,133
11,697	Sundry income	12,600	18,583
789,055	TOTAL INCOME FOR THE YEAR	888,935	891,716
	EXPENDITURE		Expenditure
Expenditure	Tresor (Parish Church expenses)	26,000	30,000
18,061			
	General		
6,107	Heat, light, fuel and water	8,000	7,659
3,488	Telephone	4,000	3,792
5,892	Printing, advertising and stationery	7,000	6,243
1,370	Office sundries	1,600	2,044
8,138	Postage	8,500	5,579
9,683	Insurance	10,500	11,586
9,914	Upkeep of premises	18,000	12,578
4,734	Floral and tree planting	5,000	5,095
17,779	Other general expenses (page 18)	17,000	22,432
67,105		79,600	77,008
	Administration		
207,041	Salaries, wages and social security	239,450	242,743
27,300	Subcontractors	28,500	28,190
24,719	Pensions (note 8)	30,000	30,662
449	Staff Training and Health and safety	2,500	1,769
9,735	Audit fee	14,500	13,835
24,228	Honorary Police costs and court expense	32,000	30,708
1,981	Assessment Committee	2,500	2,000
1,166	Connetable's fund	2,500	2,472
19,467	Legal and professional fees	25,900	24,098
23,721	Supervisory Committee	25,000	16,696
13,780	IT costs	20,500	12,934
-	Election expenses	1,000	1,450
353,587		424,350	407,557
(1,854)	La Croix Cemetery (page 9)	(2,000)	(3,620)
436,899	Expenditure carried forward to (page 7)	527,950	510,945

PARISH OF GROUVILLE

GENERAL ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023 (continued)

Expenditure 2021/2022 £		Estimates 2022/2023 £	Expenditure 2022/2023 £
436,899	Expenditure brought forward (page 6)	527,950	510,945
18,662	Roads Account deficit (page 8)	27,900	32,703
147,177	Refuse collection	229,235	218,319
28,191	Depreciation (note 2)	28,191	30,018
<u>630,929</u>	TOTAL RECURRING EXPENDITURE	<u>813,276</u>	<u>791,985</u>
74,626	Non-recurring expenditure (page 18)	49,059	30,095
<u>14,000</u>	Donation: Gorey Youth Club	<u>14,000</u>	<u>17,500</u>
719,555	TOTAL NET EXPENDITURE FOR THE YEAR	876,335	839,580
<u>(789,055)</u>	Less: TOTAL INCOME FOR THE YEAR (page 6)	<u>(888,935)</u>	<u>(891,716)</u>
<u><u>69,500</u></u>	NET SURPLUS FOR THE YEAR carried forward (note 7)	<u><u>12,600</u></u>	<u><u>52,136</u></u>

Continuing operations: All items dealt with in arriving at the surplus for the year ended 30 April 2023 and prior year relate to continuing operations.

PARISH OF GROUVILLE
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023

2021/2022		2022/2023
£		£ £
	INCOME	
1,400	Firearm certificates	895
23,120	Motor driving licences	24,135
7,142	Dog licences	7,470
3,861	Fines - parking and speeding	1,855
1,578	Traffic works income	2,597
<u>(52)</u>	Miscellaneous	<u>18</u>
<u>37,049</u>		<u>36,970</u>
	EXPENDITURE	
2,831	Lighting	3,032
38,915	Road repairs, less amounts recovered	43,585
5,774	Motor vehicle operational costs	5,199
(1,375)	Branchage	3,314
1,720	Tows	590
3,413	Sundry	7,382
3,607	Driving licence operational costs	4,695
<u>826</u>	Equipment	<u>1,876</u>
<u>55,711</u>		<u>69,673</u>
	NET DEFICIT FOR THE YEAR CARRIED TO GENERAL ACCOUNT (page 7)	
<u>(18,662)</u>		<u>(32,703)</u>

PARISH OF GROUVILLE
LA CROIX CEMETERY
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2023

2021/2022		2022/2023
£		£ £
	Income	
2,950	Burial fees	2,818
(100)	Sale of plots	3,150
810	Kerbs, headstones and inscription charges	420
3,660	Total income	6,388
	Expenditure	
1,806	Cemetery maintenance	2,768
1,854	NET SURPLUS FOR THE YEAR Carried to General Account (page 6)	3,620

PARISH OF GROUVILLE
MAISON LE MAISTRE FUND
BALANCE SHEET AT 30 APRIL 2023

2022		2023
£		£ £
<u>-</u>	MAISON LE MAISTRE	
	At cost, less depreciation (note 1)	-
	Current Assets	
125,883	Sundry debtor: Parish of Grouville (see Page 12)	95,159
306,749	Cash at bank: term deposits	313,265
217,728	current and deposit accounts	344,225
<u>650,360</u>		<u>752,649</u>
<u>-</u>	Less : Creditors: amounts falling due within one year	<u>-</u>
<u>650,360</u>	NET CURRENT ASSETS	<u>752,649</u>
<u>650,360</u>	TOTAL NET ASSETS	<u>752,649</u>
	Representing :	
	MAISON LE MAISTRE FUND	
<u>629,197</u>	Balance at 1 May	650,360
	Income	
93,475	Rents received	101,946
788	Deposit interest	7,250
<u>94,263</u>		<u>109,196</u>
	Expenditure	
43,953	Maintenance costs	4,199
2,218	Insurance	2,708
26,929	Depreciation	<u>6,907</u>
<u>73,100</u>		
<u>21,163</u>	Net Income for the year	<u>102,289</u>
<u>650,360</u>	BALANCE AT 30 APRIL	<u>752,649</u>

See Note 15 for further detail in relation to this fund.

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2023

1 Principal accounting policies

The accounts are prepared in accordance with the historical cost convention and the accounting policies selected by the Parish. They are prepared for the purpose of presentation to the Parish Assembly, together with Estimates of the funds required by the Parish, in accordance with Rates (Jersey) Law 2005. As a result, the accounts may not be suitable for another purpose. A summary of the significant accounting policies, which have been applied consistently, are set out below.

Fixed assets

The land and property register provides core information about property and land owned by the Parish of Grouville, as per page 19. It is split between those assets included and not included on the Balance Sheet. Assets included on the balance sheet represent those constructed by the Parish, assets held off balance sheet represent those donated or inherited by the Parish. The list is updated on an annual basis, and will reflect changes where the Parish has either acquired or disposed of land or property during the year. Please refer to page 19 for the list as at 30 April 2023.

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

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

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

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

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

Rates income

The Parish Rates are brought into account for assessments up to 31 December 2022.

Driving licence income

During the year ended 30 April 2023 the driving licences income for new/renewals was deferred and amortised to the road account and accrued over a ten year period. This is in line with the previous year. Please refer to note 6 for more information.

Other income

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

Expenditure

Expenditure is accounted for on an accruals basis.

Bad debts

A specific provision is made against all debts relating to rates over two years in arrears. Individual provisions are also made against certain debtors should the individual circumstances of that debtor lead the Parish to believe that the debt is not, or significantly unlikely to be recoverable.

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2023

Maison Le Maistre fund

The Maison le Maistre Fund is shown separately in the accounts and the Fund's income and expenditure are not included in the Parish's General Account. The fund is self sufficient and therefore the only figure included in the Parish accounts is a debtor receivable from the Maison le Maistre Fund in respect of monies paid on behalf of the fund that have not yet been repaid by the fund, or a creditor in respect of monies received on behalf of the fund that have not yet been paid to the fund. For the year ended 30 April 2023, this is in a creditor position, and included in note 5.

All expenditure on the development of the Maison Le Maistre accommodation was capitalised and fully written down to zero.

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

2 Fixed assets	Vehicles £	Improvements to Agricultural Shed £	Agricultural shed £	Improvements To Parish Hall £	Computer & other Equipment £	Total £
Cost						
At 1 May 2022	56,275	165,497	106,639	445,785	10,860	785,056
Additions	-	-	-	-	9,137	9,137
At 30 April 2023	56,275	165,497	106,639	445,785	19,997	794,193
Depreciation						
At 1 May 2022	53,900	94,290	106,639	445,785	6,518	707,132
Charge for the year	2,375	23,642	-	-	4,001	30,018
At 30 April 2023	56,275	117,932	106,639	445,785	10,519	737,150
Net book value						
At 30 April 2023	-	47,565	-	-	9,478	57,043
At 30 April 2022	2,375	71,207	-	-	4,342	77,924

Other than disclosed above, there are other assets which are owned by the Parish and are still in use. A list of these assets is given on page 19.

3 Rates outstanding	2023 £	2022 £
Rates outstanding at 30 April	18,600	6,954

PARISH OF GROUVILLE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2023

4 Debtors	2023	2022
	£	£
Sundry debtors	8,766	10,336
Tenants	2,828	2,406
Related party receivable - John Le Maistre Junior Friendship Club	-	200
	<u>1,433</u>	<u>-</u>
	<u><u>13,027</u></u>	<u><u>12,942</u></u>
5 Creditors: amounts falling due within one year	2023	2022
	£	£
Rates in advance	15,358	15,406
Social security and ITIS contributions	5,186	8,733
Amounts owed to Trusts	16,722	12,792
Maison Le Maistre	95,159	125,883
Audit Fee	9,500	9,500
Accountancy	2,300	1,250
Related parties payable - DB Cummins Ltd	-	504
Sundry creditors	30,199	56,305
Island wide rates	649,850	-
	<u>824,274</u>	<u>230,373</u>
6 Deferred income - motor driving licence income	2023	2022
	£	£
At 1 May 2022	104,764	96,950
Net Driving Licence Income Deferred in Year	11,372	19,628
Net Annual release to roads account	<u>(18,051)</u>	<u>(11,814)</u>
At 30 April 2023	<u>98,085</u>	<u>104,764</u>
Analysed as :		
Relating to the period to 30 April 2024	14,755	10,476
Relating to the period after 30 April 2024	83,330	94,288
	<u>98,085</u>	<u>104,764</u>

7 Summary of funds

	General Account	Church and Rectory Reserve	Road Reserve	Community in Bloom Fund	2023 Total
	£	£	£	£	£
At 1 May 2022	287,002	7,421	81,847	1,463	377,733
Surplus for the year	52,136	-	-	-	52,136
Utilisation of funds	-	(682)	-	-	(682)
Charitable contributions:					
Jersey Association of Charities	-	-	-	-	-
At 30 April 2023	<u>339,138</u>	<u>6,739</u>	<u>81,847</u>	<u>1,463</u>	<u>429,187</u>

For a narrative summary of funds see note 10.

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2023

8 Pension costs

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

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

Actuarial Valuations are carried out on a tri-annual basis. The main purposes of the valuation are to review the operations of the scheme, to report on its financial condition, and to confirm the adequacy of the contributions to support the scheme benefits. The last published valuation was as at 31 December 2021 with a surplus of £183.8m.

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

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

2) The payment of a monthly sum, starting in February 2006 and continuing until September 2053. Initially the monthly sum, which includes repayment of interest, was set at £90 and increases each January to an amount calculated by the actuary, but approximating to rises equal to the increase in pay of the PECRS membership. In 2019, the Parish elected to move to an accelerated payment schedule. Repayments will continue to be made until 29 September 2053. The monthly sum with effect from 1 January 2023 £407 per month (2022: £398).

It is the Parish's accounting policy not to account for long-term liabilities. Therefore the above mentioned gross pension liability for the pre-1987 debt and the related charge has not been recorded in the financial statements at 30 April 2023. The Parish has agreed to meet this liability through an established repayment schedule, which would be in place even if the Parish has no participating members at the time. Under this schedule, payments made including interest incurred will be charged to the Administration (Pensions) account in the year they are paid. In view of the agreed schedule the Constable and Procureurs believe that the Parish is able to continue to meet all of its obligations as they fall due.

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

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

The employer contribution rate has been phased in over three years. In January 2019 the Rate was 14.4%, in January 2020 the Rate was 15.2% and in January 2021 to subsequent years the rate is 16%.

Salaries and emoluments in the general account include pension contributions for staff to this scheme amounting to £30,662 (2022: £24,719). This total includes both the amounts paid in respect of the PECRS and CARE schemes.

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2023

9 Parish rates	2022 Rate Quarters At 1.11p	2023	2021 Rate Quarters At 0.99p	2022
		£		£
Quarters	<u>78,420,646</u>	870,469	<u>78,150,846</u>	773,693
Surcharges receivable		5,478		6,341
Rates written off		(1,712)		(1,460)
Bad debts written off 2019/(2018)		(1,130)		(1,373)
Prior rates written off now collected		28		383
Island Wide Rates written off now paid		-		(257)
Unreconciled differences		-		31
Net parish rates income		<u>873,133</u>		<u>777,358</u>

For the year ended 30 April 2023 rates were payable to the Parish at a rate of 1.11p per quarter. In addition an island wide rate was levied. The island wide rate was collected by the Parish and passed directly to the States of Jersey. The total payable for the island wide rate was £657,475 bringing total rates payable for the Parish (parish rates and island wide rates) to £1,536,330.

The Net Parish Rates Income has been confirmed and agreed to the Parish General Ledger. The Surcharges receivable and the 2022 Rates written off have been agreed to the Parishes Rates Management System. The reconciled difference between the rates income that the Parish should have received for the year of £870,469 and the rates income that Parish has actually recorded in the general ledger, £873,133, is set out above.

10 Summary of reserve balances

General account

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

Grouville Church & Rectory Reserve

The Parish of Grouville has funds set aside for Church & Rectory.

Road Reserve

The Parish of Grouville had set aside these funds to be used for two roads projects that didn't take place last year but will be undertaking these projects in the coming year. The utilisation and balance is set out in note 7.

Community in Bloom Reserve

The Parish of Grouville had set aside funds to aid with the community in bloom competition and or use these funds for floral projects. The surplus, utilisation and balance is set out in note 7.

11 Contingent Liability

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

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2023

12 Commitments

The Parish has commitments as detailed below:

Long term service contracts expiring in:	£
1 year	248,179
2-5 years	744,537
Over 5 years	-
	<u>992,716</u>

13 Goods and services tax

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

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

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

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

14 Related party disclosures

Bernard Rebours was a Procureur du Bien Public of the Parish and owner of Belle Fleurs Garden Centre. He left office on 10th March 2023. During the year, Belle Fleurs Garden Centre provided services to the Parish for which they were paid £8,494 (2022: £443), of which nil was payable at 30 April 2023 (£nil: 30 April 2022).

David Cummins is a member of the Parish Roads Committee and owner of DB Cummins Ltd. During the year, DB Cummins Ltd provided services to the Parish for which they were paid £8,264 (2022: £1,760), of which £Nil was payable at 30 April 2023 (£504: 30 April 2022).

Stanley Payn is a member of the Parish Roads Committee and owner of Fauvic Nurseries. During the year, Fauvic Nurseries provided services to the Parish for which they were paid £7,233 (2022: £88), of which £Nil was payable at 30 April 2023 (£Nil: 30 April 2022).

Eric Gavey previously a Roads Inspector. He is now part of the Roads Committee and took office on 14th April 2023. He is the owner of Lawrence de Gruchy Ltd. During the year, Lawrence de Gruchy Ltd provided services to the Parish for which they were paid £431 (2022: £182), of which £Nil was payable at 30 April 2023 (£Nil: 30 April 2022).

Barrie Hamel is a Roads Inspector and his company Hamel Bros Ltd rents the following fields from the Trusts for £4,669 per year: fields 238, 410, 499, 499A and 701, of which £Nil was payable at 30 April 2023 and £Nil at 30 April 2022.

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2023

15 Subsequent events

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 ended 30 April 2022.

During the meeting, the Parish was instructed to review the presentation of the financial statements.

On December 20th 2022 the Connetable gave an undertaking to form a Financial Review Working Group to look into the following:

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

This review has been undertaken by an independent Financial Review Working Group (FRWG), comprised of several parishioners with specialised backgrounds.

The FRWG published an Interim 'Report of the Findings and Recommendations', advising that the Parish adapt their financial policies, as reflected in the accounts, through a series of recommendations. Amongst these recommendations were:

- To utilise the Maison le Maistre funds for purposes other than maintaining the development, including using part of the funds to fund the Parish Hall roof project.
- To use the surplus of the funds generated from rents to set up a building or property reserve.
- To remove fixed assets & depreciation from future financial statements.
- To hold and maintain reserve accounts for property, vehicles, church and road.

The report has been examined by the Connétable, Procureurs du Bien Public, Parish of Grouville Accounts Committee and was presented at a Parish Assembly on 4th October 2023.

The Connétable and Procureurs du Bien Public have decided to implement the recommendations of the FRWG, and they will be reflected in the next year's accounts, for the year ended 30 April 2024.

There are no other significant subsequent events that require recognition or disclosure in the accounts.

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

2021/2022	Income	2022/2023
£		£
	Sundry Income	
238	Deposit interest	4,311
2,981	Search fees	2,810
1,840	Hire of Parish Hall	4,815
5,175	Permits	4,580
1,463	Sundry income	2,067
<u>11,697</u>		<u>18,583</u>
2022	Expenditure	2023
£		£
	Other general expenses	
5,436	Christmas activities	4,815
9,507	Bank charges	12,182
2,836	Sundry expenses	5,435
<u>17,779</u>		<u>22,432</u>
2022	Non recurring expenditure	2023
£		£
-	Vin d'honneur.	1,393
7,137	Fire & Safety	25
(3,533)	Platinum Jubilee	4,196
-	Centeniers' Tri-Annual Dinner	1,754
59,379	Bakehouse	-
-	Liberation 75	114
8,512	Parish Hall Roof	13,951
-	Visite Royale	9,371
-	Queens Canopy	(709)
3,131	Till System	-
<u>74,626</u>		<u>30,095</u>

PARISH OF GROUVILLE
LAND AND PROPERTY ASSET REGISTER
AT 30 APRIL 2023

Included on the Balance Sheet

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

Included on the Maison Le Maistre Balance Sheet

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

Not included in the accounts

4. The Parish Hall building and car park, less the administration block.
 5. The caretaker's cottage, Grouville Parish Hall.
 6. The Rectory and outbuildings.
 7. The quarry on La Rue a Don.
 8. The store adjacent to the rifle range.
 9. The land on which the rifle range is situated.
 10. La Croix Cemetery.
 11. The Parish Church and Churchyard.
 12. La Vielle Cemetery.
 13. Field 432: Le Don Laurens
 14. The land adjacent to Parish agricultural shed
 15. La Fontaine es Cabot
- This list excludes all land and property owned by Trusts.

PARISH OF GROUVILLE
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2024

Estimates 2022/2023 £	Expenditure 2022/2023 £		Estimates 2023/2024 £
26,000	30,000	TRESOR (Parish Church expenses)	25,000
		GENERAL EXPENSES	
8,000	7,659	Heat, light, fuel and water	7,500
4,000	3,792	Telephone	4,200
7,000	6,243	Printing, advertising and stationery	7,000
1,600	2,044	Office sundries	1,800
8,500	5,579	Postage (including Promail)	7,000
10,500	11,586	Insurance	15,078
18,000	12,578	Upkeep of premises	25,000
5,000	5,095	Floral and tree planting	4,000
17,000	22,432	General expenses	17,000
<u>79,600</u>	<u>77,008</u>		<u>88,578</u>
		Administration	
239,450	242,743	Salaries, wages and social security	293,000
28,500	28,190	Subcontractors	31,000
30,000	30,662	Pensions	36,000
2,500	1,769	Staff training, Health and Safety	3,000
14,500	13,835	Audit fee	9,500
32,000	30,708	Honorary police costs and court expenses	39,509
2,500	2,000	Assessment Committee	2,500
2,500	2,472	Connetable's fund	2,800
25,900	24,098	Legal and professional fees	31,000
25,000	16,696	Supervisory Committee	26,664
20,500	12,934	IT costs	15,336
1,000	1,450	Election expenses	1,500
<u>424,350</u>	<u>407,557</u>		<u>491,809</u>
<u>(2,000)</u>	<u>(3,620)</u>	La Croix Cemetery	<u>(4,740)</u>
<u>527,950</u>	<u>510,945</u>	Expenditure carried forward to (page 21)	<u>600,647</u>

PARISH OF GROUVILLE
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2024

Estimates 2022/2023 £	Expenditure 2022/2023 £		Estimates 2023/2024 £
527,950	510,945	Expenditure brought forward from page 20	600,647
ROADS ACCOUNT			
3,000	3,032	Lighting	3,400
44,000	43,585	Roads repairs less recoveries	128,153
6,000	5,199	Motor vehicle operational costs	5,770
2,500	3,314	Branchage	3,500
1,800	590	Towing fees	1,000
3,500	7,382	Sundry expenses	8,190
4,000	4,695	Driving licence operational costs	5,297
3,000	1,876	Equipment	2,100
		Less income from:	2,080
(1,500)	(895)	Firearm certificates	(595)
(25,000)	(24,135)	Motor driving licences	(24,135)
(7,200)	(7,470)	Dog licences	(7,470)
(4,000)	(1,855)	Fines: parking and speeding	(1,855)
(2,000)	(2,597)	Traffic works income	(2,597)
(200)	(18)	Miscellaneous	(18)
27,900	32,703		122,820
DEPRECIATION			
2,376	2,375	Motor Vehicle	REMOVED
23,642	23,642	Agricultural shed improvements	REMOVED
2,173	4,001	Computer and other equipment	REMOVED
28,191	30,018		-
229,235	218,319	REFUSE COLLECTION	248,178
DONATIONS			
14,000	17,500	Donations to Gorey Youth Club	14,000
NON-RECURRING EXPENDITURE			
1,000	1,393	Vin d'Honneur	1,400
12,700	25	Fire safety	-
4,146	4,196	Platinum Jubilee	-
1,842	1,754	Centeniers' Tri-Annual Dinner	-
20,000	13,951	Parish Hall Roof Project	-
9,371	9,371	Visite Royale	-
-	(709)	Queen's Canopy	-
-	114	Liberation	-
-	-	Front Steps	2,000
49,059	30,095		3,400
876,335	839,580	TOTAL ESTIMATED EXPENDITURE FOR THE YEAR	989,045

PARISH OF GROUVILLE
GENERAL ACCOUNT BUDGET
FOR THE YEAR ENDING 30 APRIL 2024

	£	£	£	£
2023 RATE OPTIONS	1.11p	1.24p	1.26	1.30p
ESTIMATED EXPENDITURE (page 19)	(989,045)	(989,045)	(989,045)	(989,045)
Less: ESTIMATED SUNDRY INCOME	14,200	14,200	14,200	14,200
NET EXPENDITURE	(974,845)	(974,845)	(974,845)	(974,845)
2023 PARISH RATES				
78,624,636 quarters at:	1.11 p	872,733		
	1.24 p		974,945	
	1.26 p		990,670	
	1.30 p			1,022,120
PROJECTED NOTIONAL (DEFICIT)/SURPLUS	(102,112)	100	15,825	47,275
Add :				
BALANCE BROUGHT FORWARD	Note 2	339,138	339,138	339,138
Less : Fixed Asset adjustment		(57,043)	(57,043)	(57,043)
		282,095	282,095	282,095
PROJECTED NOTIONAL BALANCE AT 30 APRIL 2024		179,983	282,195	297,920
				329,370

Notes:

- 1) 0.01 per quarter = £7,862 in Parish Rate receivable
- 2) The balance in hand on General Account at 1 May 2023 was £339,138. During the financial year 2023/24 the accounting policy with regard to fixed assets was changed such that fixed assets are not carried on the Balance Sheet (refer to Note 15 of the accounts). In order to reflect this policy the effect is to write each asset down to nil value which has been done by charging the General Account as at 1 May 2023. There is no effect on Parish cashflow. The result is that the revised General Account balance at 1 May 2023 is £282,095.
- 3) The 2022 Parish rate comprised 78,420,646 quarters
- 4) The 2022 Parish rate at 1.11p amounted to £870,469

The above rate represents the Parish rate for both Domestic and Non-domestic property.

An additional amount will be collected by the Parish on behalf of the States of Jersey in respect of the Island Wide Rate (IWR)

The IWR for 2023 has been set at 0.89p (2022: 0.80p) per quarter for Domestic property and 1.31p (2022: 1.15p) per quarter for Non-domestic property