

PARISH OF GROUVILLE

ACCOUNTS

30 APRIL 2024

AND

ESTIMATES 2024/2025

PAROISSE OF GROUVILLE

30 APRIL 2024

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Connétable's Report. Financial Year 2024/25

PAROISSE DE GROUVILLE

As Connétable 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. Now that the Parish Hall roof project is complete and up to the most modern insulation standards we can consider changing our heating system in the near future.
3. The Honorary Police are also part of the Connétable's 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. 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. We are also very fortunate in being able to say our senior team of Centeniers and Vingteniers is complete with the addition of Filippo Rizzuto as Centenier. It is very satisfying to welcome him back to our team in his new senior role.
4. Roads. We have budgeted for major road drainage and resurfacing works around Les Pres Manor and the Roads Reserve will allow us to complete these in the main. They require long dry periods to enact which has been a serious issue in recent years but we have now completed the drainage works in Cache des Pres and Rue du Moulin de Bas, and the resurfacing of the affected area of Cache des Pres. Other projects include resurfacing Rue du Moulin which goes down to the East side of the Reservoir and the repairing of Ruelle Mathurin again after Storm Ciaran.
5. Church and Rectory. We have a Roof ventilation issue in the Church and all the gates in the old cemeteries need attention. Other projects include the wall along Rue a Don which needs reseated. We have also repaired the greenhouse at the Rectory and are hoping to repair the open shed soon.
6. Parish Properties. We will carry out the improvements to the fire safety system in the Parish Hall in conjunction with the Roofing Project, which has been completed under its original budget. 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. MLM repairs and upgrades remain another priority.
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.
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. We have been hampered by staff changes this year but are now up to full strength.
11. I still remain disappointed by the progress on our Trust Funds but our new Procureur, Chris Osgood, has agreed to undertake the research required with the help of the Financial Review Working Group. The funds are still in a high interest account so they are gaining in value.
12. We have reduced the risks to the Parish by signing new agreements with the Receiver General relating to the Minquiers and handing over the reigns of the Common at Fauvic to him as well.
13. Frustrations surround our Green Lane scheme which is still outstanding from October 2022 and other speed reductions but we have had some success with extra Disabled Parking Spaces.
14. In the New Year I would like to discuss the governance of our property reserve and challenges relating to car parks and Play Areas and recycling Bring Banks in Grouville too.

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 a good position for the near future.

Independent Auditor's Report to the Parishioners of the Parish of Grouville for the year ended 30 April 2024

Opinion

We have audited the financial statements of the Parish of Grouville (the 'Parish') for the year ended 30 April 2024 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 accounts, 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 2024 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.

Emphasis of Matter – Accounting for Fixed Assets

We draw attention to: Note 1 - Principal accounting policies, Fixed assets; and Note 2 - Fixed assets. From 1 May 2023, the Parish's accounting policy changed to expense rather than capitalise all new fixed asset purchases. Assets which were acquired prior to 1 May 2023 continue to be held on the balance sheet and depreciated over their remaining life. Our opinion is not modified in respect of this matter.

Emphasis of Matter – Transfer of Maison Le Maistre Fund

We draw attention to: the Maison Le Maistre Fund – Balance Sheet; Note 1 – Maison Le Maistre Fund; and Note 7 – Summary of funds, which explain that the Parish Assembly voted to transfer the Maison Le Maistre Fund into a newly created Property Reserve. This has resulted in an increase to the Balance Sheet total and to the Property Reserve of £782,970, of which £382,361 has been utilised for repairs to the Parish Hall roof. Our opinion is not modified in respect of this matter.

Emphasis of Matter – Basis of Accounting

We draw attention to note 1 to the accounts, which describes the basis of accounting. The accounts 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. Our opinion is not modified in respect of this matter.

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.

PARISH OF GROUVILLE
BALANCE SHEET AT 30 APRIL 2024

		2024		2023	
	Note	£	£	£	£
FIXED ASSETS	2		29,400		57,043
CURRENT ASSETS					
Rates outstanding	3		19,215		18,600
Debtors	4		22,372		13,027
Cash at bank					
Term deposits			264,452		257,650
Current and deposit accounts			<u>1,141,786</u>		<u>1,005,226</u>
			<u>1,447,825</u>		<u>1,294,503</u>
Less: CREDITORS: Amounts falling due					
within one year-					
Sundry creditors	5		412,469		824,274
Driving licences prepaid	6		<u>16,146</u>		<u>14,755</u>
			<u>428,615</u>		<u>839,029</u>
NET CURRENT ASSETS			<u>1,019,210</u>		<u>455,474</u>
			<u>1,048,610</u>		<u>512,517</u>
Less: DEFERRED INCOME					
Driving licence income deferred	6		<u>79,708</u>		<u>83,330</u>
			<u>968,902</u>		<u>429,187</u>
Representing:					
GENERAL ACCOUNT	7		420,073		339,138
PROPERTY RESERVE	7		474,523		-
CHURCH AND RECTORY RESERVE	7		1,468		6,739
ROAD RESERVE	7		71,375		81,847
COMMUNITY IN BLOOM FUND	7		<u>1,463</u>		<u>1,463</u>
			<u>968,902</u>		<u>429,187</u>

The accounts set out on pages 3 to 15 were approved, authorised for issue and signed by the Connétable on 29-11 2024.


Mark A Labey
Connétable

PARISH OF GROUVILLE

GENERAL ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

2022/2023 £		2023/2024 £	2023/2024 £
Income	INCOME	Estimates	Income
873,133	Parish Rate (note 9)	974,945	983,366
4,312	Bank interest income	-	23,621
14,271	Sundry income (page 16)	14,200	19,482
891,716	TOTAL INCOME FOR THE YEAR	989,145	1,026,469
	EXPENDITURE		Expenditure
Expenditure	Tresor (Parish Church expenses)	25,000	30,000
30,000			
	General		
7,659	Heat, light, fuel and water	7,500	5,970
3,792	Telephone	4,200	3,917
6,243	Printing, advertising and stationery	7,000	6,204
2,044	Office sundries	1,800	2,547
5,579	Postage	7,000	7,141
11,586	Insurance	15,078	14,541
12,578	Upkeep of premises	25,000	33,271
5,095	Floral and tree planting	4,000	2,893
22,432	Other general expenses (page 16)	17,000	29,446
77,008		88,578	105,930
	Administration		
242,743	Salaries, wages and social security	293,000	288,165
28,190	Subcontractors	31,000	29,250
30,662	Pensions (note 8)	36,000	35,808
1,769	Staff Training and Health and safety	3,000	3,565
13,835	Audit fee	9,500	15,785
30,708	Honorary Police costs and court expense	39,509	30,802
2,000	Assessment Committee	2,500	3,000
2,472	Connetable's fund	2,800	3,525
24,098	Legal and professional fees	31,000	31,051
16,696	Supervisory Committee	26,664	28,041
12,934	IT costs	15,336	26,518
1,450	Election expenses	1,500	135
-	Mutations	-	130
407,557		491,809	495,775
(3,620)	La Croix Cemetery (page 7)	(4,740)	(2,849)
510,945	Expenditure carried forward to (page 5)	600,647	628,856

PARISH OF GROUVILLE
GENERAL ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2024 (continued)

Expenditure 2022/2023 £		Estimates 2023/2024 £	Expenditure 2023/2024 £
510,945	Expenditure brought forward (page 4)	600,647	628,856
32,703	Roads Account deficit (page 6)	122,820	28,023
218,319	Refuse collection	248,178	248,179
30,018	Depreciation (note 2)	-	27,643
<u>791,985</u>	TOTAL RECURRING EXPENDITURE	<u>971,645</u>	<u>932,701</u>
30,095	Non-recurring expenditure (page 16)	3,400	-
<u>17,500</u>	Donation: Gorey Youth Club	<u>14,000</u>	<u>12,833</u>
839,580	TOTAL NET EXPENDITURE FOR THE YEAR	989,045	945,534
<u>(891,716)</u>	Less: TOTAL INCOME FOR THE YEAR (page 4)	<u>(989,145)</u>	<u>(1,026,469)</u>
<u><u>52,136</u></u>	NET SURPLUS FOR THE YEAR carried forward (note 7)	<u><u>100</u></u>	<u><u>80,935</u></u>

Continuing operations: All items dealt with in arriving at the surplus for the year ended 30 April 2024 and prior year relate to continuing operations.

PARISH OF GROUVILLE
ROADS ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2024

2022/2023		2023/2024	
£		£	£
	INCOME		
895	Firearm certificates	180	
24,135	Motor driving licences	27,075	
7,470	Dog licences (now in General Account under Sundry Income)	-	
1,855	Fines - parking and speeding	2,215	
-	Fines - Branchage	2,000	
2,597	Traffic works income	3,075	
<u>18</u>	Miscellaneous	<u>188</u>	
<u>36,970</u>			<u>34,733</u>
	EXPENDITURE		
3,032	Lighting	3,263	
43,585	Road repairs, less amounts recovered	30,567	
5,199	Motor vehicle operational costs	7,403	
3,314	Branchage	3,939	
590	Tows	-	
7,382	Sundry	10,401	
4,695	Driving licence operational costs	4,735	
<u>1,876</u>	Equipment	<u>2,447</u>	
<u>69,673</u>			<u>62,756</u>
	NET DEFICIT FOR THE YEAR CARRIED TO GENERAL ACCOUNT (page 5)		
<u><u>(32,703)</u></u>			<u><u>(28,023)</u></u>

PARISH OF GROUVILLE
LA CROIX CEMETERY
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2024

2022/2023		2023/2024
£		£ £
	Income	
2,818	Burial fees	2,600
3,150	Sale of plots	5,540
420	Kerbs, headstones and inscription charges	-
6,388	Total income	8,140
	Expenditure	
2,768	Cemetery maintenance	5,291
	NET SURPLUS FOR THE YEAR	
3,620	Carried to General Account (page 4)	2,849

PARISH OF GROUVILLE
MAISON LE MAISTRE FUND
BALANCE SHEET AT 30 APRIL 2024

2023		2024	
£		£	£
<u>-</u>	MAISON LE MAISTRE		
	Fixed Assets		-
	Current Assets		
95,159	Sundry debtor: Parish of Grouville (see Page 5)	-	
313,265	Cash at bank: term deposits	-	
344,225	current and deposit accounts	-	
<u>752,649</u>			<u>-</u>
<u>-</u>	Less : Creditors: amounts falling due within one year		<u>-</u>
<u>752,649</u>	NET CURRENT ASSETS		<u>-</u>
<u>752,649</u>	TOTAL NET ASSETS		<u>-</u>
	 Representing :		
	MAISON LE MAISTRE FUND		
<u>650,360</u>	Balance at 1 May		752,649
	Income		
101,946	Rents received	28,883	
7,250	Deposit interest	4,555	
<u>109,196</u>		<u>33,438</u>	
	Expenditure		
4,199	Maintenance costs	79	
2,708	Insurance	3,038	
<u>6,907</u>		<u>3,117</u>	
<u>102,289</u>	Net Income for the year		<u>30,321</u>
-	Transfer of funds to Property Reserve		(782,970)
<u>752,649</u>	BALANCE AT 30 APRIL 2024		<u>-</u>

See Note 1 for further detail in relation to this Fund.

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

1 Principal accounting policies

The accounts are prepared in accordance with the historical cost convention and the accounting policies adopted 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 for the year ended 30 April 2024, are set out below.

Fixed assets

The land and property asset register, provides core information about property and land owned by the Parish of Grouville, as per page 17. The list is updated on an annual basis, and will reflect the changes where the Parish has either acquired or disposed of land property during the year.

There has been a change in accounting policy for Fixed Assets from 1 May 2023 as recommended by an independent Financial Review Working Group (FRWG), and adopted by The Connétable and Procureurs du Bien Public.

As agreed at a Parish Assembly on 4th October 2023, the fixed assets policy adopted by the Parish has changed from 1 May 2023 onwards. Prior to this, the policy of the Parish was to capitalise fixed assets, and as such recognise them on the Balance Sheet. The assets would then be depreciated in accordance with their useful lives, as determined by the Parish. This would lead to an annual depreciation charge as an expense on the General Account. From 1 May 2023, the policy of the Parish has been to expense rather than capitalise all fixed assets. As such, from this date there will be no fixed assets recognised on the Balance Sheet, with all future purchases made being expensed, as well as no annual depreciation charge. On 29 November 2023 the Parish Assembly voted to keep existing assets on the balance sheet and continue to depreciate them, with a decision to write off any remaining balance deferred for two years. Consequently any assets already capitalised before 1 May 2023 will continue to be depreciated, with any new purchases being expensed.

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 financing was to be repaid.

Motor vehicles purchased before the 1 May 2023 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 is recognised in full in the year of acquisition.

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 and is now fully depreciated. Depreciation is recognised in full in the year the construction was completed.

Computer equipment and other equipment purchased before the 1 May 2023 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 2023.

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

1 Principal accounting policies (continued)

Driving licence income

During the year ended 30 April 2024 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 is, significantly unlikely to be recoverable.

Maison Le Maistre fund

The Maison Le Maistre Fund was previously shown separately in the accounts and the Fund's income and expenditure were not included in the Parish's General Account. The only balance arising in the Parish accounts was either a debtor receivable from the Fund (for monies paid by the Parish on behalf of the Fund that have not yet been repaid by the Fund), or a creditor payable to the Fund (for monies received on by the Parish on behalf of the Fund that have not yet been repaid by the Parish). For the year ended 30 April 2024 there is no creditor or debtor (2023: £95,159 creditor) as at a Parish Assembly vote on the 15 August 2023 it was agreed that these funds should be released to a new Property Reserve, which has subsequently been confirmed by legal advice taken. The funds have been transferred to the Parish's balance sheet in the year by the creation of a Property Reserve (see note 10). Rental income from the Maison Le Maistre properties and the costs of their upkeep are recognised in the Property Reserve.

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

2 Fixed assets	Vehicles £	Improvements to Agricultural Shed £	Agricultural shed £	Improvements To Parish Hall £	Computer & other Equipment £	Total £
Cost						
At 1 May 2023	56,276	165,497	106,639	445,785	19,997	794,194
Additions	-	-	-	-	-	-
At 30 April 2024	<u>56,276</u>	<u>165,497</u>	<u>106,639</u>	<u>445,785</u>	<u>19,997</u>	<u>794,194</u>
Depreciation						
At 1 May 2023	56,276	117,933	106,639	445,785	10,519	737,151
Charge for the year	-	23,642	-	-	4,001	27,643
At 30 April 2024	<u>56,276</u>	<u>141,575</u>	<u>106,639</u>	<u>445,785</u>	<u>14,520</u>	<u>764,794</u>
Net book value						
At 30 April 2024	<u>-</u>	<u>23,922</u>	<u>-</u>	<u>-</u>	<u>5,478</u>	<u>29,400</u>
At 30 April 2023	<u>-</u>	<u>47,564</u>	<u>-</u>	<u>-</u>	<u>9,478</u>	<u>57,043</u>

As discussed in Note 1, the fixed assets policy adopted by the Parish has changed from 1 May 2023 onwards. Whilst the prior policy was to capitalise and depreciate fixed assets, the policy of the Parish has been changed to expense rather than capitalise all fixed assets. As such, from this date there will be no fixed assets recognised on the Balance Sheet, with all future purchases made being expensed, as well as no annual depreciation charge. On 29 November 2023 the Parish Assembly voted to keep existing assets on the balance sheet and continue to depreciate them, with a decision to write off any remaining balance deferred for two years. Consequently any assets already capitalised before 1 May 2023 will continue to be depreciated, with any new purchases being expensed.

The Parish also has a number of fixed assets that are owned and used by the Parish that have not been recognised in the accounts, either historically or for the year ended 30 April 2024. Please see the Land and Property Asset Register on Page 17 for more information.

3 Rates outstanding	2024	2023
Rates outstanding at 30 April 2024	<u>19,215</u>	<u>18,600</u>

PARISH OF GROUVILLE

FOR THE YEAR ENDED 30 APRIL 2024

4 Debtors	2024	2023
	£	£
Debtors	16,655	8,766
Tenants	3,238	2,828
Friendship Club	2,479	1,433
	<u>22,372</u>	<u>13,027</u>
5 Creditors: amounts falling due within one year	2024	2023
	£	£
Rates in advance	15,944	15,358
Social security and ITIS contributions	10,200	5,186
Amounts owed to Trusts	20,102	16,722
Maison Le Maistre	-	95,159
Audit Fee	15,750	9,500
Accountancy	2,500	2,300
Sundry creditors	31,970	30,199
Island wide rates	316,003	649,850
	<u>412,469</u>	<u>824,274</u>
6 Deferred income - motor driving licence income	2024	2023
	£	£
At 1 May 2023	98,085	104,764
Net Driving Licence Income Deferred in Year	12,524	11,372
Net Annual release to roads account	(14,755)	(18,051)
At 30 April 2024	<u>95,854</u>	<u>98,085</u>
Analysed as :		
Relating to the period to 30 April 2025	16,146	14,755
Relating to the period after 30 April 2025	79,708	83,330
	<u>95,854</u>	<u>98,085</u>

7 Summary of funds

	General Account	Property Reserve	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)
Funds from Maison Le Maistre	-	-	-	-	-	0
At 30 April 2023	<u>339,138</u>	<u>-</u>	<u>6,739</u>	<u>81,847</u>	<u>1,463</u>	<u>429,187</u>
	£	£	£	£	£	£
At 1 May 2023	339,138	-	6,739	81,847	1,463	429,187
Surplus for the year	80,935	-	-	-	-	80,935
Maison Le Maistre rental income	-	76,631	-	-	-	76,631
Maison Le Maistre property expenses	-	(2,717)	-	-	-	(2,717)
Utilisation of funds	-	(382,361)	(5,271)	(10,472)	-	(398,104)
Funds from Maison Le Maistre	-	782,970	-	-	-	782,970
At 30 April 2024	<u>420,073</u>	<u>474,523</u>	<u>1,468</u>	<u>71,375</u>	<u>1,463</u>	<u>968,902</u>

For a narrative summary of funds see note 10.

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

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 2024 £426 per month (2023: £407).

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 £35,808 (2023: £30,662).

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

9 Parish rates	2023 Rate	2024	2022 Rate	2023
	Quarters At 1.24p	£	Quarters At 1.11p	£
Quarters	78,624,636	974,945	78,420,646	870,469
Surcharges receivable*		11,883		5,478
Rates written off 2023 & 2022**		(2,679)		(1,712)
Bad debts written off 2020		(799)		(1,130)
Prior rates written off now collected		-		28
Island Wide Rates written off now paid		17		-
Net parish rates income		983,366		873,133

For the year ended 30 April 2024 rates were payable to the Parish at a rate of 1.24p per quarter. In addition an island wide rate is levied. The island wide rate is collected by the Parish and passed directly to the States of Jersey. The total payable for the island wide rate is £737,818 bringing total rates for the Parish (parish rates and island wide rates) to £1,712,763.

The Net Parish Rates Income were confirmed and agreed to the Parish General Ledger. The 'Surcharges receivable*' and the 2023 'Rates written off**' were agreed to the Parishes Rates Management System. The reconciled difference between the expected Parish rates income for the year of £974,945 and the net Parish rates income that Parish of £983,366 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.

Property Reserve

At a Parish Assembly held on the 15th August it was agreed to create a new Property Reserve to cover future, large, non-recurring property expenses by the transfer of the balance held in the Maison Le Maistre fund. From this date rental income from the Maison Le Maistre properties and the costs of their upkeep are recognised in the Property Reserve. At the same meeting it was agreed to utilise the funds in this newly created reserve to cover the costs of the Parish Hall roof repairs (£382,361 - 2023:£Nil).

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.

PARISH OF GROUVILLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2024

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 States of Jersey computer systems. As such the parishes, are 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. As such, no liability has been recognised.

12 Commitments

The Parish has commitments as detailed below:

Long term service contracts expiring in:	£
1 year	262,325
2-5 years	524,650
Over 5 years	-
	<u>786,975</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

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 £12,456 (2023: £8,264), of which £Nil was payable at 30 April 2024 (2023: £Nil).

Stanley Payn is a member of the Parish Roads Committee and owner of Fauvic Nurseries Ltd and Holme Grown. During the year, Fauvic Nurseries and Holme Grown provided services to the Parish for which they were paid £1,760 (2023: £7,233), of which £Nil was payable at 30 April 2024 (2023: £Nil).

Eric Gavey is a member of the Parish 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 £602 (2023: £431), of which £Nil was payable at 30 April 2024 (2023: £Nil).

Mark Labey the Connétable for the Parish and also is the owner of M and C Tunnels Ltd. During the year, M and C Tunnels Ltd provided services to the Parish for which they were paid £180 (2023: £1,492), of which £Nil was payable at 30 April 2024 (2023: £Nil).

Philip Le Maistre is a Roads inspector at the Parish and owner of Master Farms Ltd . During the year, Master Farms Ltd provided services to the Parish for which they were paid £39 (2023: £32), of which £Nil was payable at 30 April 2024 (2023: £Nil).

PARISH OF GROUVILLE
ANALYSIS OF GENERAL ACCOUNT ITEMS
FOR THE YEAR ENDED 30 APRIL 2024

2023	Income	2024
£		£
	Sundry Income	
2,810	Search fees	2,857
4,815	Hire of Parish Hall	(65)
4,580	Permits	2,915
0	Dog licences	7,793
1,591	Field income	5,260
475	Sundry income	722
<u>14,271</u>		<u>19,482</u>

2023	Expenditure	2024
£		£
	Other general expenses	
4,815	Christmas activities	5,304
12,182	Bank charges	11,327
0	Office Security	5,797
5,435	Sundry expenses	7,018
<u>22,432</u>		<u>29,446</u>
22,432		29,446

2023		2024
£		£
	Non recurring expenditure	
1,393	Vin d'honneur.	-
25	Fire & Safety	-
4,196	Platinum Jubilee	-
1,754	Centeniers' Tri-Annual Dinner	-
114	Liberation 75	-
13,951	Parish Hall Roof	-
9,371	Visite Royale	-
(709)	Queens Canopy	-
<u>30,095</u>		<u>-</u>

PARISH OF GROUVILLE
LAND AND PROPERTY ASSET REGISTER
AT 30 APRIL 2024

Not included in the accounts

1. Parish Hall administration block
2. The Parish agricultural shed and parking adjacent to Carteret Farm
3. Maison Le Maistre: consisting of eight cottages, two flats and parking and situated on La Rue Hilgrove, Gorey Village
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
16. Field 506
17. La Marais a La Cocque Lavoir and Pump
18. Pepin Fountain (La Route des Cotils)

This list excludes all land and property owned by Trusts.

PARISH OF GROUVILLE
GENERAL ACCOUNT - ESTIMATES
FOR THE YEAR ENDING 30 APRIL 2025

Estimates 2023/2024 £	Expenditure 2023/2024 £		Estimates 2024/2025 £
25,000	30,000	TRESOR (Parish Church expenses)	25,000
		GENERAL EXPENSES	
7,500	5,970	Heat, light, fuel and water	8,000
4,200	3,917	Telephone	4,000
7,000	6,204	Printing, advertising and stationery	6,500
1,800	2,547	Office sundries	2,000
7,000	7,141	Postage (including Promail)	7,000
15,078	14,541	Insurance	18,000
25,000	33,271	Upkeep of premises	25,000
4,000	2,893	Floral and tree planting	4,000
17,000	29,446	General expenses	20,000
88,578	105,930		94,500
		Administration	
293,000	288,165	Salaries, wages and social security	310,000
31,000	29,250	Subcontractors	30,000
36,000	35,808	Pensions	53,000
3,000	3,565	Staff training, Health and Safety	4,000
9,500	15,785	Audit fee	9,500
39,509	30,802	Honorary police costs and court expenses	35,993
2,500	3,000	Assessment Committee	2,500
2,800	3,525	Connetable's fund	3,200
31,000	31,051	Legal and professional fees	31,000
26,664	28,041	Supervisory Committee	26,000
15,336	26,518	IT costs	20,000
1,500	135	Election expenses	1,500
-	130	Mutations	130
491,809	495,775		526,823
(4,740)	(2,849)	La Croix Cemetery	(3,500)
600,647	628,856	Expenditure carried forward to (page 19)	642,823

PARISH OF GROUVILLE

GENERAL ACCOUNT - ESTIMATES

FOR THE YEAR ENDING 30 APRIL 2025

Estimates 2023/2024 £	Expenditure 2023/2024 £		Estimates 2024/2025 £
600,647	628,856	Expenditure brought forward from page 18	642,823
ROADS ACCOUNT			
3,400	3,263	Lighting	3,300
128,153	30,567	Roads repairs less recoveries	99,540
5,770	7,403	Motor vehicle operational costs	6,500
3,500	3,939	Branchage	3,500
1,000	-	Towing fees	1,000
8,190	10,401	Sundry expenses	8,500
5,297	4,735	Driving licence operational costs	5,000
2,100	2,447	Equipment	2,000
2,080		Less income from:	
(595)	(180)	Firearm certificates	(300)
(24,135)	(27,075)	Motor driving licences	(27,000)
(7,470)	-	Dog licences	-
(1,855)	(2,215)	Fines: parking and speeding	(3,000)
-	(2,000)	Fines - Branchage	(1,500)
(2,597)	(3,075)	Traffic works income	(3,500)
(18)	(188)	Miscellaneous	(200)
<u>122,820</u>	<u>28,023</u>		<u>93,840</u>
DEPRECIATION			
-	-	Motor Vehicle	-
-	23,642	Agricultural shed improvements	23,642
-	4,001	Computer and other equipment	4,001
<u>-</u>	<u>27,643</u>		<u>27,643</u>
<u>248,178</u>	<u>248,179</u>	REFUSE COLLECTION	<u>275,444</u>
DONATIONS			
-	-	Jersey Association of Charities	10,000
<u>14,000</u>	<u>12,833</u>	Donations to Gorey Youth Club	<u>14,000</u>
NON-RECURRING EXPENDITURE			
1,400	-	Vin d'Honneur	1,400
2,000	-	Front Steps	-
<u>3,400</u>	<u>-</u>		<u>1,400</u>
<u>989,045</u>	<u>945,534</u>	TOTAL ESTIMATED EXPENDITURE FOR THE YEAR	<u>1,065,150</u>

PARISH OF GROUVILLE
GENERAL ACCOUNT BUDGET
FOR THE YEAR ENDING 30 APRIL 2025

	£	£	£	£
2024 RATE OPTIONS	1.24	1.26p	1.30p	1.31p
ESTIMATED EXPENDITURE (page 18)	(1,065,150)	(1,065,150)	(1,065,150)	(1,065,150)
Less: ESTIMATED INCOME				
Sundry income	35,000	35,000	35,000	35,000
NET EXPENDITURE	<u>(1,030,150)</u>	<u>(1,030,150)</u>	<u>(1,030,150)</u>	<u>(1,030,150)</u>
 2024 PARISH RATES				
78,948,926 quarters at: 1.24p	978,966			
1.26p		994,756		
1.30p			1,026,336	
1.31p				1,034,230
NOTIONAL (DEFICIT)/SURPLUS	<u>(51,184)</u>	<u>(35,394)</u>	<u>(3,814)</u>	<u>4,080</u>
Add: BALANCE BROUGHT FORWARD Note 2	420,073	420,073	420,073	420,073
PROJECTED NOTIONAL BALANCE AT	<u>368,889</u>	<u>384,679</u>	<u>416,259</u>	<u>424,153</u>
30 APRIL 2025	<u><u>368,889</u></u>	<u><u>384,679</u></u>	<u><u>416,259</u></u>	<u><u>424,153</u></u>

Notes:

1. 0.01p per quarter = £7,894 in Parish Rate receivable.
2. The balance in hand on General Account at 1 May 2024 was £420,073.
3. The 2023 Parish Rate comprised quarters 78,624,636.
4. The 2023 Parish Rate at 1.24p amounted to £974,945.

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 Government of Jersey in respect of the Island Wide Rate (IWR).

The IWR for 2024 has been set at 0.92p (2023: 0.89p) per quarter for Domestic property and 1.37p (2023: 1.31p) per quarter for Non-domestic property.