



**PAROISSE DE GROUVILLE**  
**FINANCIAL STATEMENTS**  
**AT 30 APRIL 2025**  
**AND ESTIMATES 2025/6**

**PAROISSE DE GROUVILLE**

**CONNÉTABLE**

M A Labey

**DÉPUTÉ**

R Binet  
C Labey  
S Luce

**PROCUREUR DU BIEN PUBLIC**

P J Le Cuirot (Senior Procureur)  
C J Osgood

**PARISH SECRETARY**

P Da Silva

**PARISH HALL ADDRESS**

La Rue a Don  
Grouville  
Jersey, JE3 9GA

**INDEPENDENT AUDITORS**

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

**PAROISSE DE GROUVILLE**

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**FOR THE YEAR ENDED 30 APRIL 2025**

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## PAROISSE DE GROUVILLE

### CONNÉTABLE'S REPORT

As Connétables 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.
2. Carbon footprint - We are still considering options for changing our heating system and fitting a solar array on our depot roof.
3. Honorary Police - The Parish is very proud of their dedication. Time is a very precious commodity these days and they give us theirs so generously. We are recruiting so if you know someone who may be suitable, please contact us.  
The electric patrol vehicle cost will be met from the recently approved Vehicle Reserve.
4. Roads - This area of expenditure is the most unpredictable, so our reserve is of major benefit in this matter. Cache des Pres is finally complete with the banks now reinstated. Rue du Moulin de Bas has had new drainage fitted and the willows removed so we will be forming a deep brook inside the meadow to drop the water table below the road. The West end of this road needs a repair so this will have to be planned for. Ruelle Mathurin and Rue des Vaux will require attention this summer and some further patching works in other areas too.
5. Church and Rectory - We have a roof ventilation issue in the Church, which is a project marked for this summer, subject to this Parish Assembly approval. All the gates in the old cemeteries are being attended to as I speak by Artisan Iron, a local company. We hope to make a start on the Church wall west of the South gate soon.
6. Parish Properties - The Parish Hall has been redecorated and a new lighting system installed. The Fire alarm system has been operational in the Parish Hall for a while as has the alarm system in the Disabled toilet and the CCTV system in the lobby.  
The Disabled access upgrade has now received planning permission so it is high on our priority list, which will be discussed at a future Parish Assembly once all quotes have been received.  
The new retaining wall on Rue des Alleurs has become a much larger project than originally expected, as a larger section of the wall needs rebuilding so as to avoid potential future collapses. A retaining wall is required to fully support the carpark and buildings above. It will be more cost effective to do this in one go and all the costs of these will be taken from our Property Reserve, subject to a future Parish Assembly approval.
7. Youth Service - I would like to maintain the donation to the Youth Club at Gorey. Club leader Ciaran is doing a great job of inspiring our young people to attend and providing other important services as well.  
The Parish would also like to continue support to the Jersey Association of Charities.
8. Refuse Collection and Road Cleaning - VML contractors continue to do an excellent job for us as well as the Road cleaning.
9. I thank Parishioners for their overwhelming support for the Sandy Park Play area. I would like to set up another Reserve fund to cover any future equipment replacement costs so as Rate Payers will be protected from surges in the rate.
10. Parish Trust funds - We have researched, and brought up to date, all the records of our trust funds and as a supplement to this report we have listed these together with the funds available in each category. A further presentation will be made at a future Assembly when the FRWG report will be concluded and ratified.
11. Recycling - We have an extremely popular facility at Holme Grown. This facility will continue to be funded by the Government of Jersey. We have allowed £7,000 in the estimates to pay for the land rental of this facility for the last four months of our financial year ended 30 April 2026.
12. Parish Rates – I would like to highlight the underspend of £75,485 at the end of page 7 of the accounts for the financial year ended 30 April 2025. It is my intention, in accordance with the Rates (Jersey) Law 2005, to use this underspend to help offset the rate for the financial year ending 30 April 2026 and so avoid a larger increase.

#### **Connétable Statement regarding the Parish as a Going Concern**

The Parish is required, by law, to set a rate that covers its annual expenditure. The creation of Reserves for property maintenance, vehicle replacements and hopefully for Sandy Park, will smooth out excessive increases but it is clear from our budget that we need to raise the rate, as all our expenses continue to rise, and we cannot afford to fall behind.

## **CONNÉTABLE'S REPORT (CONTINUED)**

### **Celebration Events**

Thank you to everyone for the marvellous events we have had this summer including Liberation 80, the Vin D'Honneur for the Football Club and the Jumelage Games. They were very successful and well organised. Grouville can certainly put on a great party.

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

Mark Labey  
**Connétable**



## **Independent auditor's report to the parishioners of Parish of Grouville for the year ended 30 April 2025**

### **Opinion**

We have audited the financial statements of Parish of Grouville (the 'Parish') for the year ended 30 April 2025 which comprise the Balance Sheet, the General Revenue Account, the Roads Account, La Croix Cemetery Account and 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 have been properly prepared in accordance with the accounting policies as set out in Note 1 of 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 Jersey, 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 – 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 annual report 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.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which our letter of engagement requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of the Connétable**

The Connétable is responsible for the preparation of the financial statements and for being satisfied that they are prepared in line with the accounting policies disclosed in note 1, and for such internal control as the Connétable 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 either intends to liquidate the Parish or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the 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 board minutes, industry research 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 minutes of Connétable and Procureur meetings and Parish Assembly meetings;
- Journal entry testing - including analysis of the general ledger to identify entries deemed to represent a higher risk of fraud or error; and

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://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, as a body, in accordance with the requirements of our engagement letter. 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 Parish and the parishioners 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 Street,  
St. Helier,  
Jersey, JE2 3NP

Date: 22 August 2025

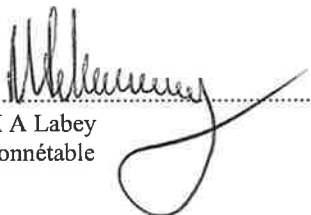


**PAROISSE DE GROUVILLE**

**BALANCE SHEET AT 30 APRIL 2025**

	Note	2025 £	£	2024 £	£
<b>FIXED ASSETS</b>	<b>2</b>		3,930		29,400
<b>CURRENT ASSETS</b>					
Rates outstanding	<b>3</b>	19,335		19,215	
Debtors	<b>4</b>	14,421		22,372	
Cash at bank – Term Deposits		84,891		264,452	
Cash at bank – Current & Deposit accounts		991,150		1,141,786	
		<u>1,109,797</u>		<u>1,447,825</u>	
<b>CREDITORS: Amounts falling due within one year</b>					
Sundry creditors	<b>5</b>	76,882		412,469	
Driving Licences prepaid	<b>6</b>	19,798		16,146	
		<u>96,680</u>		<u>428,615</u>	
<b>NET CURRENT ASSETS</b>			<u>1,013,117</u>		<u>1,019,210</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,017,047</u>		<u>1,048,610</u>
<b>CREDITORS: Amounts falling due after more than one year</b>					
Driving Licences income deferred	<b>6</b>		74,523		79,708
			<u>£942,524</u>		<u>£968,902</u>
<b>REPRESENTING</b>					
General Account	<b>7</b>	495,558		420,073	
Property Reserve	<b>7</b>	446,295		474,523	
Church & Rectory Reserve	<b>7</b>	671		1,468	
Road Reserve	<b>7</b>	-		71,375	
Community in Bloom Fund	<b>7</b>	-		1,463	
			<u>£942,524</u>		<u>£968,902</u>

The financial statements were approved by the Connétable on 22nd Aug 2025:

  
 M A Labey  
 Connétable

**PAROISSE DE GROUVILLE**

**GENERAL ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2023/24 Actuals £</b>		<b>Notes</b>	<b>2024/25 Estimates £</b>	<b>2024/25 Actuals £</b>
	<b>INCOME</b>			
983,366	Parish Rate	9	1,034,231	1,039,374
23,621	Bank interest income		-	11,977
19,482	Sundry income (Page 17)		35,000	23,387
<b>1,026,469</b>	<b>TOTAL INCOME FOR THE YEAR</b>		<b>1,069,231</b>	<b>1,074,738</b>
	<b>EXPENDITURE</b>			
<b>30,000</b>	<b>Tresor (Parish Church Expenses)</b>		<b>25,000</b>	<b>15,000</b>
	<b>General</b>			
5,970	Heat, light, fuel & water		8,000	9,484
3,917	Telephone		4,000	6,786
6,204	Printing, advertising & stationery		6,500	6,794
2,547	Office Sundries		2,000	1,898
7,141	Postage		7,000	10,014
14,541	Insurance		18,000	13,242
33,271	Upkeep of Premises		25,000	46,109
2,893	Floral & tree planting		4,000	6,262
29,446	Other general expenses (Page 17)		20,000	28,122
<b>105,930</b>			<b>94,500</b>	<b>128,711</b>
	<b>Administration</b>			
288,165	Salaries, Wages & Social Security		310,000	296,957
29,250	Accountancy and bookkeeping		30,000	28,641
35,808	Pensions	8	53,000	43,011
3,565	Staff Training & Health and Safety		4,000	7,159
15,785	Audit Fee		9,500	9,626
30,802	Honorary Police costs & court expenses		35,993	29,424
3,000	Assessment Committee		2,500	2,030
3,525	Connétable's Fund		3,200	3,670
31,051	Legal & Professional fees		31,000	31,532
28,041	Supervisory Committee		26,000	22,140
26,518	IT costs		20,000	27,896
135	Election expenses		1,500	-
130	Mutations		130	130
<b>495,775</b>			<b>526,823</b>	<b>502,216</b>
<b>(2,849)</b>	<b>La Croix Cemetery (Page 9)</b>		<b>(3,500)</b>	<b>(3,528)</b>
<b>28,023</b>	<b>Roads Account (Page 8)</b>		<b>93,840</b>	<b>43,761</b>
<b>248,179</b>	<b>Refuse collection</b>		<b>275,444</b>	<b>262,325</b>
<b>27,643</b>	<b>Depreciation</b>	2	<b>27,643</b>	<b>25,470</b>
<b>932,701</b>	<b>Total recurring expenditure</b>		<b>1,039,750</b>	<b>973,955</b>
-	Non-recurring expenditure		1,400	1,298
-	Donation – Jersey Association of Charities		10,000	10,000
12,833	Donation - Gorey Youth Club		14,000	14,000
<b>945,534</b>	<b>TOTAL NET EXPENDITURE FOR THE YEAR</b>		<b>1,065,150</b>	<b>999,253</b>
<b>£80,935</b>	<b>NET SURPLUS FOR THE YEAR CARRIED FORWARD</b>	7	<b>£4,081</b>	<b>£75,485</b>

**Continuing operations:** All items dealt with in arriving at the surplus for the year ended 30 April 2025 and prior year relate to continuing operations.

**PAROISSE DE GROUVILLE**

**ROADS ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2023/24</b>		<b>2024/25</b>
<b>£</b>		<b>£</b>
	<b>INCOME</b>	
180	Firearm Certificates	115
27,075	Motor driving licences	32,345
2,215	Fines – parking and speeding	4,903
2,000	Fines – Branchage	675
3,075	Traffic works income	4,130
188	Miscellaneous	188
<u>34,733</u>		<u>42,356</u>
	<b>EXPENDITURE</b>	
3,263	Lighting	3,576
19,241	Road repairs, less amounts received	40,078
11,326	Road sweeping	11,927
7,403	Motor vehicle operational costs	6,001
3,939	Branchage	4,784
-	Tows	(52)
10,401	Sundry	10,359
4,736	Driving licence operational costs	4,909
2,447	Equipment	4,535
<u>62,756</u>		<u>86,117</u>
<u>£(28,023)</u>	<b>NET DEFICIT FOR THE YEAR CARRIED FORWARD TO GENERAL ACCOUNT (Page 7)</b>	<u>£(43,761)</u>

**PAROISSE DE GROUVILLE**

**LA CROIX CEMETERY  
INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2023/24</b>		<b>2024/25</b>
<b>£</b>		<b>£</b>
	<b>INCOME</b>	
2,600	Burial Fees	7,925
5,540	Sale of plots	1,150
-	Kerbs, headstones & inscription charges	-
<b>8,140</b>	<b>Total income</b>	<b>9,075</b>
	<b>EXPENDITURE</b>	
5,291	Cemetery maintenance	5,547
<b>£2,849</b>	<b>NET SURPLUS FOR THE YEAR CARRIED TO GENERAL ACCOUNT (Page 7)</b>	<b>£3,528</b>

## **PAROISSE DE GROUVILLE**

### **NOTES TO THE ACCOUNTS**

#### **FOR THE YEAR ENDED 30 APRIL 2025**

##### **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 2025, are set out below.

##### **Fixed assets**

The land and property asset register provides core information about property and land owned by the Paroisse de Grouville, as per page 18. 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 2024.

##### **Driving licence income**

During the year ended 30 April 2025 the income from new driving licences and 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 accrual basis.

##### **Expenditure**

Expenditure is accounted for on an accrual basis.

## PAROISSE DE GROUVILLE

### NOTES TO THE ACCOUNTS (CONTINUED)

#### FOR THE YEAR ENDED 30 APRIL 2025

##### 1. Principal accounting policies (continued)

###### 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 was 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). At a Parish Assembly vote on the 15 August 2023 it was agreed that these funds would be released to a new Property Reserve, which was confirmed by legal advice taken. The funds were transferred to the Parish's balance sheet last 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 now recognised in the Property Reserve.

##### 2. Fixed assets

	<b>Vehicles</b>	<b>Improvements to Agricultural Shed</b>	<b>Agricultural Shed</b>	<b>Improvements to Parish Hall</b>	<b>Computer &amp; other equipment</b>	<b>Total</b>
	£	£	£	£	£	£
<b>Cost</b>						
At 1 May 2024 and 30 April 2025	56,276	165,497	106,639	445,785	19,997	794,194
<b>Depreciation</b>						
At 1 May 2024	56,276	141,575	106,639	445,785	14,519	764,794
Charge for the year	-	23,642	-	-	1,828	25,470
At 30 April 2025	56,276	165,217	106,639	445,785	16,347	790,264
<b>Net book value</b>						
At 30 April 2025	£-	£280	£-	£-	£3,650	£3,930
At 1 May 2024	£-	£23,922	£-	£-	£5,478	£29,400

As discussed in Note 1, the fixed assets policy adopted by the Parish has changed from 1 May 2023 onwards. Whilst the policy in prior years 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 2025. Please see the Land and Property Asset Register on page 18 for more information.

**PAROISSE DE GROUVILLE**

**NOTES TO THE ACCOUNTS (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2025**

**3. Rates Outstanding**

	<b>2025</b>	<b>2024</b>
As at 30 April	£19,335	£19,215

**4. Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Debtors	14,179	16,655
Tenants	-	3,238
Friendship Club	242	2,479
	<b>£14,421</b>	<b>£22,372</b>

**5. Creditors: amounts falling due within one year**

	<b>2025 £</b>	<b>2024 £</b>
Rates in advance	18,967	15,944
Social Security & ITIS contributions	6,889	10,200
Amounts owed to Trusts	5,142	20,102
Audit Fee	9,500	15,750
Accountancy and bookkeeping	2,125	2,500
Sundry creditors	34,259	31,970
Island wide rates	-	316,003
	<b>£76,882</b>	<b>£412,469</b>

**6. Deferred income: motor driving licence income**

	<b>2025 £</b>	<b>2024 £</b>
At 1 May	95,854	98,085
Net driving licence income deferred in year	14,612	12,524
Net Annual release to Roads Account	(16,145)	(14,755)
At 30 April 2025	<b>£94,321</b>	<b>£95,854</b>
Analysed as:		
Relating to the period to 30 April 2026	19,798	16,146
Relating to the period after 30 April 2026	74,523	79,708
	<b>£94,321</b>	<b>£95,854</b>

# PAROISSE DE GROUVILLE

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

#### 7. Summary of funds

	General Account	Property Reserve	Church & Rectory Reserve	Road Reserve	Community in Bloom Fund	Total
	£	£	£	£	£	£
<b>At 1 May 2023</b>	<b>339,138</b>	<b>-</b>	<b>6,739</b>	<b>81,847</b>	<b>1,463</b>	<b>429,187</b>
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
<b>At 30 April 2024</b>	<b>£420,073</b>	<b>£474,523</b>	<b>£1,468</b>	<b>£71,375</b>	<b>£1,463</b>	<b>£968,902</b>
<b>At 1 May 2024</b>	<b>420,073</b>	<b>474,523</b>	<b>1,468</b>	<b>71,375</b>	<b>1,463</b>	<b>968,902</b>
Surplus for the year	75,485	-	-	-	-	75,485
Maison Le Maistre rental income	-	96,028	-	-	-	96,028
Maison Le Maistre property expenses	-	(54,238)	-	-	-	(54,238)
Utilisation of funds	-	(70,018)	(797)	(71,375)	(1,463)	(143,653)
<b>At 30 April 2025</b>	<b>£495,558</b>	<b>£446,295</b>	<b>£671</b>	<b>£-</b>	<b>£-</b>	<b>£942,524</b>

For a narrative summary of funds see note 10.

#### 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.



## PAROISSE DE GROUVILLE

### NOTES TO THE ACCOUNTS (CONTINUED)

#### FOR THE YEAR ENDED 30 APRIL 2025

#### 8. Pension costs (continued)

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 2025 £446 per month (2024: £426).

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 2025. 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 Paroisse de Grouville have no members of staff in the PECRS scheme. As of the 1 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.

Salaries and emoluments in the general account include pension contributions for staff to this scheme amounting to £43,011 (2024: £35,808).

#### 9. Parish rates

	2024 Rate Quarters At 1.31p	2025 £	2023 Rate Quarters At 1.24p	2024 £
Quarters	78,948,926	1,034,230	78,624,636	974,945
Surcharges Receivable*		9,360		11,883
Rates written off **		(4,216)		(2,679)
Bad debts written off 2020		-		(799)
Prior rates written off now collected		-		-
Island wide rates written off now paid		-		17
Net parish rates income		£1,039,374		£983,366

For the year ended 30 April 2025 rates were payable to the Parish at a rate of 1.31p per quarter (2024: 1.24 p per quarter). In addition, an island wide rate is levied. The island wide rate is collected by the Parish and passed directly to the Government of Jersey. The total payable for the island wide rate is £767,262 (2024: £737,818) bringing total rates for the Parish (parish rates and island wide rates) to £1,801,493 (2024: £1,712,763).

The Net Parish Rates Income were confirmed and agreed to the Parish General Ledger. The 'Surcharges receivable\*' and the 'Rates written off\*\*' were agreed to the Parishes Rates Management System. The reconciled difference between the expected Parish rates income for the year of £1,034,230 and the net Parish rates income that Parish of £1,039,374 is set out above.

## PAROISSE DE GROUVILLE

### NOTES TO THE ACCOUNTS (CONTINUED)

#### FOR THE YEAR ENDED 30 APRIL 2025

#### 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 15 August 2024 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 (£70,018- 2024: £382,361).

##### Grouville Church & Rectory Reserve

The Paroisse de Grouville has funds set aside for Church & Rectory. The utilisation and balance are set out in note 7. Following a Parish Assembly on 28 April 2025, this reserve will be merged into the Property Reserve from the 1 May 2025.

##### Road Reserve

The Paroisse de Grouville had set aside these funds to be used for two roads projects that took place this year. The utilisation and balance are set out in note 7.

##### Community in Bloom Reserve

The Paroisse de Grouville had set aside funds to aid with the community in bloom competition and used these funds for floral projects. The utilisation and balance are set out in note 7.

#### 11. Contingent Liability

The Paroisse de Grouville, along with all 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:

	2025 £	2024 £
Long term service contracts expiring in:		
1 year	270,195	262,325
2 to 5 years	270,195	524,650
Over 5 years	-	-
	<u>£540,390</u>	<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 imports 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.

## **PAROISSE DE GROUVILLE**

### **NOTES TO THE ACCOUNTS (CONTINUED)**

#### **FOR THE YEAR ENDED 30 APRIL 2025**

##### **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 £19,455 (2024: £12,456), of which £Nil was payable at 30 April 2025 (2024: £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 £1,447 (2024: £1,760), of which £Nil was payable at 30 April 2025 (2024: £Nil).

Eric Gavay 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 £468 (2024: £602), of which £Nil was payable at 30 April 2025 (2024: £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 £Nil (2024: £180), of which £Nil was payable at 30 April 2025 (2024: £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 £25 (2024: £39), of which £Nil was payable at 30 April 2025 (2024: £Nil).

**PAROISSE DE GROUVILLE**

**ANALYSIS OF GENERAL ACCOUNT ITEMS**

**FOR THE YEAR ENDED 30 APRIL 2025**

<b>2024</b>		<b>2025</b>
<b>£</b>		<b>£</b>
	<b>Sundry Income:</b>	
2,857	Search fees	2,628
(65)	Hire of Parish Hall	1,695
2,915	Permits	3,565
7,793	Dog licences	7,310
5,260	Field income	6,358
722	Sundry income	1,831
<u>19,482</u>		<u>23,387</u>

<b>2024</b>		<b>2025</b>
<b>£</b>		<b>£</b>
	<b>Other general expenses:</b>	
5,304	Christmas activities	7,789
11,327	Bank charges	12,723
5,797	Office security	-
-	Queen's Canopy	560
-	Liberation 80	(24)
7,018	Sundry expenses	7,074
<u>29,446</u>		<u>28,122</u>

<b>2024</b>		<b>2025</b>
<b>£</b>		<b>£</b>
	<b>Non recurring expenditure:</b>	
-	Vin d'Honneur.	1,298
<u>-</u>		<u>1,298</u>

**PAROISSE DE GROUVILLE**

**LAND AND PROPERTY REGISTER**

**FOR THE YEAR ENDED 30 APRIL 2025**

**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.

**PAROISSE DE GROUVILLE**

**GENERAL ACCOUNT - ESTIMATES**

**FOR THE YEAR ENDING 30 APRIL 2026**

<b>Estimates 2024/25 £</b>	<b>Expenditure 2024/25 £</b>		<b>Estimates 2025/26 £</b>
25,000	15,000	<b>TRESOR</b> (Parish Church expenses)	25,000
		<b>GENERAL EXPENSES</b>	
8,000	9,484	Heat, light, fuel and water	8,700
4,000	6,786	Telephone	4,000
6,500	6,794	Printing, advertising and stationery	7,000
2,000	1,898	Office sundries	1,700
7,000	10,014	Postage (including Promail)	7,000
18,000	13,242	Insurance	20,000
25,000	46,109	Upkeep of premises	25,000
4,000	6,262	Floral and tree planting	5,500
20,000	28,122	General expenses	20,000
<u>94,500</u>	<u>128,711</u>		<u>98,900</u>
		<b>ADMINISTRATION</b>	
310,000	296,957	Salaries, wages and social security	336,000
30,000	28,641	Accountancy and bookkeeping	28,000
53,000	43,011	Pensions	55,000
4,000	7,159	Staff training, Health and Safety	4,500
9,500	9,626	Audit fee	9,500
35,993	29,424	Honorary police costs and court expenses	36,000
2,500	2,030	Assessment Committee	2,500
3,200	3,670	Connétable's fund	3,200
31,000	31,532	Legal and professional fees	31,000
26,000	22,140	Supervisory Committee	20,000
20,000	27,896	IT costs	21,000
1,500	-	Election expenses	3,000
130	130	Mutations	130
<u>526,823</u>	<u>502,216</u>		<u>549,830</u>
(3,500)	(3,528)	<b>LA CROIX CEMETARY</b>	(3,500)
		<b>ROADS ACCOUNT</b>	
3,300	3,576	Lighting	3,600
83,540	40,078	Roads repairs less recoveries	25,000
16,000	11,927	Road sweeping	15,000
6,500	6,001	Motor vehicle operational costs	6,000
3,500	4,784	Branchage	4,100
1,000	(52)	Towing fees	200
8,500	10,359	Sundry expenses	9,000
5,000	4,909	Driving licence operational costs	3,500
2,000	4,535	Equipment	4,000
		<i>Less income from:</i>	
(300)	(115)	Firearm certificates	(300)
(27,000)	(32,345)	Motor driving licences	(25,000)
(3,000)	(4,903)	Fines: parking and speeding	(5,000)
(1,500)	(675)	Fines - Branchage	(1,500)
(3,500)	(4,130)	Traffic works income	(4,000)
(200)	(188)	Miscellaneous	(400)
<u>93,840</u>	<u>43,761</u>		<u>34,200</u>
<u>736,663</u>	<u>686,160</u>	Balance carried forward to page 20	<u>704,430</u>

**PAROISSE DE GROUVILLE**

**GENERAL ACCOUNT – ESTIMATES (CONTINUED)**

**FOR THE YEAR ENDING 30 APRIL 2026**

<b>Estimates 2024/25 £</b>	<b>Expenditure 2024/25 £</b>		<b>Estimates 2025/26 £</b>
736,663	686,160	Balance brought forward from page 19	704,430
		<b>DEPRECIATION</b>	
-	-	Motor Vehicle	-
23,642	23,642	Agricultural shed improvements	-
4,001	1,828	Computer and other equipment	-
<u>27,643</u>	<u>25,470</u>		<u>-</u>
		<b>ROAD RESERVE</b>	
-	-	La Rue des Vaux	11,000
-	-	Painted Lines	20,000
-	-	La Charriere au Long	15,000
-	-	La Rue du Moulin de Bas	43,000
-	-	La Ruelle Matherin – Phase 2	12,000
-	-	Old Road	15,000
-	-	Emergency Fund	25,000
<u>-</u>	<u>-</u>		<u>141,000</u>
<u>275,444</u>	<u>262,325</u>	<b>REFUSE COLLECTION</b>	<u>270,195</u>
		<b>VEHICLE RESERVE</b>	
-	-	Pickup Truck Twin Wheel	7,400
-	-	Police Vehicle	8,000
-	-	Second Hand Parish Van	2,600
<u>-</u>	<u>-</u>		<u>18,000</u>
<u>-</u>	<u>-</u>	<b>BRING BANK LAND RENTAL</b>	<u>7,000</u>
		<b>DONATIONS</b>	
10,000	10,000	Jersey Association of Charities	10,000
14,000	14,000	Donations to Gorey Youth Club	14,000
<u>24,000</u>	<u>24,000</u>		<u>24,000</u>
		<b>NON-RECURRING EXPENDITURE</b>	
-	-	Centeniers' Quarterly Meetings	2,018
1,400	1,298	Vin d'Honneur	1,400
<u>1,400</u>	<u>1,298</u>		<u>3,418</u>
<u><b>£1,065,150</b></u>	<u><b>£999,253</b></u>	<b>TOTAL EXPENDITURE FOR THE YEAR</b>	<u><b>£1,168,043</b></u>

**PAROISSE DE GROUVILLE**

**GENERAL ACCOUNT - BUDGET**

**FOR THE YEAR ENDING 30 APRIL 2026**

	£	£	£	£	£
<b>2025 RATE OPTIONS</b>	<b>1.31p</b>	<b>1.36p</b>	<b>1.38p</b>	<b>1.40p</b>	<b>1.46p</b>
<b>ESTIMATED EXPENDITURE</b> (page 20)	(1,168,043)	(1,168,043)	(1,168,043)	(1,168,043)	(1,168,043)
<b>Less: ESTIMATED INCOME</b>	23,000	23,000	23,000	23,000	23,000
<b>NET EXPENDITURE</b>	(1,145,043)	(1,145,043)	(1,145,043)	(1,145,043)	(1,145,043)
<b>2025 PARISH RATES:</b>					
78,781,626 quarters at:	<b>1.31p</b>	1,032,039			
	<b>1.36p</b>		1,071,430		
	<b>1.38p</b>			1,087,186	
	<b>1.40p</b>				1,102,943
	<b>1.46p</b>				1,150,212
<b>NOTIONAL (DEFICIT)/SURPLUS</b>	(113,004)	(73,613)	(57,857)	(42,100)	5,169
<b>Add: BALANCE BROUGHT FORWARD</b>	<b>Note 2</b>	495,558	495,558	495,558	495,558
<b>NOTIONAL BALANCE AT 30 APRIL 2026</b>		£382,554	£421,945	£437,701	£453,458
				£500,727	

**Notes:**

1. 0.01p per quarter equals £7,878 in Parish Rate receivable.
2. The balance in hand on the General Account as at the 1 May 2025 was £495,558.
3. The 2024 Parish Rate comprised of 78,948,926 quarters.
4. The 2024 Parish Rate at 1.31p per quarter amounted to £1,034,230.

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

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 2025 has been set at 0.94p (2024: 0.92p) per quarter for Domestic properties and 1.38p (2024: 1.37p) per quarter for Non-Domestic properties.



## **PAROISSE DE GROUVILLE**

### **UPCOMING PROJECTS AND PROPERTY RESERVE FUND UTILISATION PROPOSAL**

#### **FOR THE YEAR ENDING 30 APRIL 2026**

The Property Reserve balance as at 1 May 2025 is £426,295 of which £200,000 will be transferred to create a Maison le Maistre Reserve to provide security in the event of a significant capital cost to the Maison le Maistre properties. This reserve will ensure that these properties are well maintained, safe and suitable for residents, and will be utilised for large, non-recurring property expenses. This will leave a balance of £226,295 on the Property Reserve.

#### **Proposed Upcoming Projects**

The following table outlines key upcoming projects each identified as critical to infrastructure and safety. While these works have a high priority, official start dates have not yet been confirmed as they remain dependant on final funding approval, however planning and preparations are being undertaken:

<b>Project</b>	<b>Estimated Cost</b>
Repairs to Grouville Parish Church Roof	30,000
Repairs to Grouville Parish Church Wall	10,000
<b>Total</b>	<b>£40,000</b>

In line with our Reserve Policy the use of funds for the above-mentioned projects requires approval from the Parish Assembly. The Parish is seeking approval to proceed with allocating a total estimated cost of £40,000 from the property reserve to proceed with the projects. Any underspend or unused funds from these projects will be returned to the reserve upon project completion.

## PAROISSE DE GROUVILLE

### REPORT ON TRUSTS

#### FOR THE YEAR ENDING 30 APRIL 2026

The Trusts managed by the Parish are:-

Abraham Le Sueur	L'Ami des Pauvres
Barreau Legacy	Le Don de Faye Trust (inc Westaway Trust)
Charité	Le Brun G (b,c,d)
Don Barreau Legacy	Le Don Barreau
Don Filleul Clos des Pauvres	S&T G&D Nursing
Don Gruchy Clos des Pauvres	S&T Collection G&D Nursing
Don Touzel	Welfare
Hilgrove Memorial Trust	Welfare

Summary of Funds Held by category of ultimate aims:

Education assistance for adults and children	65,024.24
Residents in Grouville with children in need	79,785.54
For the poor of the Parish	69,787.80
Hilgrove Chapel	34,761.56
For medical assistance	3,442.64
Total	£252,801.78

It should be noted that £187,000 is held in two fixed deposit accounts, at 6.5% interest, with Cherry Godfrey and mature in 2026.

This is for information only as it does not form part of the Parish Accounts. Further details on the Trusts may be presented at a future Assembly.

Anyone wishing to make a claim from any of the Trust Funds should contact the Parish Hall.