PAROISSE DE GROUVILLE

FINANCIAL STATEMENTS

AT 30 APRIL 2026

AND ESTIMATES 2026/27

PAROISSE DE GROUVILLE

CONNÉTABLE

M A Labey

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 CI Assurance Limited,
9 Bond Street, St Helier,
Jersey, JE2 3NP

PAROISSE DE GROUVILLE

INDEX TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2026

Page

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. I will ensure that all publications that are relevant to the Parish and its parishioners from the Government of Jersey and other sources will be available on the website.
2. The Parish is committed to reducing its carbon footprint. We will be replacing the incoming Electricity supply as part of the La Rue des Alleurs Wall project and this will hopefully future proof the property and allow us to plan a new heating system.
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. At the recent Public Election on June 7th, 2026, it was clear how much we all value the generosity of our Honorary Police, as they were omnipresent throughout the day and even night to ensure the safety of voters and the democratic process.
   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 will now be met from the Vehicle Reserve.
   The Police in Grouville need to have a minimum compliment of 12 officers but preferably 16 so as suitable cover is available. I hope that our constant efforts to recruit will bear fruit.
4. Roads - We have works still ongoing in La Rue du Moulin de Bas. La Rue des Vaux also needs resurfacing works which will start this Summer. As our Winters continue to be wetter, warmer and stormier, road resurfacing and drainage maintenance will remain our priorities. We have 62 roads to maintain and so we must keep up with their maintenance as their surfaces reach their optimum usage span.
   Vehicles are much larger and heavier than in previous generations and this adds to maintenance pressures, especially in our narrow lanes.
   Our Roads network is the highest priority and also highest on our Risk Register so serious investment is imperative at this time.
   We are also in the middle of a Parish wide speed review which only happens every 6 years so I want to see that completed this year.
5. Church and Rectory - The roof project on the Church has been completed below budget. The Rectory windows have been repainted and the cemetery wall west of the refurbished gate needs rebuilding.
6. Parish Properties - We will be continuing our mobility access upgrade at the Parish Hall. We would also like to redecorate the toilets and office facilities in the coming year.
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. The Youth Leader left us last Autumn and I passed on parishioners' thanks for all their dedication. The new Youth Leader has proven to be a worthy replacement and we wish her well.
8. Refuse Collection and Road Cleaning - We have agreed to supplement the contract price to help with the rising price of diesel fuel.
9. The Trust Funds will be maturing this Summer and Autumn and will be more available to be used for projects relating to welfare and education. Any applications will be passed on to the trustees for assessment.
10. Sandy Park Play area became part of the Parish portfolio at 14:15 on Friday 12th June 2026 and is currently undergoing some minor renovations before it is re-opened. We apologise for any inconvenience caused and hope you will continue to enjoy this facility into the future.

CONNÉTABLE'S REPORT (continued)

Connétable'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 its 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.

The reserves that we have put in place will hopefully alleviate spikes in the rate well into the future, as long as regular contributions are made each year.

The largest risk to deal with is the condition of our Roads, the increase in the cost of tarmac because of world events and keeping up with our program of resurfacing which we need to budget for within our reserves.

We will continue to strive for savings every day and with your help we will keep up with this effort.

Mark Labey
Connétable

Independent auditor's report to the parishioners of Parish of Grouville for the year ended 30 April 2026

Opinion
We have audited the financial statements of Parish of Grouville (the 'Parish') for the year ended 30 April 2026 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 financial statements which describes the basis of accounting. The financial statements 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 give a true and fair view, 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
- Assessment of the reasonableness of judgements made by management in accounting estimates.

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. 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 CI Assurance Limited

PKF CI Assurance Limited
9 Bond Street,
St. Helier,
Jersey, JE2 3NP

Date: 27 August 2026

PAROISSE DE GROUVILLE

BALANCE SHEET AT 30 APRIL 2026

	Note	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS	2		1,823		3,930
CURRENT ASSETS					
Rates outstanding	3	25,595		19,335	
Debtors	4	13,531		14,421	
Cash at bank – Term Deposits		885,367		84,891	
Cash at bank – Current & Deposit accounts		312,845		991,150	
		1,237,338		1,109,797	
CREDITORS: Amounts falling due within one year					
Sundry creditors	5	95,216		76,882	
Driving Licences prepaid	6	21,626		19,798	
		116,842		96,680	
NET CURRENT ASSETS			1,120,496		1,013,117
TOTAL ASSETS LESS CURRENT LIABILITIES			1,122,319		1,017,047
CREDITORS: Amounts falling due after more than one year					
Driving Licences income deferred	6		69,351		74,523
			£1,052,968		£942,524
REPRESENTING					
General Account	7		430,033		495,558
Property Reserve	7		514,126		446,295
Church & Rectory Reserve	7		-		671
Road Reserve	7		90,809		-
Vehicle Reserve	7		18,000		-
			£1,052,968		£942,524

The financial statements were approved by the Connétable on 15-8 2026:

M A Labey
Connétable

PAROISSE DE GROUVILLE

GENERAL ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

2024/25 Actuals £		Notes	2025/26 Estimates £	2025/26 Actuals £
	INCOME			
1,039,374	Parish Rate	9	1,032,039	1,046,384
11,977	Bank interest income		-	19,532
23,387	Sundry income (Page 17)		23,000	23,995
1,074,738	**TOTAL INCOME FOR THE YEAR**		**1,055,039**	**1,089,911**
	EXPENDITURE			
15,000	**Tresor (Parish Church Expenses)**		**25,000**	**25,000**
	General			
9,484	Heat, light, fuel & water		8,700	9,322
6,786	Telephone		4,000	4,078
6,794	Printing, advertising & stationery		7,000	6,027
1,898	Office Sundries		1,700	1,385
10,014	Postage		7,000	9,513
13,242	Insurance		20,000	16,271
46,109	Upkeep of Premises (Page 17)		25,000	26,637
6,262	Floral & tree planting		5,500	5,131
28,122	Other general expenses (Page 17)		20,000	23,621
128,711			**98,900**	**101,985**
	Administration			
296,957	Salaries, Wages & Social Security		336,000	333,837
28,641	Accountancy and bookkeeping		28,000	19,637
43,011	Pensions	8	55,000	55,913
7,159	Staff Training & Health and Safety		4,500	6,651
9,626	Audit Fee		9,500	17,855
29,424	Honorary Police costs & court expenses		36,000	31,516
2,030	Assessment Committee		2,500	2,500
3,670	Connétable's Fund		3,200	2,562
31,532	Legal & Professional fees		31,000	20,414
22,140	Supervisory Committee		20,000	23,155
27,896	IT costs		21,000	18,812
-	Election expenses		3,000	888
130	Mutations		130	130
502,216			**549,830**	**533,870**
43,761	**Roads Account (Page 8)**		**34,200**	**35,758**
(3,528)	**La Croix Cemetery (Page 9)**		**(3,500)**	**5,591**
262,325	**Refuse collection**		**270,195**	**270,195**
-	**Road Reserve**		**141,000**	**141,000**
-	**Vehicle Reserve**		**18,000**	**18,000**
-	**Bring Bank Land Rental**		**7,000**	**6,666**
25,470	**Depreciation**	2	-	**2,107**
973,955	**Total recurring expenditure**		**1,140,625**	**1,140,172**
1,298	Non-recurring expenditure		3,418	1,264
10,000	Donation –Association of Jersey Charities		10,000	-
14,000	Donation - Gorey Youth Club		14,000	14,000
999,253	**TOTAL NET EXPENDITURE FOR THE YEAR**		**1,168,043**	**1,155,436**
£75,485	**NET SURPLUS/(DEFICIT) FOR THE YEAR**	7	**£(113,004)**	**£(65,525)**

Continuing operations: All items dealt with in arriving at the surplus for the year ended 30 April 2026 and prior year relate to continuing operations.

The notes on pages 10 to 16 form part of these accounts.
The Independent Auditor's report is on pages 3 to 5.

PAROISSE DE GROUVILLE

ROADS ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

2024/25 £		2025/26 £
	INCOME	
115	Firearm Certificates	110
32,345	Motor driving licences	33,203
4,903	Fines – parking and speeding	2,918
675	Fines – Branchage	2,200
4,130	Traffic works income	3,003
188	Miscellaneous	95
42,356		41,529
	EXPENDITURE	
3,576	Lighting	3,762
40,078	Road repairs, less amounts received (Page 18)	35,283
11,927	Road sweeping	10,762
6,001	Motor vehicle operational costs	5,804
4,784	Branchage	5,347
(52)	Tows	(15)
10,359	Sundry (Page 18)	8,876
4,909	Driving licence operational costs	2,840
4,535	Equipment	4,628
86,117		77,287
£(43,761)	**NET DEFICIT FOR THE YEAR CARRIED FORWARD TO GENERAL ACCOUNT** (Page 7)	£(35,758)

PAROISSE DE GROUVILLE

LA CROIX CEMETERY
INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

2024/25 £		2025/26 £
	INCOME	
7,925	Burial Fees	8,622
1,150	Sale of plots	1,249
-	Kerbs, headstones & inscription charges	220
9,075	**Total income**	10,091
	EXPENDITURE	
5,547	Cemetery maintenance	15,682
£3,528	**NET SURPLUS/(DEFICIT) FOR THE YEAR CARRIED TO GENERAL ACCOUNT** (Page 7)	£(5,591)

The notes on pages 10 to 16 form part of these accounts.
The Independent Auditor's report is on pages 3 to 5.

PAROISSE DE GROUVILLE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2026

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 2026, 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 19. 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 2025.

Driving licence income
During the year ended 30 April 2026 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.

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

	Vehicles £	Improvements to Agricultural Shed £	Agricultural Shed £	Improvements to Parish Hall £	Computer & other equipment £	Total £
Cost						
At 1 May 2025 and 30 April 2026	56,276	165,497	106,639	445,785	19,997	794,194
Depreciation						
At 1 May 2025	56,276	165,217	106,639	445,785	16,347	790,264
Charge for the year	-	280	-	-	1,827	2,107
At 30 April 2026	56,276	165,497	106,639	445,785	18,174	792,371
Net book value						
At 30 April 2026	£-	£-	£-	£-	£1,823	£1,823
At 1 May 2025	£-	£280	£-	£-	£3,650	£3,930

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 recognised in the year of acquisition.

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 2026. Please see the Land and Property Asset Register on page 19 for more information.

PAROISSE DE GROUVILLE

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2026

3. Rates Outstanding

	2026	2025
Parish Rates	11,991	8,967
Island Wide Rates	10,678	8,603
Surcharges	2,926	1,765
	£25,595	£19,335

4. Debtors

	2026 £	2025 £
Debtors	13,093	14,179
Friendship Club	438	242
	£13,531	£14,421

5. Creditors: amounts falling due within one year

	2026 £	2025 £
Rates in advance	22,773	18,967
Social Security & ITIS contributions	6,336	6,889
Amounts owed to Trusts	11,023	5,142
Audit Fee	17,000	9,500
Accountancy and bookkeeping	2,250	2,125
Island Wide Rates	13,510	9,555
Sundry creditors	22,324	24,704
	£95,216	£76,882

6. Deferred income: motor driving licence income

	2026 £	2025 £
At 1 May 2025	94,321	95,854
Net driving licence income deferred in year	16,454	14,612
Net Annual release to Roads Account	(19,798)	(16,145)
At 30 April 2026	£90,977	£94,321
Analysed as:		
Relating to the period to 30 April 2027	21,626	19,798
Relating to the period after 30 April 2027	69,351	74,523
	£90,977	£94,321

PAROISSE DE GROUVILLE

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2026

7. Summary of funds

	General Account	Property Reserve*	Church & Rectory Reserve	Road Reserve	Vehicle Reserve	Community in Bloom Fund	Total
	£	£	£	£	£	£	£
At 1 May 2024	**420,073**	**474,523**	**1,468**	**71,375**	**-**	**1,463**	**968,902**
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)
At 30 April 2025	**£495,558**	**£446,295**	**£671**	**£-**	**£-**	**£-**	**£942,524**
At 1 May 2025	**495,558**	**446,295**	**671**	-	-	-	**942,524**
Deficit for the year	(65,525)	-	-	-	-	-	(65,525)
Maison Le Maistre rental income	-	123,407	-	-	-	-	123,407
Maison Le Maistre property expenses	-	(40,575)	-	-	-	-	(40,575)
Utilisation of funds	-	(15,672)	-	(50,191)	-	-	(65,863)
Transfer of funds	-	671	(671)	-	-	-	-
Funds from General Account	-	-	-	141,000	18,000	-	159,000
At 30 April 2026	£430,033	**£514,126**	**£-**	**£90,809**	**£18,000**	**£-**	**£1,052,968**

*Note – As per the reserves policy agreed at the Parish Assembly on 15 August 2024, when the Property Reserve was created with funds transferred from the Maison Le Maistre fund, a balance of £200,000 was set aside to cover any significant, non-recurring capital costs in relation to the Maison Le Maistre properties. This is to ensure that these properties remain well maintained, safe and suitable for residents. Should this £200,000 be depleted then additional funds from the Property Reserve may be used to cover future expenditure in relation to the Maison le Maistre properties. As at the 30 April 2026 the balance set aside is £200,000 (2025: £200,000).

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:

8. Pension costs (continued)

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 2026 £469 per month (2025: £446).

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 2026. 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 and from 1 June 2026 this will reduce to 13.8% of pensionable earnings.

Salaries and emoluments in the general account include pension contributions for staff to this scheme amounting to £55,913 (2025: £43,011).

9. Parish rates

	2026 Rate Quarters At 1.31p	2026 £	2025 Rate Quarters At 1.31p	2025 £
Quarters	78,751,626	1,031,646	78,948,926	1,034,230
Surcharges Receivable*		7,078		9,360
Rates written off **		-		(4,216)
Rates written off now collected		7,660		-
Net parish rates income		£1,046,384		£1,039,374

For the year ended 30 April 2026 rates were payable to the Parish at a rate of 1.31p per quarter (2025: 1.31p 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 £780,468 (2025: £767,262) bringing total rates for the Parish (parish rates and island wide rates) to £1,812,114 (2025: £1,801,493).

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 £1,031,646 and the net Parish rates income that Parish of £1,046,384 is set out above.

PAROISSE DE GROUVILLE

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2026

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 (£Nil - 2025: £70,018).

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 has been merged into the Property Reserve from the 1 May 2025.

Road Reserve
The Paroisse de Grouville has set aside these funds to be used for various road projects. The utilisation and balance are set out in note 7 and a breakdown of remaining spend by road is provided below:

La Rue des Vaux	11,000
Painted Lines	108
La Charriere au Long	146
La Rue du Moulin de Bas	36,378
La Ruette Matherin – Phase 2	4,427
Old Road	15,000
Emergency Fund	23,750
	£90,809

As agreed at a Parish Assembly on 1 May 2025 any under spend from completed projects will remain in this reserve for use on future approved projects.

Vehicle Reserve
The Paroisse de Grouville has set aside these funds to be used for the purchase of three vehicles. The utilisation and balance are set out in note 7 and a breakdown of remaining spend by vehicle is provided below:

Pickup Truck Twin Wheel (*existing vehicle 15 years old*)	7,400
Police Vehicle (*existing vehicle 11 years old*)	8,000
Second Hand Parish Van (*existing vehicle 8 years old*)	2,600
	£18,000

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:

	2026	2025
	£	£
Long term service contracts expiring in:		
1 year	283,704	270,195
2 to 5 years	-	270,195
Over 5 years	-	-
	£283,704	£540,390

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.

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 £6,492 (2025: £19,455), of which £Nil was payable at 30 April 2026 (2025: £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 £7,690 (2025: £1,447), of which £Nil was payable at 30 April 2026 (2025: £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 £6,504 (2025: £468), of which £Nil was payable at 30 April 2026 (2025: £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 (2025: £Nil), of which £Nil was payable at 30 April 2026 (2025: £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 £Nil (2025: £25), of which £Nil was payable at 30 April 2026 (2025: £Nil).

PAROISSE DE GROUVILLE

ANALYSIS OF GENERAL AND ROADS ACCOUNT ITEMS

FOR THE YEAR ENDED 30 APRIL 2026

2025 £	Sundry Income (General Account):	2026 £
2,628	Search Fees	7,052
1,695	Hire of Parish Hall	3,190
3,565	Permits	2,740
7,310	Dog Licences	7,030
6,358	Field Income	2,312
1,831	Sundry Income	1,671
23,387		23,995

2025 £	Upkeep of Premises (General Account):	2026 £
-	Fire Safety Inspection	224
-	Electrical	689
8,432	Boiler Replacement	-
332	Boiler and Oil Tank Maintenance and Oil	4,233
1,144	Fire Safety Alarms	1,647
-	Cleaning of Parish Hall	223
803	Materials	-
870	Pest Control	431
-	Garden Maintenance	630
-	Grave Plaque Clean	680
3,344	Wall Repairs	352
1,488	Marais a la Cocque	-
1,465	Plumbing	-
-	Queen's Canopy	1,132
-	Irrigation System - Parish Hall	6,194
-	Sandy Park Inspections	468
2,474	Parish Hall Maintenance	2,879
17,533	Church Side Gates and Lamp	4,038
360	Window Cleaning	300
-	Tree Services	375
7,570	Electrical Repairs - Parish Hall	1,141
-	A Le Sueur Car Park Trees	985
294	Sundry	16
46,109		26,637

2025 £	Other general expenses (General Account):	2026 £
7,789	Christmas Activities	7,495
12,723	Bank Charges	13,162
560	Queen's Canopy	-
(24)	Liberation 80	2,133
7,074	Sundry Expenses	831
28,122		23,621

2025 £	Non recurring expenditure (General Account):	2026 £
1,298	Vin d'Honneur.	1,264
1,298		1,264

PAROISSE DE GROUVILLE

ANALYSIS OF GENERAL AND ROADS ACCOUNT ITEMS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2026

2025 £	Road Repairs (Roads Account):	2026 £
5,942	Drains - Various Call Outs	1,231
810	Drain Survey Val Pucin	-
2,794	Rue es Alleurs Asphalt	-
(2,633)	Less: Insurance Payout	-
-	La Rue de Haye des Puits Asphalt	5,600
-	La Rue de la Croix Asphalt	6,000
-	La Rue de Haye de Puits Reparations	1,550
-	Tarmac Patchin (Le Chemin des Maltieres/La Rue des Alleurs)	13,350
12,475	Rue Moulin de Bas	-
4,449	Moulin de Bas Storm Damage	-
11,603	Rue du Moulin	-
1,057	Instant Tarmac	-
350	Diesel Spill	-
3,136	Parish Hall Car Park Manholes	-
-	La Rue Mathurin	84
-	La Boulivot de Bas	578
-	La Chevre Rue	2,871
-	La Rue des Teurs Champs	2,267
-	La Rue du Val Poucin	365
-	Petite Rue du Nord	398
-	Rue au Blancq	575
-	La Rue des Fonds & La Rue du Parcq	254
95	Materials	160
40,078		35,283

2025 £	Sundry (Roads Account):	2026 £
1,619	Drains	711
238	Green Waste & Confidential Disposal	49
640	Road Signs	1,271
5,975	Tree Work	2,532
1,446	Machinery	17
116	Sandbags	-
325	Miscellaneous Supplies	378
-	Firearm Honorarium	200
-	Bannelais Work	718
-	Ville es Renauds Work	3,000
10,359		8,876

Road Reserve Expenditure:	Year Allocated	Funds Allocated	2025/26 Expenditure	Reserve C/F	Completed Project
La Rue des Vaux	2025/26	11,000	-	11,000	No
Painted Lines	2025/26	20,000	19,892	108	No
La Charriere au Long	2025/26	15,000	14,854	146	Yes
La Rue du Moulin de Bas	2025/26	43,000	6,622	36,378	No
La Rue Matherin - Phase 2	2025/26	12,000	7,573	4,427	Yes
Old Road	2025/26	15,000	-	15,000	No
Emergency Fund	2025/26	25,000	1,250	23,750	Ongoing
Totals		**141,000**	**50,191**	**90,809**	

PAROISSE DE GROUVILLE

LAND AND PROPERTY REGISTER

FOR THE YEAR ENDED 30 APRIL 2026

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)
19. Strip of land on La Grande Route des Sablons
20. Strip of Land at the Russian Cemetery

This list excludes all land and property owned by Trusts.

Properties and land administered by the Parish but that it does not own:

1. Queens Canopy G699
2. La Ville es Renauds
3. Abraham le Sueur Carpark
4. Impots Hut at the Minquiers
5. Sandy Park

PAROISSE DE GROUVILLE

GENERAL ACCOUNT - ESTIMATES

FOR THE YEAR ENDING 30 APRIL 2027

Estimates 2025/26 £	Expenditure 2025/26 £		Estimates 2026/27 £
25,000	25,000	**TRESOR** (Parish Church expenses)	25,000
		GENERAL EXPENSES	
8,700	9,322	Heat, light, fuel and water	8,700
4,000	4,078	Telephone	4,300
7,000	6,027	Printing, advertising and stationery	6,700
1,700	1,385	Office sundries	1,550
7,000	9,513	Postage (including Promail)	7,000
20,000	16,271	Insurance	18,200
25,000	26,637	Upkeep of premises	28,000
5,500	5,131	Floral and tree planting	5,500
20,000	23,621	General expenses	22,000
98,900	101,985		101,950
		ADMINISTRATION	
336,000	333,837	Salaries, wages and social security	339,807
28,000	19,637	Accountancy and bookkeeping	20,200
55,000	55,913	Pensions	48,845
4,500	6,651	Staff training, Health and Safety	4,500
9,500	17,855	Audit fee	17,500
36,000	31,516	Honorary police costs and court expenses	37,644
2,500	2,500	Assessment Committee	2,500
3,200	2,562	Connétable's fund	3,200
31,000	20,414	Legal and professional fees	30,000
20,000	23,155	Supervisory Committee	24,000
21,000	18,812	IT costs	26,500
-	-	Cyber insurance	7,500
3,000	888	Election expenses	1,000
130	130	Mutations	130
549,830	533,870		563,526
		ROADS ACCOUNT	
3,600	3,762	Lighting	3,850
-	-	Painted lines and road signage	24,000
25,000	35,283	Road patching and repairs	50,000
-	-	Drainage survey and repairs	40,000
		Large road projects:	
-	-	La Rue des Vaux (phase 1)	7,000
-	-	Le Grand Bourg	20,000
-	-	La Rue du Moulin de Bas (surveys and preliminary investigations)	15,000
15,000	10,762	Road sweeping	15,000
-	-	Gully clearance	15,000
6,000	5,804	Motor vehicle operational costs	6,000
4,100	5,347	Branchage	4,500
200	(15)	Towing fees	200
9,000	8,876	Sundry expenses	9,000
3,500	2,840	Driving licence operational costs	3,000
4,000	4,628	Equipment	4,000
		Less income from:	
(300)	(110)	Firearm certificates	(800)
(25,000)	(33,203)	Motor driving licences	(35,500)
(5,000)	(2,918)	Fines: parking and speeding	(3,500)
(1,500)	(2,200)	Fines - Branchage	(2,000)
(4,000)	(3,003)	Traffic works income	(4,000)
(400)	(95)	Miscellaneous	(250)
34,200	35,758		170,500
707,930	696,613	Total carried forward to page 21	860,776

PAROISSE DE GROUVILLE

GENERAL ACCOUNT – ESTIMATES (CONTINUED)

FOR THE YEAR ENDING 30 APRIL 2027

Estimates 2025/26 £	Expenditure 2025/26 £		Estimates 2026/27 £
707,930	696,613	Total brought forward from page 20	860,776
(3,500)	5,591	**LA CROIX CEMETARY**	(2,000)
		DEPRECIATION	
-	280	Agricultural shed improvements	-
-	1,827	Computer and other equipment	1,823
-	2,107		1,823
		ROAD RESERVE	
11,000	11,000	La Rue des Vaux	-
20,000	20,000	Painted Lines	-
15,000	15,000	La Charriere au Long	-
43,000	43,000	La Rue du Moulin de Bas	-
12,000	12,000	La Ruette Matherin – Phase 2	-
15,000	15,000	Old Road	-
25,000	25,000	Emergency Fund	1,250
141,000	141,000		1,250
270,195	270,195	**REFUSE COLLECTION**	283,704
		VEHICLE RESERVE	
7,400	7,400	Pickup Truck Twin Wheel	7,400
8,000	8,000	Police Vehicle	8,000
2,600	2,600	Second Hand Parish Van	2,600
18,000	18,000		18,000
-	-	**SANDY PARK RESERVE**	5,000
7,000	6,666	**BRING BANK LAND RENTAL**	14,000
		DONATIONS	
10,000	-	Association of Jersey Charities	-
-	-	Diabetes Jersey	1,666
-	-	Family Nursing	1,666
-	-	Jersey Child Care Trust	1,666
-	-	McGugan Family Trust	1,666
-	-	Beachability	1,666
-	-	Jersey Heart Support Group	1,666
-	-	Queen's Canopy	3
14,000	14,000	Donations to Gorey Youth Club	14,000
24,000	14,000		23,999
		NON-RECURRING EXPENDITURE	
2,018	-	Centeniers' Quarterly Meetings	-
1,400	1,264	Vin d'Honneur	-
3,418	1,264		-
£1,168,043	**£1,155,436**	**TOTAL EXPENDITURE FOR THE YEAR**	**£1,206,552**

PAROISSE DE GROUVILLE

GENERAL ACCOUNT - BUDGET

FOR THE YEAR ENDING 30 APRIL 2027

		£	£	£	£	£	£
2026 RATE OPTIONS		**1.31p**	**1.34p**	**1.41p**	**1.48p**	**1.51p**	**1.52p**
ESTIMATED EXPENDITURE	(page 21)	(1,206,552)	(1,206,552)	(1,206,552)	(1,206,552)	(1,206,552)	(1,206,552)
Less: ESTIMATED INCOME		46,500	46,500	46,500	46,500	46,500	46,500
NET EXPENDITURE		(1,160,052)	(1,160,052)	(1,160,052)	(1,160,052)	(1,160,052)	(1,160,052)
2026 PARISH RATES:							
78,282,326 quarters at:	**1.31p**	1,025,498					
	1.34p		1,048,983				
	1.41p			1,103,781			
	1.48p				1,158,578		
	1.51p					1,182,063	
	1.52p						1,189,891
NOTIONAL (DEFICIT)/ SURPLUS		(134,554)	(111,069)	(56,271)	(1,474)	22,011	29,839
Add: BALANCE BROUGHT FORWARD	**Note 2**	430,033	430,033	430,033	430,033	430,033	430,033
NOTIONAL BALANCE AT 30 APRIL 2027		£295,479	£318,964	£373,762	£428,559	£452,044	£459,872

Notes:

1. 0.01p per quarter equals £7,828 in Parish Rate receivable.
2. The balance in hand on the General Account as at the 1 May 2026 was £430,033.
3. The 2025 Parish Rate comprised of 78,751,626 quarters.
4. The 2025 Parish Rate at 1.31p per quarter amounted to £1,031,646.
5. For a 1.48p rate (13% increase on 2025) the average rates bill will increase by £51.02 (based on 30,014 quarters).

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 2026 has been set at 0.96p (2025: 0.94p) per quarter for Domestic properties and 1.41p (2025: 1.38p) per quarter for Non-Domestic properties.

PAROISSE DE GROUVILLE

UPCOMING PROJECTS AND PROPERTY RESERVE FUND UTILISATION PROPOSAL

FOR THE YEAR ENDING 30 APRIL 2027

The Property Reserve balance as at 1 May 2026 is £514,126. This reserve is to ensure that the Maison le Maistre properties are well maintained, safe and suitable for residents and will also be utilised for large, non-recurring property expenses.

Proposed Upcoming Projects	**Estimated Cost**
Rectory maintenance	6,500
Church box repair	1,300
Parish Church wall	8,000
Completed Projects	**Cost**
Rectory windows and painting	8,500
Total Cost	**£24,300**

In line with what was confirmed by the Connétable at the Parish Assembly held Monday, 28 April 2025, the use of funds for the above-mentioned projects at Grouville Church and the Rectory requires approval from the Parish Assembly.

The Parish is seeking approval to proceed with allocating a total estimated cost of £24,300 from the property reserve for the above 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 ENDED 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

The Trusts were individually identified at the 2025 Rates Assembly and going forward we are, as stated, simply listing the amounts under the Parish control in the various categories of trust.
We can also confirm that:

- The bank accounts have been fully reconciled to 30th April 2026 and signed off by the Trustees.
- Total funds held as at the 30th April 2026 are £267,362.74.

Summary of Funds Held by category of ultimate aims:

Education assistance for adults and children	69,637.73
Residents in Grouville with children in need	84,078.68
For the poor of the Parish	73,455.95
Hilgrove Chapel	36,509.90
For medical assistance	3,680.48
Total	£267,362.74

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

This is for information only as it does not form part of the Parish Accounts.

Anyone wishing to make a claim from any of the Trust Funds should contact either Grouville Parish Hall at parishhall@grouville.je or The Rector, Grouville Parish Church at rector@grouvillechurch.org.je.