Minutes	
Minutes of the Parish Rates Assembly **Held at Grouville Parish Hall on** **Wednesday, 09 September 2026 at 19:00**	
PRESENT	Connétable Mark Labey – Chairman Peter le Cuirot –Procureur du Bien Public Chris Osgood – Procureur du Bien Public Patricia da Silva – Parish Secretary and Minutes **In Attendance:** David Moehle – PKF CI Assurance Limited Marc Couriard – ABC (Accountancy & Bookkeeping Company) Jersey
Open Meeting	The Connétable opened the meeting by welcoming everyone in attendance and advised that votes taken this evening will be by a show of hands. Ballot papers have been handed out in case they are required for item seven of the agenda. The Connétable pointed out the fire exits at the Parish Hall and informed that the meeting will be recorded for the purpose of accurate minute taking. The Connétable reminded that the minutes written are a summary of the meeting proceedings and do not represent a verbatim record. The Assembly was reminded to be respectful if they direct any questions to David Moehle or Marc Couriard. Questions were restricted to three minutes per person and the Assembly were advised that only topics relating to the Convening Notice could be discussed. The Connétable invited the Parish Secretary to read out the Convening Notice.
Apologies	Apologies were received from the following: Leslie Norman, Norma Norman, Micheal Labey, Ruth Labey and Caroline Osgood.
1. Approval of the Minutes of 20, May 2026	The minutes of the Parish Assembly held on Wednesday, 20 May 2026 were proposed by Drew Livingston and seconded by Filippo Rizzuto. The Assembly voted and the minutes were approved by the majority, with no votes against.
2. Receive and approve the Audited Accounts for the Financial Year Ended 30 April 2026	The Connétable invited any questions from the floor. Mark Dawson referred to the Independent Auditor's Report and asked if the accounts were prepared in accordance with accepted accounting practices and why this hasn't been commented on. David Moehle drew the Assembly's attention to paragraph four of the report, "Emphasis of Matter – Basis of Accounting", which comments on the matter and added the Parish uses policies that it sets, which is common across at least 11 parishes. Mark Dawson indicated that the accounts did not conform to accepted accounting practices, however David Moehle clarified that the accounts haven't been prepared in accordance with accepted accounting practices, which is a different statement. Anne Hargreaves asked why the audit fee for the Parish of Grouville is higher than the Parish of St Clement. David Moehle advised that he could not comment in detail on the Parish of St Clement. With regard to the Parish of Grouville, he explained that PKF quoted a three-year fee when they were first appointed and honoured that fee despite several issues

	arising during that period. These matters resulted in significant additional costs, which PKF chose to write off rather than pass on to the Parish. The additional work included the reallocation of the Maison Le Maistre fund, a data protection matter, a change in accounting policy for fixed assets, and further matters relating to the financial statement process when PKF were first appointed. Some of these issues have caused an increase in the audit risk assessment. David Moehle added that PKF had written to the Connétable approximately 10 months earlier to explain the revised fee that would apply should the Parish wish to continue working with PKF. Caroline Anderson asked whether the Parish was considered higher risk than initially assessed by PKF. David Moehle advised that he would not compare the Parish's risk with other parishes but confirmed that the audit for the Parish of Grouville requires additional work. Jennifer Bridge asked how the Parish could keep future costs to a minimum. David Moehle confirmed that PKF would review its costs this year and would advise the Parish of the fee in time for it to consider tendering if necessary. For the fee to be reduced, the risk assessment must also decrease. Neil Wade requested clarification on the issues that were mentioned. David Moehle explained the following: • Expenditure from the Maison Le Maistre fund for the Parish roof Project two years ago - The auditors spent a considerable amount of time reviewing documentation and PKF were advised that legal advice was obtained. It subsequently transpired, however, that no such legal advice had been obtained. • A data protection breach took place last year that PKF were not notified of until a public statement had been issued. • With regard to the change in accounting policy against fixed assets, PKF advised four years ago against adopting a dual accounting policy. This advice was overturned, which resulted in a number of complications. Peter Hargreaves asked whether, if the audit were planned in advance, the audit fee could be reduced in future, particularly if the issues referred previously were not encountered again. David Moehle replied that a significant amount of time is already spent planning the audit in advance. When PKF provides their quotation for next year, they will commit to reviewing how this year's audit performed and would honour any reduction in fees if it was considered appropriate. Paul Matthams asked who signs the formal representation letter. David Moehle confirmed it is the Connétable who signs the letter. Caroline Anderson referred to page 13 of the accounts and asked why £15,672 had been spent from the Property Reserve and when approval for this expenditure had been obtained from the Assembly. She also queried why Note 10 on page 15 did not specify how the reserve had been spent, while simultaneously stating that nil expenditure had been incurred. The Connétable confirmed that the £15,672 had been spent on the Parish Church roof, which had been approved at the Rates Assembly the previous year, and that the work had ultimately been completed under budget. David Moehle clarified that the nil expenditure stated in Note 10 related to the Parish Hall roof. Caroline Anderson commented that the expenditure on the Parish Church roof should have been disclosed in Note 10, in the same manner as

	expenditure incurred under the Roads and Vehicles Reserve had been reported. Ben Shenton referred to the £18,000 allocated to the Vehicle Reserve on page six of the accounts and asked David Moehle to confirm whether this figure was correct. David Moehle explained that the reserves shown on the balance sheet represented a breakdown of all the Parish's assets and liabilities and clarified that there was no separate bank account specifically for the Vehicle Reserve. Ben Shenton stated that he did not agree with the use of reserves and questioned why the Parish was requesting a further allocation of £18,000. The Connétable explained that the purpose of the allocation was to build up a reserve to fund the future replacement of Parish vehicles. He reminded that anyone who did not agree with the estimates could vote against them. Mark Houze noted that there had been a significant decrease in income received from field rentals. He also noted that the Parish owed £11,023 to Trusts, as the income from all but one of the fields belonged to a Trust, and asked whether the Parish would be reimbursing the amount owed. Mark Houze also queried whether it was correct procedure for the Assembly to be asked to approve the accounts when they had already been signed. The Connétable explained that the accounts had been signed prior to the Assembly following criticism received in the past for not doing so. In response to the query regarding field rental income, the Connétable explained that two of the fields did not belong to a Trust and that the income from these fields was paid into the Parish bank account, with the relevant amounts requiring transfer. The Connétable also advised that the Parish was looking into moving the Trust account to another bank. Mary Young questioned why the Parish had incurred expenditure on GAPSA reports for Sandy Park before the lease had gone through the Royal Court. The Connétable said that the reports had been commissioned to ensure that Sandy Park was viable before the Parish agreed to take on responsibility for the park. The Connétable confirmed that the reports are carried out quarterly and the fee shown on page 17 of the accounts would double. Caroline Anderson queried whether questions could be raised regarding the Trusts listed on page 24. The Connétable advised that questions could not be raised, as the information had been published for information purposes only and all matters relating to the Trusts were the responsibility of the Trustees. The Connétable noted that this may be the last time the information is published, as the Trusts are the business of the Trustees only. Caroline Anderson accepted the Connétable's comments but expressed concern about how parishioners would know who to contact to access the Trusts. The Connétable highlighted that the relevant contact details are provided on page 24 but agreed to look into advertising the contact details on the Parish website once the final tranche had been received, and the Parish knew exactly what funds were available. No further questions were raised. The audited accounts were proposed by Christopher Partlett and seconded by Andrew Koester. The Assembly voted by a show of hands with the majority in favour and five against.
3. To Place the Amount Required for the Upkeep and Maintenance	The Connétable invited questions from the floor. Peter Hargreaves expressed caution regarding approval of the Roads Budget, noting that expenditure remained high and questioned whether

of the Byroads for the Financial Year Ending 30 April 2027	all the proposed road projects were necessary. The Connétable expressed surprise at this view, emphasising the importance of road conditions for all road users, including cyclists. He explained that the cost of maintaining roads had increased significantly, particularly following recent worldwide events and the resulting increase in oil prices. The Parish is responsible for the maintenance of 62 roads, approximately twice the number managed by the Parish of St Clement, as well as the drainage infrastructure beneath them. The Connétable also highlighted the potential liability to the Parish for legal costs and insurance claims should accidents occur as a result of roads being in poor condition. He confirmed that £303,000 of road projects had already been deferred in order to keep the rates as low as possible for the current year. Angela Mitchell commented that it was not necessary for all 62 Parish roads to be addressed immediately and asked how many roads were considered to require urgent repairs within the next five years. The Connétable advised that four roads currently required urgent attention. Angela Mitchell further commented that motorists would drive at greater speeds following road repairs or resurfacing due to the smoother road surface. The Connétable clarified that the works required were not limited to resurfacing, explaining that some roads, such as Le Boulivot de Bas, required more extensive re-engineering to prevent the road from collapsing. Eric Gavey reminded the Assembly that roads were used by all members of the public, including pedestrians, cyclists, motorists and horse riders. He highlighted that if potholes were not repaired promptly, they would deteriorate further over time, resulting in larger and more costly repairs. John Lamy proposed that the Roads Budget be approved, stating that continued reductions to the budget could result in increased costs for ratepayers in future years. He also noted that the Parish is required to comply with updated Road Laws. John Lamy commented, however, that it would have been beneficial for the Assembly to have received a breakdown of the Roads Committee's planned works for the forthcoming years. Eric Gavey responded that the Roads Committee do present their proposed budget before the Parish Assembly is held, but that the budget is reduced each year. Alan Hamel expressed his support for the work being undertaken by the Parish and seconded John Lamy's proposal. Andrew Le Cheminant sought clarification on the amount requested for approval under the Roads Budget. The Connétable confirmed that the amount was £170,500. Andrew Le Cheminant also raised a question regarding a change in policy concerning the use of the roads reserve fund. The Connétable explained that it had previously been brought to his attention that road projects were transferred into the road reserve at the end of the financial year. He was unable to confirm whether the accounting policy had changed but advised that a road reserve had been established. Andrew Le Cheminant commented that there appeared to be a difference between his understanding and that of the Connétable regarding the purpose of the road reserve. Caroline Anderson commented on the change in accounting practice between the years which now makes the accounts difficult to compare. Caroline Anderson asked which projects, if unspent, will be transferred into the Road Reserve. The Connétable confirmed the following items would be transferred if unspent: • La Rue des Vaux • Le Grand Bourg • La Rue du Moulin de Bas • Drainage survey and repairs

	Mark Dawson noted that the estimate for road sweeping had increased to £15,000 and advised that any underspend should not be transferred to the Road Reserve. The Connétable confirmed that any underspend arising from road sweeping would not be transferred. Eric Gavey commented that the Parish receives numerous complaints regarding the condition of roads requiring sweeping, however advised that the Roads Committee have a tightly controlled budget. Mark Houze acknowledged John Lamy's proposal and recognised the difficulties faced by the Roads Committee in funding the maintenance of Parish roads. Mark Houze referred to the Parish Accounts and the way in which the accounts are administered, describing it as chaotic and stating that this was where the underlying issue lay. Mark Houze asked why the £90,000 approved from the Road Reserve had not yet been spent on road repairs, given the urgency of the works required. The Connétable replied that the projects identified within the Road Reserve had been ringfenced and that, due to weather conditions, it had been difficult to determine when the repairs could be undertaken. He explained that there were often lengthy lead times before contractors were able to commence works and that obtaining multiple quotations could also prove challenging. The Connétable stated that he was surprised that Mark Houze had not had the courage to stand for election as Connétable, given his frequent objections and vocal criticism regarding Parish matters. Following a reaction from the floor, the Connétable withdrew the comment, whilst stating that it was nevertheless something he still thought. Linda Houze noted that £15,000 was requested last year to fund repairs to Old Road, which had not yet been spent and asked when the repairs will be undertaken. The Connétable advised the works formed a part of a group of projects awaiting to be done and was unable to confirm when it would be undertaken due to difficulties involved in organising the works in advance. Linda Houze commented that funds are approved for road projects, however it appears that nothing gets done. The Connétable said that each project is assessed by the Roads Committee and reports are presented by the Roads Inspectors. He further advised that £15,000 had been allocated from the Road Reserve for works to Old Road. The works had not yet been undertaken due to multiple road closures in Gorey Village, and the Roads Committee had considered that closing Old Road at the same time to carry out the repairs would cause further disruption. The Connétable asked for a vote to approve the Roads Budget. The Assembly voted by a show of hands with the majority in favour. The Connétable expressed his gratitude to the Roads Committee for all the work they do for the Parish.
4. To Approve the Release of Funds from the Property Reserve for Church and Rectory projects	The Connétable asked for a proposer to approve the release of £24,300 from the Property Reserve to cover the following four projects: • Rectory maintenance • Church box repair • Parish Church wall • Rectory windows and painting Caroline Anderson commented that she had no objections but highlighted that, as these are relatively small projects, they should be funded through the revenue account, with the Property Reserve being intended for larger projects. The Connétable explained that he was seeking to minimise the

	impact on ratepayers and advised that funding for property enhancements and maintenance could be drawn from the Property Reserve. With no further questions, Julian De La Cour proposed and David Mcloughlin seconded. The Assembly voted by a show of hands with the majority in favour and none against.
5. Present, and Approve, the Estimates for the Financial Year Ending 30 April 2027	The Connétable invited any questions from the floor. Caroline Anderson asked if the estimate of £7,500 for cyber insurance was linked to the contingent liability on page 15 of the accounts. The Connétable explained with the increase of cyber-attacks and the consequences that they cause, it is important to obtain the cover required. Caroline Anderson stated that the systems used by the Parish are mainly Government systems and noted that one-twelfth of the £100,000 referred to on page 15 would be £8,333. Caroline Anderson questioned the purpose of requesting £7,500 if this amount was intended to only cover a one-off potential cost of £8,333. The Connétable confirmed that not all systems used by the Parish is owned or run by the Government of Jersey. David Moehle added that, if the point of entry of an attack was caused by the Parish of Grouville through a system shared with the other 11 parishes, it is likely that those 11 parishes would seek to hold the Parish of Grouville liable. Mary Young referred to Sandy Park and noted that the lease stated the Parish must have a minimum of £10 million for public liability insurance. Mary Young queried if the £500 quoted for insurance mentioned at the Parish Assembly held in June 2025 covers the £10 million public liability insurance. The Connétable confirmed that the liability insurance increased to cover the liability of the whole Parish, including Sandy Park. Mary Young expressed concerns that £10 million would not be sufficient and questioned how the Parish would meet costs should an injured child claim up to and beyond £40 million. The Connétable said advice was sought and as the park is regularly inspected, the Parish has been assured by the insurance broker that the current cover is adequate. He added that the £5,000 allocated to the Sandy Park Reserve will be to cover the replacement of equipment in future. Mary Young asked what items within the budget will cover the costs for insurance, maintenance and inspections of Sandy Park. The Connétable confirmed the costs will be allocated to upkeep of premises. Mary Young questioned if Sandy Park will be maintained to British standards as it is not currently. The Connétable disagreed with Mary Young's comment and noted that Mary Young's disapproval of the park was well known. Mary Young objected to the Connetable's comment, to which he then apologised. Linda Houze referred to the Parish Assembly held in June 2025 regarding Sandy Park and highlighted the Assembly were told that the Chef Tenants would be gifting the Parish £15,000, however it is not shown in the accounts. The Connétable confirmed that the Chef Tenants will be donating up to £15,000 for the costs of taking over the park, which is still in progress. Once complete, the invoices will be presented to the Chef Tenants who will then reimburse the Parish. Linda Houze replied that this was not what had been said to the Assembly last year, who were told it would be a donation. Linda Houze reminded the Connétable of his previous criticism of the Government of Jersey for obtaining advice from UK consultants and stated she believes more funds should be allocated to the Sandy Park Reserve. Andrew Labey, as Chairman of the Chef Tenants, confirmed that a sum of up to £15,000 had been agreed. As the Chef Tenants had not engaged the contractors undertaking the works at Sandy Park, the invoices would need to be paid by the Parish, with the Chef Tenants reimbursing the Parish once the works have been completed. The Connétable thanked the Chef Tenants for their generosity.

	Linda Houze further commented that the Assembly were misled and queried if the costs were likely to exceed £15,000. The Connétable replied that work is ongoing. Peter Hargreaves referred to the land rental for the bring bank site and criticised the Connétable for not informing parishioners that the Parish of Grouville is the only parish charged for land rental. It was further noted that the Connétable had previously committed to holding a Parish Assembly to consider recycling options, which had not yet taken place. Peter Hargreaves proposed that the Parish withhold payment of the land rental until the recycling options had been properly considered. The Connétable advised a report on recycling, put together by the Parish, was published on the Parish website and reminded parishioners that Stanley Payn allowed the use of his land for the bring bank site free of charge, for 20 years. Peter Hargreaves' proposal was seconded by Caroline Anderson. The Assembly voted by a show of hands with the majority overwhelmingly against the proposition. Caroline Anderson requested clarification on the increase in the refuse budget. The Connétable explained that the refuse contractor approached the Parish to advise that fuel costs had risen significantly due to recent world events and requested a surcharge was added to the contracted fee to sustain their fleet, which was approved by the Connétable and Procureurs. The Parish has been assured, should fuel prices decrease, the contractor would reduce its fee to the RPI rate. Linda Houze referred to the charitable donations and advised although she fully supports charitable donations, parishioners already pay these donations through tax. It was further noted that a recent survey established by the Association of Jersey Charities showed that 10% of islanders who completed the survey did not also make individual donations. Linda Houze proposed that the Assembly withdraws the estimates from the following charities: • Diabetes Jersey • Family Nursing • Jersey Child Care Trust • McGugan Family Trust • Beachability • Jersey Heart Support Group Although these are worthy charities, this is a cost that could be removed to reduce the rate increase. This was seconded by Mary Young. The Connétable expressed his disappointed in the proposition and advised the Parish of Grouville was the only parish not to donate to a charity last year. Helen Gunton voiced that charitable grants are a normal part of parish life across jersey. The Parish has always been a generous parish and not everyone would want to step back and set a precedent. Any donation makes a significant difference to charities, the impact won't be felt by ratepayers, but it will be felt by the charities. When donations drop, the help that charities can offer reduces substantially. David Mcloughlin countered Linda Houze's proposal and instead proposed that, rather than funding the six charities individually, £10,000 is left in the estimate to be given to the Association of Jersey Charities. This was seconded by Eric Gavey. The Assembly voted by a show of hands with the majority in favour. Roger Russ asked whether it is necessary to have £18,000 in the Vehicle Reserve. The Connétable replied that it is necessary due to environmental factors and commented that one of the Parish vehicles is 15 years old.

	The Connétable asked if there was a proposer to approve the estimates for the year ending 30 April 2027 to which Charles Pinel duly did so, with Andrew Koester seconding. The Assembly voted by a show of hands with the majority in favour and eight against.
6. To Approve a Parish Rate	The Connétable proposed a rate of 1.48 pence, which was seconded by Christopher Parlett. Caroline Anderson proposed a rate of 1.40 pence, which was seconded by Peter Hargreaves. The Assembly voted by a show of hands, with 27 in favour and 36 against. The proposal therefore was not carried. Andrew Le Cheminant proposed a rate of 1.43 pence, which was seconded by Jennifer Bridge. Andrew Le Cheminant explained that the notional balance provides exactly four months' expenditure cover against the estimates. A rate of 1.43 gives the parish four months' cover based on the estimated expenditure. The Assembly voted by a show of hands, with 37 in favour and 35 against. The Connétable confirmed that the rate per quarter set was 1.43 pence.
7. To Elect Members of the Accounts Committee for the Financial Year Ending 30 April 2027	The Connétable confirmed the current members of the Accounts Committee, the ex-officio members and parishioners being: 1. Mark Labey – Connétable 2. Peter Le Cuirot – Senior Procureur du Bien Public 3. Chris Osgood – Procureur du Bien Public 4. Helen Gunton – Recteur 5. Drew Livingston – Chef de Police 6. Andrew Koester – Head Rates Assessor 7. David Mcloughlin - Parishioner 8. Anne Hargreaves – Parishioner 9. Mark Houze - Parishioner David Mcloughlin and Anne Hargreaves confirmed they wish to remain on the Accounts Committee. Mark Houze confirmed his resignation due to the poor treatment he received from the Connétable this evening and that he could no longer work with the Connétable. The Connétable advised that, as the Accounts Committee is comprised of ex-officio members, it is important that a member of the Roads Committee is represented on the Accounts Committee. The Connétable therefore asked whether there were any objections to Eric Gavey joining the Accounts Committee. No objections were made from the floor. The Connétable advised there was one remaining vacant position for a parishioner on the Accounts Committee and invited any nominations. John Lamy proposed Julian De La Cour to join the Accounts Committee. This was seconded by Victoria De La Cour. No further nominations were made. The Connétable asked for a show of hands of those in favour to appoint the continuing members of the Accounts Committee and the two new appointed members. The motion was carried by the majority, with no votes against.
8. To Appoint the Auditors for the Financial Year Ending 30 April 2027	The Connétable asked for a proposer to appoint PKF CI Assurance Limited as the Parish's auditors for the financial year. John Lamy proposed and Alan Hamel seconded. The Assembly voted and the proposal was approved by the majority. The Connétable thanked David Moehle and PKF CI Assurance Limited.

	The Connétable thanked the Parish Office Team for all their support.
9. Meeting Closed	The Connétable closed the meeting at 21:05.