

## **PAROISSE DE GROUVILLE**

Annual report  
for the year ended 30 April 2020

# PAROISSE DE GROUVILLE

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# PAROISSE DE GROUVILLE

## Connétable's Report

### Statement of the Connétable's Responsibilities

Connétables are head of the Civil Parish. We are Members of the States of Jersey by virtue of our office and we are elected in accordance with the Public 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. 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.

As Connétable I am responsible for the maintenance and integrity of the Parish website. Legislation in Jersey governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Connétable's Report 2020

The Covid-19 Pandemic has, undoubtedly, been the most significant event world wide since the end of the Second World War. It is still with us and its effect on the population, here in Jersey, both health wise and in economic terms has been stark. How long it's effects will be felt is unknown. There will certainly be some hardship here in the Island and it is for that reason that the States of Jersey have agreed to freeze the Island Wide Rate. It is the recommendation of the Procurers and I that we also freeze the Parish Rate. We have to be realistic though and realise that a rise next year is highly likely.

I am aware that due to covid-19 there is a risk that there may be an increase in the number of rate payers who will default on payments due to hardship. Although Grouville is a relatively affluent Parish and there is little evidence of hardship. We must be prepared for this possibility over the next couple of years. The Parish including the Maison Le Maistre Fund has strong reserves to weather any adverse cash flow effects arising.

The virus affected a number of things including the Island and Parish celebrations to mark the 70<sup>th</sup> anniversary of the Liberation which had to be cancelled. It also led to the postponement of the service to welcome our new Rector, Helen Gunton. Helen moved in to the newly refurbished Rectory just before Lockdown and faced a new challenge of getting to know Parishioners virtually via YouTube. The restrictions have affected all aspects of Parish life. Helen hosted a socially distanced Roads Committee meeting in the Rectory garden.

The Parish office staff have all stepped up to the challenge of supporting Parishioners through the pandemic and despite not being able to open the doors of the Parish hall to Parishioners from March to the end of June they have managed to continue to run the business. They also managed the army of volunteers who stepped forward offering support to the vulnerable by running errands such as shopping or collecting prescriptions. There are forty such volunteers and I would like to express my gratitude for the work they did.

In September our then Parish Secretary Rebecca Maindonald moved on to pastures new. She had worked for the Parish since 2002 and we were sorry to lose her. She was a great support to me especially during my late wife Jill's illness and around the time of Jill's passing. I am grateful for her support.

After advertising the post, we appointed Julie Wildbore-Hands as our new Parish Secretary. She had been working for the Parish since May 2018 and had some experience of Parish work. She is doing a sterling job. We have employed bookkeepers to upgrade and streamline our finances. This is working well and we have been able to modernise process. Julie was instrumental in setting up the pandemic volunteer group and put in many extra hours. I commend her for this amazing work and how she has taken up her new role.

We had notable expenditure this year on refurbishing the Rectory and the refurbishment of Maison Le Maistre. None of the properties had received anything other than day to day maintenance for some years and they all needed to be upgraded. Both Maison Le Maistre and the Rectory now meet modern standards.

It is pleasing to note that the General Revenue account more or less broke even for the year ending April 30<sup>th</sup> 2020. The Procureurs staff and I always keep a watchful eye on expenditure and try to get good value for money in all of our Parish activities. Trying to maintain the Parish rate at the same level for the financial year ending in April 2021 will be a challenge and I suspect we will make a loss in the General Revenue Account. The good news is, we do have good reserves particularly if the balance of the Maison Le Maistre is taken into account.

Finally, I would like to thank all members of staff: Julie, Janine and Nicci, also including our new member of staff, Wendy Monet. She has fitted in well and we have a good team. I would also like to thank Jacques and Dave our outdoor workforce and Tracy our caretaker. All members of the Municipality are a great support to me and I would like to thank them all for the time they give to the Parish. I would especially like to thank my two Procureurs Bernard Rebours and John Lamy. They have been extremely supportive in a year that was very difficult for me in my personal life.

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John Le Maistre  
Connétable

Date:.....

# PAROISSE DE GROUVILLE

## Comparison of budget with actual expenditure For the year ended 30 April 2020

	Budget Year 30.4.20 £	Actual Year 30.4.20 £	Budget Year 30.4.21 £
<b>Tresor (Parish church expense)</b>	<b>26,000</b>	<b>13,160</b>	<b>26,000</b>
<b>General expenses</b>			
Heat, light, fuel and water	5,500	4,988	5,000
Telephone	3,000	3,638	3,700
Printing, advertising and stationery	7,000	7,211	7,500
Office sundries	5,300	442	1,000
Postage including Promail	8,500	8,098	8,500
Insurance	8,500	8,801	8,500
Upkeep of premises	14,000	13,353	16,000
Floral and tree planting	6,500	5,263	5,500
General expenses	12,000	16,056	14,000
	<b>70,300</b>	<b>67,850</b>	<b>69,700</b>
<b>Administration</b>			
Salaries, wages and social security	164,105	139,020	145,000
Workforce salaries, wages and social security	88,000	85,827	61,000
Subcontractors	8,000	25,104	25,000
Pensions	26,000	24,127	19,000
Staff Training/ Health and safety	7,000	2,414	5,000
Audit	8,700	9,258	9,500
Honorary police costs (including court expenses)	22,000	21,223	33,000
Assessment committee	2,000	2,000	2,000
Registrar's fees	120	570	500
Registrar's costs	0	0	0
Etat Civil	120	0	120
Frais du Bureau	1,500	2,796	2,000
Legal and professional	8,000	11,236	17,000
Supervisory committee	23,000	29,603	23,000
IT costs	15,000	21,064	20,000
Public Election	2,000	0	2,000
	<b>375,545</b>	<b>374,242</b>	<b>364,120</b>
<b>La Croix Cemetery (page 9)</b>			
Cemetery maintenance	6,000	3,351	3,500
Less: income from burial fees	(6,000)	(9,030)	(10,500)
	<b>0</b>	<b>(5,679)</b>	<b>(7,000)</b>
<b>Expenditure carried forward (page 2)</b>	<b>471,845</b>	<b>449,573</b>	<b>452,820</b>

# PAROISSE DE GROUVILLE

## Comparison of budget with actual expenditure (continued) For the year ended 30 April 2020

	Notes	Budget Year 30.4.20 £	Actual Year 30.4.20 £	Budget Year 30.4.21 £
Expenditure brought forward (page 1)		471,845	449,573	452,820
<b>Roads account (page 8)</b>				
Lighting		3,000	2,759	3,000
Road repairs, less amounts recovered		60,000	30,912	60,000
Motor vehicle operation costs		6,000	4,975	5,000
Branchage		3,500	2,505	2,500
Tows		0	575	500
Sundry		6,500	7,073	6,500
Driving licence operational costs		7,000	1,902	2,000
Equipment		3,000	2,688	3,000
Less income from:				
Firearm certificates		(300)	(375)	(350)
Motor driving licences		(24,500)	(17,295)	(17,000)
Dog licences		(2,600)	(2,895)	(2,800)
Fines - parking and speeding		(1,000)	(1,438)	(2,400)
Traffic works income		0	(2,386)	(2,400)
Miscellaneous		(1,000)	(186)	(200)
		<b>59,600</b>	<b>28,814</b>	<b>57,350</b>
<b>Depreciation - Admin block</b>	<b>2</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
<b>Depreciation - Police car</b>		<b>5,566</b>	<b>5,565</b>	<b>5,565</b>
<b>Depreciation - Motor Vehicle</b>		<b>2,376</b>	<b>2,376</b>	<b>2,376</b>
<b>Depreciation - Agricultural Shed Improvements</b>		<b>23,371</b>	<b>23,635</b>	<b>23,635</b>
<b>Depreciation - Computer &amp; Other Equipment</b>		<b>0</b>	<b>2,173</b>	<b>2,173</b>
<b>Refuse collection</b>	<b>12</b>	<b>140,000</b>	<b>139,997</b>	<b>140,000</b>
<b>Requettes</b>				
Vin D'Honneur		1,000	0	1,000
Donation to Gorey Youth Club		12,000	12,000	12,000
Parish Hall Lighting		0	1,054	0
Fire Safety		0	0	20,000
Till System (EPOS)		0	3,538	1,000
Liberation 75		3,000	940	3,000
Re-wiring for Computers		15,000	105	0
Parish Land Acquisition		10,000	0	10,000
Centeniers Quarterly		2,500	1,436	0
		<b>43,500</b>	<b>19,073</b>	<b>47,000</b>
<b>Less income:</b>				
Interest on deposit		(500)	(1,767)	(500)
Miscellaneous		(7,000)	(18,132)	(17,000)
		<b>(7,500)</b>	<b>(19,899)</b>	<b>(17,500)</b>
Total net expenditure		754,758	667,307	729,419
Transfer from accumulated fund		0	0	0
Decrease in accumulated fund		(90,444)	1,101	(59,419)
<b>Gross Parish Rates Income</b>	<b>9</b>	<b>664,314</b>	<b>668,408 *</b>	<b>670,000</b>
Parish rates written off		(1,000)	(698)	0
<b>Net Parish Rates Income</b>		<b>663,314</b>	<b>667,710</b>	<b>670,000</b>

# PAROISSE DE GROUVILLE

## Balance Sheet

For the year ended 30 April 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>	2		150,305		187,293
<b>Current assets</b>					
Rates outstanding	3	7,150		5,124	
Debtors	4	21,795		7,606	
Term deposit bank accounts		155,130		153,947	
Bank balances		111,996		196,876	
			296,071		363,553
<b>Less:</b>					
Deferred income - motor driving licence income	5	91,714		79,817	
Creditors: amounts falling due within one year	6	55,366		84,867	
			147,080		164,684
Net current assets			148,991		198,869
<b>Net assets</b>			<b>299,296</b>		<b>386,162</b>
<b>Financed by:</b>					
Accumulated fund	7		0		236,852
Agricultural shed reserve fund	7		228,953		0
Church & rectory reserve fund	7		21,033		100,000
Road reserve fund	7		47,847		47,847
Community in bloom fund	7		1,463		1,463
<b>Funds carried forward</b>			<b>299,296</b>		<b>386,162</b>

The financial statements set out on pages 5 to 16 were approved, authorised for issue and signed by the Connétable on \_\_\_\_\_ 2020.

Connétable

# PAROISSE DE GROUVILLE

## General revenue account For the year ended 30 April 2020

	Notes	2020		2019	
		£	£	£	£
<b>Income</b>					
Parish rates	9	668,408		585,348	
Deposit interest		1,767		1,780	
Service fees		3,124		4,115	
Hire of Parish Hall		1,885		1,915	
Permits		3,217		4,665	
Sundry income		9,906		2,791	
<b>Total income</b>			<b>688,307</b>		<b>600,614</b>
<b>Expenditure</b>					
<b>Tresor (Parish Church expenses)</b>			<b>13,160</b>		<b>26,000</b>
<b>General</b>					
Heat, light, fuel and water		4,988		4,825	
Telephone		3,638		2,807	
Printing, advertising and stationery		7,211		4,872	
Office sundries		442		2,585	
Postage		8,098		8,484	
Insurance		8,801		6,676	
Upkeep of premises		13,353		12,662	
Floral and tree planting		5,263		6,357	
Other general expenses (page 17)		16,056		15,498	
			<b>67,850</b>		<b>64,766</b>
<b>Administration</b>					
Salaries, wages and social security		224,847		239,437	
Subcontractors		25,104		7,850	
Pensions	8	24,127		22,505	
Audit		9,258		8,796	
Honorary police costs (including court expenses)		21,223		16,228	
Assessment committee		2,000		2,000	
Registrar's fees		570		2,031	
Etat Civil		0		120	
Frais du Bureau		2,796		1,772	
Legal and professional		13,650		7,483	
Supervisory committee		29,603		18,420	
IT costs		21,064		14,858	
			<b>374,242</b>		<b>341,500</b>
<b>Expenditure carried forward (page 7)</b>			<b>455,252</b>		<b>432,266</b>



## PAROISSE DE GROUVILLE

### General revenue account (continued) For the year ended 30 April 2020

	2020		2019	
	£	£	£	£
Expenditure brought forward (page 6)		455,252		432,266
<b>La Croix Cemetery account</b>				
Amount voted by Parish Assembly		6,000		8,000
Surplus on the cemetery account for the year (page 9)		(11,679)		(14,912)
		<b>(5,679)</b>		<b>(6,912)</b>
<b>Roads account</b>				
Amount voted by Parish Assembly		103,000		103,000
Surplus on the roads account for the year (page 8)		(74,186)		(56,756)
		<b>28,814</b>		<b>46,244</b>
<b>Refuse collection</b>		<b>139,997</b>		<b>134,209</b>
<b>Depreciation</b>		<b>49,749</b>		<b>47,313</b>
<b>Requettes (page17)</b>		<b>19,073</b>		<b>34,217</b>
<b>Total expenditure</b>		<b>687,206</b>		<b>687,337</b>
<b>Surplus / (Deficit) for the year</b>		<b>1,101</b>		<b>(86,723)</b>

**Continuing operations:** all the items dealt with in arriving at the surplus/(deficit) for 2020 and 2019 relate to continuing operations.

# PAROISSE DE GROUVILLE

## Roads account

For the year ended 30 April 2020

	2020		2019	
	£	£	£	£
<b>Income</b>				
Amount voted by Parish Assembly	103,000		103,000	
Firearm certificates	375		790	
Motor driving licences	17,295		25,875	
Dog licences	2,895		2,865	
Fines - parking and speeding	1,438		567	
Traffic works income	2,386		0	
Miscellaneous	186		520	
<b>Total income</b>		<b>127,575</b>		<b>133,617</b>
<b>Expenditure</b>				
Lighting	2,759		2,645	
Road repairs, less amounts recovered	30,912		44,650	
Motor vehicle operation costs	4,975		5,347	
Branchage	2,505		3,512	
Tows	575		170	
Sundry	7,073		7,127	
Driving licence operational costs	1,902		8,843	
Equipment	2,688		4,567	
<b>Total expenditure</b>		<b>53,389</b>		<b>76,861</b>
<b>Surplus for the year carried to General Revenue account (page 7)</b>		<b>74,186</b>		<b>56,756</b>

## PAROISSE DE GROUVILLE

La Croix Cemetery account  
For the year ended 30 April 2020

	2020		2019	
	£	£	£	£
<b>Income</b>				
Amount voted by Parish Assembly	6,000		8,000	
Burial fees	5,950		9,175	
Sale of plots	1,750		1,000	
Permission to place kerbs and headstones and inscription charges	1,330		645	
<b>Total income</b>		<b>15,030</b>		<b>18,820</b>
<b>Expenditure</b>				
Cemetery maintenance	3,351		3,908	
<b>Total expenditure</b>		<b>3,351</b>		<b>3,908</b>
<b>Surplus for the year carried to General Revenue account (page7)</b>		<b>11,679</b>		<b>14,912</b>

# PAROISSE DE GROUVILLE

**Maison Le Maistre fund  
Balance Sheet  
For the year ended 30 April 2020**

	<u>2020</u>		<u>2019</u>	
	£	£	£	£
<b>Maison Le Maistre at cost less depreciation</b>		53,862		80,795
<b>Current assets</b>				
Debtors			9,051	
Term deposit bank accounts	305,132		302,805	
Bank balances	217,920		217,992	
		<u>523,052</u>		<u>529,848</u>
Creditors: amounts falling due within one year	12,999		0	
		<u>12,999</u>		<u>0</u>
Net current assets		510,053		529,848
<b>Net assets</b>		<b><u>563,915</u></b>		<b><u>610,643</u></b>
<b>Maison Le Maistre fund General Revenue Account Balance at 1 May 2019 / 2018</b>		<b>610,643</b>		<b>562,179</b>
<b>Funds received during the year</b>				
Deposit interest	2,327		2,122	
Rental income	97,973		78,178	
<b>Total income</b>		<b><u>100,300</u></b>		<b><u>80,300</u></b>
<b>Expenditure</b>				
Maintenance costs	117,600		2,910	
Consultancy fees	375		0	
Insurance	2,120		1,993	
Depreciation	26,933		26,933	
<b>Total expenditure</b>		<b><u>147,028</u></b>		<b><u>31,836</u></b>
<b>Balance at 30 April 2020 / 2019</b>		<b><u>563,915</u></b>		<b><u>610,643</u></b>

# PAROISSE DE GROUVILLE

## Notes to the financial statements For the year ended 30 April 2020

### 1 Principal accounting policies

The financial statements are prepared in accordance with the historical cost convention and the accounting policies selected by the Parish. A summary of the more important accounting policies, which have been applied consistently, are set out below.

#### Fixed assets

The land and property register provides core information about property and land owned by the Parish of Grouville. It is split between those assets included and not included on the Balance Sheet. Assets included on the balance sheet represent those constructed by the Parish, assets held off balance sheet represents those donated/inherited/held in Trust by the Parish. The list will be updated on an annual basis and will reflect changes where the Parish has either acquired or disposed of land or property during the year. The information was current as at 1st May 2020.

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

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

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

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

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

#### Rates income

The Parish Rates are brought into account for assessments up to 31 December 2019.

#### Driving licence income

During the year ended 30 April 2020 the driving licences income for new/renewals was deferred and amortised to the road account and accrued over a ten year period. This is in line with previous year. (note 5).

#### Other income

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

#### Expenditure

Expenditure is accounted for on an accruals basis.

#### Bad debts

A specific provision is made against all debts relating to rates over two years in arrears.

# PAROISSE DE GROUVILLE

## Notes to the financial statements (continued) For the year ended 30 April 2020

### Maison Le Maistre fund

The Maison le Maistre fund is shown in the accounts as a separate entity and as such the income and expenses included in this fund are not included in the Parish's general revenue account. The fund is self sufficient and therefore the only figure included in the parish accounts is a debtor receivable from the Maison le Maistre Fund in respect of monies paid on behalf of the fund that have not yet been repaid by the fund, or a creditor in respect of monies received on behalf of the fund that have not yet been paid to the fund.

All expenditure on the development of the Maison Le Maistre accommodation has been capitalised. In both years the properties have been accounted for at cost less depreciation and any impairment.

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

2 Fixed assets	Vehicles £	Improvements to Agricultural Shed £	Agricultural Shed £	Improvements To Parish Hall £	Computer & Other Equipmen £	Total £
<b>Cost</b>						
At 1 May 2019	56,275	163,596	106,639	445,785	0	772,295
Additions	0	1,901	0	0	10,860	12,761
At 30 April 2020	56,275	165,497	106,639	445,785	10,860	785,056
<b>Depreciation</b>						
At 1 May 2019	41,207	23,371	106,639	413,785	0	585,002
Charge for the year	7,941	23,635	0	16,000	2,173	49,749
At 30 April 2020	49,148	47,006	106,639	429,785	2,173	634,751
<b>Net book value</b>						
At 30 April 2020	7,127	118,491	0	16,000	8,687	150,305
At 30 April 2019	15,068	140,225	0	32,000	0	187,293

Other than disclosed above, there are fully depreciated assets, which are owned by the Parish and still in use that are not included in the above schedule.

<b>3 Rates outstanding</b>	<b>2020</b>	2019
	<b>£</b>	<b>£</b>
Rates outstanding	7,150	5,124
<b>4 Debtors</b>	<b>2020</b>	2019
	<b>£</b>	<b>£</b>
Sundry debtors	8,796	5,491
Maison Le Maistre	12,999	0
Friendship Club	0	0
Amounts due from Trusts	0	2,115
	<b>21,795</b>	<b>7,606</b>

# PAROISSE DE GROUVILLE

## Notes to the financial statements (continued) For the year ended 30 April 2020

<b>5 Deferred drivers licence income</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
At 1 May 2019	79,817	0
Net Driving Licence Income Deferred in Year	23,072	88,686
Net Annual release to roads account	(11,175)	(8,869)
	<hr/>	<hr/>
At 30 April 2020	91,714	79,817

<b>6 Creditors: amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Rates in advance	11,226	9,062
Social security and ITIS contributions	3,321	4,729
Amounts owed to Trusts	6,122	5,067
Maison Le Maistre	0	9,051
Audit	9,000	8,600
Accountancy	1,250	4,900
Rates due to States of Jersey	0	0
Tenants	400	200
Friendship Club	95	73
Related parties payable - DB Cummins Ltd	0	30,333
Related parties payable - Fauvic Nurseries Ltd	0	42
Sundry creditors	23,952	12,810
	<hr/>	<hr/>
	55,366	84,867

<b>7 Summary of fund balances</b>		Church & Rectory	Road	Community	
	Accumulated	Reserve	Reserve	In Bloom	Total
	Fund	Fund	Fund	Fund	
	£	£	£	£	£
At 30 April 2019	236,852	100,000	47,847	1,463	386,162
Surplus for the year	1,101	0	0	0	0
Utilisation of funds	0	(78,967)	0	0	(78,967)
Charitable contributions	(9,000)	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2020	228,953	21,033	47,847	1,463	299,296

For a narrative summary of Reserve Fund balances see Note 10.

## PAROISSE DE GROUVILLE

### Notes to the financial statements (continued) For the year ended 30 April 2020

#### 8 Pension costs

Certain employees of the Parish are members of the Public Employees Contributory Retirement Scheme ('PECRS'), 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.

Salaries and emoluments in the general account include pension contributions for staff to this scheme amounting to £24,127 (2019: £22,505).

Since the Parish is unable readily to 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 2016 with a deficit of £68.5 million.

Up to January 2006 the Parish's contribution rate was set at 15.16% of salary costs, but from February 2006 the PECRS actuary set the contribution rate at 13.60% of salary costs, with effect from 1 January 2002. Therefore, for the period 1 January 2002 to 31 January 2006 there were overpayments into the scheme in respect of annual contributions of PECRS members' salary costs.

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

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

2) the payment of a monthly sum, starting in February 2006 and continuing until December 2083. 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. The monthly sum with effect from 1 January 2019 was £346 which was then reduced from 1 April 2019 to £327 per month. From 1 January 2020 this amount rose to £346 per month.

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 2020. 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 Procurers believe that the Parish is able to continue to meet all of its obligations as they fall due.

The Parish of Grouville had one member of staff in the PECRS scheme during the year who left employment on 18th October 2019 and currently there are no other staff on this scheme. As of the 1st January 2016, any new members of staff employed by the Parish can join the CARE scheme.

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

The member of staff currently on the PECRS scheme has been moved over to the CARE scheme on the 1<sup>st</sup> January 2019. The employer contribution rate will be phased in over three years. In January 2019 the Rate will be 14.4%, in January 2020 the Rate will be 15.2% and in January 2021 the Rate will be 16%.



## PAROISSE DE GROUVILLE

### Notes to the financial statements (continued) For the year ended 30 April 2020

9 Parish rates	2020	2020	2019	2019
	Quarters At 0.86p	£	Quarters At 0.78p	£
Quarters	77,245,856	664,314	74,675,126	582,466
Surcharges collection		2,313		2,251
2019/2018 rates written off		(397)		(230)
Bad debts written off		(699)		(361)
Prior rates written off now collected		0		252
States ex-gratia payment re rates		0		0
Unreconciled differences *		2,877		970
Net parish rates income		668,408		585,348

For the year ended 30 April 2020 rates were payable to the Parish at a rate of 0.86p per quarter. In addition an island wide rate was levied. The island wide rate was collected by the Parish and passed directly to the States of Jersey. The total collected for the island wide rate was £597,298 bringing total rates payable for the Parish (parish rates and island wide rates) to £1,265,706.

The Net Parish Rates Income has been confirmed and agreed to the Parish General Ledger. The Surcharges collected and the 2019 Rates written off have been agreed to the Parishes Rates Management System. The unreconciled difference between the Rates Income that the Parish should have received for the year (£664,314) and the Rates Income that the Parish has actually recorded in its General Ledger (£668,408) is likely to have occurred for the following reasons:

- Rates previously written off in prior years recovered in 2019/20
- Rates outstanding from prior years written off in the current year

### 10 Summary of Fund Balances

#### Accumulated Fund Reserve

The Accumulated Fund Reserve represents the cumulative excess of income over expenses of the Parish net of reserve transfers.

#### Grouville Church & Rectory Reserve

The Parish of Grouville has commenced a major program of works on Grouville Church. Initially, the work will be funded from the Church Reserve Fund. The sum of £50,000 was set aside in 2014/2015 with an additional £60,000 being set aside for 2016/17. The work has now been completed. Following the retirement of the Rector, the Parish will be undertaking renovation work on the Parish Rectory, prior to the new Rector being appointed. The sum of £100,000 has been set aside for this project. The utilisation and balance is set out in note 7.

#### Agricultural Shed Reserve

The Parish of Grouville undertook major interior works on the parish shed. This was estimated to cost £100,000. The total cost was £163,595 which has then been capitalised. The utilisation and balance is set out in note 7.

#### Road Reserve

The Parish of Grouville will be undertaking a number of projects to repair certain Parish roads, which are estimated to cost £100,000. Part of the surplus from last year's Roads Account has been transferred to the Road Reserve to assist with these costs. The utilisation and balance is set out in note 7.

#### Community in Bloom Reserve

The Parish of Grouville had set aside funds to aid with the community in bloom competition. This is the surplus and the utilisation and balance is set out in note 7.

### 11 Contingent liability

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

# PAROISSE DE GROUVILLE

## Notes to the financial statements (continued) For the year ended 30 April 2020

### 12 Commitments

The Parish has commitments as detailed below:

Long Term Service Contracts Expiring in:	£
1 year	139,997
2-5 years	148,453
>5 years	0
	<hr/> 288,450

MB Municipal Services provides a street cleaning service. The contract is for the year 2020 and is based on the number of hours at an hourly rate of £55 per hour. An agreement is in place for 2020.

MB Municipal Services is the refuse collector and the refuse rate for 2020/21 is £139,997 (excluding GST). The contract is until the 30<sup>th</sup> April 2022.

### 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 of the Goods and Services Tax (Jersey) Regulations 2007. 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 requires any GST paid by the Parish to be refunded if it is incurred on supplies or importations that were not for business purposes.

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

### 14 Related party disclosures

Bernard Rebour is a Procureur of the Parish and owner of Belle Fleurs Garden Consultancy. During the year, Belles Fleurs Garden Centre provided services to the Parish for which they were paid £1,790 (2019: £7,313) of which £Nil was payable at 30 April 2020( £Nil; 30 April 2019).

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 £983 (2019: £36,742) of which nil was payable at 30 April 2020 (£30,333; 30 April 2019).

Stanley Payn is a member of the Parish Roads Committee and owner of Fauvic Nurseries. During the year, Fauvic Nurseries provided services to the Parish for which they were paid £3,579 (2019: £1,902) of which £nil was payable at 30 April 2020 (£42; 30 April 2019).

Eric Gavey is a Roads Inspector and owner of Lawrence de Gruchy. During the year, Lawrence de Gruchy provided services to the Parish for which they were paid £221 (2019: £348) of which £Nil was payable at 30 April 2020 (£Nil ; 30 April 2019).

Connetable J E Le Maistre rents the field at Marais a la Cocque from the tenants of Marais a la Cocque for £200 per year of which £Nil was payable at 30 April 2020 & £Nil at 30 April 2019.

Barrie Hamel is a Roads Inspector and his Company Hamel Bros rents the following fields from the Trusts for £4,669 per year. Fields 238, 410, 499, 499A and 701 of which £Nil was payable at 30 April 2020 & £Nil at 30 April 2019.

## PAROISSE DE GROUVILLE

### Analysis of general expenses and requettes For the year ended 30 April 2020

	2020 £	2019 £
<b>Other general expenses</b>		
Christmas activities	4,092	4,826
Bank charges	6,587	6,977
Sundry	5,377	3,695
	<b>16,056</b>	<b>15,498</b>

	2020 £	2019 £
<b>Requettes</b>		
Donation to Gorey Youth Club	12,000	10,000
Wiring of computers	105	0
Liberation 75	940	0
Great War Commemorations	1,436	1,798
Parish Hall Lighting	1,054	12,430
Till System	3,538	9,989
	<b>19,073</b>	<b>34,217</b>

### Analysis of contributions For the year ended 30 April 2020

	2020 £	2,019 £
<b>Contributions</b>		
Jersey Association of Charities	9,000	9,000

This statement is unaudited and has been prepared for information only.

# PAROISSE DE GROUVILLE

## Land and property asset register For the year ended 30 April 2020

### Included on the Balance Sheet

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

### Included on the Maison Le Maistre Balance Sheet

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

### Not included on the Balance Sheet

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 Church yard.
12. La Vielle Cemetery.
13. 'Don Laurens' Field 432.

This list excludes all land and property owned by Trusts.

This statement is unaudited and has been prepared for information only.