

**A Meeting of the Accounts Committee elected by Act of the  
Parish Assembly dated the 9<sup>th</sup> July 2014 was held at Grouville Parish  
Hall on Wednesday the 25<sup>th</sup> June 2015 at 6.00pm**

In Attendance                      Connetable J.E. Le Maistre Presided  
The Reverend Mike Lange-Smith  
Deputy Carolyn Labey (from 6.15)  
Procureur Wally Labey  
Procureur Bernard Rebours  
Centenier Charles Dix  
Mr Tony Powell  
Mr Stanley Payn  
Mr Peter Falle

Also in Attendance              Jason Lees-Baker, Partner, Mazars CI Ltd  
Richard Morris, Audit Senior, Mazars CI Ltd  
Rebecca Maindonald, Parish Secretary

Apologies                              Surveillant Simon Vivian

1.                      The Minutes of the meeting dated the 23<sup>rd</sup> June 2014 were agreed on a proposition by Procureur Bernard Rebours, seconded by Stanley Payn

After a query from Centenier Charles Dix, it was agreed that the Committee would be known as “The Accounts Committee”.

2.                      **2014/15 Parish Accounts**

The Connetable welcomed both Jason and Richard from Mazars Channel Islands Limited, the new Parish Auditors.

Jason confirmed that the Audit had been very successful. It had been a learning curve for all involved. He thanked Rebecca and the Parish team and stated that without their assistance, the Audit wouldn't have progressed as smoothly.

Jason then progressed through the accounts.

It was pointed out that there were a number of changes in the accounts. The Land and Property Index had been split to “On Balance sheet” and “Off Balance Sheet”. On Balance sheet referred to property that had been built or constructed by the Parish. Everything else was “Off”. As the Parish benefits from all assets, in an ideal world all property would be “On” but in this case, for the purpose of practicality a view had been taken.

The Rates outstanding had increased, but not materially.

Centenier Dix queried the Rates recovery costs. The Connetable replied that the company that had been recently engaged to deal with Rates recovery were more expensive, but had the resources to be able to chase the debt nearly world wide and that the Parish Administration now had a very minimal contact, other than referrals then payments.

Jason continued through the Accounts, stating that the Maison Le Maistre Debtors had increased due to a double payment being processed by the Parish Bank. This had now been resolved.

The Bank Balances seemed consistent and were healthy.

Creditors had increased. This was partly due to the transfer of £8,000 into the Parish Account in error between the end and beginning of the Financial year. This had now been resolved.

Centenier Dix queried whether any progress had been made with the States of Jersey Investment Scheme. The Connetable stated that following investigation, it had been decided not to pursue this scheme.

Jason continued with the accounts. The Accumulated fund showed the £50,000 that had been allocated to the Marais a la Cocque fund, which had now been transferred into the Roads Account. The Church reserve fund had been introduced. In 2014 the sum of £50,000 had been agreed to start on the Church. There had also been income of £11,000 from the Church. There were also contributions and payments that had been set against the original £50,000.

The Connetable confirmed that it was the intention of the Parish to spend a steady sum each year- perhaps £20,000 or £30,000. The next project was currently in the planning stages.

There had been no major movement in the Revenue Account. The Income had increased by £20,000, a good part of this is due to Rates payments, as there had been an increase in the quarters. The Audit team had viewed and sampled the Rates system and the Rates book and were comfortable with the figures.

The Sundry income had seen an increase, which was partly due to the final payout of the war stock that had been held by the Parish.

Miscellaneous income had increased due to the sale of 2 tractors at £600 each.

The Deputy queried the increase in heat light and water. Jason confirmed that this was a result of a large fuel fill.

There was a movement in wages, in general, following the retirement of three staff during the financial year and the recruitment of two staff, one having resigned, followed by a replacement member of staff, who had subsequently resigned. The staff were now being funded through Administration, not Roads and La Croix.

Legal and professional fees were up. The accounts for the Parish are now being prepared separately.

The Connetable explained that the reason that Public Election costs were a negative figure, were due to two refunds given to the Parish. One was the standard Polling Station Refund and the other was for the Sound System that had been hired for the Senatorial Hustings.

It was noted that there was allowance for a relief Grave Digger in La Croix Cemetery.

Driving Licence operational costs were down, as a contribution to a new driving licence printer had been required the previous year.

The La Croix Cemetery Account had seen an increase in income following an increase in the price of graves. A new shed had been built and new grave digging equipment had been purchased.

Jason explained that the Maison Le Maistre Account looked slightly different as the short term investments had been split from the bank balances. This was due to the Investments having a term of a month's notice, where the bank balance was liquid. This was purely an accounting standard.

The Creditor had increased and this was the result of the double bank transfer, now resolved.

It was established that all units were let and there was a waiting list.

Jason confirmed that all previous policies were consistent, except fixed assets which had changed. Note 8 for Pensions had been updated. A commitments notice had been added for contractual obligations including the Refuse contract and the Road Sweepers contract.

As there were no further questions, the 2014/15 Audited Accounts were accepted on a proposition by Centenier Charles Dix, seconded by Tony Powell.

### 3. **2015/16 Parish Budget**

The Connetable worked through his Budget for the financial year 2015/16. General expenses were up slightly, but not materially. The Honorary Police had underspent in 2014/15, but the Connetable felt that

the budget should remain at £22,000. Centenier Dix agreed, stating that there would probably be an increase in insurance costs.

The Legal and Professional fees had increased due to the future legal expenses that would be involved in putting toilets and wash facilities in the shed.

The Supervisory budget had increased due to the future implementation of an online Rates payment system and an automated Annual Return system. This would need discussion as there was not much confirmed information about it so far. The Connetable hoped that the long term benefit to the Parish would be a reduction in postage costs, but he supported posting items to Parishioners for as long as Parishioners wanted the service. Peter Falle queried whether there was an allowance within the Law for Rates correspondence to be sent out by means other than by post and the Connetable replied that an allowance for this had been made in the last Law change.

The Roads Account bottom line looked the same, but the account had been split out to allow for greater transparency.

The Connetable moved on to the topic of a new Police Car. The current car being thought to be coming towards the end of its useful life. A sum of £6,000 had been allowed for the first year's depreciation. The car had been estimated to cost up to £30,000, fully kitted out and would be depreciated over five years. Charles replied that he hoped that the car would cost less than this, and the Connetable replied that this figure was only an estimate.

The Refuse contract is predictable.

The Britain in Bloom donation had been removed from "Requettes".

The World War one and Two fund had a budget in 2014/15 of £5,000, but very little had been spent as most of the bills had arrived in the 2015/16 financial year. The figure of £4,000 allowed for them.

There being no further questions, the 2015/16 Parish Budget was agreed on a proposition by Procureur Wally Labey and Seconded by Procureur Bernard Rebours.

4.

**Fixing of the Rate.**

Following much consideration, the Connetable felt that it was time for the Parish to consider increasing the Parish Rate. The Balance sheet had decreased during the last year and there were a number of potentially costly projects to undertake long term. A new Police car would be purchased, the Church needed significant work, the shed needed work, and the Parish Hall roof would need to be replaced.

Centenier Dix queried the situation regarding asbestos. The Connetable confirmed that it had been found in the basement and had been treated by a suitably qualified company. It had been made safe and the basement wasn't used on a regular basis. People who went into the basement had to sign a register there were also warning notices and stickers up.

The Connetable proposed an increase from 0.71 to 0.72.

Centenier Dix felt that a lot of Parishioners would vote against this increase. Increasing the Rate would not find favour with the Parish.

The Connetable thought that having healthy reserves was necessary.

Richard Morris agreed that the reserves were healthy, but the Parish were facing expenditure of £250,000 to £300,000 on the Church, funded from the Reserves, aside from any work on the Parish Hall Roof.

Procureur Bernard Rebours replied that the main Church expense would be the nave and there would be potential for money to be eaten up by the work, but it was necessary.

The Connetable replied that he felt that a slight increase now would be prudent.

Richard reminded the Committee that the main reason for the profit for the 2014/15 financial year was in part due to the injection of £50,000 from the Contingency fund, after the Marais a la Cocque project.

The Connetable was concerned that the main issue was the decrease in funds on the balance sheet.

Centenier Dix suggested that the new Police car might be put on hold until the next financial year instead of putting the Rate up.

Peter Falle replied that the Committee should try and reach a consensus.

On an initial vote, five were in favour of an increase and 3 were against.

The Rector felt that a small increase would be positive, but that it would be a mistake to only concentrate on Church expenses. There were other projects which required funding.

Wally was concerned that there had also been no mention of a new Cemetery, as the current Cemetery had limited space left. The Parish hadn't put the Rates up for ten years, and Wally supported this increase.

Richard suggested looking to see whether other Parishes had raised their Rates and by how much.

Tony Powell stated that he would like to see small increases, rather than a large one.

Charles replied that he wouldn't support a Rates increase.

Following further discussion, an increase to the Parish Rate from 0.71 to 0.72 was proposed by Procureur Wally Labey and Seconded by Tony Powell.

The proposal was supported by six members of the meeting, with two members against.

The Committee were reminded that the Budget Assembly would be taking place on Tuesday the 7<sup>th</sup> July 2015.

There being no further business, the meeting was declared closed at 7.15pm.