

PAROISSE DE GROUVILLE

**Annual Report
For the year ended 30 April 2019**

PAROISSE DE GROUVILLE

Index to the financial statements

Page

Comparison of budget with actual expenditure	1 - 2
Independent auditors' report	3 - 4
General Fund Accounts	
Balance sheet	5
General revenue account	6 - 7
Roads account	8
La Croix Cemetery account	9
Notes to the financial statements	11 - 16
Maison Le Maistre	
Balance sheet and general revenue account	10
Notes to the financial statements	11 - 16
For information only	
Analysis of general expenses and Requettes	17
Analysis of contributions	17
Land and property asset register	18

PAROISSE DE GROUVILLE

Connétable's Report

Statement of 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 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 2019.

We have recently seen the retirement of Mike Lange-Smith from the role as our parish Rector. Mike has been with us for fourteen years and it has been a pleasure to work with him and his wife Wendy. I am pleased to say that they will be staying in the Parish and I am sure we will see them around from time to time.

We are now looking forward to the appointment of a new Rector which we expect to take place in the late Autumn. In the mean time, we will be refurbishing the Rectory. It is a requirement of the law that we provide the Parish Rector with a place to live that is fit for purpose. The Parish spent a little on redecoration when the Lange-Smiths moved in, but no real amount of money has been spent on the rectory for years. There are issues with regard to safety around the perimeter wall, the interior electrics need full replacement and the windows that are covered by the listed building regulations need substantive work. There are issues with some of the interior plaster work and most of the interior needs redecorating. For this reason, we have budgeted a figure of £100,000 for this project, see note 7. This is a significant sum but it should mean that that we will not need to spend any more on the Rectory, except for routine maintenance, for many years.

We have now finally completed the works on the Parish shed, which included the repair works after the tree fell on the building after a storm. New facilities have been created which provide toilets, washing facilities and rest room for our outdoor staff and toilets and a small kitchenette unit primarily for the use of the Grouville Battle of Flowers and other groups that might use the facilities in the future .

The book value, after depreciation of the shed itself, is now reduced to zero and the book value of the refurbishments after depreciation is just over £140,000 but in reality, the value of the shed if sold would likely to be considerably more than this. We are happy to provide the Battle of flowers with what are probably the best facilities that any float builder in the island has free of charge, but should the organisation finish for any reason, we could let the area to recover income from our investment. I am pleased that our staff now have the proper fit for purpose depot that they deserve.

In last years budget, we set aside a considerable sum with a view to rectifying problems with the low-lying roads on either side of Les Pres Manor. We have noticed on wet years that the water table rises in the two areas to such an extent that potholes created by springs occur on a regular basis. As it turned out there are problems solving the issue on the West side of the Manor due to the JEC underground French link cable which restricts our ability to lower the drain across the road. We are considering what other solutions might be possible. On the east side, the land on which we needed to put the drains was in the process of being sold during the Summer and Autumn. That sale is now complete and we have approached the new land owner who seems responsive to our request. As it turned out it was a dry Winter and the problem did not occur this year.

The Parish Hall is an old building and requires extra routine maintenance from time to time. The gable end of the building facing the 'new' offices has been re-pointed and the inside of it redecorated after water had found its way through the mortar. We installed new lighting throughout the car park as provided for in last year's budget. The cost was slightly higher than expected but the environs of the building are far safer after dark than they were before.

It is true that we have been eating into our Accumulated Fund over the last three or four years but we now have a church that is to be proud of, superb facilities in our shed, which are a great asset, will have a rectory that is fit for purpose and Maison Le Maistre will be refurbished to the most up to date standards. Once all of these projects are complete, we should have a few years where only routine maintenance is required.

The number of officers in the Honorary police continues to be of concern but I am pleased to say that we have attracted a number of new members recently and I am grateful to those officers who have offered themselves for re-election. I would like to make special mention to Adrian le Gal and Mick Auger who have recently retired from the force. Between them they given years of service and I thank them most sincerely on behalf of the parish.

We now have a full complement of clerical staff. Julie Wildbore-Hands joined us in July and has proved very efficient and popular with Parishioners. In the Autumn we were joined by Nicky Drabble who again has fitted in extremely well. I would like to thank them and Janine Dendy, who is now full time, and fulfilling other duties as well as her rates work and Rebecca Maindonald for their continued support. It has been a challenging year for our clerical staff with the bulk renewal of driving licenses during the last three months of last year and first month of this year. This event was planned for and I think everyone in the office did a sterling job in turning around applications. What came as a surprise shortly after that event was the sudden demand for international driving licenses. This event was as a direct result of the uncertainty of Jersey drivers' licenses status should we fall out of the European Union without an agreement. Again, the staff were well up to the challenge and for this and all of their work during the year I thank them all on behalf of the parish.

Tracy Laurent continues to take good care of our parish hall which is always clean and tidy. She is also very helpful and friendly to those using the parish hall.

Jacques Couvert, David Scarratt and Tom Douse continue to serve the parish well with their outside work. The roles are quite varied but they manage to turn their hands to whatever task comes before them.

Finally, I would like to thank my two procureurs, Bernard Rebours and John Lamy, the roads committee and all members of the Municipality for all their help support an encouragement over the past year.



10th July 2019
J.E. Le Maistre
Connétable of Grouville

PAROISSE DE GROUVILLE

Comparison of budget with actual expenditure For the year ended 30 April 2019

	Budget Year 30.4.19 £	Actual Year 30.4.19 £	Budget Year 30.4.20 £
Tresor (Parish church expense)	26,000	26,000	26,000
General expenses			
Heat, light, fuel and water	6,500	4,825	5,500
Telephone	2,750	2,807	3,000
Printing, advertising and stationery	11,000	4,872	7,000
Office sundries	1,300	2,585	5,300
Postage including Promail	6,300	8,484	8,500
Insurance	6,400	6,676	8,500
Upkeep of premises	14,000	12,662	14,000
Floral and tree planting	6,500	6,357	6,500
General expenses	10,000	15,498	12,000
	64,750	64,766	70,300
Administration			
Salaries, wages and social security	157,000	158,486	164,105
Workforce salaries, wages and social security	84,000	80,951	88,000
Subcontractors	10,000	7,850	8,000
Pensions	25,000	22,505	26,000
Staff Training/ Health and safety	7,000	202	7,000
Audit	8,700	8,796	8,700
Honorary police costs (including court expenses)	22,000	16,228	22,000
Assessment committee	2,000	2,000	2,000
Registrar's fees	120	2,031	120
Registrar's costs	1,000	0	0
Etat Civil	120	120	120
Frais du Bureau	1,500	1,772	1,500
Legal and professional	9,000	7,281	8,000
Supervisory committee	23,000	18,420	23,000
IT costs	15,000	14,858	15,000
Public Election	2,000	0	2,000
	367,440	341,500	375,545
La Croix Cemetery (page 9)			
Cemetery maintenance	8,000	3,908	6,000
Less: income from burial fees	(8,000)	(10,820)	(6,000)
	0	(6,912)	0
Expenditure carried forward (page 2)	458,190	425,354	471,845

PAROISSE DE GROUVILLE

Comparison of budget with actual expenditure (continued) For the year ended 30 April 2019

Notes	Budget Year 30.4.19 £	Actual Year 30.4.19 £	Budget Year 30.4.20 £
Expenditure brought forward (page 1)	458,190	425,354	471,845
Roads account (page 8)			
Lighting	3,000	2,645	3,000
Road repairs, less amounts recovered	100,000	44,650	60,000
Motor vehicle operation costs	6,000	5,347	6,000
Branchage	3,000	3,512	3,500
Sundry	6,500	7,297	6,500
Driving licence operational costs	12,000	8,843	7,000
Equipment	3,000	4,567	3,000
Less income from:			
Firearm certificates	(300)	(790)	(300)
Motor driving licences	(106,850)	(25,875)	(24,500)
Dog licences	(2,600)	(2,865)	(2,600)
Fines - parking and speeding	(2,000)	(567)	(1,000)
Miscellaneous	(1,000)	(520)	(1,000)
	20,750	46,244	59,600
Depreciation - Admin block	16,000	16,000	16,000
Depreciation - Police car	5,566	5,566	5,566
Depreciation - Motor Vehicle	0	2,376	2,376
Depreciation - Agricultural Shed Improvements	0	23,371	23,371
Refuse collection	135,000	134,209	140,000
Requettes			
Vin D'Honneur	1,000	0	1,000
Donation to Gorey Youth Club	10,000	10,000	12,000
Parish Hall Lighting	9,000	12,430	0
Van	10,000	11,879	0
Van transferred to fixed assets	0	(11,879)	0
Great War Commemorations	3,000	1,798	0
Till System (EPOS)	10,000	9,989	0
Liberation 75	0	0	3,000
Re-wiring for Computers	0	0	15,000
Parish Land Acquisition	0	0	10,000
Centeniers Quarterly	0	0	2,500
	43,000	34,217	43,500
Less income:			
Interest on deposit	(500)	(1,780)	(500)
Miscellaneous	(7,000)	(13,486)	(7,000)
	(7,500)	(15,266)	(7,500)
Total net expenditure	671,006	672,071	754,758
Transfer from accumulated fund	(88,540)	0	0
Decrease in accumulated fund	0	(86,723)	(90,444)
Gross Parish Rates Income	9	582,466	585,709
Parish rates written off	(1,000)	(361)	(1,000)
Net Parish Rates Income	581,466	585,348	663,314

Independent auditor's report to the Parishioners of Paroisse de Grouville

Opinion

We have audited the financial statements of Paroisse de Grouville for the year ended 30 April 2019 which comprise the Balance Sheet, the General Revenue Account, the Roads Account, the La Croix Cemetery Account, the Maison Le Maistre Fund and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the stated accounting policies in Note 1 to the financial statements.

In our opinion the financial statements for the year ended 30 April 2019 have been properly prepared, in all material respects, in accordance with the basis of preparation and accounting policies in Note 1 to 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 the UK, 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.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Connétable's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Connétable has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Connétable is responsible for the other information. The other information comprises the information included in the 'Annual Report', other than the financial statements and our auditor's report thereon. 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

Mazars - 2nd Floor - Mielles House - La Rue des Mielles - St Helier - Jersey - JE2 3QD
Tel: +44 (0)1534 710600 - Fax: +44 (0)1534 710601

Mazars is the trading name of Mazars Channel Islands Limited which is part of Mazars, an international advisory and accountancy organisation.

Mazars Channel Islands Limited is registered in Jersey with registered number 98418 and with its registered office at:
2nd Floor, Mielles House, La Rue des Mielles, St Helier, Jersey, JE2 3QD

Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales.



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.

Responsibilities of Connétable

As explained more fully in the Connétable's Report, the Connétable is responsible for the preparation of the financial statements in accordance with stated accounting policies in Note 1, and for such internal control as the Connétable determine 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 it is inappropriate to presume that the Parish will continue in operation.

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.

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 the audit report

This report is made solely to the Parishioners of Paroisse de Grouville, as a body. 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 Parishioners of Paroisse de Grouville, as a body for our audit work, for this report, or for the opinions we have formed.


Mazars

Chartered Accountants

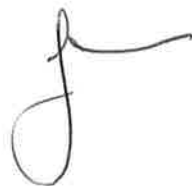
Date 16 July 2019.

PAROISSE DE GROUVILLE

Balance Sheet As at 30 April 2019

	Notes	2019		2018	
		£	£	£	£
Fixed assets	2		187,293		93,081
Current assets					
Rates outstanding	3	5,124		3,797	
Debtors	4	7,606		9,490	
Term deposit bank accounts		153,947		253,140	
Bank balances		196,876		175,123	
			363,553		441,550
Less:					
Deferred income - motor driving licence income	5	79,817		0	
Creditors: amounts falling due within one year	6	84,867		52,746	
			164,684		52,746
Net current assets			198,869		388,804
Net assets			386,162		481,885
Financed by:					
Accumulated fund	7		236,852		320,889
Agricultural shed reserve fund	7		0		127,030
Church & rectory reserve fund	7		100,000		4,656
Road reserve fund	7		47,847		27,847
Community in bloom fund	7		1,463		1,463
Funds carried forward			386,162		481,885

The financial statements set out on pages 5 to 16 were approved, authorised for issue and signed by the Connetable on 12-07-2019 2019.



Connetable

PAROISSE DE GROUVILLE

General revenue account
For the year ended 30 April 2019

	Notes	2019		2018	
		£	£	£	£
Income					
Parish rates	9	585,348		562,426	
Deposit interest		1,780		588	
Service fees		4,115		4,255	
Hire of Parish Hall		1,915		1,915	
Permits		4,665		991	
Sundry income		2,791		2,945	
Total income			600,614		573,120
Expenditure					
Tresor (Parish Church expenses)			26,000		20,821
General					
Heat, light, fuel and water		4,825		4,679	
Telephone		2,807		2,687	
Printing, advertising and stationery		4,872		10,047	
Office sundries		2,585		895	
Postage		8,484		5,108	
Insurance		6,676		5,627	
Upkeep of premises		12,662		11,454	
Floral and tree planting		6,357		6,018	
Other general expenses (page 17)		15,498		12,407	
			64,766		58,922
Administration					
Salaries, wages and social security		239,437		188,157	
Subcontractors		7,850		4,851	
Pensions	8	22,505		10,070	
Audit		8,796		8,490	
Honorary police costs (including court expenses)		16,228		16,904	
Assessment committee		2,000		2,000	
Registrar's fees		2,031		72	
Etat Civil		120		120	
Frais du Bureau		1,772		1,723	
Legal and professional		7,483		11,344	
Supervisory committee		18,420		13,790	
IT costs		14,858		6,275	
Public Election		0		13	
			341,500		263,809
Expenditure carried forward (page 7)			432,266		343,552

PAROISSE DE GROUVILLE

General revenue account (continued) For the year ended 30 April 2019

	2019		2018	
	£	£	£	£
Expenditure brought forward (page 6)		432,266		343,552
La Croix Cemetery account				
Amount voted by Parish Assembly	8,000		5,000	
Surplus on the cemetery account for the year (page 9)	(14,912)		(8,857)	
		(6,912)		(3,857)
Roads account				
Amount voted by Parish Assembly	103,000		68,000	
Surplus on the roads account for the year (page 8)	(56,756)		(41,003)	
		46,244		26,997
Refuse collection		134,209		124,332
Depreciation		47,313		21,566
Requettes (page17)		34,217		14,611
Total expenditure		687,337		527,201
(Deficit) / Surplus for the year		(86,723)		45,919

Continuing operations: all the items dealt with in arriving at the (deficit)/surplus for 2019 and 2018 relate to continuing operations.

PAROISSE DE GROUVILLE

Roads account For the year ended 30 April 2019

	2019		2018	
	£	£	£	£
Income				
Amount voted by Parish Assembly	103,000		68,000	
Firearm certificates	790		980	
Motor driving licences	25,875		33,884	
Dog licences	2,865		2,621	
Fines - parking and speeding	567		2,815	
Miscellaneous	520		268	
Total income		133,617		108,568
Expenditure				
Lighting	2,645		1,942	
Road repairs, less amounts recovered	44,650		37,153	
Motor vehicle operation costs	5,347		7,092	
Branchage	3,512		2,704	
Tows	170		170	
Sundry	7,127		9,423	
Driving licence operational costs	8,843		5,900	
Equipment	4,567		3,181	
Total expenditure		76,861		67,565
Surplus for the year carried to General Revenue account (page 7)		56,756		41,003

PAROISSE DE GROUVILLE

La Croix Cemetery account
For the year ended 30 April 2019

	2019		2018	
	£	£	£	£
Income				
Amount voted by Parish Assembly	8,000		5,000	
Burial fees	9,175		3,050	
Sale of plots	1,000		1,310	
Permission to place kerbs and headstones and inscription charges	645		1,181	
Total income		18,820		10,541
Expenditure				
Cemetery maintenance	3,908		1,684	
Total expenditure		3,908		1,684
Surplus for the year carried to General Revenue account (page7)		14,912		8,857

PAROISSE DE GROUVILLE

Maison Le Maistre fund
Balance Sheet
For the year ended 30 April 2019

	2019		2018	
	£	£	£	£
Maison Le Maistre at cost less depreciation		80,795		107,728
Current assets				
Debtors	9,051		0	
Term deposit bank accounts	302,805		300,684	
Bank balances	217,992		159,753	
		529,848		460,437
Creditors: amounts falling due within one year	0		5,986	
		0		5,986
Net current assets		529,848		454,451
Net assets		610,643		562,179
Maison Le Maistre fund General Revenue Account Balance at 1 May 2018		562,179		528,287
Funds received during the year				
Deposit interest	2,122		1,141	
Rental income	78,178		65,394	
Total income		80,300		66,535
Expenditure				
Maintenance costs	2,910		3,799	
Insurance	1,993		1,911	
Depreciation	26,933		26,933	
Total expenditure		31,836		32,643
Balance at 30 April 2019		610,643		562,179

PAROISSE DE GROUVILLE

Notes to the financial statements For the year ended 30 April 2019

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 2019.

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 and during the year ended 30 April 2019 a van was purchased at a cost of £11,879. 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.

Rates income

The Parish Rates are brought into account for assessments up to 31 December 2018.

Driving licence income

During the year ended 30 April 2019 driving licences that had been last renewed during the year ended 30 April 2009 were required to be renewed and this income is being credited to the general revenue account over the licence period of ten years (note 5). This treatment only applies to those bulk renewals.

For all drivers licence income received after 30 April 2009 this is recognised on a receipts basis.

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 2019

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. The properties are 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 £	Total £
Cost					
At 1 May 2018	44,396	33,950	106,639	445,785	630,770
Additions	11,879	129,646	0	0	141,525
At 30 April 2019	56,275	163,596	106,639	445,785	772,295
Depreciation					
At 1 May 2018	33,265	0	106,639	397,785	537,689
Charge for the year	7,942	23,371	0	16,000	47,313
At 30 April 2019	41,207	23,371	106,639	413,785	585,002
Net book value					
At 30 April 2019	15,068	140,225	0	32,000	187,293
At 30 April 2018	11,131	33,950	0	48,000	93,081

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.

3 Rates outstanding	2019 £	2018 £
Rates outstanding	5,124	3,797
4 Debtors	2019 £	2018 £
Sundry debtors	5,491	3,457
Maison Le Maistre	0	5,986
Friendship Club	0	47
Amounts due from Trusts	2,115	0
	7,606	9,490

PAROISSE DE GROUVILLE

Notes to the financial statements (continued) For the year ended 30 April 2019

5	Deferred drivers licence income	2019	2018				
		£	£				
	At 1 May 2018	0	9,732				
	Net Driving Licence Income Deferred in Year	88,686	0				
	Net Annual release to roads account	(8,869)	(9,732)				
	At 30 April 2019	79,817	0				
6	Creditors: amounts falling due within one year	2019	2018				
		£	£				
	Rates in advance	9,062	8,123				
	Social security and ITIS contributions	4,729	1,808				
	Amounts owed to Trusts	5,067	6,252				
	Maison Le Maistre	9,051	0				
	Audit	8,600	8,250				
	Accountancy	4,900	2,400				
	Rates due to States of Jersey	0	99				
	Tenants	200	0				
	Friendship Club	73	0				
	Related parties payable - DB Cummins Ltd	30,333	227				
	Related parties payable - Fauvic Nurseries Ltd	42	0				
	Sundry creditors	12,810	25,587				
		84,867	52,746				
7	Summary of fund balances	Agricultural	Church &	Road	Community	Total	
		Shed	Rectory	Reserve	In Bloom		
	Accumulated	Reserve	Reserve	Reserve	Reserve		
	Fund	Fund	Fund	Fund	Fund		
	£	£	£	£	£	£	
	At 30 April 2018	320,889	127,030	4,656	27,847	1,463	481,885
	Deficit for the year	(86,723)	0	0	0	0	(86,723)
	Transfer	(115,344)	0	95,344	20,000	0	0
	Capitalisation of Agricultural Shed	127,030	(127,030)	0	0	0	0
	Charitable contributions	(9,000)	0	0	0	0	(9,000)
	At 30 April 2019	236,852	0	100,000	47,847	1,463	386,162

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 2019

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 £22,505 (2018: £10,070).

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 2018 was £146 and from 1 January 2019 this amount rose to £346 per month and was then reduced from 1 April 2019 to £327 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 2019. 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 currently has one member of staff in the PECRS 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 1st 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 2019

9 Parish rates	2019 Quarters At 0.78p	2019 £	2018 Quarters At 0.76p	2018 £
Quarters	74,675,126	582,466	73,247,636	556,682
Surcharges collection		2,251		2,334
2018 rates written off		(230)		(410)
Bad debts written off		(361)		(116)
Prior rates written off now collected		252		101
States ex-gratia payment re rates		0		3,387
Unreconciled differences *		970		448
Net parish rates income		585,348		562,426

For the year ended 30 April 2019 rates were payable to the Parish at a rate of 0.78p 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 £565,846 bringing total rates payable for the Parish (parish rates and island wide rates) to £1,148,082.

The Net Parish Rates Income has been confirmed and agreed to the Parish General Ledger. The Surcharges collected and the 2018 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 (£584,843) and the Rates Income that the Parish has actually recorded in its General Ledger (£585,348) is likely to have occurred for the following reasons:

- Rates previously written off in prior years recovered in 2018/19
- 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 2019

12 Commitments

The Parish has commitments as detailed below:

Long Term Service Contracts Expiring in:	£
1 year	139,997
2-5 years	288,450
>5 years	-
	<u>428,447</u>

MB Municipal Services provides a street cleaning service. The contract is for the year 2019 and is based on the number of hours at an hourly rate of £55 per hour. An agreement is in place for 2019.

MB Municipal Services is the refuse collector and the refuse rate for 2019/20 is £139,997 (excluding GST). The contract is until the 30th April 2022.

13 Goods and services tax

The Goods and Services Tax (Jersey) 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 Rebours 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 £7,313 (2018: £8,121) of which £Nil was payable at 30.04.2019 & £Nil at 30.04.2018.

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 £36,742 (2018: £17,703) of which £30,333 was payable at 30.04.2019 & £227 at 30.04.2018.

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 £1,902 (2018: £83) of which £42 was payable at 30.04.2019 & £Nil at 30.04.2018.

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 £348 (2018: £311) of which £Nil was payable at 30.04.2019 & £Nil at 30.04.2018.

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 30.04.2019 & £Nil at 30.04.2018.

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 30.04.2019 & £Nil at 30.04.2018.

PAROISSE DE GROUVILLE

Analysis of general expenses and requettes For the year ended 30 April 2019

	2019 £	2018 £
Other general expenses		
Christmas activities	4,826	3,861
Bank charges	6,977	4,165
Sundry	3,695	4,381
	15,498	12,407

	2019 £	2018 £
Requettes		
Vin D'Honneur	0	172
Donation to Gorey Youth Club	10,000	9,000
Cemetery Shoring	0	4,700
Registrars Laptop	0	739
Great War Commemorations	1,798	0
Parish Hall Lighting	12,430	0
Till System	9,989	0
Total expenditure	34,217	14,611

Analysis of contributions For the year ended 30 April 2019

	2019 £	2018 £
Contributions		
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 2019

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.