

**Jurby Parish Commissioners**  
**Statement of Accounts**

**For the year ended 31 March 2023**

# Jurby Parish Commissioners

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## **Jurby Parish Commissioners**

### **Members, Officers and Advisers**

*for the year ended 31 March 2023*

#### **Commissioners' Office**

The registered office of the Authority is The Ridings, Foxdale Road, The Eairy, Isle of Man. IM4 3HN.

#### **Members**

During the year ended 31 March 2023 and to date, the members of the Authority were as follows:

Mrs K Charman – Chair  
Mr L Quaggin – Vice Chair  
Mr D Hope  
Ms L Kennedy  
Mrs S Melvin

#### **Officers**

The Clerk and Responsible Financial Officer to the Commissioners is Mr B Kennedy.

#### **External boards and committees**

Mrs K Charman - Ramsey and Northern Districts Housing Committee  
Mr L Quaggin - Northern Local Authorities Swimming Pool Board and Northern Policing Team  
Mr D Hope - Northern Civic Amenity Site Committee  
Ms L Kennedy - NTML Group Committee  
Mrs S Melvin - Northern Parishes Refuse Collection Board

#### **Advisers**

Accountants:  
Suntera Accounting & Tax Limited  
Peveril Buildings  
Peveril Square  
Douglas  
Isle of Man  
IM99 1RZ

Independent Reviewer:  
Crowe Isle of Man LLC  
Prospect Hill  
Douglas  
Isle of Man  
IM1 1EQ

# Jurby Parish Commissioners

## Explanatory Foreword

*for the year ended 31 March 2023*

### **Authority's objectives**

The objectives of the Authority are:

- To provide a reliable fortnightly refuse collection service.
- To provide and maintain street lighting.
- To provide and maintain public conveniences.
- Maintenance of the parish hall.
- Highway and footpath maintenance including road sweeping, gully cleaning and tree and hedge maintenance.
- Grass cutting of community areas.

### **Overall financial performance and results for the year**

The income and expenditure account for the year shows a deficit of £18,350 (2022: deficit £22,391). Once other movements have been taken into account, as detailed below, the results show an overall decrease in the General Fund Balance of £7,436 (2022: decrease £11,477).

### **Significant achievements and future plans**

The digitisation of Jurby parish Commissioners has continued and regular updates made to the website and Facebook.

The Playpark is now considered a priority for major upgrades and these will be planned in 2023/24 together with upgrades to the Parish Hall. Various funding options are being explored.

Jurby Parish Hall is still a significant cost to the Parish (£7,408 in 2022/23). The dramatic change in the financial climate in 2022/23 impacted on the plans to increase revenue from the Parish Hall. The Board have identified other areas of revenue generation and these will be explored in 2023/24.

Contracts for hedge cutting and road sweeping were awarded during the year.

The Board have set up the Community Spirit Award for the School's annual Prize Presentation and reestablished the Best Garden competition in conjunction with the relaunched Fruit & Flower Show.

The Board is working with DOI and developers to progress the new housing projects in 2023/24.

## **Jurby Parish Commissioners**

### **Statement of Responsibilities for the Statement of Accounts** *for the year ended 31 March 2023*

#### **The Authority's responsibilities**

The Authority is required to:

- make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs through the appointment of a Responsible Financial Officer;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets; and
- approve the Statement of Accounts.

#### **The Responsible Financial Officer's responsibilities**

The Responsible Financial Officer is responsible for the preparation of the Authority's Statement of Accounts.

In preparing this Statement of Accounts, the Responsible Financial Officer has:

- selected suitable accounting policies and then applied them consistently; and
- made judgements and estimates that were reasonable and prudent;

The Responsible Financial Officer has also:

- kept proper accounting records which were up to date; and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

## Jurby Parish Commissioners

### **Independent Chartered Accountants' Assurance Review Report to The Members of Jurby Parish Commissioners**

We have reviewed the statement of accounts of Jurby Parish Commissioners for the year ended 31 March 2023 which comprise the Comprehensive Income and Expenditure Statement, the Statement of Movement on Reserves, the Balance Sheet, the Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

#### **Responsible Financial Officer's responsibility for the statement of accounts**

As explained more fully in the Responsible Financial Officer's Responsibilities Statement set out on page 3, the Responsible Financial Officer is responsible for the preparation of the statement of accounts and for being satisfied that they give a true and fair view.

#### **Accountants' responsibility**

Our responsibility is to express a conclusion on the statement of accounts. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to review historical financial statements and ICAEW Technical Release TECH 09/13AAF (Revised) Assurance review engagements on historical financial statements. ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared, in all material respects, in accordance with United Kingdom Generally Accepted Accounting Practice. ISRE 2400 (Revised) also requires us to comply with the ICAEW Code of Ethics and the FRC's Ethical Standard, as applicable.

#### **Scope of the assurance review**

A review of statement of accounts in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed additional procedures to those required under a compilation engagement. These primarily consist of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK). Accordingly, we do not express an audit opinion on these statement of accounts.

#### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- so as to give a true and fair view of the state of the Authority's affairs as at 31 March 2023, and of its results for the year then ended;
- in accordance with any regulations under Section 12 and any directions, as applicable, under Section 13 of the Audit Act 2006; and
- in accordance with any other statutory provisions applicable to them."

## Jurby Parish Commissioners

### **Independent Chartered Accountants' Assurance Review Report to The Members of Jurby Parish Commissioners - continued**

#### **Use of our report**

This report is made solely to the Authority's members, as a body, in accordance with the terms of our engagement letter dated 28 September 2023. Our review has been undertaken so that we may state to the Authority's members those matters we have agreed with them in our engagement letter and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the Authority's members, as a body for our work, for this report or the conclusions we have formed.

Crowe Isle of Man LLC

**Crowe Isle of Man LLC**

**Chartered Accountants**

6<sup>th</sup> Floor, Victory House

Prospect Hill

Douglas

Isle of Man

IM1 1EQ

Date 25<sup>th</sup> March 2024

# Jurby Parish Commissioners

## Statement of Internal Control

*for the year ended 31 March 2023*

### **Introduction**

Regulation 6 of the Accounts and Audit Regulations 2018 requires the Authority to conduct a review at least once a year of the effectiveness of its systems of internal control and include a statement on internal control within the Authority's statement of accounts.

This statement is made by the Jurby Parish Commissioners to the Isle of Man Government Treasury in accordance with the requirements of the Isle of Man Government's Corporate Governance Principles and Code of Conduct ("the Code").

### **Responsibilities of the Authority and the Responsible Financial Officer**

The Authority controls strategy, policy and key financial and operational matters within the organisation. In addition, it is the Authority's responsibility to ensure that the work of the Responsible Financial Officer and other senior officers supports the strategy and policy approved by the Authority.

The Authority is responsible for implementing and maintaining systems of internal control and corporate governance which:

- ensure compliance with legislation and other regulations;
- safeguard public money, ensure that it is properly accounted for and that it is used economically, efficiently and effectively; and
- support the achievement of the strategy, policies, aims and objectives approved by the Authority.

In discharging this responsibility, the Authority works with senior officers to put in place arrangements for the governance of the Authority's affairs and the stewardship of resources, in accordance with the Code.

### **Internal control and corporate governance environment**

The Authority's systems of internal control and corporate governance have been developed through an on-going process designed to identify the principal risks, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically. The following are considered to be key aspects of the internal control and corporate governance environment:

- ***Authority's corporate governance framework***  
A corporate governance framework has been developed which documents the Authority's policies and procedures in relation to community focus, performance management, internal control, risk management, delegated Authority, human resources management, standards of conduct and management of Health & Safety and the environment. The framework provides a structure for documenting the legislation, regulations, policies, procedures and other internal controls which, when taken together, form the Authority's internal control and corporate governance environment.
- ***Authority meetings***  
The Authority meets monthly and consists of a Chairman and other Authority members. The Authority receives reports from the Authority's Officers on operational matters and ensure that the work of the Responsible Financial Officer and other senior officers supports the strategy and policy approved by the Authority.



## Jurby Parish Commissioners

### Statement of Internal Control (continued)

*for the year ended 31 March 2023*

#### **Review of internal control and corporate governance environment**

The effectiveness of the Authority's internal control and corporate governance arrangements is continuously assessed by the work of management and the Authority.

The Authority has not had gross income or expenditure of over £250,000 for the last two years and as such does not require an internal audit.

(Signed) K. Charman

(Chairman)

(Signed) C. Lytle

(Responsible Financial Officer)

(Dated) 11/3/24

## Jurby Parish Commissioners

### Comprehensive Income and Expenditure Statement for the year ended 31 March 2023

	Notes	2022/23 £	2021/22 £
<b>Income</b>			
Village hall hire		2,123	2,520
Search fees		650	1,250
		<u>2,773</u>	<u>3,770</u>
<b>Expenditure</b>			
Refuse collection		38,236	39,788
Depreciation		10,914	10,914
Northern Civic Amenity Site Board – contribution		17,304	18,348
Clerk’s salary		9,992	11,209
Local highway services		10,436	7,146
Parish hall expenses		9,531	9,502
Community recreational facilities		5,975	2,930
Street lighting		5,691	9,939
Public conveniences		6,605	5,296
Accountancy fee		2,305	2,250
Legal and professional fees		1,660	-
Insurance		1,933	1,910
Independent review fee		2,100	1,842
Rate collection charges		1,928	1,724
Northern Local Authorities Swimming Pool Board contribution		1,482	1,469
Office expenses		816	3,120
Travel expenses		-	87
Litter collection expenses		1,280	704
Bank charges		237	184
Public Christmas trees and decorations		616	297
Election expenses		-	2,632
Miscellaneous		488	721
Rates write off		822	317
		<u>130,351</u>	<u>132,329</u>
<b>Net cost of services</b>		<b>(127,578)</b>	<b>(128,559)</b>
Interest income		474	3
<b>Net operating expenditure</b>		<b>(127,104)</b>	<b>(128,556)</b>
Income from the General Refuse Fund	5	38,161	38,921
Income from the General Rate Fund	4	70,593	67,244
<b>Total comprehensive income and expenditure</b>		<b>(18,350)</b>	<b>(22,391)</b>

# Jurby Parish Commissioners

## Statement of Movement on Reserves

for the year ended 31 March 2023

	<i>Notes</i>	<b>General Fund</b>	<b>Capital adjustment account</b>	<b>Revaluation reserve</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Total comprehensive income and expenditure</b>		<b>(18,350)</b>	<b>-</b>	<b>-</b>
Depreciation and impairment of fixed assets	<i>1</i>	<b>10,914</b>	<b>(4,027)</b>	<b>(6,887)</b>
		<b>(7,436)</b>	<b>(4,027)</b>	<b>(6,887)</b>
Balance brought forward		<b>58,438</b>	<b>105,373</b>	<b>373,592</b>
<b>Balance carried forward</b>		<b>51,002</b>	<b>101,346</b>	<b>366,705</b>

# Jurby Parish Commissioners

## Statement of Movement on Reserves for the year ended 31 March 2023

	<i>Notes</i>	<b>General Fund £</b>	<b>Capital adjustment account £</b>	<b>Revaluation reserve £</b>
<b>Total comprehensive income and expenditure</b>		<b>(18,350)</b>	<b>-</b>	<b>-</b>
Depreciation and impairment of fixed assets	<i>1</i>	<b>10,914</b>	<b>(4,027)</b>	<b>(6,887)</b>
		<b>(7,436)</b>	<b>(4,027)</b>	<b>(6,887)</b>
Balance brought forward		58,438	105,373	373,592
<b>Balance carried forward</b>		<b>51,002</b>	<b>101,346</b>	<b>366,705</b>

# Jurby Parish Commissioners

## Balance Sheet

as at 31 March 2023

	Notes	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	1	468,051	478,965
<b>Current assets</b>			
Debtors	2	19,110	32,051
Cash at bank		51,914	49,043
		<u>71,024</u>	<u>81,094</u>
<b>Current liabilities</b>			
Creditors	3	(20,022)	(22,656)
<b>Net current assets</b>		<u>51,002</u>	<u>58,438</u>
<b>Total assets less liabilities</b>		<u>519,053</u>	<u>537,403</u>
<b>Reserves:</b>			
Capital adjustment account		101,346	105,373
Revaluation reserve		366,705	373,592
General fund		51,002	58,438
		<u>519,053</u>	<u>537,403</u>

The financial statements were approved by the Authority on 11/3/24 and were signed on their behalf by:

*KChamman*

Chairman

*A. R. [Signature]*  
RFO

# Jurby Parish Commissioners

## Cash Flow Statement

for the year ended 31 March 2023

	<i>Notes</i>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Net deficit on provision of services		<b>(18,350)</b>	(22,391)
Adjustments to net deficit on provision of services for non-cash movements	<i>9</i>	<b>21,221</b>	3,759
Adjustments for items included in net deficit on provision of services that are investing and financing activities		<b>(474)</b>	(3)
Net cash flows from Operating Activities		<u>2,397</u>	<u>(18,635)</u>
Net cash flows from Financing Activities	<i>10</i>	<b>474</b>	3
		<u>474</u>	<u>3</u>
Net increase/(decrease) in cash and cash equivalents		<u>2,871</u>	<u>(18,632)</u>
Cash & cash equivalents at the beginning of the reporting period		49,043	67,675
Cash & cash equivalents at the end of the reporting period		<u>51,914</u>	<u>49,043</u>

# Jurby Parish Commissioners

## Statement of Accounting Policies *for the year ended 31 March 2023*

### **1. Basis of preparation**

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' Section 1A ('FRS 102'), and with the Audit Act 2006 and the Accounts and Audit Regulations 2018. The financial statements have been prepared on the historical cost basis except for the modification to a fair value basis for certain land and buildings as specified in the accounting policies below.

The financial statements are presented in Sterling (£) to the nearest £.

### **2. Going concern**

After reviewing the budget of the Authority, the board have a reasonable expectation that the Authority has adequate resources including the continuation of support from Central Government, to continue in operational existence for the foreseeable future.

### **3. Income**

#### **Rates receivable**

Rates income for the year credited to the Comprehensive Income and Expenditure Statement is the accrued income for the year, adjusted for discounts, exempt and uninhabitable properties.

### **4. Accruals of income and expenditure**

The accounts of the Authority are maintained on an accruals basis: activity is accounted for in the year that it takes place not simply when cash payments are made or received.

### **5. Value Added Tax**

Value Added Tax is included in income and expenditure accounts, whether of a capital or revenue nature, only to the extent that it is irrecoverable.

# Jurby Parish Commissioners

## Statement of Accounting Policies

*for the year ended 31 March 2023*

### **1. Basis of preparation**

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' Section 1A ('FRS 102'), and with the Audit Act 2006 and the Accounts and Audit Regulations 2018. The financial statements have been prepared on the historical cost basis except for the modification to a fair value basis for certain land and buildings as specified in the accounting policies below.

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### **5. Value Added Tax**

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# Jurby Parish Commissioners

## Statement of Accounting Policies (continued)

for the year ended 31 March 2023

### 6. Tangible fixed assets - continued

#### (d) Impairment

Assets are subject to an annual impairment review at the end of each financial year for evidence of reductions in value. Where indications exist and the reduction is material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for as follows:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains); and
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

#### (e) Depreciation

Depreciation is provided for on all Tangible Fixed Assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (e.g. freehold land and community assets) and assets that are not yet available for use (i.e. assets under construction).

Depreciation is calculated on a straight-line basis by allocating the cost (or re-valued amount) of the asset over the number of years that the asset is expected to be of useful benefit as follows:

Land	Not depreciated
Property	40 years
Playground and other equipment	10 years
BMX track	10 years
Fencing and concreting	10 years

The useful life of an asset is estimated on a realistic basis and is regularly reviewed as part of the revaluation process. Where the useful life of a fixed asset is revised, depreciation is charged over the revised life of the asset.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

Where an item has major components whose cost is significant in relation to the total cost of the asset, the components are depreciated separately.

## Jurby Parish Commissioners

### Statement of Accounting Policies (continued)

*for the year ended 31 March 2023*

#### **6. Tangible fixed assets - continued**

##### **(f) Disposals**

Income from the disposal of fixed assets is accounted for on an accruals basis. Capital receipts are held in the Usable Capital Receipts Reserve until such time as they are used to finance other capital expenditure, when they are credited to the Capital Adjustment Account.

#### **7. Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Cash and cash equivalents include bank overdrafts that are repayable on demand and form an integral part of the Authority's cash management.

#### **8. Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### **9. Creditors**

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### **10. Provisions**

Provisions are made for any liability of uncertain timing where there is a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential and a reliable estimate can be made of the amount of the obligation.

Provisions are charged to the Comprehensive Income and Expenditure Statement in the year that the obligation arises and are based on the best estimate of the amount that is likely to settle the obligation.

#### **11. Reserves**

Reserves include earmarked reserves set aside for specific policy purposes and balances which represent resources set aside for purposes such as general contingencies and cash flow management. The Authority maintains the following significant reserves:

**General fund:** set up to act as a buffer against the potential risks of increased expenditure to be charges to future years' accounts and to assist in organisational development.

## Jurby Parish Commissioners

### Statement of Accounting Policies (continued) *for the year ended 31 March 2023*

#### **11. Reserves (continued)**

The following reserves are not fully backed by cash, or generally available to finance expenditure:

**Capital adjustment account:** amounts set aside from capital receipts or revenue resources to finance expenditure on fixed assets or for the repayment of external loans and certain other capital financing transactions.

**Revaluation Reserve:** representing principally the balance of the surpluses or deficits arising on the periodic revaluation of fixed assets.

## Jurby Parish Commissioners

### Statement of Accounting Policies (continued) *for the year ended 31 March 2023*

#### **11. Reserves (continued)**

The following reserves are not fully backed by cash, or generally available to finance expenditure:

**Capital adjustment account:** amounts set aside from capital receipts or revenue resources to finance expenditure on fixed assets or for the repayment of external loans and certain other capital financing transactions.

**Revaluation Reserve:** representing principally the balance of the surpluses or deficits arising on the periodic revaluation of fixed assets.

## Jurby Parish Commissioners

### Notes to the financial statements for the year ended 31 March 2023

#### 1. Tangible fixed assets

	Fencing & Concreting £	Parish Hall £	Recreation Field £	BMX Track £	Playground & Other Equipment £	Total £
<b>Cost</b>						
At 1 April 2022	6,356	500,000	6,000	2,993	36,138	551,487
<b>At 31 March 2023</b>	<b>6,356</b>	<b>500,000</b>	<b>6,000</b>	<b>2,993</b>	<b>36,138</b>	<b>551,487</b>
<b>Depreciation</b>						
At 1 April 2022	4,312	30,000	-	2,993	35,217	72,522
Charge for the year	636	10,000	-	-	278	10,914
<b>At 31 March 2023</b>	<b>4,948</b>	<b>40,000</b>	<b>-</b>	<b>2,993</b>	<b>35,495</b>	<b>83,436</b>
<b>Net book value</b>						
At 31 March 2023	1,408	460,000	6,000	-	643	468,051
At 31 March 2022	2,044	470,000	6,000	-	921	478,965

The Authority plans to revalue its operational land and buildings (the Parish Hall) every five years.

A valuation was carried out as at 31 March 2019 by Quayles Estate Agents. The valuation was carried out in accordance with RICS Professional Valuation Standards.

Included within the valuation of the Parish Hall is land valued (as at 31 March 2019) at £100,000 which is not subject to depreciation.

Expenditure relating to wheelie bins and the maintenance of street lighting is expensed in the year incurred and not capitalised.

All fixed assets are considered to be "operational assets" apart from the recreational field, which is considered to be a "community asset".

#### Historical cost of revalued fixed assets

Included within the above are assets with a historical cost as follows:

Land and buildings - £138,888.

## Jurby Parish Commissioners

Notes to the financial statements (continued)  
for the year ended 31 March 2023

### 2. Debtors and prepayments

	2023	2022
	£	£
Amounts falling due in one year (net of bad debt provisions):		
Government departments	2,513	19,159
VAT	7,988	8,672
Ratepayers	6,881	1,583
Prepayments	1,728	1,406
Other	-	1,231
	<u>19,110</u>	<u>32,051</u>

Debtor balances are shown net of provisions for bad or doubtful debts as follows:

	2023	2022
	£	£
Ratepayers	<u>3,394</u>	<u>2,538</u>

### 3. Creditors

	2023	2022
	£	£
Accruals	7,243	5,380
Trade creditors	6,441	1,128
Other local authorities (note 5)	6,338	16,148
	<u>20,022</u>	<u>22,656</u>

## Jurby Parish Commissioners

### Notes to the financial statements (continued) for the year ended 31 March 2023

#### 4. General Rate Account

	£	2023 £	£	2022 £
<b>Total rates levied for the year</b>		74,498		70,035
<b>Add:</b>				
Due from Treasury re prior year	17,005		2,057	
Arrears brought forward	2,407		8,155	
		<u>19,412</u>		<u>10,212</u>
<b>Less:</b>				
Discounts	2,834		1,981	
Exempt and unoccupied properties	1,071		808	
Write offs by Treasury	(24)		(45)	
Collection fee	1,174		1,029	
		<u>(5,055)</u>		<u>(3,773)</u>
<b>Total rates collectable</b>		<u>88,855</u>		<u>76,474</u>
<b>Rates received in the year:</b>				
Current year rates	61,802		48,224	
Arrears collected	427		6,780	
Balance from Treasury re previous year	17,005		2,057	
		<u>79,234</u>		<u>57,061</u>
<b>Balances outstanding carried forward:</b>				
Due from Treasury re current year	1,536		17,005	
Arrears:				
- Current year	6,081		986	
- Previous year	2,004		1,422	
		<u>9,621</u>		<u>19,413</u>
		<u>88,855</u>		<u>76,474</u>
			2023	2022
			£	£
General rates levied for the year		74,498		70,035
Less: Discounts, exempt/uninhabitable properties & refunds		(3,905)		(2,791)
Per Comprehensive Income and Expenditure Statement		<u>70,593</u>		<u>67,244</u>

# Jurby Parish Commissioners

Notes to the financial statements (continued)  
for the year ended 31 March 2023

## 5. Refuse Rate Account

	2023	2022
	£	£
<b>Refuse rates levied for the year</b>	<b>39,874</b>	<b>39,788</b>
<b>Add:</b>		
Due from Treasury re prior year	2,154	819
Arrears brought forward	1,713	2,160
	<u>3,867</u>	<u>2,979</u>
<b>Less:</b>		
Discounts	1,595	845
Exempt and unoccupied properties	118	22
Write offs by Treasury	(11)	(22)
Collection fee	754	695
	<u>(2,456)</u>	<u>(1,540)</u>
<b>Total rates collectable</b>	<b><u>41,285</u></b>	<b><u>41,227</u></b>
<b>Rates received in the year:</b>		
Current year rates	35,630	35,474
Arrears collected	334	1,066
Balance from Treasury re previous year	2,154	819
	<u>38,118</u>	<u>37,359</u>
<b>Balances outstanding carried forward:</b>		
Due from Treasury re current year	977	2,154
Arrears:		
- Current year	800	598
- Previous year	1,390	1,116
	<u>3,167</u>	<u>3,868</u>
	<u><u>41,285</u></u>	<u><u>41,227</u></u>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Refuse rates levied for the year	<b>39,874</b>	<b>39,788</b>
Less: Discounts, exempt/uninhabitable properties & refunds	<b>(1,713)</b>	<b>(867)</b>
Per Comprehensive Income and Expenditure Statement	<b><u>38,161</u></b>	<b><u>38,921</u></b>



## Jurby Parish Commissioners

### Notes to the financial statements (continued)

for the year ended 31 March 2023

#### 6. Members' allowances

During the year no member's allowances were paid to the Commissioners in respect of their attendance at meetings, undertaking duties and responsibilities (2022: £Nil).

#### 7. Employees' remuneration

The authority has no employees whose remuneration, excluding pension contributions, was £50,000 or more.

#### 8. Related party transactions

The Authority is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence or to be controlled or influenced by the Authority. Disclosure of these transactions allows readers to assess the extent to which the Authority might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Authority.

Central Government - has a direct influence over the general operations of the Authority – it is responsible for providing the statutory framework within which the Authority operates. The Authority reclaimed VAT from Treasury during the year. During the year, the Authority paid rate collection charges to Central Government of £1,928 (2022: £1,724).

The Authority has representation on the board of the Northern Civic Amenity Site Board. During the year, the Authority provided support to the Northern Civic Amenity Site Board totalling £17,304 (2022: £18,348).

The Authority has representation on the board of the Northern Local Authorities Swimming Pool Board. During the year, the Authority provided support to the Northern Local Authorities Swimming Pool Board totalling £1,482 (2022: £1,469).

The Authority is charged for refuse collection by the Northern Parishes Refuse Collection Board. During the year, the Authority was charged £38,236 by the Northern Parishes Refuse Collection Board in respect of refuse collection (2022: £39,788). At the year end, £6,338 (2022: £16,148) was owed in this respect.

All Members and officers of the Authority are asked to complete a disclosure statement in respect of themselves and their family members/close relatives, detailing any material transactions with related parties. With the exception of the above disclosures:

Officers of the Authority - no related party disclosures arose in relation to officers.

Members of the Authority – no related party transactions arose in relation to members of the Authority.

## Jurby Parish Commissioners

### Notes to the financial statements (continued) for the year ended 31 March 2023

#### 9. Cash flow statement – Operating activities

The following table provides a breakdown of the main elements within the adjustment for the non-cash movements figure shown in the cash flow statement:

	2023	2022
	£	£
Depreciation, impairment & revaluation losses for non-current assets	10,914	10,914
(Decrease)/increase in creditors	(2,634)	6,634
Decrease/(increase) in debtors	12,941	(13,789)
	<u>21,221</u>	<u>3,759</u>

#### 10. Cash flow statement – Financing activities

	2023	2022
	£	£
Interest received	474	3
	<u>474</u>	<u>3</u>

#### 11. Independent review fees

During the year the Authority incurred external independent examination fees of £2,100 (2022: £1,842).

#### 12. Total rateable value

The total rateable value at the year-end was £59,766 (2022: £58,910) and rates were levied at 125p (2022: £119p) in the £.

In addition, refuse rates were levied at 67p (2022: 67p) in the £ on a rateable value of £37,878 (2022: £37,878). A fixed charge was levied at £48 (2022: £48) on the 302 rated properties (2022: 302 properties).