



**GD. 2024/0043**

**DEPARTMENT OF INFRASTRUCTURE**

**Report on the Accounts of Local Authorities, Burial Authorities,  
Elderly Persons' Housing Committees  
and Joint Boards**

**July 2024**



**To: The Hon Laurence Skelly, President of Tynwald,  
and the Hon Council and Keys in Tynwald assembled.**



## **FOREWORD**

The purpose of the attached report is to provide a copy of the Income and Expenditure Statement, and Balance Sheet for each Local Authority, Burial Authority, Elderly Persons' Housing Committee and Joint Board in the Island for the financial year ending 31<sup>st</sup> March 2023 and previous years where relevant.

It is impractical to lay individual copies of the full accounts before Tynwald. Instead, the attachment to this report will provide a breakdown of the income and expenditure of each body, and confirm that the accounts have been properly completed, subject to any adverse comment by the Inspectors. However, a copy of all the accounts listed in this report have been provided to the Tynwald Library should a Member wish to peruse the full accounts.

The Accounts and Audit Regulations 2018 require Local Authorities to present their accounts for Inspection by 31<sup>st</sup> July in each year.

This report also details the accounts that have not been signed by the Inspectors by the deadline set to enable this report to be published.

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(List of audited accounts for Local Authorities, Boards, Committees and Burial Authorities for the years stated).

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**Outstanding accounts not signed by the Inspectors by the 2<sup>nd</sup> April 2024 for the year stated.**

Braddan Parish Commissioners,  
 Castletown Town Commissioners,  
 German Parish Commissioners,  
 Malew Parish Commissioners,  
 Michael District Commissioners,  
 Patrick Parish Commissioners,  
 Peel Town Commissioners,  
 Ramsey Town Commissioners,  
 Santon Parish Commissioners,  
 Northern Swimming Pool Board,  
 Ramsey & Northern District Housing Committee,  
 Southern Sheltered Housing Joint Board,  
 Southern Swimming Pool Board, and  
 Western Civic Amenity Site 2023.



## **Local Authorities' Accounts**

(For the year ended 31 March 2023)

## ANDREAS PARISH COMMISSIONERS

### Andreas 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		5,518	4,942
Miscellaneous		1,179	907
Search fees		1,560	2,180
		<u>8,257</u>	<u>8,029</u>
<b>Expenditure</b>			
Northern Parishes Refuse Collection Board		97,500	97,331
Northern Civic Amenity Site		30,308	32,120
Depreciation		14,927	15,153
Clerk's salary		17,258	16,141
Public hall & community centre		10,536	8,900
Local highway services		16,246	13,062
Public conveniences		5,504	5,581
Street lighting		12,834	6,702
Amenity areas		10,123	12,083
Northern Local Swimming Pool Board		3,205	2,402
Litter collection/dog warden		2,889	3,302
Rate collection charges		3,435	2,728
Insurance		3,165	2,872
Accountancy fees		2,000	2,400
Assurance fee		2,100	1,800
Playground/park		2,793	2,638
Sports field and amenity area		66	5,142
Travel expenses		30	56
Civic service		325	150
Office expenses		1,265	2,706
Miscellaneous expenses		1,195	652
Millennium clock and gardens		129	244
Garden competition expenses		-	320
Xmas tree and decorations		518	-
Bank charges		248	270
War memorial		25	25
Bad debts		(102)	(913)
		<u>(238,522)</u>	<u>(233,867)</u>
<b>Net cost of services</b>		<b>(230,265)</b>	<b>(225,838)</b>
Income from the General Refuse Fund	5	94,157	94,195
Income from the General Rate Fund	4	128,038	117,382
		<u>222,195</u>	<u>203,506</u>
<b>(Deficit) on provision of services</b>		<b>(8,070)</b>	<b>(14,261)</b>

## Andreas Parish Commissioners

### Balance Sheet as at 31 March 2023

	Notes	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	1	634,178	649,105
<b>Current assets</b>			
Debtors	2	24,239	29,116
Cash at bank		78,391	48,029
		<u>102,630</u>	<u>77,145</u>
<b>Current liabilities</b>			
Creditors	3	(33,604)	(14,976)
<b>Net current assets</b>		<u>69,026</u>	<u>62,169</u>
<b>Total assets less liabilities</b>		<u>703,204</u>	<u>711,274</u>
<b>Reserves:</b>			
Capital adjustment account		204,647	210,956
Revaluation reserve		429,533	438,151
General fund		69,024	62,167
		<u>703,204</u>	<u>711,274</u>



## ARBORY & RUSHEN PARISH COMMISSIONERS

### Arbory & Rushen Parish Commissioners

#### Comprehensive Income and Expenditure Statement

for the year ended 31 March 2023

	<i>Notes</i>	Expenditure	Income	2023 Net £	2022 Net £
		£	£	£	£
Finance and general purposes		(66,278)	14,091	(52,187)	(56,538)
Works and development		(125,668)	1,445	(124,223)	(101,934)
Refuse disposal		(304,633)	16,330	(288,303)	(267,155)
Bad debt provision		-	(862)	(862)	(7,649)
<b>Net cost of General Fund services</b>		<b>(496,579)</b>	<b>31,004</b>	<b>(465,575)</b>	<b>(433,276)</b>
Housing services		(16,745)	24,961	8,216	7,875
Deficiency		-	-	-	-
<b>Net cost of housing services</b>	<i>6</i>	<b>(16,745)</b>	<b>24,961</b>	<b>8,216</b>	<b>7,875</b>
Income from the General Rate Fund	<i>5</i>			466,134	436,445
Interest receivable and other income				-	-
Interest payable and similar charges				(1,587)	(1,196)
<b>Surplus on provision of services</b>				<b>7,188</b>	<b>9,848</b>
Revaluation of Land and Buildings				311,597	-
<b>Total comprehensive income and expenditure</b>				<b>318,785</b>	<b>9,848</b>

## Arbory & Rushen Parish Commissioners

### Balance Sheet

as at 31 March 2023

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible fixed assets	1		942,259		646,207
<b>Current assets</b>					
Debtors	2	39,382		50,743	
Cash at bank		233,240		108,031	
		<u>272,622</u>		<u>158,774</u>	
<b>Current liabilities</b>					
Short-term borrowing	4	8,037		12,830	
Creditors	3	145,601		41,656	
		<u>153,638</u>		<u>54,486</u>	
			<u>118,984</u>		<u>104,288</u>
			<u>1,061,243</u>		<u>750,495</u>
<b>Long-term liabilities</b>					
Long-term borrowing	4	28,450		36,487	
			<u>(28,450)</u>		<u>(36,487)</u>
<b>Total assets less liabilities</b>			<u>1,032,793</u>		<u>714,008</u>
<b>Reserves:</b>					
Capital adjustment account			366,321		338,292
Sinking Fund			-		5,000
General reserve			76,669		80,271
Revaluation reserve			564,578		283,726
Ballakilley Recreation Project			4,136		4,136
Housing maintenance reserve			4,107		509
Housing revenue account			16,982		2,074
			<u>1,032,793</u>		<u>714,008</u>

## BALLAUGH PARISH COMMISSIONERS

### Ballaugh 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		1,110	1,645
Release of deferred grant		3,212	3,212
Search Fees		1,325	1,400
		<u>5,647</u>	<u>6,257</u>
<b>Expenditure</b>			
Northern Parishes Refuse Collection Board		76,244	75,960
Parish hall		5,975	4,579
Northern Civic Amenity Site		23,080	24,360
Clerk's salary		13,740	10,812
Depreciation		6,127	7,630
Grass cutting and gardening		3,975	5,123
Millennium park and sports field		2,520	1,315
Street lighting		5,902	7,487
Local highway services		10,454	8,684
Public conveniences		4,292	5,082
Dog bins and litter collection		4,680	3,955
Rate collection charges		2,837	2,262
NLA Swimming Pool Board – contribution		2,113	1,800
Insurance		2,044	2,441
Accountancy fee		1,244	2,475
Assurance fee		2,242	1,800
Election expenses		-	292
Office expenses		1,024	1,408
Miscellaneous		324	28
Bad debts written off/(back)		(126)	(2,121)
Bank charges		303	331
Public Christmas trees and decorations		164	146
Play park		2,745	1,424
		<u>(171,903)</u>	<u>(167,273)</u>
<b>Total Expenditure</b>			
		<u>(166,256)</u>	<u>(161,016)</u>
<b>Net operating expenditure</b>			
Income from general refuse rate fund	6	73,681	73,438
Income from general rate fund	5	92,618	90,778
		<u>166,299</u>	<u>164,216</u>
<b>Other comprehensive income and expenditure</b>			
Revaluation adjustment		43	3,200
		<u>-</u>	<u>-</u>
<b>Net surplus for the year</b>		<u>43</u>	<u>3,200</u>

## Ballaugh Parish Commissioners

### Balance Sheet

as at 31 March 2023

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible fixed assets	1		127,766		101,426
<b>Current assets</b>					
Debtors	2	34,947		32,172	
Cash at bank		33,955		69,990	
		<u>68,902</u>		<u>102,162</u>	
<b>Current liabilities</b>					
Creditors	3	(13,350)		(17,101)	
		<u>(13,350)</u>		<u>(17,101)</u>	
<b>Net current assets</b>			<b>55,552</b>		<b>85,061</b>
<b>Long-term liabilities</b>					
Deferred income	4		(3,023)		(6,235)
<b>Total assets less liabilities</b>			<b><u>180,295</u></b>		<b><u>180,252</u></b>
<b>Reserves:</b>					
Capital adjustment account			71,881		40,356
Revaluation reserve			49,648		51,621
General fund			58,766		88,275
			<b><u>180,295</u></b>		<b><u>180,252</u></b>

## BRIDE PARISH COMMISSINERS

### Bride Parish Commissioners For the year ended 31 March 2023

	2023	2022
<b>Comprehensive Income and Expenditure Statement</b>		
<b>For the year ended 31 March 2023</b>		
<b>Income</b>		
Property search fees	800	960
	<u>800</u>	<u>960</u>
<b>Expenses</b>		
Clerk's salary	13,905	12,812
Employee pension	1,127	1,127
Civic amenity site	60,180	52,652
Northern Parish Refuse Collection Board	35,279	21,683
Millennium sports field	8,632	7,481
Northern Local Authority Swimming Pool Board - Contribution	6,424	3,934
Hedge cutting and gully clearing	3,200	2,500
Rates collection charges	2,220	2,033
Toilet block cleaning and maintenance	3,221	3,086
Water rates	662	646
Electricity	3,923	723
Election expenses	-	336
Hall expenses	250	200
Accountancy fees	3,200	3,045
Assurance report fees	1,800	1,800
Insurance	1,610	1,791
Telephone	875	714
Car park expenses	1	1
Search fees	320	480
Office expenses	421	1,153
Bank charges	190	186
Miscellaneous expenses	2,521	1,453
Website expenses	117	324
Depreciation	8,100	8,100
	<u>158,178</u>	<u>128,260</u>
<b>Net cost of services</b>	(157,378)	(127,300)
<b>Interest income</b>	271	2
<b>Net operating expenditure</b>	<u>(157,107)</u>	<u>(127,298)</u>
Income from general rate fund	105,702	121,996
Income from refuse fund	26,010	26,186
<b>Total comprehensive income and expenditure</b>	<u>(25,395)</u>	<u>20,884</u>

**Bride Parish Commissioners**  
**For the year ended 31 March 2023**

**Balance sheet**  
**As at 31 March 2023**

	<i>Notes</i>	<b>2023</b>	<b>2022</b>
<b>Fixed assets</b>			
Tangible fixed assets	1	139,532	147,632
<b>Current assets</b>			
Debtors	3	15,679	16,955
Cash at bank		<u>26,937</u>	<u>39,873</u>
		42,616	56,828
<b>Current liabilities</b>			
Creditors	4	<u>(9,167)</u>	<u>(6,084)</u>
<b>Net current assets</b>		33,449	50,744
<b>Long term liabilities</b>			
Pension liability	5	(2,000)	(2,000)
<b>Total assets less current liabilities</b>		<u>170,981</u>	<u>196,376</u>
<b>Reserves</b>			
General revenue account		33,451	50,746
Revaluation Reserve		123,725	131,825
Pension reserve		(2,000)	(2,000)
Capital adjustment account		<u>15,805</u>	<u>15,805</u>
		170,981	196,376

## DOUGLAS BOROUGH COUNCIL

Douglas City Council Financial Statements for the Year Ended 31 March 2023

### Statement of Accounts

#### Comprehensive Income and Expenditure Statement

for the year ended 31 March 2023

		2022/23		2021/22	
	Note	Gross Expen- -diture £'000	Gross Income £'000	Net Expen- -diture £'000	Net Expen- -diture £'000
Waste Services		4,376	(1,237)	3,139	2,648
Support Services		1,961	(101)	1,860	1,700
Asset Management		2,372	(397)	1,975	1,567
Parks, Gardens & Recreational Facilities		2,435	(439)	1,996	1,458
Car Parks		34	(1,043)	(1,009)	(968)
Administration & Management		1,751	(425)	1,326	1,118
Public & Decorative Lighting		681	(2)	679	662
Income Collection (excluding rate discount)		565	(38)	527	541
Regulatory Enforcement		431	(381)	50	146
Cemeteries & Crematorium		667	(622)	45	(178)
Democratic Core		349	0	349	379
Library		368	(7)	361	367
City Centre Management & Public Events		183	(35)	148	120
Depreciation & amortisation		1,219	(8)	1,211	1,416
Cost adjustment regarding pensions		1,912	0	1,912	1,939
<b>Net cost of General Fund services</b>		<b>19,304</b>	<b>(4,735)</b>	<b>14,569</b>	<b>12,915</b>
Housing Revenue Account		14,864	(13,404)	1,460	948
Deficiency receivable		0	(820)	(820)	(303)
<b>Net surplus on Housing services</b>	8	<b>14,864</b>	<b>(14,224)</b>	<b>640</b>	<b>645</b>
Net cost of all services				<b>15,209</b>	13,560
Income from the General Rate Fund	9			<b>(12,492)</b>	(11,994)
Interest receivable and other income				<b>(33)</b>	(2)
Interest payable and similar charges				<b>3,533</b>	2,633
<b>Net deficit on provision of services</b>				<b>6,217</b>	4,197
<b>Other Comprehensive Income &amp; Expenditure</b>					
(Surplus)/deficit on revaluation of fixed assets	1.1			<b>(26,357)</b>	(3,976)
Re-measurement of net pension liability	18			<b>(28,091)</b>	(6,524)
<b>Total comprehensive (income)/expenditure</b>				<b>(48,231)</b>	<b>(6,303)</b>

Douglas City Council Financial Statements for the Year Ended 31 March 2023

**Balance Sheet**  
as at 31 March 2023

	Note	As at 31 March 2023		As at 31 March 2022	
		£'000	£'000	£'000	£'000
<b>Fixed assets</b>					
Tangible fixed assets	1		<b>310,436</b>		287,554
Intangible fixed assets	2		<b>108</b>		114
<b>Total fixed assets</b>			<b>310,544</b>		287,668
<b>Current assets</b>					
Stocks	3		<b>117</b>		128
Debtors	4		<b>1,819</b>		1,465
Cash at bank			<b>2,849</b>		1,896
<b>Total current assets</b>			<b>4,785</b>		3,489
<b>Less current liabilities</b>					
Creditors	5		<b>(6,371)</b>		(4,572)
Short term borrowing	6		<b>(4,561)</b>		(5,447)
Capital contributions deferred	20		<b>(3)</b>		(3)
Provision	21		<b>(105)</b>		0
<b>Total current liabilities</b>			<b>(11,040)</b>		(10,022)
			<b>(6,255)</b>		(6,533)
<b>Total assets less current liabilities</b>			<b>304,289</b>		281,135
<b>Long term liabilities</b>					
Long term borrowing	6		<b>(88,430)</b>		(87,324)
Net pension liabilities	18		<b>(1,651)</b>		(27,832)
Capital contributions applied	20		<b>(2)</b>		(4)
			<b>(90,083)</b>		(115,160)
<b>Total assets less liabilities</b>			<b>214,206</b>		165,975
<b>Financed by</b>					
General Fund			<b>1,287</b>		2,293
Capital adjustment account			<b>37,013</b>		35,169
Revaluation reserve			<b>173,742</b>		152,277
Housing revenue account balances			<b>35</b>		203
Pensions reserve			<b>(1,671)</b>		(27,850)
Capital receipts reserve			<b>476</b>		609
Earmarked reserves			<b>3,324</b>		3,274
<b>Total net worth</b>			<b>214,206</b>		165,975



## GARFF PARISH DISTRICT COMMISSIONERS

### Garff Parish District Commissioners

Year ended 31 March 2023

#### Comprehensive Income and Expenditure Statement

Statement of net expenditure	Notes	Gross Expenditure £	Income £	2022/23 Net Expenditure £	2021/22 Net Expenditure £
<b>Continuing operations:</b>					
Finance and general purposes		230,649	17,045	213,604	198,000
Property		13,431	21,373	(7,942)	(19,296)
Works and development		29,705	-	29,705	24,035
Parks and leisure		213,514	44,630	168,884	142,356
Refuse disposal		383,658	-	383,658	372,383
Swimming Pool contributions		2,596	-	2,596	1,700
Depreciation charge for the period		41,706	-	41,706	39,307
Net current service cost of pension scheme		22,000	-	22,000	20,000
<b>Net cost of General Fund services</b>		<b>937,259</b>	<b>83,048</b>	<b>854,211</b>	<b>778,485</b>
Housing services		302,149	192,167	109,982	78,475
Deficiency receivable		-	136,388	(136,388)	(111,877)
<b>Net cost of services</b>		<b>1,239,408</b>	<b>411,603</b>	<b>(827,805)</b>	<b>(745,083)</b>
Rates income	6			803,320	755,196
Interest payable and finance charges				(37,846)	(23,464)
Net pension interest cost	15			(3,000)	(3,000)
<b>Deficit on provision of services</b>				<b>(65,331)</b>	<b>(16,351)</b>
<b>Other Comprehensive Income and Expenditure</b>					
Remeasurement of net pension liability	15			162,000	40,000
Revaluation adjustment				914,451	-
<b>Total comprehensive income and expenditure</b>				<b>1,011,120</b>	<b>23,649</b>

## Garff Parish District Commissioners

### Balance Sheet

as at 31 March 2023

	Notes	31 March 2023 £	31 March 2022 £
Fixed Assets			
Tangible fixed assets	1	4,662,616	3,675,124
Current assets			
Debtors	3	107,772	97,571
Cash at bank		247,951	294,586
		<u>355,723</u>	<u>392,157</u>
Current liabilities			
Creditors	4	(114,546)	(94,355)
Bank Loans	5	(42,451)	(47,183)
Isle of Man Government loan	5	(9,128)	(9,128)
		<u>(166,125)</u>	<u>(150,666)</u>
Net current assets		189,598	241,491
Long term liabilities			
Pension liabilities	15	(14,000)	(151,000)
Bank Loans	5	(735,174)	(664,567)
Isle of Man Government loan	5	(137,410)	(146,538)
		<u>(986,584)</u>	<u>(962,105)</u>
		<u>3,965,630</u>	<u>2,954,510</u>
Financed by:			
Capital adjustment account		1,419,781	1,227,747
Capital receipts reserve		22,504	22,504
Revaluation reserve		2,204,737	1,466,027
Pension reserve		(14,000)	(151,000)
General revenue reserve		328,436	366,613
Community areas reserve		18,908	14,241
Heating reserve		(2,146)	14,613
Housing maintenance reserve		(12,590)	(6,235)
		<u>3,965,630</u>	<u>2,954,510</u>

## Jurby Parish Commissioners

### 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>		<u><b>(18,350)</b></u>	<u><b>(22,391)</b></u>

## 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></u>	58,438
<b>Total assets less liabilities</b>			<u>519,053</u>	<u></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></u>	<u>537,403</u>

## LEZAYRE PARISH COMMISSIONERS

### Lezayre Parish Commissioners

#### Comprehensive Income and Expenditure Statement for the year ended 31 March 2022

##### Statement of net expenditure

			2021/22	2020/21
	Gross Notes expenditure	Gross Income	Net (Expenditure) /Income	Net (Expenditure) /Income
	£	£	£	£
<b>Continuing operations</b>				
Finance and general purposes	(53,874)	5,302	(48,572)	(46,448)
Property	(19,007)	5,606	(13,401)	(13,612)
Works and development	(3,957)	0	(3,957)	(3,622)
Refuse Disposal	(134,184)	0	(134,184)	(132,969)
<b>Net (cost) of General Fund Services</b>	(211,022)		(200,114)	(196,651)
Income from the General Rate Fund	6		102,843	97,921
Income from the Refuse Rate Fund	7		93,515	93,880
Interest payable and similar charges			(25)	(127)
Interest and investment income			0	1
<b>Net (deficit) on provision of services</b>			(3,781)	(4,976)
Other comprehensive income and expenditure revaluation adjustment			0	0
<b>Total comprehensive income and expenditure</b>			<b>(3,781)</b>	<b>(4,976)</b>

Lezayre Parish Commissioners

Balance Sheet  
as at 31 March 2022

	Notes	£	2022 £	£	2021 £
<b>Fixed Assets</b>					
Tangible fixed assets	1		736,112		751,432
<b>Current Assets</b>					
Debtors	3	26,364		20,679	
Cash at bank		47,381		61,906	
		<u>73,745</u>		<u>82,585</u>	
<b>Current liabilities</b>					
Short-term borrowing	5	0		1,000	
Creditors	4	8,513		27,892	
		<u>8,513</u>	65,232	<u>28,892</u>	53,693
			801,344		805,125
<b>Long-term liabilities</b>					
Long-term borrowing	5	0		0	
		<u>0</u>		<u>0</u>	
<b>Total assets less liabilities</b>			<u>801,344</u>		<u>805,125</u>
<b>Financed by:</b>					
Street Light Fund			6,300		3,300
Hall Maintenance Fund			2,000		1,000
General fund			54,866		48,327
Capital adjustment account			399,163		406,325
Revaluation reserve			336,409		343,567
Usable capital receipts reserve			2,606		2,606
			<u>801,344</u>		<u>805,125</u>

## MAROWN PARISH COMMISSIONERS

### MAROWN PARISH COMMISSIONERS

For the year ended 31 March 2023

#### Comprehensive Income and Expenditure Statement

	Note	Expenditure £	Income £	2023 Net Expenditure £	2022 Net Expenditure £
Services for the Parish		(289,848)	1,337	(288,511)	(269,341)
Administration		(22,098)	1,011	(21,087)	(18,617)
Legal and professional expenses		(9,943)	3,300	(6,643)	(4,290)
<b>Net cost of general fund services</b>		<b>(321,889)</b>	<b>5,648</b>	<b>(316,241)</b>	<b>(292,248)</b>
Income from the general rate fund	8			291,075	287,659
Interest receivable and other income				1,322	220
<b>Net deficit on provision of services</b>				<b>(23,844)</b>	<b>(4,369)</b>
<b>Other comprehensive income and expenditure:</b>					
Remeasurement of net pension liability				16,000	2,000
<b>Total comprehensive income and expenditure for the year</b>				<b>(7,844)</b>	<b>(2,369)</b>

**MAROWN PARISH COMMISSIONERS**

For the year ended 31 March 2023

**Balance Sheet**

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible fixed assets	4		21,243		25,618
<b>Current assets</b>					
Debtors	6	68,779		62,807	
Cash at bank		120,273		138,772	
		189,052		201,579	
Creditors: amounts falling due within one year	7	(30,500)		(26,558)	
<b>Net current assets</b>			158,552		175,021
			179,795		200,639
<b>Creditors: amounts falling due after more than one year</b>					
Pension liability	12	(2,000)		(15,000)	
<b>Net assets</b>			177,795		185,639
<b>Reserves:</b>					
Capital adjustment account			14,740		19,115
General rate fund			165,055		181,524
Pension reserve			(2,000)		(15,000)
			177,795		185,639



## ONCHAN DISTRICT COMMISSIONERS

### Onchan District Commissioners

Year ended 31 March 2023

#### **Comprehensive Income and Expenditure Statement**

for the year ended 31 March 2023

	Notes	Expenditure	Income	2023 Net	2022 Net
		£	£	£	£
Finance and general purposes		(1,302,850)	314,959	(987,891)	(1,113,347)
Works and cleansing		(1,363,252)	414,575	(948,677)	(758,991)
Leisure and amenities		(868,836)	137,499	(731,337)	(667,770)
Government assisted		(66,590)	37,267	(29,323)	(25,554)
<b>Net cost of General Fund services</b>		<b>(3,601,528)</b>	<b>904,300</b>	<b>(2,697,228)</b>	<b>(2,565,662)</b>
Housing services	7	(2,380,182)	2,863,747	483,565	684,369
Deficiency receivable		-	-	-	-
<b>Net cost of services</b>		<b>(5,981,710)</b>	<b>3,768,047</b>	<b>(2,213,663)</b>	<b>(1,881,293)</b>
Income from the General Rate Fund	6			2,707,808	2,450,775
Interest receivable and other income				8,263	-
Interest payable and similar charges				(716,488)	(615,487)
Pension interest cost				(114,000)	(99,000)
Profit/(Loss) on disposal of fixed assets				9,803	30,000
<b>Surplus/(Deficit) on provision of services</b>				<b>(318,277)</b>	<b>(115,005)</b>
<b>Other Comprehensive Income and Expenditure</b>					
Revaluation adjustment				-	-
Remeasurement of net pension liability	17			4,339,000	869,000
<b>Total comprehensive income and expenditure</b>				<b>4,020,723</b>	<b>753,995</b>

Onchan District Commissioners  
Year ended 31 March 2023

**Balance Sheet**

as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets – operational	1		62,786,632		63,035,658
Tangible fixed assets – non operational	1		4,485,261		4,035,898
			<u>67,271,893</u>		<u>67,071,556</u>
<b>Long Term Debtor</b>	2		529,569		578,296
<b>Current assets</b>					
Debtors	3	413,225		486,329	
Cash at bank		<u>2,108,053</u>		<u>2,528,836</u>	
		<u>2,521,278</u>		<u>3,015,165</u>	
<b>Current liabilities</b>					
Short-term borrowing	5	1,087,562		1,031,548	
Creditors	4	<u>718,771</u>		<u>534,019</u>	
		<u>1,806,333</u>		<u>1,565,567</u>	
			<u>714,945</u>		<u>1,449,598</u>
			<u>68,516,407</u>		<u>69,099,450</u>
<b>Long-term liabilities</b>					
Long-term borrowing	5	14,411,101		15,006,263	
Net Pension liabilities	17	<u>532,000</u>		<u>4,542,000</u>	
			<u>(14,943,101)</u>		<u>(19,548,263)</u>
<b>Total assets less liabilities</b>			<u>53,573,306</u>		<u>49,551,187</u>
<b>Reserves:</b>					
General fund			1,204,398		1,103,089
Capital adjustment account			4,704,520		4,063,892
Revaluation reserve			47,522,411		48,259,973
Housing maintenance reserves			588,853		406,407
Pension reserve			(532,000)		(4,542,000)
earmarked reserves			(55,744)		118,958
Capital receipts reserve			<u>140,868</u>		<u>140,868</u>
			<u>53,573,306</u>		<u>49,551,187</u>

## PORT ERIN VILLAGE COMMISSIONERS

### Port Erin Village Commissioners

#### Comprehensive Income and Expenditure Statement

for the year ended 31 March 2023

	Notes	Gross Expenditure	Income	2022/23 Net	2021/22 Net
		£	£	£	£
Administration and general expenses		382,120	152,369	229,751	200,561
Glens and Shore Management		21,517	6,463	15,054	12,766
Rowany Golf Course and misc rents		8,687	75,021	(66,334)	(58,337)
Roads, public conveniences, street lighting, refuse collection and sewers		685,884	100,131	585,753	538,697
Public amenities		120,849	1,401	119,448	106,801
Net current service cost of pensions		70,000	-	70,000	78,000
<b>Net cost of General Fund services</b>		<b>1,289,057</b>	<b>335,385</b>	<b>(953,672)</b>	<b>(878,488)</b>
Housing Income and Expenditure Account	8	876,259	1,170,650	294,391	118,378
Deficiency receivable	8	-	125,480	125,480	67,065
<b>Net cost of services</b>		<b>2,165,316</b>	<b>1,631,515</b>	<b>(533,801)</b>	<b>(693,045)</b>
Income from the General Rate Fund	7			967,820	908,632
Interest payable and similar charges				(263,047)	(204,741)
Interest and investment income				2,625	91
Pension interest cost and expected return on pension assets	16			(35,000)	(31,000)
<b>Surplus/(deficit) on provision of services</b>				<b>138,597</b>	<b>(20,063)</b>
<b>Other Comprehensive Income and Expenditure</b>					
Remeasurement of net pension liability	16			1,374,000	337,000
<b>Total comprehensive income and expenditure</b>				<b>1,512,597</b>	<b>316,937</b>

## Port Erin Village Commissioners

### Balance Sheet

as at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets			
Operational assets	1	26,424,566	26,108,740
Non-operational assets	1	2,124,321	2,124,321
		<u>28,548,887</u>	<u>28,233,061</u>
Long-term Debtors	3	51,547	75,540
		<u>28,600,434</u>	<u>28,308,601</u>
<b>Current assets</b>			
Debtors	4	348,408	329,210
Cash at bank		253,847	774,666
		<u>602,255</u>	<u>1,103,876</u>
<b>Current liabilities</b>			
Short-term borrowing	6	680,850	672,687
Creditors – amounts falling due within one year	5	226,171	167,261
		<u>907,021</u>	<u>839,948</u>
<b>Net current assets/(liabilities)</b>		<u>(304,766)</u>	<u>263,928</u>
<b>Total assets less current liabilities</b>		<u>28,295,668</u>	<u>28,572,529</u>
Long-term borrowing	6	5,825,713	6,346,171
Pension liabilities	16	108,000	1,377,000
		<u>(5,933,713)</u>	<u>(7,723,171)</u>
<b>Total assets less liabilities</b>		<u>22,361,955</u>	<u>20,849,358</u>
<b>Financed by:</b>			
Revaluation reserve		17,543,976	17,760,933
Capital adjustment account		4,705,479	4,330,047
Pensions reserve		(108,000)	(1,377,000)
General revenue reserve		409,114	353,181
Housing maintenance reserve		(201,732)	(230,921)
Housing account		(4,506)	(4,506)
Capital receipts reserve		17,624	17,624
		<u>22,361,955</u>	<u>20,849,358</u>

## PORT ST MARY VILLAGE COMMISSIONERS

### Port St. Mary Village Commissioners

#### Comprehensive Income and Expenditure Statement

*for the year ended 31 March 2023*

	Notes	Expenditure	Income	2023 Net	2022 Net
		£	£	£	£
Administration and general purposes		266,351	91,201	175,150	188,585
Direct labour – central costs		72,815	-	72,815	60,793
Property		85,610	38,329	47,281	53,325
Refuse collection		160,286	27,825	132,461	121,481
Public works		33,385	-	33,385	34,612
Street cleaning and car parks		39,079	-	39,079	37,458
Public conveniences		6,375	-	6,375	6,432
Parks and leisure		3,876	16,875	(12,999)	(11,906)
Maintenance of public areas		38,658	-	38,658	42,252
Public amenities		35,577	1,344	34,233	23,216
Guides and general advertising		3,174	-	3,174	2,978
Recharges		52,014	52,014	-	-
Bad debt		979	-	979	5,084
Profit on disposal of assets		-	1,990	(1,990)	(25,892)
Net current service cost of pensions	17	69,000	-	69,000	56,000
<b>Net cost of General Fund services</b>		<b>867,179</b>	<b>229,578</b>	<b>(637,601)</b>	<b>(594,418)</b>
Housing services	8	575,962	707,413	131,451	150,466
Housing deficiency	8	-	43,592	43,592	11,371
<b>Net cost of services</b>		<b>1,443,141</b>	<b>980,583</b>	<b>(462,558)</b>	<b>(432,581)</b>
Income from the General Rate Fund	7			487,106	478,156
Interest receivable and other income				3,218	58
Interest payable and similar charges				(190,178)	(129,824)
Net pension interest cost	17			(24,000)	(20,000)
<b>(Deficit) on provision of services</b>				<b>(186,412)</b>	<b>(104,191)</b>
<b>Other comprehensive income and expenditure</b>					
Remeasurement of net pension liability	17			954,000	193,000
<b>Total comprehensive income and expenditure</b>				<b>767,588</b>	<b>88,809</b>

## Port St. Mary Village Commissioners

### Balance Sheet

as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	1		16,973,832		17,212,328
Intangible fixed assets	3		-		-
			<u>16,973,832</u>		<u>17,212,328</u>
<b>Current assets</b>					
Debtors	4	113,546		184,002	
Cash at bank	14	352,470		462,996	
		<u>466,016</u>		<u>646,998</u>	
<b>Current liabilities</b>					
Short-term borrowing	6	(281,795)		(304,455)	
Creditors	5	(244,917)		(290,199)	
		<u>(526,712)</u>		<u>(594,654)</u>	
			<u>(60,696)</u>		52,344
			<u>16,913,136</u>		<u>17,264,672</u>
<b>Long-term liabilities</b>					
Long-term borrowing	6	(4,474,173)		(4,732,297)	
Net Pension liabilities	17	(91,000)		(952,000)	
		<u>(4,565,173)</u>		<u>(5,684,297)</u>	
<b>Total assets less liabilities</b>			<u>12,347,963</u>		<u>11,580,375</u>
<b>Reserves:</b>					
General revenue reserve			139,020		251,528
Housing maintenance reserve			(54,988)		(29,807)
Capital adjustment account			3,996,651		3,820,065
Revaluation reserve			8,352,869		8,485,178
Pension reserve			(91,000)		(952,000)
Capital receipts reserve			5,411		5,411
			<u>12,347,963</u>		<u>11,580,375</u>



## **Other Boards' and Committees' Accounts**

(For the year ended 31 March 2023)

## NORTHERN PARISHES REFUSE COLLECTION BOARD

### NORTHERN PARISHES REFUSE COLLECTION BOARD Income and Expenditure Account

For the year ended 31 March 2023

	Notes	2023	2022
		£	£
<b>Income</b>			
Refuse collection for non-board members		42,230	16,352
Sales of wheelle bins		2,310	3,336
		<u>44,540</u>	<u>19,688</u>
<b>Expenditure</b>			
Tipping charges		211,689	213,130
Wages and NI	1	71,364	70,068
Vehicles expenses		39,955	37,633
Depreciation	5	22,471	16,961
Loss on disposal of fixed assets		-	15,462
Clerk's fees	1	17,333	12,581
Insurance		5,604	5,194
Office expenses		3,117	4,157
Wheelle bins		839	4,131
Miscellaneous		853	3,402
Rent		3,120	3,120
External review fee	2	2,350	1,950
Provision for doubtful debts	7	117	880
Garage expenses		2,927	511
Bank charges		325	280
Legal fees		-	75
Accountancy fees		1,806	(503)
		<u>383,870</u>	<u>369,032</u>
<b>Total Expenditure</b>			
		(339,330)	(369,344)
<b>Net cost of General Fund services</b>			
Income from refuse rate fund	4	450,050	449,270
		<u>110,720</u>	<u>79,926</u>
<b>Net surplus for the year</b>			

There are no recognised gains or losses for the current or preceding years other than those included in the Income and Expenditure Account above and, accordingly, no Statement of Comprehensive Income is presented.

*The accompanying notes on pages 10 to 18 form part of these financial statements.*



**NORTHERN PARISHES REFUSE COLLECTION BOARD**

**Balance Sheet**

As at 31 March 2023

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible fixed assets	5		180,932		181,492
<b>Current assets</b>					
Stocks	6	8,098		9,837	
Debtors	7	91,635		86,381	
Cash at bank		312,023		209,089	
			412,656	305,307	
<b>Current liabilities</b>					
Creditors	8	(47,114)		(51,045)	
<b>Net current assets</b>			365,542		254,262
<b>Total net assets</b>			546,474		435,754
<b>Financed by:</b>					
Capital adjustment account			180,932		181,492
General fund account			226,002		144,722
Capital receipts reserve			9,540		9,540
Vehicle replacement account			130,000		100,000
			546,474		435,754

## PEEL & WESTERN DISTRICT HOUSING COMMITTEE

### Peel and Western District Housing Committee Year ended 31 March 2023

#### Comprehensive Income and Expenditure Statement

<i>for the year ended 31 March 2023</i>	<i>Notes</i>	<b>2022/23</b>	2021/22
		<b>Net</b>	Net
		<b>£</b>	£
Dwelling rents		488,926	474,586
Charges for services and facilities		61,083	59,694
Contributions towards expenditure including Housing Deficiency Receipts		1,179,411	859,637
Other income		4,394	1,413
		<hr/>	<hr/>
		<b>1,733,814</b>	1,395,330
		<hr/>	<hr/>
Repairs and maintenance		(61,884)	(52,054)
Supervision and management		(359,936)	(300,629)
Rent, rates, taxes and other charges		(193,925)	(160,332)
Depreciation		(143,784)	(151,966)
Net service cost of pensions	17	(4,000)	(11,000)
		<hr/>	<hr/>
		<b>(763,529)</b>	(675,981)
		<hr/>	<hr/>
<b>Net income/(cost) of Housing services</b>		<b>970,285</b>	719,349
		<hr/>	<hr/>
Interest payable and similar charges		(548,185)	(267,609)
Net pension interest cost	17	(2,000)	(1,000)
Profit on disposal of land		-	203,219
		<hr/>	<hr/>
<b>Surplus on provision of services</b>		<b>420,100</b>	653,959
<b>Other Comprehensive Income and Expenditure</b>			
Remeasurement of net pension liability	17	59,000	17,000
Revaluation of property		62,540	-
		<hr/>	<hr/>
<b>Total comprehensive income and expenditure</b>		<b>541,640</b>	670,959
		<hr/>	<hr/>

Peel and Western District Housing Committee  
Year ended 31 March 2023

Balance Sheet  
as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	1		13,761,983		13,174,757
<b>Current assets</b>					
Debtors	3	220,831		115,537	
Cash at bank		60,505		351,178	
		<u>281,336</u>		<u>466,715</u>	
<b>Current liabilities</b>					
Short-term borrowing	5	(671,428)		(519,033)	
Creditors	4	(515,115)		(466,488)	
Bank overdraft	5	-		(4,699,381)	
		<u>(1,186,543)</u>		<u>(5,684,902)</u>	
<b>Net current liabilities</b>			(905,207)		(5,218,187)
			<u>12,856,776</u>		<u>7,956,570</u>
<b>Long-term liabilities</b>					
Long-term borrowing	5	(15,906,574)		(11,495,008)	
Net Pension liabilities	17	(2,000)		(55,000)	
		<u>(15,908,574)</u>		<u>(11,550,008)</u>	
<b>Total assets less liabilities</b>			<u>(3,051,798)</u>		<u>(3,593,438)</u>
<b>Reserves:</b>					
Capital adjustment account		(4,197,581)		(4,668,568)	
Revaluation reserve		538,395		535,913	
Pension reserve		(2,000)		(55,000)	
Heating reserve		83,523		118,940	
Community reserve		82,095		76,866	
Housing maintenance reserve		179,688		134,329	
Capital receipts reserve		264,082		264,082	
		<u>(3,051,798)</u>		<u>(3,593,438)</u>	

## SOUTHERN CIVIC AMENITY SITE BOARD

### Southern Civic Amenity Site Board

#### Comprehensive Income and Expenditure Statement

*for the year ended 31 March 2022*

	Notes	2022 £	2021 £
<b>Income</b>			
Parish contributions		404,020	392,924
Commercial users		52,691	36,045
Battery income		2,354	1,448
Miscellaneous		35,289	19,466
Metal disposal income		33,191	20,162
		527,545	470,045
<b>Expenses</b>			
<b>Personnel costs</b>			
Wages and salaries		70,564	81,820
Contractors' charge		52,366	37,682
ITIP and national insurance		6,455	7,250
Pension contributions		7,026	7,315
		136,411	134,067
<b>Operational costs</b>			
Refuse collection charge		158,322	128,499
Skip hire		34,380	33,000
Rent		17,651	17,651
Vehicle expenses		11,617	16,982
Site maintenance		44,023	3,459
Administration expenses		474	535
Management charge – Port Erin		23,132	22,509
Insurance		12,291	9,367
Compost pad costs and other disposal costs		17,380	10,793
Members' expenses		1,560	1,410
Miscellaneous expenses		6,722	6,418
Telephone and electricity		4,127	3,736
Rates		474	482
Staff training		-	1,500
Legal and professional fees		3,525	642
Accountancy fees		3,025	1,675
Internal audit fees		1,000	1,000
Independent examination		2,000	1,950
Bad debts		(185)	373
Depreciation		7,835	3,753
		349,353	265,734
<b>Net cost of services</b>		41,781	70,244
Net current service cost of pensions	10	(9,000)	(2,000)
		32,781	68,244
<b>Other income</b>			
Interest element of finance lease rentals			
Net pension interest cost	10	(4,000)	(3,000)
<b>Surplus for the year</b>		28,781	65,244
<b>Other comprehensive income</b>			
Re-measurement of net pension liability	10	43,000	(109,000)
<b>Total comprehensive income and expenditure</b>		71,781	(43,756)

## Southern Civic Amenity Site Board

### Balance Sheet

as at 31 March 2022

	Notes	2022 £	2022 £	2021 £	2021 £
<b>Fixed assets</b>					
Tangible fixed assets	1		79,288		28,513
<b>Current assets</b>					
Debtors	2	50,914		38,525	
Cash and cash equivalents	3	167,600		94,531	
			<u>218,514</u>	<u>133,056</u>	
<b>Current liabilities</b>					
Creditors	4	(161,256)		(66,804)	
			<u>57,258</u>	<u>(66,804)</u>	66,252
			<u>136,546</u>		<u>94,765</u>
<b>Long-term liabilities</b>					
Net pension liabilities	10	186,000		216,000	
			<u>(186,000)</u>	<u>216,000</u>	(216,000)
<b>Total assets less liabilities</b>					
			<u>(49,454)</u>	<u>(121,235)</u>	
<b>Reserves:</b>					
Capital adjustment account			79,290		28,515
General fund reserve			57,256		66,250
Pension reserve			(186,000)		(216,000)
			<u>(49,454)</u>	<u>(121,235)</u>	

## **WESTERN CIVIC AMENITY SITE BOARD 2022**

### **Western Civic Amenity Site**

#### **Comprehensive Income and Expenditure Statement** *for the year ended 31 March 2022*

	<i>Notes</i>	<b>Expenditure</b>	<b>Income</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>	<b>Net</b>	<b>Net</b>
				<b>£</b>	<b>£</b>
Employment costs		(173,410)	–	(173,410)	(151,299)
Waste disposal		(179,049)	112,611	(66,438)	(70,221)
Administration		(67,080)	–	(67,080)	(67,200)
<b>Net cost of Amenity Site services</b>		<b>(419,539)</b>	<b>112,611</b>	<b>(306,928)</b>	<b>(288,720)</b>
Parish Contributions				318,685	284,150
<b>Surplus/(deficit) on provision of services</b>				<b>11,757</b>	<b>(4,570)</b>
<b>Total comprehensive income and expenditure</b>				<b>11,757</b>	<b>(4,570)</b>

## Western Civic Amenity Site

### Balance Sheet

as at 31 March 2022

	Notes	2022	2021
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	1	<u>53,811</u>	<u>59,172</u>
		53,811	59,172
<b>Current assets</b>			
Debtors	2	30,728	27,805
Cash at bank		<u>3,445</u>	<u>17,738</u>
		34,173	45,543
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	3	<u>96,944</u>	<u>123,262</u>
		96,944	123,262
		(62,771)	(77,719)
<b>Total assets less current liabilities</b>		(8,960)	(18,547)
Creditors: amounts falling due after one year	4	<u>(5,608)</u>	<u>(7,778)</u>
<b>Total assets less liabilities</b>		<u>(14,568)</u>	<u>(26,325)</u>
<b>Reserves:</b>			
General fund		(68,333)	(85,451)
Capital adjustment account		<u>53,765</u>	<u>59,126</u>
		<u>(14,568)</u>	<u>(26,325)</u>

## WESTERN SWIMMING POOL BOARD

### WESTERN SWIMMING POOL BOARD

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

	<b>Gross expenditure</b>	<b>Gross income</b>	<b>2022/23 Net expenditure</b>	<b>2021/22 Net expenditure</b>
	£	£	£	£
Operation of the pool	(1,122,416)	692,994	(429,422)	(421,601)
Net cost of services			(429,422)	(421,601)
Interest payable and finance charges			(72,462)	(56,270)
Interest and investment income			1,883	81
Other income			2,500	-
<b>Net operating expenditure</b>			<b>(497,501)</b>	<b>(477,790)</b>
<b>Sources of finance</b>				
Income from rates contributions			24,785	24,435
Government deficiency payments			507,220	491,028
<b>Surplus on provision of services</b>			<b>34,504</b>	<b>37,673</b>
<b>Other comprehensive income and expenditure</b>				
Surplus on revaluation of fixed assets			-	-
<b>Total comprehensive income and expenditure</b>			<b>34,504</b>	<b>37,673</b>



## WESTERN SWIMMING POOL BOARD

### Balance Sheet

as at 31 March 2023

	Note	2023	2023	2022	2022
		£	£	£	£
<b>Fixed assets</b>					
Land and buildings	1,2	4,027,500		4,112,500	
Plant & equipment	1	129,537		133,489	
Minor equipment	1	44,583		43,764	
Fixtures and fittings	1	1,797		7,124	
			<u>4,203,417</u>		<u>4,296,877</u>
<b>Current assets</b>					
Debtors	3	43,300		43,529	
Cash at bank		380,807		329,184	
Stocks		8,085		7,500	
		<u>432,192</u>		<u>380,213</u>	
<b>Current liabilities</b>					
Short-term borrowing	5	(89,758)		(89,758)	
Creditors	4	(168,147)		(150,657)	
		<u>(257,905)</u>		<u>(240,415)</u>	
<b>Net current assets</b>			<u>174,287</u>		<u>139,798</u>
			<u>4,377,704</u>		<u>4,436,675</u>
<b>Long-term liabilities</b>					
Long-term borrowing	5	(838,990)		(928,749)	
Deferred income	4	(131,735)		(135,451)	
			<u>(970,725)</u>		<u>(1,064,200)</u>
<b>Total assets less liabilities</b>			<u><u>3,406,979</u></u>		<u><u>3,372,475</u></u>
<b>Financed by:</b>					
Capital adjustment account			618,776		629,666
General revenue reserve			291,718		246,324
Revaluation reserve			2,491,772		2,491,772
Reserve fund			4,713		4,713
			<u>3,406,979</u>		<u>3,372,475</u>



## **Burial Authorities' Accounts**

(For the year ended 31 March 2023)

## ANDREAS BURIAL GROUND AUTHORITY

### Andreas Burial Ground Authority Income and Expenditure Account for the year ended 31 March 2023

	Notes	2023 £	2022 £
<b>Income</b>	2	16,063	16,129
<b>Expenses</b>	2		
Repairs		7,424	7,983
General administrative expenses		-	482
Advertising, promotion and entertainment		80	71
Professional costs		1,250	1,250
Other finance charges		120	120
		8,874	9,906
<b>Surplus</b>		7,189	6,223
<b>Allocation of surplus</b>		<b>£</b>	<b>£</b>
Maintenance reserve		5,914	5,543
Sale of plots reserve		1,386	800
Endowed graves reserve		(111)	(120)
		7,189	6,223

**Andreas Burial Ground Authority**  
**Statement of Assets & Liabilities**  
**as at 31 March 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors and prepayments	1,000	351	
Cash at bank	48,844	43,928	
	<u>49,844</u>	<u>44,279</u>	
<b>Current liabilities</b>			
Trade creditors/accruals	<u>250</u>	<u>1,874</u>	
<b>Net current assets</b>		49,594	42,405
<b>Net assets</b>		<u>49,594</u>	<u>42,405</u>
<b>Reserve accounts</b>			
Balance at start of period		42,405	36,182
Net surplus		7,189	6,223
	3	<u>49,594</u>	<u>42,405</u>

## ARBORY BURIAL GROUND AUTHORITY

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

	Notes	Maintenance Account	Reserve Funds	2023 Total	2022 Total
		£	£	£	£
<b>Income</b>					
Burial Rates		17,938	-	17,938	18,346
Grave maintenance		-	-	-	-
Sales of Plots			800	800	600
Bank Interest		-	-	-	-
Other					
<b>Total Income</b>		<b>17,938</b>	<b>800</b>	<b>18,738</b>	<b>18,946</b>
<b>Expenditure</b>					
Graveyard maintenance		7,643	-	7,643	10,290
Rates collection charge		356	-	356	366
Provision for doubtful debts		69	-	69	(30)
Loan interest		-	-	-	(7)
Insurance		238	-	238	242
Accountancy fees		765	-	765	765
Depreciation		1,877	-	1,877	1,777
Other		-	*	-	-
<b>Total Expenditure</b>		<b>10,948</b>	<b>*</b>	<b>10,948</b>	<b>13,403</b>
Surplus / (deficit) of income over expenditure		6,990	800	7,790	5,543
Balances brought forward		17,038	99,111	116,149	110,606
Transfers between funds	6	1,877	(1,877)		
<b>Balances carried forward</b>		<b>25,905</b>	<b>98,034</b>	<b>123,939</b>	<b>116,149</b>

**Balance Sheet**  
as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	1		<u>83,044</u>		<u>79,970</u>
			<b>83,044</b>		<b>79,970</b>
<b>Current assets</b>					
Stock					
Debtors and prepayments	2	975		1,185	
Cash at bank		<u>40,720</u>		<u>35,794</u>	
		<b>41,695</b>		<b>36,979</b>	
<b>Current liabilities</b>					
Creditors	3	<u>(800)</u>		<u>(800)</u>	
		<b>(800)</b>		<b>(800)</b>	
			<u><b>40,895</b></u>		<u><b>36,179</b></u>
<b>Total assets less liabilities</b>			<u><b>123,939</b></u>		<u><b>116,149</b></u>
<b>Reserves:</b>					
Maintenance Account	5		<u>25,905</u>		<u>17,038</u>
Reserve Funds	4		<u>20,710</u>		<u>19,910</u>
Capital Adjustment Account	5		<u>77,324</u>		<u>79,201</u>
			<u><b>123,939</b></u>		<u><b>116,149</b></u>

## **BALLAUGH BURIAL GROUND AUTHORITY**

Ballaugh Burial Ground Authority

### **Income and Expenditure Statement**

*for the year ended 31 March 2023*

	<i>Notes</i>	<b>Maintenance Account</b>	<b>Reserve Funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>					
Burial Rates		12,291	-	12,291	11,658
Grave maintenance		80	-	80	80
Sales of Plots		-	250	250	250
Bank Interest		-	191	191	140
Other		250	-	250	250
<b>Total Income</b>		<b>12,621</b>	<b>441</b>	<b>13,062</b>	<b>12,378</b>
<b>Expenditure</b>					
Graveyard maintenance		12,111	-	12,111	10,082
Insurance		-	-	-	763
Reviewer's fees		550	-	550	250
Rate collection charge		-	-	-	-
Bad debt expense		-	-	-	-
Other		182	-	182	590
<b>Total Expenditure</b>		<b>12,843</b>	<b>-</b>	<b>12,843</b>	<b>11,685</b>
(Deficit)/Surplus of income over expenditure		(222)	441	219	693
Transfer from Restricted Fund		0	0	0	0
Balances brought forward		5,843	18,260	24,103	23,410
<b>Balances carried forward</b>		<b>5,621</b>	<b>18,701</b>	<b>24,322</b>	<b>24,103</b>

**Ballaugh Burial Ground Authority**

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**Balance Sheet**

as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>Current assets</b>					
Debtors and prepayments	1	-	385		
Cash at bank		24,832	23,968		
		<u>24,832</u>	<u>24,353</u>		
<b>Current liabilities</b>					
Creditors	2	400	250		
		<u>400</u>	<u>250</u>		
			<u>24,432</u>		<u>24,103</u>
<b>Total assets less liabilities</b>			<u>24,432</u>		<u>24,103</u>
<b>Reserves:</b>					
Maintenance Account			5,621		5,843
Reserve Funds	3		18,811		18,260
			<u>24,432</u>		<u>24,103</u>



## **BRADDAN BURIAL GROUND AUTHORITY**

### BRADDAN BURIAL GROUND AUTHORITY

#### Comprehensive Income and Expenditure Statement

For the year ended 31 March 2023  
(Expressed in Pounds Sterling)

	2023 General Fund	2023 Endowment fund	2023 Total	2022 Total
<b>Income</b>				
Burial rates	120,856	-	120,856	119,872
Fees for opening graves	5,615	-	5,615	4,690
Sale of Graves	4,050	-	4,050	5,130
Sexton's service fees collected	1,755	-	1,755	1,795
Monument fees collected	1,250	-	1,250	1,760
Interest received	828	302	1,130	15
Rents	150	-	150	300
Commonwealth Graves Commission	100	-	100	100
<b>Total income</b>	<b>134,604</b>	<b>302</b>	<b>134,906</b>	<b>133,662</b>
<b>Expenditure</b>				
Wages, NI and Superannuation	90,301	-	90,301	85,274
Depreciation	10,465	-	10,465	10,310
Administration expenses	8,441	-	8,441	7,453
Treasurer expenses (Moore Stephens)	7,376	-	7,376	7,140
Pensions net current service cost	6,000	-	6,000	8,000
Net interest cost on defined benefit pension	3,000	-	3,000	3,000
Insurance	2,869	-	2,869	2,702
Repairs to equipment	2,254	-	2,254	1,910
Assurance review fees	2,200	-	2,200	1,800
Accountancy fees	1,880	-	1,880	1,924
Sexton's service fees paid	1,755	-	1,755	1,795
Fuel	1,677	-	1,677	995
Monument fees paid	1,250	-	1,250	1,760
Pension administration fee	1,000	-	1,000	1,000
Repairs and maintenance of buildings	825	-	825	1,491
Horticultural expenses	776	-	776	1,757
Rates collection charge	656	-	656	624
Electricity (Heat and light)	648	-	648	527
Maintenance of District Burial Ground	540	-	540	34
Bank charges	443	-	443	505
Waste disposal	417	-	417	396
Protective clothing	218	-	218	237
Actuarial fees	208	-	208	183
Sundries	54	-	54	25
Statutory fees	45	-	45	45
Professional fees	-	-	-	500
Rates written off	(171)	-	(171)	-
Bad debt provision – rate arrears	(551)	-	(551)	532
<b>Total expenditure</b>	<b>144,576</b>	<b>-</b>	<b>144,576</b>	<b>141,919</b>
<b>(Deficit)/surplus of income over expenditure</b>	<b>(9,972)</b>	<b>302</b>	<b>(9,670)</b>	<b>(8,257)</b>
<b>Other comprehensive income and expenditure</b>				
Remeasurement of net pension liability	130,000	-	130,000	36,000
<b>Total comprehensive income and expenditure</b>	<b>120,028</b>	<b>302</b>	<b>120,330</b>	<b>27,743</b>

**BRADDAN BURIAL GROUND AUTHORITY**

Balance Sheet

As at 31 March 2023  
(Expressed in Pounds Sterling)

	Note	2023	2022
<b>Fixed assets</b>			
Tangible fixed assets	1	439,686	450,151
		<u>439,686</u>	<u>450,151</u>
<b>Current assets</b>			
Debtors	2	10,046	10,135
Cash at bank		363,307	349,862
		<u>373,353</u>	<u>359,997</u>
Creditors: amounts falling due within one year	3	(101,152)	(98,591)
<b>Net current assets</b>		<u>272,201</u>	<u>261,406</u>
<b>Total assets less current liabilities</b>		<u>711,887</u>	<u>711,557</u>
Creditors: amounts falling due after more than one year	3	(11,000)	(131,000)
<b>Net assets</b>		<u>700,887</u>	<u>580,557</u>
<b>Represented by:</b>			
General Fund		223,740	213,247
Endowment Fund		50,256	49,954
Capital adjustment account		1,491	5,156
Revaluation Reserve		436,400	443,200
Pension Reserve		(11,000)	(131,000)
		<u>700,887</u>	<u>580,557</u>

## BRIDE BURIAL GROUND AUTHORITY 2022

### BRIDE BURIAL GROUND AUTHORITY

Income and Expenditure Statement  
For the year ended 31 March 2022

	Maintenance £	2022 Reserve funds £	Total £	2021 Total £
<b>Income</b>				
Burial rates	11,467	-	11,467	9,422
Bank interest	-	-	-	-
Sundry - War Grave Commission	-	-	-	-
Specific Grave maintenance	100	-	100	100
Sale of plots	-	140	140	90
<b>Total income</b>	<u>11,567</u>	<u>140</u>	<u>11,707</u>	<u>9,612</u>
<b>Expenditure</b>				
General maintenance	6,944	-	6,944	7,707
Insurance	150	-	150	150
Reviewer's fees	300	-	300	300
2006 Audit Act notice	(75)	-	(75)	75
General administration	400	-	400	400
Horticultural expenses	0	-	0	0
<b>Total expenditure</b>	<u>7,719</u>	<u>-</u>	<u>7,719</u>	<u>8,632</u>
<b>Excess income over expenditure</b>	3,848	140	3,988	980
<b>Fund balances b/f 1 April 2021</b>	145,557	9,112	154,669	153,689
<b>Transfers between funds</b>	30	(30)	0	0
<b>Fund balances c/f 31 March 2022</b>	<u>149,435</u>	<u>9,222</u>	<u>158,657</u>	<u>154,669</u>

## BRIDE BURIAL GROUND AUTHORITY

Balance Sheet  
As at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
<b>Current Assets</b>					
Cash at bank : Reserve A/c			74		74
Community A/c			12,048		7,873
Business Premium A/c			146,775		146,775
Debtors	1		<u>1,630</u>		<u>1,767</u>
			<u>160,527</u>		<u>156,489</u>
<b>Current Liabilities</b>					
Accruals	2		<u>1,870</u>		<u>1,820</u>
<b>Net Current Assets</b>					
			158,657		154,669
<b>Net Total Assets</b>					
			<u>158,657</u>		<u>154,669</u>
<b>Represented by :</b>					
<b>Capital Accounts</b>					
Maintenance account			149,435		145,557
Reserve funds	3		<u>9,222</u>		<u>9,112</u>
			<u>158,657</u>		<u>154,669</u>

## BRIDE BURIAL GROUND AUTHORITY 2023

### BRIDE BURIAL GROUND AUTHORITY

Income and Expenditure Statement  
For the year ended 31 March 2023

	Maintenance £	2023 Reserve funds £	Total £	2022 Total £
<b>Income</b>				
Burial rates	10,530	-	10,530	11,467
Bank interest	299	-	299	-
Sundry - War Grave Commission	12	-	12	-
Specific Grave maintenance	100	-	100	100
Sale of plots	-	80	80	140
<b>Total income</b>	<u>10,941</u>	<u>80</u>	<u>11,021</u>	<u>11,707</u>
<b>Expenditure</b>				
General maintenance	8,733	-	8,733	6,944
Redevelopment of churchyard	2,937	-	2,937	-
Insurance	150	-	150	150
Reviewer's fees	300	-	300	300
2006 Audit Act notice	100	-	100	(75)
General administration	400	-	400	400
Horticultural expenses	125	-	125	-
<b>Total expenditure</b>	<u>12,745</u>	<u>-</u>	<u>12,745</u>	<u>7,719</u>
<b>Excess expenditure over income</b>	(1,804)	80	(1,724)	3,988
<b>Fund balances b/f 1 April 2022</b>	149,435	9,222	158,657	154,669
<b>Transfers between funds</b>	30	(30)	-	-
<b>Fund balances c/f 31 March 2023</b>	<u>147,661</u>	<u>9,272</u>	<u>156,933</u>	<u>158,657</u>

## BRIDE BURIAL GROUND AUTHORITY

Balance Sheet  
As at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>Current Assets</b>					
Cash at bank : Reserve A/c			74		74
Community A/c			9,477		12,048
Business Premium A/c			147,074		146,775
Debtors	1		2,443		1,630
			<u>159,068</u>		<u>160,527</u>
<b>Current Liabilities</b>					
Accruals	2		<u>2,135</u>		<u>1,870</u>
<b>Net Current Assets</b>			156,933		158,657
<b>Net Total Assets</b>			<u>156,933</u>		<u>158,657</u>
 <b>Represented by :</b>					
<b>Capital Accounts</b>					
Maintenance account			147,661		149,435
Reserve funds	3		9,272		9,222
			<u>156,933</u>		<u>158,657</u>

## GERMAN BURIAL GROUND AUTHORITY 2022

### German Burial Ground Authority

#### Income and Expenditure Statement for the year ended 31 March 2022

	<i>Notes</i>	Maintenance Account £	Reserve Funds £	2022 Total £	2021 Total £
<b>Income</b>					
Burial Rates	2	58,325	-	58,325	58,144
Sales of Plots		-	2,660	2,660	2,670
Investment Income		36	-	36	36
Bank Interest		49	-	49	137
Clerk's fee income		4,825	-	4,825	4,285
<b>Total Income</b>		<b>63,235</b>	<b>2,660</b>	<b>65,895</b>	<b>65,272</b>
<b>Expenditure</b>					
Graveyard maintenance		31,596	-	31,596	29,430
Rate collection		1,096	-	1,096	1,040
Wages		6,091	-	6,091	6,432
Insurance		296	-	296	280
Reviewers fees		1,500	-	1,500	1,200
Legal fees		-	-	-	2,184
Miscellaneous		50	-	50	-
Bad debt		(55)	-	(55)	337
Graveyard repairs		14,036	-	14,036	-
<b>Total Expenditure</b>		<b>54,610</b>	<b>-</b>	<b>54,610</b>	<b>40,903</b>
Surplus / (deficit) of income over expenditure		8,625	2,660	11,285	24,369
Balances brought forward		157,615	68,287	225,902	201,533
Transfers between funds		-	-	-	-
<b>Balances carried forward</b>		<b>166,240</b>	<b>70,947</b>	<b>237,187</b>	<b>225,902</b>

## German Burial Ground Authority

### Balance Sheet as at 31 March 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Community assets	1	-	-
<b>Current assets</b>			
Debtors	3	8,189	5,181
Cash at bank		235,790	226,973
<b>Current liabilities</b>			
Creditors	4	(6,792)	(6,252)
<b>Net current assets</b>		<u>237,187</u>	<u>225,902</u>
<b>Total assets less liabilities</b>		<u>237,187</u>	<u>225,902</u>
<b>Financed by:</b>			
Maintenance reserve		166,240	157,615
Reserve accounts	5	70,947	68,287
		<u>237,187</u>	<u>225,902</u>



## GERMAN BURIAL GROUND AUTHORITY 2023

### German Burial Ground Authority

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

	<i>Notes</i>	<b>Maintenance Account</b>	<b>Reserve Funds</b>	<b>2023 Total</b>	2022 Total
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>					
Burial Rates	2	57,766	-	57,766	58,325
Sales of Plots		-	3,430	3,430	2,660
Investment Income		36	-	36	36
Bank Interest		1,007	-	1,007	49
Clerk's fee income		4,980	-	4,980	4,825
<b>Total Income</b>		<b>63,789</b>	<b>3,430</b>	<b>67,219</b>	<b>65,895</b>
<b>Expenditure</b>					
Graveyard maintenance		30,210	-	30,210	31,596
Rate collection		1,080	-	1,080	1,096
Wages		6,127	-	6,127	6,091
Insurance		319	-	319	296
Reviewers fees		1,200	-	1,200	1,500
Miscellaneous		83	-	83	50
Bad debt		278	-	278	(55)
Graveyard repairs		9,151	-	9,151	14,036
<b>Total Expenditure</b>		<b>48,448</b>	<b>-</b>	<b>48,448</b>	<b>54,610</b>
Surplus / (deficit) of income over expenditure		15,341	3,430	18,771	11,285
Balances brought forward		166,240	70,947	237,187	225,902
Transfers between funds		-	-	-	-
<b>Balances carried forward</b>		<b>181,581</b>	<b>74,377</b>	<b>255,958</b>	<b>237,187</b>

*The financial statements are subject to audit by the Auditor General for Wales.*

## German Burial Ground Authority

### Balance Sheet as at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Community assets	1	-	-
<b>Current assets</b>			
Debtors	3	4,046	8,189
Cash at bank		258,368	235,790
<b>Current liabilities</b>			
Creditors	4	(6,456)	(6,792)
<b>Net current assets</b>		<u>255,958</u>	<u>237,187</u>
<b>Total assets less liabilities</b>		<u><u>255,958</u></u>	<u><u>237,187</u></u>
<b>Financed by:</b>			
Maintenance reserve		181,581	166,240
Reserve accounts	5	74,377	70,947
		<u>255,958</u>	<u>237,187</u>

## JURBY BURIAL GROUND AUTHORITY

JUREY BURIAL GROUND AUTHORITY

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

	<i>Notes</i>	<b>Maintenance Account</b>	<b>Reserve Funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
		£	£	£	£
<b>Income</b>					
Burial Rates		8148	0	8148	9601
War Graves		370	0	370	370
Sales of Plots		200	0	200	280
Investment Income		0	0	0	0
Fees		330	0	330	325
Sundries		40	0	40	0
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income</b>		<b>9088</b>	<b>0</b>	<b>9088</b>	<b>10576</b>
<b>Expenditure</b>					
Graveyard maintenance		7992	0	7992	4110
Insurance		381	0	381	363
Reviewers fees		320	0	320	310
Headstone Fee		130	0	130	0
Bad Debt expense		0	0	0	0
Office Expenses		245	0	245	204
Other		0	0	0	20
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenditure</b>		<b>9068</b>	<b>0</b>	<b>9068</b>	<b>5007</b>
Surplus / deficit of income over expenditure		20	0	20	5569
Balances brought forward		28227	0	28227	22658
Transfers between funds		0	0	0	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Balances carried forward</b>		<b>28247</b>	<b>0</b>	<b>28247</b>	<b>28227</b>

**Balance Sheet***as at 31 March 2023*

	<i>Notes</i>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Current assets</b>			
Stock	0	0	
Debtors and prepayments	1838	3077	
Cash at bank	<u>26729</u>	<u>25894</u>	
	<u>28567</u>	<u>22958</u>	
<b>Current liabilities</b>			
Creditors	<u>320</u>	<u>694</u>	
	<u>28247</u>	<u>28227</u>	
<b>Net Assets</b>	<u>28247</u>		<u>28227</u>
Represented by; Maintenance			
Account Reserve Fund: Sale of	25045		25225
Plots Kneale Grave	3002		2802
	200		200
	<u>28247</u>		<u>28227</u>

## KIRK PATRICK BURIAL GROUND AUTHORITY

**Kirk Patrick Burial Ground Authority  
Income & Expenditure Account  
For the year ended 31 March 2023**

The following table shows the Income & Expenditure Account for the year ended 31 March 2023.

	Notes	2023 £	2022 £
<b>Maintenance Account</b>			
<b>Receipts</b>			
Burial Rates	1	9,072	9,044
War Graves Grant		180	180
Bank Interest		99	1
		<u>9,351</u>	<u>9,225</u>
<b>Payments</b>			
Maintenance Contract		4,375	5,625
Churchyard Maintenance		6,131	45
Clerk		25	177
Accounting software		150	150
Treasurer's Honorary		300	300
Examination/Audit Fee		750	875
Foxdale Churchyard		2,200	2,200
		<u>13,931</u>	<u>9,372</u>
Deficit of Receipts over Payments		(4,580)	(147)
Balance brought forward		7,017	7,164
		<u>2,437</u>	<u>7,017</u>
<b>Sale of Plots</b>			
Balance brought forward		9,608	8,588
Cremation Plots		100	-
Sale of Plots		-	1,020
Balance carry forward		<u>9,708</u>	<u>9,608</u>

**Kirk Patrick Burial Ground Authority**  
**Balance Sheet**  
**as at 31 March 2023**

*The notes on pages 6 and 7 form part of the financial statements*

		2023 £	2022 £
	Notes		
<b>Current Assets</b>			
Debtors - Burial Rates	2	500	710
Debtors - VAT		335	155
Debtors		(95)	210
Balances at Bank: Current Deposit		1,227	6,371
		<u>11,679</u>	<u>14,080</u>
		13,646	21,526
<b>Current Liabilities</b>			
Creditors	2	(1,501)	(4,691)
		<u>12,145</u>	<u>16,835</u>
<b>Total Assets less Liabilities</b>			
		<u>12,145</u>	<u>16,835</u>
<b>Reserve Funds:</b>			
Maintenance	1	2,437	7,017
Sale of plots	1	9,708	9,808
		<u>12,145</u>	<u>16,825</u>

## LEZAYRE BURIAL GROUND AUTHORITY

**Lezayre Burial Ground Authority  
Income and Expenditure Account  
for the year ended 31 March 2023**

	Notes	2023 £	2022 £
<b>Income</b>	2	43,435	38,211
<b>Expenses</b>	2		
Premises costs		208	-
Repairs		25,127	15,698
Advertising, promotion and entertainment		-	190
Professional costs		13,732	10,127
Other finance charges		120	120
		39,187	26,135
<b>Surplus</b>		4,248	12,076
<b>Allocation of surplus</b>		<b>£</b>	<b>£</b>
Maintenance account		4,248	9,904
Sale of plots fund		-	-
Endowment fund		-	-
Capital adjustment account		-	-
		4,248	9,904

**Lezayre Burial Ground Authority**  
**Statement of Assets & Liabilities**  
**as at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	131,300	131,300
<b>Current assets</b>			
Debtors and prepayments		3,082	5,991
Cash at bank		<u>123,587</u>	<u>116,217</u>
		<u>126,669</u>	<u>122,208</u>
<b>Current liabilities</b>			
Trade creditors/accruals		<u>1,448</u>	<u>1,235</u>
<b>Net current assets</b>		125,221	120,973
<b>Net assets</b>		<u>256,521</u>	<u>252,273</u>
<b>Reserve accounts</b>			
Balance at start of period		252,273	240,197
Net surplus		4,248	12,076
	4	<u>256,521</u>	<u>252,273</u>



## LONAN BURIAL GROUND AUTHORITY

**Lonan Burial Ground Authority  
Income and Expenditure Account  
for the year ended 31 March 2023**

	Notes	2023 £	2022 £
<b>Income</b>	2	29,461	27,872
<b>Expenses</b>	2		
Employee costs		1,438	-
Repairs		20,650	27,840
Professional costs		330	300
Depreciation and loss/(profit) on sale		412	411
		<u>22,830</u>	<u>28,551</u>
<b>Surplus/(deficit)</b>		<u>6,631</u>	<u>(679)</u>
<b>Allocation of surplus</b>		<b>£</b>	<b>£</b>
Maintenance account		6,356	10,501
Sale of plots account		275	1,459
		<u>6,631</u>	<u>11,960</u>

**Lonan Burial Ground Authority**  
**Statement of Assets & Liabilities**  
**as at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	5,353	5,765
<b>Current assets</b>			
Debtors and prepayments		742	152
Cash at bank		61,539	55,056
		<u>62,281</u>	<u>55,208</u>
<b>Current liabilities</b>			
Trade creditors/accruals		<u>330</u>	<u>300</u>
<b>Net current assets</b>		61,951	54,908
<b>Net assets</b>		<u>67,304</u>	<u>60,673</u>
<b>Reserve accounts</b>			
Balance at start of period		60,673	61,352
Net surplus/(deficit)		6,631	(679)
	4	<u>67,304</u>	<u>60,673</u>

## MALEW BURIAL GROUND AUTHORITY

### MALEW BURIAL GROUND AUTHORITY

For the year ending 31 March 2023

### Income and Expenditure Statement

for the year ended 31 March 2023

	<i>Notes</i>	<b>Maintenance Account</b>	<b>Plots Reserve</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
<b>Income</b>					
Burial Rates		37,020	-	37,020	36,653
Sale of Plots		-	1,200	1,200	1,350
<b>Total Income</b>		<b>37,020</b>	<b>1,200</b>	<b>38,220</b>	<b>38,003</b>
<b>Expenditure</b>					
Rate Collection Charge		745	-	745	727
Maintenance of Malew Burial Ground		31,438	-	31,438	30,605
Maintenance of St Marks Burial Ground		2,255	-	2,255	2,974
Treasurer's fees		2,000	-	2,000	2,000
Reviewer's fees		750	-	750	775
New Burial Ground		5,711	-	5,711	4,199
Depreciation		2,270	-	2,270	2,270
Bad debt (write back)/provision		(355)	-	(355)	656
Contribution to Foxdale Burial Ground		1,400	-	1,400	1,400
<b>Total Expenditure</b>		<b>46,214</b>	<b>-</b>	<b>46,214</b>	<b>45,606</b>
Surplus/(Deficit) of income over expenditure		(9,194)	1,200	(7,994)	(7,603)
Balances brought forward		131,325	3,050	134,375	141,978
Transfers between funds		-	-	-	-
<b>Balances carried forward</b>		<b>122,131</b>	<b>4,250</b>	<b>126,381</b>	<b>134,375</b>

MALEW BURIAL GROUND AUTHORITY  
For the year ending 31 March 2023

**Balance Sheet**

as at 31 March 2023

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible fixed assets	1		<u>68,996</u>		<u>71,266</u>
			68,996		71,266
<b>Current assets</b>					
Debtors and prepayments	2	6,236		5,478	
Cash at bank		<u>56,377</u>		<u>65,723</u>	
		62,613		71,201	
<b>Current liabilities</b>					
Creditors	3	<u>(5,228)</u>		<u>(8,092)</u>	
		(5,228)		(8,092)	
			<u>57,385</u>		<u>63,109</u>
<b>Total assets less liabilities</b>			<u><u>126,381</u></u>		<u><u>134,375</u></u>
<b>Reserves:</b>					
Sale of Plots Reserve	4		4,250		3,050
Maintenance Account			<u>122,131</u>		<u>131,325</u>
			126,381		134,375

## MAROWN BURIAL GROUND AUTHORITY

### MAROWN BURIAL GROUND AUTHORITY INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

	Year to 31-Mar-22 £	Year to 31-Mar-21 £
<b>MAINTENANCE ACCOUNT</b>		
<b>INCOME</b>		
Burial rates	18,185	21,848
Bank interest	8	8
<b>TOTAL INCOME</b>	<b>18,193</b>	<b>21,856</b>
<b>EXPENDITURE</b>		
Maintenance	10,680	12,624
Foxdale quota	1,400	-
Insurance	700	-
Audit and accounts fees	1,400	1,000
Bank charges	4	15
Bad Debt Provision	-	585
Marown Churchyard Sexton	400	400
Sundry	212	-
<b>TOTAL EXPENDITURE</b>	<b>14,796</b>	<b>14,624</b>
<b>SURPLUS FOR THE YEAR</b>	<b>3,398</b>	<b>7,231</b>
<b>BALANCE BROUGHT FORWARD</b>	<b>74,735</b>	<b>67,504</b>
<b>BALANCE CARRIED FORWARD</b>	<b>78,133</b>	<b>74,735</b>
<b>RESERVE FUND: SALE OF PLOTS</b>		
<b>RECEIPTS</b>		
Sale of Plots	337	1,534
Bank interest	1	1
<b>SURPLUS FOR THE YEAR</b>	<b>338</b>	<b>1,535</b>
<b>BALANCE BROUGHT FORWARD</b>	<b>15,129</b>	<b>13,594</b>
<b>BALANCE CARRIED FORWARD</b>	<b>15,467</b>	<b>15,129</b>

**MAROWN BURIAL GROUND AUTHORITY**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Notes	As at 31-Mar-22 £	As at 31-Mar-21 £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand	2	98,256	90,852
Debtors	3	1,018	1,412
		<u>99,274</u>	<u>92,264</u>
<b>CREDITORS: Amounts falling due within one year</b>			
	4	<u>(5,675)</u>	<u>(2,400)</u>
<b>NET CURRENT ASSETS</b>		93,599	89,864
<b>NET ASSETS</b>		<u>93,599</u>	<u>89,864</u>
<b>REPRESENTING THE FOLLOWING:</b>			
Maintenance account		78,133	74,735
Reserve fund: Sale of plots		15,467	15,129
<b>TOTAL RESERVES</b>		<u>93,599</u>	<u>89,864</u>

## MAUGHOLD BURIAL GROUND AUTHORITY

**Maughold Burial Ground Authority  
Income and Expenditure Account  
for the year ended 31 March 2023**

	Notes	2023 £	2022 £
<b>Income</b>		55,769	48,926
<b>Expenses</b>	2		
Employee costs		7,117	12,863
Premises costs		1,751	2,983
Repairs		24,392	12,151
General administrative expenses		603	861
Professional costs		500	450
Depreciation and loss/(profit) on sale		(4,304)	(1,301)
		30,059	28,007
<b>Surplus</b>		25,710	20,919
<b>Allocation of surplus</b>		<b>£</b>	<b>£</b>
Maintenance account		23,547	19,815
Sale of plots fund		1,700	1,100
Endowed graves		463	4
		25,710	20,919

**Maughold Burial Ground Authority**  
**Statement of Assets & Liabilities**  
**as at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	3	12,896	13,092
<b>Current assets</b>			
Debtors and prepayments		581	2
Cash at bank		79,804	54,005
		<u>80,385</u>	<u>54,007</u>
<b>Current liabilities</b>			
Trade creditors/accruals		<u>922</u>	<u>450</u>
<b>Net current assets</b>		79,463	53,557
<b>Net assets</b>		<u>92,359</u>	<u>66,649</u>
<b>Reserve accounts</b>			
Balance at start of period		66,649	45,730
Net surplus		25,710	20,919
	4	<u>92,359</u>	<u>66,649</u>



## MICHAEL BURIAL GROUND AUTHORITY

### MICHAEL BURIAL AUTHORITY

#### Statement of Income and Expenditure

For the Year Ended 31 March 2023

Year to 31 March 2023	Note	Maintenance Account £	Sale of Plots Reserve £	Endowed Graves Reserve £	TOTAL £
<b>Income</b>					
Burial rates	2	13,970	-	-	13,970
Bank interest		-	-	-	-
Gas wayleave	3	110	-	-	110
Sale of plots		-	1,125	-	1,125
<b>Total income</b>		<u>14,080</u>	<u>1,125</u>	<u>-</u>	<u>15,205</u>
<b>Expenditure</b>					
Bad debt provision – charge		38	-	-	38
Bad debt recovery		(77)	-	-	(77)
Graveyard maintenance		8,070	-	-	8,070
Insurance		379	-	-	379
Postage & stationery		32	-	-	32
Rates collection charges		281	-	-	281
<b>Total expenditure</b>		<u>8,723</u>	<u>-</u>	<u>-</u>	<u>8,723</u>
<b>Surplus/(deficit) for the period</b>		<b>5,357</b>	<b>1,125</b>	<b>-</b>	<b>6,482</b>
<b>Balance brought forward</b>		<b>8,985</b>	<b>3,876</b>	<b>-</b>	<b>12,861</b>
<b>Balance carried forward</b>		<u><b>14,342</b></u>	<u><b>5,001</b></u>	<u><b>-</b></u>	<u><b>19,343</b></u>
Year to 31 March 2022	Notes	Maintenance Account £	Sale of Plots Reserve £	Endowed Graves Reserve £	TOTAL £
<b>Income</b>					
Burial rates	2	13,943	-	-	13,943
Bank interest		-	-	-	-
Gas wayleave	3	110	-	-	110
Sale of plots		-	1,125	-	1,125
<b>Total income</b>		<u>14,053</u>	<u>1,125</u>	<u>-</u>	<u>15,178</u>
<b>Expenditure</b>					
Bad debt provision - charge		36	-	-	36
Bad debt recovery		(44)	-	-	(44)
Graveyard maintenance		11,028	-	-	11,028
Insurance		355	-	-	355
Postage & stationery		59	-	-	59
Rates collection charges		282	-	-	282
<b>Total expenditure</b>		<u>11,716</u>	<u>-</u>	<u>-</u>	<u>11,716</u>
<b>Surplus/(deficit) for the period</b>		<b>2,337</b>	<b>1,125</b>	<b>-</b>	<b>3,462</b>
<b>Balance brought forward</b>		<b>6,648</b>	<b>2,751</b>	<b>-</b>	<b>9,399</b>
<b>Balance carried forward</b>		<u><b>8,985</b></u>	<u><b>3,876</b></u>	<u><b>-</b></u>	<u><b>12,861</b></u>

**MICHAEL BURIAL AUTHORITY**

**Statement of Assets and Liabilities**

**For the Year Ended 31 March 2023**

	<b>Note</b>	<b>31 Mar 23</b> <b>£</b>	<b>31 Mar 22</b> <b>£</b>
<b>Current assets</b>			
Debtors & prepayments	<b>4</b>	<b>1,372</b>	1,671
Bank accounts		<b>17,971</b>	11,190
		<hr/> <b>19,343</b>	12,861
<b>Current liabilities</b>			
Creditors & accruals		<b>19,343</b>	12,861
<b>Representing the following:</b>			
Maintenance account		<b>14,342</b>	8,985
Sale of plots reserve		<b>5,001</b>	3,876
Extension fund			
Endowed graves reserve			
		<hr/> <b>19,343</b>	12,861

## ONCHAN BURIAL GROUND AUTHORITY

### ONCHAN BURIAL GROUND AUTHORITY

#### Comprehensive Income and Expenditure Statement

For the year ended 31 March 2023

(Expressed in Pounds Sterling)

Notes	2023 General Fund	2023 Reserve Funds	2023 Total	2022 Total	
<b>Income</b>					
Burial rates	5	123,761	-	123,761	116,006
Digging graves		8,650	-	8,650	7,637
Sale of graves		-	4,235	4,235	3,275
Monuments		1,386	-	1,386	1,735
Sextons fees		1,260	-	1,260	1,120
Bank interest		773	-	773	-
Other income		95	-	95	97
<b>Total income</b>		<b>135,925</b>	<b>4,235</b>	<b>140,160</b>	<b>129,870</b>
<b>Expenditure</b>					
Maintenance of Burial Ground		38,381	-	38,381	39,845
Maintenance of walls and fences		22,036	-	22,036	4,460
Wages, NI and Superannuation		11,267	-	11,267	10,134
Grave digging		6,646	-	6,646	6,964
Sundry		3,297	-	3,297	2,640
Depreciation		2,211	-	2,211	2,128
Assurance costs		2,200	-	2,200	1,800
Horticultural expenses		1,895	-	1,895	111
Accountancy fee		1,880	-	1,880	1,777
Rates collection charge		1,796	-	1,796	1,885
Insurance		1,613	-	1,613	1,534
Administration		1,580	-	1,580	899
Heat and light		1,086	-	1,086	914
Bank charges		335	-	335	275
Tools and Equipment		303	-	303	155
Repair and maintenance of buildings		250	-	250	62
Actuarial fees		208	-	208	188
Provision for doubtful debts		65	-	65	1,174
Rates write off		(263)	-	(263)	-
<b>Total expenditure</b>		<b>96,786</b>	<b>-</b>	<b>96,786</b>	<b>76,945</b>
<b>Surplus of income over expenditure</b>		<b>39,139</b>	<b>4,235</b>	<b>43,374</b>	<b>52,925</b>
Balances brought forward		168,052	167,445	335,497	279,572
Transfers between funds		560	(560)	-	-
Remeasurement of net pension liability	9	-	17,000	17,000	3,000
<b>Balances carried forward</b>		<b>207,751</b>	<b>188,120</b>	<b>395,871</b>	<b>335,497</b>

**ONCHAN BURIAL GROUND AUTHORITY**

Balance Sheet

As at 31 March 2023  
(Expressed in Pounds Sterling)

	Notes	2023	2022
<b>Fixed assets</b>			
Tangible fixed assets	1	61,230	61,790
		<u>61,230</u>	<u>61,790</u>
<b>Current assets</b>			
Debtors	2	29,359	18,761
Cash at bank		321,170	304,836
		<u>350,529</u>	<u>323,597</u>
Creditors: amounts falling due within one year	3	(11,888)	(28,890)
<b>Net current assets</b>		<u>338,641</u>	<u>294,707</u>
<b>Total assets less current liabilities</b>		<u>399,871</u>	<u>356,497</u>
Creditors: amounts falling due after one year	3	(4,000)	(21,000)
<b>Net assets</b>		<u>395,871</u>	<u>335,497</u>
<b>Represented by:</b>			
General Fund	4	207,751	168,052
Sale of Plots Account	4	123,156	118,921
Trust Account	4	17,382	17,382
Capital Adjustment Account	4	51,582	52,142
Pension Reserve	4	(4,000)	(21,000)
		<u>395,871</u>	<u>335,497</u>

## RUSHEN BURIAL GROUND AUTHORITY

### RUSHEN BURIAL GROUND AUTHORITY

#### Income and Expenditure Statement

For the year ended 31 March 2023  
(Expressed in Pounds Sterling)

	2023 General Fund	2023 Reserve Funds	2023 Total	2022 Total
<b>Income</b>				
Burial rates	70,971	-	70,971	73,058
Monument/memorial fees	3,235	-	3,235	2,180
Sextons fees	1,935	-	1,935	2,180
Sale of plots	1,900	-	1,900	4,260
Opening ground fees	1,080	-	1,080	1,160
Bank interest	-	292	292	4
Miscellaneous income	26	-	26	636
Investment income	12	-	12	12
<b>Total income</b>	<b>79,159</b>	<b>292</b>	<b>79,451</b>	<b>83,490</b>
<b>Expenditure</b>				
Salaries (inc NI)	38,393	-	38,393	37,304
Maintenance	11,617	-	11,617	14,588
Horticultural expenses	7,999	-	7,999	10,379
Accountancy	5,781	-	5,781	5,657
Depreciation	4,734	-	4,734	4,977
Examiners fees	1,500	-	1,500	1,251
Collection charges	1,261	-	1,261	1,296
Insurance	1,110	-	1,110	1,058
Fuel	420	-	420	311
Miscellaneous expenses	398	-	398	394
Office expenses	238	-	238	1,566
Doubtful debts provision	201	-	201	1,020
Bad debts written off	180	-	180	-
Clothing costs	172	-	172	16
Rates written off	(272)	-	(272)	-
Training costs	-	-	-	1,350
Legal and professional fees	-	-	-	679
Electricity	-	-	-	400
<b>Total expenditure</b>	<b>73,732</b>	<b>-</b>	<b>73,732</b>	<b>82,246</b>
<b>Surplus of income over expenditure</b>	<b>5,427</b>	<b>292</b>	<b>5,719</b>	<b>1,244</b>
Balances brought forward	70,365	215,915	286,280	285,036
Transfers between funds	4,233	(4,233)	-	-
<b>Balances carried forward</b>	<b>80,025</b>	<b>211,974</b>	<b>291,999</b>	<b>286,280</b>

**RUSHEN BURIAL GROUND AUTHORITY**

## Balance Sheet

As at 31 March 2023  
(Expressed in Pounds Sterling)

	Note	2023	2022
<b>Fixed assets</b>			
Tangible fixed assets	1	171,939	176,087
		<u>171,939</u>	<u>176,087</u>
<b>Current assets</b>			
Debtors	2	8,840	9,422
Cash at bank		116,517	106,123
		<u>125,357</u>	<u>115,545</u>
<b>Creditors: amounts falling due within one year</b>			
Creditors and accruals	3	(5,297)	(5,352)
		<u>120,060</u>	<u>110,193</u>
<b>Net current assets</b>		<u>120,060</u>	<u>110,193</u>
<b>Total assets less current liabilities</b>		<u>291,999</u>	<u>286,280</u>
<b>Net assets</b>		<u>291,999</u>	<u>286,280</u>
<b>Represented by</b>			
General Fund Account	5	80,025	70,365
Reserve fund (E M Kelly)	5	39,735	39,528
Reserve fund (F Corris)	5	300	300
Capital adjustment account	5	171,939	176,087
		<u>291,999</u>	<u>286,280</u>

## SANTON BURIAL GROUND AUTHORITY

SANTON BURIAL GROUND AUTHORITY  
For the year ending 31 March 2023

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

	Notes	Maintenance Account £	Reserve Funds £	2023 Total £	2022 Total £
<b>Income</b>					
Burial Rates		5,716	-	5,716	5,712
Grave maintenance		-	-	-	275
Sales of Plots		-	500	500	300
<b>Total Income</b>		<u>5,716</u>	<u>500</u>	<u>6,216</u>	<u>6,287</u>
<b>Expenditure</b>					
Graveyard Extension		1,933	-	1,933	0
Equipment/Materials		126	-	126	872
Fuel		9	-	9	60
Grass Cutting/Labour/Maintenance		3,201	-	3,201	2,204
Independent Examiner's fees		750	-	750	775
Rate Collection Charge		112	-	112	115
Bad and doubtful debts		7	-	7	25
<b>Total Expenditure</b>		<u>6,138</u>	<u>-</u>	<u>6,138</u>	<u>4,051</u>
Surplus / (Deficit) over expenditure		(422)	500	78	2,236
Balances brought forward		25,942	14,731	40,673	38,437
Transfers between funds		-	-	-	-
<b>Balances carried forward</b>		<u>25,520</u>	<u>15,231</u>	<u>40,751</u>	<u>40,673</u>

SANTON BURIAL GROUND AUTHORITY  
For the year ending 31 March 2023

Balance Sheet

as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>Current assets</b>					
Debtors and prepayments	1	806		925	
Cash at bank		<u>40,695</u>		<u>40,523</u>	
		<u>41,501</u>		<u>41,448</u>	
<b>Current liabilities</b>					
Creditors	2	<u>(750)</u>		<u>(775)</u>	
		<u>(750)</u>		<u>(775)</u>	
			<u>40,751</u>		<u>40,673</u>
<b>Total assets less liabilities</b>					
			<u>40,751</u>		<u>40,673</u>
<b>Reserves:</b>					
Maintenance Account			25,520		25,942
Sale of Plots Reserve	3		5,760		5,260
John Moore Reserve Account	3		7,826		7,826
Trust Account	3		1,645		1,645
			<u>40,751</u>		<u>40,673</u>