



GD. 2023/0014

DEPARTMENT OF INFRASTRUCTURE

**Report on the Accounts of Local Authorities, Burial Authorities,
Joint Boards and Committees**

April 2023

**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, Joint Board and Committee in the Island for the financial year ending 31st March 2022 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 July in each year.

This report details the accounts that have not been signed by the Inspectors by the date of the report.

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

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Local Authorities' Accounts

(For the year ended 31 March 2022)

ANDREAS PARISH COMMISSIONERS

Andreas Parish Commissioners

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

Income	Notes	2021/22 £	2020/21 £
Village hall hire		4,942	3,660
Miscellaneous		907	339
Search fees		2,180	1,200
		<u>8,029</u>	<u>5,199</u>
Expenditure			
Northern Parishes Refuse Collection Board		97,331	97,221
Northern Civic Amenity Site		32,120	31,340
Depreciation		15,153	14,773
Clerk's salary		16,141	15,938
Public hall & community centre		8,900	8,443
Local highway services		13,062	14,417
Public conveniences		5,581	6,631
Street lighting		6,702	6,234
Amenity areas		12,083	5,562
Northern Local Swimming Pool Board		2,402	2,000
Litter collection/dog warden		3,302	4,612
Rate collection charges		2,728	2,594
Insurance		2,872	2,717
Accountancy fees		2,400	1,980
Assurance fee		1,800	2,110
Playground/park		2,638	2,845
Sports field and amenity area		5,142	320
Travel expenses		56	176
Civic service		190	265
Office expenses		2,706	3,289
Miscellaneous expenses		652	1,114
Millennium clock and gardens		244	1,065
Garden competition expenses		320	225
Bank charges		270	224
War memorial		25	-
Bad debts		(913)	3,110
		<u>(233,867)</u>	<u>(229,207)</u>
Net cost of services		(225,838)	(224,008)
Income from the General Refuse Fund	5	94,195	92,266
Income from the General Rate Fund	4	117,382	113,033
(Deficit) on provision of services		(14,261)	(18,704)
Total comprehensive income and expenditure		(14,261)	(18,704)

Andreas Parish Commissioners

Balance Sheet as at 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	1		649,105		662,630
Current assets					
Debtors	2	29,116		17,122	
Cash at bank		48,029		59,268	
			77,145		76,390
Current liabilities					
Creditors	3	(14,976)		(13,485)	
Net current assets			62,169		62,905
Total assets less liabilities			711,274		725,535
Reserves:					
Capital adjustment account			210,956		210,935
Revaluation reserve			438,151		451,697
General fund			62,167		62,903
			711,274		725,535

ARBORY & RUSHEN PARISH COMMISSIONERS

Arbory & Rushen Parish Commissioners

Comprehensive Income and Expenditure Statement

for the year ended 31 March 2022

	<i>Notes</i>	Expenditure	Income	2022	2021
		£	£	Net	Net
		£	£	£	£
Finance and general purposes		(63,123)	6,585	(56,538)	(40,769)
Works and development		(103,384)	1,450	(101,934)	(73,956)
Refuse disposal		(281,180)	14,025	(267,155)	(253,224)
Bad debt provision		-	(7,649)	(7,649)	1,477
Net cost of General Fund services		(447,687)	14,411	(433,276)	(366,472)
Housing services		(16,954)	24,829	7,875	5,947
Deficiency		-	-	-	-
Net cost of housing services	6	(16,954)	24,829	7,875	5,947
Income from the General Rate Fund	5			436,445	361,269
Interest receivable and other income				-	-
Interest payable and similar charges				(1,196)	(1,512)
Surplus/(Deficit) on provision of services				9,848	(768)
Total comprehensive income and expenditure				9,848	(768)

Arbory & Rushen Parish Commissioners

Balance Sheet

as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	1	646,207	660,553
Current assets			
Debtors	2	50,743	44,787
Cash at bank		108,031	105,442
		<u>158,774</u>	<u>150,229</u>
Current liabilities			
Short-term borrowing	4	12,830	26,585
Creditors	3	41,656	35,721
		<u>54,486</u>	<u>62,306</u>
		<u>104,288</u>	<u>87,923</u>
		<u>750,495</u>	<u>748,476</u>
Long-term liabilities			
Long-term borrowing	4	36,487	44,316
		<u>(36,487)</u>	<u>(44,316)</u>
Total assets less liabilities		<u>714,008</u>	<u>704,160</u>
Reserves:			
Capital adjustment account		338,292	326,846
Sinking Fund		5,000	5,354
General reserve		80,271	76,656
Revaluation reserve		283,726	287,933
Ballakilly Recreation Project		4,136	4,136
Housing maintenance reserve		509	2,539
Housing revenue account		2,074	696
		<u>714,008</u>	<u>704,160</u>

BALLAUGH PARISH COMMISSIONERS

Ballaugh Parish Commissioners

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

	Notes	2021/22 £	2020/21 £
Income			
Village Hall Hire		1,645	875
Release of deferred grant		3,212	3,212
Search Fees		1,400	950
		<u>6,257</u>	<u>5,037</u>
Expenditure			
Northern Parishes Refuse Collection Board		75,960	75,818
Parish hall		4,579	4,269
Northern Civic Amenity Site		24,360	23,836
Clerk's salary		10,812	11,051
Depreciation		7,630	7,630
Grass cutting and gardening		5,123	5,793
Millennium park and sports field		1,315	1,260
Street lighting		7,487	3,860
Local highway services		8,684	7,211
Public conveniences		5,082	4,212
Dog bins and litter collection		3,955	3,713
Rate collection charges		2,262	2,196
NLA Swimming Pool Board – contribution		1,800	2,151
Insurance		2,441	1,731
Accountancy fee		2,475	2,440
Assurance fee		1,800	2,100
Election expenses		292	-
Office expenses		1,408	166
Miscellaneous		28	77
Bad debts written off/(back)		(2,121)	1,230
Bank charges		331	216
Public Christmas trees and decorations		146	212
Play park		1,424	1,260
		<u>(167,273)</u>	<u>(162,432)</u>
Total Expenditure			
		<u>(161,016)</u>	<u>(157,395)</u>
Net operating expenditure			
Income from general refuse rate fund	6	73,438	73,174
Income from general rate fund	5	90,778	90,460
		<u>164,216</u>	<u>163,634</u>
Other comprehensive income and expenditure			
Revaluation adjustment		3,200	6,239
		<u>3,200</u>	<u>6,239</u>
Net surplus for the year			
		<u>3,200</u>	<u>6,239</u>

Ballaugh Parish Commissioners

Balance Sheet

as at 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	1		101,426		109,056
Current assets					
Debtors	2	32,172		20,524	
Cash at bank		69,990		71,666	
			<u>102,162</u>	<u>92,190</u>	
Current liabilities					
Creditors	3	(17,101)		(14,747)	
			<u>(17,101)</u>	<u>(14,747)</u>	
Net current assets			85,061		77,443
Long-term liabilities					
Deferred income	4		(6,235)		(9,447)
Total assets less liabilities			<u>180,252</u>		<u>177,052</u>
Reserves:					
Capital adjustment account			40,356		42,801
Revaluation reserve			51,621		53,594
General fund			88,275		80,657
			<u>180,252</u>		<u>177,052</u>

BRADDAN PARISH COMMISSIONERS

The Parish Commissioners of Braddan

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

	Notes	Expenditure £	Income £	2022 Net £	2021 £
Finance and general purposes		(527,705)	68,901	(458,804)	(460,102)
Property		(22,002)	13,225	(8,777)	(5,438)
Works and development		(120,897)	-	(120,897)	(143,225)
Parks and leisure		(77,074)	468	(76,606)	(78,831)
Refuse disposal		(474,178)	133,600	(340,578)	(333,400)
Net current service costs		(43,000)	-	(43,000)	(8,000)
Net cost of general fund services		(1,264,856)	216,194	(1,048,662)	(1,028,996)
Housing services	8	(1,673,795)	894,389	(779,407)	279,525
Deficiency receivable	8	-	115,186	115,186	90,398
DOI housing management		(13,473)	15,725	2,252	6,983
Net cost of housing services		(1,687,268)	1,025,300	(661,968)	376,906
Net cost of services		(2,952,124)	1,241,494	(1,710,630)	(652,090)
Income from the general rate fund	7			1,197,334	1,079,211
Interest receivable and other income				5,129	8,663
Interest payable and similar charges				(385,314)	(371,995)
Net pension interest cost				(22,000)	(12,000)
Profit on sale of fixed assets				-	-
(Deficit)/surplus on provision of services				(915,481)	51,789
Other Comprehensive Income and Expenditure					
Re-measurement of net pension liability				244,000	(536,000)
Surplus on revaluation of fixed assets				-	-
Total comprehensive (expenditure)/ income				(671,481)	(484,211)

The Parish Commissioners of Braddan

Balance Sheet

as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	1	21,755,680		18,083,520	
Assets under construction	1	2,847,523		4,372,099	
			<u>24,603,203</u>		<u>22,455,619</u>
Current assets					
Stock	2	9,660		5,080	
Debtors	3	120,869		93,139	
Cash at bank	4	2,971,440		2,004,034	
		<u>3,101,969</u>		<u>2,102,253</u>	
Current liabilities					
Short-term borrowing	6	645,142		437,804	
Creditors	5	620,369		477,875	
		<u>1,265,511</u>		<u>915,679</u>	
			<u>1,836,458</u>		<u>1,186,574</u>
			<u>26,439,661</u>		<u>23,642,193</u>
Long-term liabilities					
Long-term borrowing	6	12,991,475		9,343,524	
Net pension liabilities	16	952,000		1,131,000	
		<u>13,943,475</u>		<u>10,474,524</u>	
Total assets less liabilities		<u>12,496,186</u>		<u>13,167,669</u>	
Reserves:					
General fund		871,915		1,008,407	
Capital adjustment account		3,575,626		4,501,717	
Revaluation reserve		8,613,085		8,705,328	
Housing revenue reserve		98,317		52,752	
Pension reserve		(952,000)		(1,131,000)	
DOI maintenance reserve		32,718		30,465	
Cronkbourne reserve		256,525		–	
		<u>12,496,186</u>		<u>13,167,669</u>	

BRIDE PARISH COMMISSINERS

Bride Parish Commissioners For the year ended 31 March 2022

Comprehensive Income and Expenditure Statement For the year ended 31 March 2022

	2022	2021
Income		
Property search fees	960	560
	<u>960</u>	<u>560</u>
Expenses		
Clerk's salary	12,812	12,601
Employee pension	1,127	1,127
Civic amenity site	52,652	49,500
Northern Parish Refuse Collection Board	21,683	24,034
Millennium sports field	7,481	6,090
Northern Local Authority Swimming Pool Board - Contribution	3,934	3,786
Hedge cutting and gully clearing	2,500	4,178
Rates collection charges	2,033	1,625
Toilet block cleaning and maintenance	3,086	2,957
Water rates	646	711
Electricity	723	2,190
Election expenses	336	-
Hall expenses	200	250
Accountancy fees	3,045	3,407
Assurance report fees	1,800	1,800
Insurance	1,791	1,883
Telephone	714	746
Car park expenses	1	1
Search fees	480	320
Office expenses	1,153	935
Bank charges	186	121
Miscellaneous expenses	1,453	1,400
Website expenses	324	-
Depredation	8,100	8,100
	<u>128,260</u>	<u>127,762</u>
Net cost of services	(127,300)	(127,202)
Interest income	2	4
Net operating expenditure	(127,298)	(127,198)
Income from general rate fund	121,996	77,001
Income from refuse fund	26,186	25,779
Total comprehensive income and expenditure	<u>20,884</u>	<u>(24,418)</u>

Bride Parish Commissioners
For the year ended 31 March 2022

Balance sheet
As at 31 March 2022

	<i>Notes</i>	2022	2021
Fixed assets			
Tangible fixed assets	1	147,632	155,732
Current assets			
Debtors	3	16,955	6,588
Cash at bank		39,873	21,174
		<u>56,828</u>	<u>27,762</u>
Current liabilities			
Creditors	4	<u>(6,084)</u>	<u>(6,002)</u>
Net current assets		50,744	21,760
Long term liabilities			
Pension liability	5	(2,000)	(2,000)
		<u>196,376</u>	<u>175,492</u>
Total assets less current liabilities			
Reserves			
General revenue account		50,746	21,762
Revaluation Reserve		131,825	139,925
Pension reserve		(2,000)	(2,000)
Capital adjustment account		15,805	15,805
		<u>196,376</u>	<u>175,492</u>

CASTLETOWN TOWN COMMISSIONERS

Castletown Town Commissioners

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

	Notes	Expenditure £	Income £	2022 Net £	2021 Net £
Office administration and general expenses		425,510	111,567	313,943	318,273
Miscellaneous properties		1,818	11,073	(9,255)	6,020
Sanitation		339,533	35,140	304,393	271,742
Plant and works depot		22,310	-	22,310	9,139
Streets and roads		18,657	16,889	1,768	1,947
Amenities, services, library, Town Hall		233,600	1,127	232,473	208,518
Southern Local Authorities					
Swimming Pool Board		6,384	-	6,384	6,382
Depreciation charge for the year		150,242	-	150,242	115,939
Net current service cost of pensions	16	53,000	-	53,000	21,000
Net cost of General Fund services		1,251,054	175,796	1,075,258	958,960
Housing services	8	1,141,713	1,347,747	(206,034)	(267,995)
Housing deficiency receivable		-	41,386	(41,386)	-
Net cost of services		2,392,767	1,564,929	(827,838)	(690,965)
Income from the General Rate Fund	6/7			967,039	943,185
Profit on sale of assets				11,500	-
Interest receivable and other income				50	101
Interest payable and similar charges				(198,584)	(165,833)
Net pension interest cost	16			(34,000)	(26,000)
(Deficit)/surplus on provision of services				(81,833)	60,488
Other Comprehensive Income and Expenditure					
Revaluation gain	1			-	6,074,893
Remeasurement of net pension liability	16			360,000	(595,000)
Total comprehensive income and expenditure				278,167	5,540,381

Castletown Town Commissioners

Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	1 + 2	41,943,522	40,104,885
Current assets			
Debtors	3	390,287	383,097
Cash at bank and short term investments		5,851,118	1,804,281
		<u>6,241,405</u>	<u>2,187,378</u>
Current liabilities			
Hire Purchase liability		(14,854)	(9,956)
Short-term borrowing	5	(752,995)	(513,411)
Creditors	4	(340,513)	(373,738)
		<u>(1,108,362)</u>	<u>(897,105)</u>
Net current assets		5,133,043	1,290,273
Total assets less current liabilities		<u>47,076,565</u>	<u>41,395,158</u>
Long-term liabilities			
Liability relating to defined benefit pension scheme	16	(1,499,000)	(1,772,000)
Deferred income		(133,500)	(139,500)
Hire purchase liability		(34,950)	(25,718)
Long-term borrowing	5	(9,666,632)	(3,993,624)
Total assets less liabilities		<u>35,742,483</u>	<u>35,464,316</u>
Financed by:			
Revaluation reserve		23,087,050	23,501,812
General revenue reserve		142,967	222,965
Housing revenue reserve		1,231,206	1,231,206
Housing maintenance reserve		13,524	114,476
Pensions reserve	16	(1,499,000)	(1,772,000)
Usable capital receipts		131,494	131,494
Capital adjustment account		12,635,242	12,034,363
		<u>35,742,483</u>	<u>35,464,316</u>

DOUGLAS BOROUGH COUNCIL

Douglas Borough Council Financial Statements for the Year Ended 31 March 2022

Statement of Accounts

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

	Note	Gross Expen- -diture £'000	2021/22 Gross Income £'000	Net Expen- -diture £'000	2020/21 Net Expen- -diture £'000
Waste Services		3,842	(1,194)	2,648	2,691
Support Services		1,782	(82)	1,700	1,670
Asset Management		1,958	(391)	1,567	1,540
Parks, Gardens & Recreational Facilities		1,809	(351)	1,458	1,324
Car Parks		28	(996)	(968)	(799)
Administration & Management		1,466	(348)	1,118	1,247
Public & Decorative Lighting		676	(14)	662	581
Income Collection (excluding rate discount)		568	(27)	541	514
Regulatory Enforcement		457	(311)	146	180
Cemeteries & Crematorium		424	(602)	(178)	(172)
Democratic Core		379	0	379	361
Library		373	(6)	367	353
Town Centre Management & Public Events		151	(31)	120	109
Depreciation & amortisation		1,416	0	1,416	1,145
Cost adjustment regarding pensions		1,939	0	1,939	833
Net cost of General Fund services		17,268	(4,353)	12,915	11,577
Housing Revenue Account		13,774	(12,826)	948	339
Deficiency receivable		0	(303)	(303)	(460)
Net surplus on Housing services	8	13,774	(13,129)	645	(121)
Net cost of all services				13,560	11,456
Income from the General Rate Fund	9			(11,994)	(11,856)
Interest receivable and other income				(2)	0
Interest payable and similar charges				2,633	2,827
Net deficit on provision of services				4,197	2,427
Other Comprehensive Income & Expenditure					
(Surplus)/deficit on revaluation of fixed assets	1.1			(3,976)	(11,262)
Re-measurement of net pension liability	18			(6,524)	13,198
Total comprehensive (income)/ expenditure				(6,303)	4,363

Douglas Borough Council Financial Statements for the Year Ended 31 March 2022

Balance Sheet
as at 31 March 2022

	Note	As at 31 March 2022		As at 31 March 2021	
		£'000	£'000	£'000	£'000
Fixed assets					
Tangible fixed assets	1		287,554		284,448
Intangible fixed assets	2		114		81
Total fixed assets			287,668		284,529
Current assets					
Stocks	3	128		156	
Debtors	4	1,465		1,208	
Cash at bank		1,896		3,626	
Total current assets		3,489		4,990	
Less current liabilities					
Creditors	5	(4,572)		(4,386)	
Short term borrowing	6	(5,447)		(5,513)	
Capital contributions deferred	20	(3)		(3)	
Total current liabilities		(10,022)		(9,902)	
			(6,533)		(4,912)
Total assets less current liabilities			281,135		279,617
Long term liabilities					
Long term borrowing	6	(87,324)		(87,522)	
Net pension liabilities	18	(27,832)		(32,417)	
Capital contributions applied	20	(4)		(6)	
			(115,160)		(119,945)
Total assets less liabilities			165,975		159,672
Financed by					
General Fund			2,293		1,897
Capital adjustment account			35,169		33,362
Revaluation reserve			152,277		153,045
Housing revenue account balances			203		314
Pensions reserve			(27,850)		(32,435)
Capital receipts reserve			609		754
Earmarked reserves			3,274		2,735
Total net worth			165,975		159,672

GARFF PARISH DISTRICT COMMISSIONERS

Garff Parish District Commissioners

Year ended 31 March 2022

Comprehensive Income and Expenditure Statement

Statement of net expenditure	Notes	Gross Expenditure £	Income £	2021/22 Net Expenditure £	2020/21 Net Expenditure £
Continuing operations:					
Finance and general purposes		218,849	20,849	198,000	196,568
Property		9,611	28,907	(19,296)	(8,340)
Works and development		24,035	-	24,035	19,549
Parks and leisure		163,667	21,311	142,356	111,723
Refuse disposal		372,383	-	372,383	363,209
Swimming Pool contributions		1,700	-	1,700	2,006
Depreciation charge for the period		39,307	-	39,307	42,754
Net current service cost of pension scheme		20,000	-	20,000	5,000
Net cost of General Fund services		849,552	71,067	778,485	732,469
Housing services		253,171	174,696	78,475	47,689
Deficiency receivable		-	111,877	(111,877)	(118,502)
Net cost of services		1,102,723	357,640	(745,083)	(661,656)
Rates income	6			755,196	718,997
Interest payable and finance charges				(23,464)	(25,641)
Net pension interest cost	15			(3,000)	(1,000)
Surplus/(deficit) on provision of services				(16,351)	30,700
Other Comprehensive Income and Expenditure					
Remeasurement of net pension liability	15			40,000	(77,000)
Total comprehensive income and expenditure				23,649	(46,300)

Garff Parish District Commissioners

Balance Sheet

as at 31 March 2022

	Notes	31 March 2022	31 March 2021
		£	£
Fixed Assets			
Tangible fixed assets	1	3,675,124	3,703,639
Current assets			
Debtors	3	97,571	58,321
Cash at bank		294,586	360,752
		<u>392,157</u>	<u>419,073</u>
Current liabilities			
Creditors	4	(94,355)	(99,676)
Bank Loans	5	(47,183)	(47,455)
Is.e of Man Government loan	5	(9,128)	(9,128)
		<u>(150,666)</u>	<u>(156,259)</u>
Net current assets		241,491	262,814
Long term liabilities			
Pension liabilities	15	(151,000)	(168,000)
Bank Loans	5	(664,567)	(711,926)
Is.e of Man Government loan	5	(146,538)	(155,666)
		<u>(962,105)</u>	<u>(1,035,592)</u>
		2,954,510	2,930,861
Financed by:			
Capital adjustment account		1,227,747	1,180,921
Capital receipts reserve		22,504	22,504
Revaluation reserve		1,466,027	1,484,609
Pension reserve		(151,000)	(168,000)
General revenue reserve		366,613	365,495
Community areas reserve		14,241	8,777
Heating reserve		14,613	24,207
Housing maintenance reserve		(6,235)	12,348
		<u>2,954,510</u>	<u>2,930,861</u>

GERMAN PARISH COMMISSIONERS

German Parish Commissioners

Comprehensive Income and Expenditure Statement

for the year ended 31 March 2022

	<i>Notes</i>	Expenditure £	Income £	2022 Net £	2021 Net £
Finance and general purposes		35,729	1,210	(34,519)	(30,740)
Property		5,879	-	(5,879)	(4,653)
Works and development		18,263	-	(18,263)	(21,224)
Leisure		4,167	-	(4,167)	(4,109)
Refuse disposal		150,985	-	(150,985)	(142,786)
Bad debts provision/Rates write off		16	-	(16)	(895)
Net cost of General Fund services		215,039	1,210	(213,829)	(204,407)
Income from the General Rate Fund	4			148,052	145,698
Income from Refuse Rate Fund	5			122,758	121,463
Surplus on provision of services				56,981	62,754
Total comprehensive income and expenditure				56,981	62,754

German Parish Commissioners

Balance Sheet

as at 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	1		<u>12,635</u>		<u>13,424</u>
			12,635		13,424
Current assets					
Debtors	2	57,862		53,513	
Cash at bank		<u>319,476</u>		<u>261,470</u>	
		377,338		314,983	
Current liabilities					
Creditors	3	<u>22,936</u>		<u>18,351</u>	
		22,936		18,351	
			<u>354,402</u>		<u>296,632</u>
			367,037		310,056
Total assets less liabilities			<u>367,037</u>		<u>310,056</u>
Reserves:					
General rate fund			354,402		296,633
Capital adjustment account			<u>12,635</u>		<u>13,423</u>
			367,037		310,056

JURBY PARISH COMMISSIONERS

Jurby Parish Commissioners

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

	Notes	2021/22 £	2020/21 £
Income			
Village hall hire		2,520	850
Other income		-	168
Search fees		1,250	300
		<u>3,770</u>	<u>1,318</u>
Expenditure			
Refuse collection		39,788	39,643
Depreciation		10,914	11,216
Northern Civic Amenity Site Board – contribution		18,348	17,924
Clerk's salary		11,209	10,169
Local highway services		7,146	6,541
Parish hall expenses		9,502	7,249
Community recreational facilities		2,930	1,921
Street lighting		9,939	2,532
Public conveniences		5,296	4,925
Accountancy fee		2,250	2,130
Insurance		1,910	1,976
Independent review fee		1,842	2,300
Rate collection charges		1,724	1,574
Northern Local Authorities Swimming Pool Board contribution		1,469	1,374
Office expenses		3,120	2,217
Travel expenses		87	40
Litter collection expenses		704	649
Bank charges		184	162
Public Christmas trees and decorations		297	407
Election expenses		2,632	-
Miscellaneous		721	1,543
War memorial		-	92
Rates write off		317	799
		<u>132,329</u>	<u>117,383</u>
Net cost of services		(128,559)	(116,065)
Interest income		3	6
Net operating expenditure		(128,556)	(116,059)
Income from the General Refuse Fund	5	38,921	38,006
Income from the General Rate Fund	4	67,244	66,431
Total comprehensive income and expenditure		<u>(22,391)</u>	<u>(11,622)</u>

Jurby Parish Commissioners

Balance Sheet

as at 31 March 2022

	<i>Notes</i>	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	<i>1</i>		478,965		489,879
Current assets					
Debtors	<i>2</i>	32,051		18,262	
Cash at bank		49,043		67,675	
		<u>81,094</u>		<u>85,937</u>	
Current liabilities					
Creditors	<i>3</i>	(22,656)		(16,022)	
Net current assets			<u>58,438</u>		<u>69,915</u>
Total assets less liabilities			<u>537,403</u>		<u>559,794</u>
Reserves:					
Capital adjustment account			105,373		109,400
Revaluation reserve			373,592		380,479
General fund			58,438		69,915
			<u>537,403</u>		<u>559,794</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
	£	£	£	£
Continuing operations				
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)
Net (cost) of General Fund Services	(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
Net (deficit) on provision of services			(3,781)	(4,976)
Other comprehensive income and expenditure revaluation adjustment			0	0
Total comprehensive income and expenditure			(3,781)	(4,976)

Lezayre Parish Commissioners

Balance Sheet
as at 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed Assets					
Tangible fixed assets	1		736,112		751,432
Current Assets					
Debtors	3	26,364		20,679	
Cash at bank		47,381		61,906	
		<u>73,745</u>		<u>82,585</u>	
Current liabilities					
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
Long-term liabilities					
Long-term borrowing	5	0		0	
		<u>0</u>		<u>0</u>	
Total assets less liabilities			<u>801,344</u>		<u>805,125</u>
Financed by:					
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			<u>2,606</u>		<u>2,606</u>
			801,344		805,125

MALEW PARISH COMMISSIONERS

Malew Parish Commissioners

Comprehensive Income and Expenditure Statement

for the year ended 31 March 2022

	Notes	Gross Expenditure	Gross Income	2021/22 Net Expenditure	2020/21 Net Expenditure
		£	£	£	£
Finance and general purposes		266,672	3,704	(262,968)	(243,820)
Property		14,027	112,242	98,215	93,358
Works and development		24,058	-	(24,058)	(20,625)
Parks and leisure		29,159	-	(29,159)	(26,220)
Refuse disposal		429,105	97,719	(331,386)	(335,416)
(Loss)/gain on disposal of assets		-	-	-	(2,084)
Depreciation charge		38,113	-	(38,113)	(37,298)
Net current service cost of pension scheme		36,000	-	(36,000)	(15,000)
Net cost of General Fund services		837,134	213,665	(623,469)	(587,105)
Housing Revenue Income and Expenditure Account	7	22,653	-	(22,653)	(23,063)
Net cost of services		859,787	213,665	(646,122)	(610,168)
Rates income				740,564	728,403
Interest payable and finance charges				(22,175)	(25,517)
Interest and investment income				43	52
Pensions interest cost and return on pension assets	15			(12,000)	(10,000)
Surplus on provision of services				60,310	82,770
Other Comprehensive Income and Expenditure					
Remeasurement of net pension liability	15			153,000	(221,000)
Gain on revaluation of assets				-	578,836
Total comprehensive income and expenditure				213,310	440,606

Malew Parish Commissioners

Balance Sheet

as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	1	3,909,934	3,949,344
Current assets			
Debtors	3	82,402	78,632
Cash at bank		483,554	384,739
		<u>565,956</u>	<u>463,371</u>
Current liabilities			
Short-term borrowing	5	(74,414)	(71,276)
Creditors	4	(113,011)	(86,870)
		<u>(187,425)</u>	<u>(158,146)</u>
Net current assets		378,531	305,225
		<u>4,288,465</u>	<u>4,254,569</u>
Total assets less current liabilities			
Long-term liabilities			
Liability relating to defined benefit pension scheme	15	(572,000)	(677,000)
Long-term borrowing	5	(341,390)	(415,804)
Total assets less liabilities		<u>3,375,075</u>	<u>3,161,765</u>
Financed by:			
Revaluation reserve		1,585,880	1,601,593
Accumulated surpluses		370,363	293,918
Pensions reserve		(572,000)	(677,000)
Usable capital receipts		24,948	24,948
Capital adjustment account		1,965,884	1,918,306
		<u>3,375,075</u>	<u>3,161,765</u>

MAROWN PARISH COMMISSIONERS

MAROWN PARISH COMMISSIONERS

For the year ended 31 March 2022

Comprehensive Income and Expenditure Statement

	Note	Expenditure £	Income £	2022 Net Expenditure £	2021 Net Expenditure £
Services for the Parish		(271,003)	1,662	(269,341)	(250,303)
Administration		(19,518)	901	(18,617)	(17,476)
Legal and professional expenses		(8,465)	4,175	(4,290)	(6,115)
Net cost of general fund services		(298,986)	6,738	(292,248)	(273,894)
Income from the general rate fund	8			287,659	284,521
Interest receivable and other income				220	236
Net (deficit) / surplus on provision of services				(4,369)	10,863
Other comprehensive income and expenditure:					
Remeasurement of net pension liability				2,000	(4,000)
Total comprehensive income and expenditure for the year				(2,369)	6,863

MAROWN PARISH COMMISSIONERS

For the year ended 31 March 2022

Balance Sheet

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	4		25,618		28,980
Current assets					
Debtors	6	62,807		58,331	
Cash at bank		138,772		140,243	
			<u>201,579</u>	<u>198,574</u>	
Creditors: amounts falling due within one year	7	(26,558)		(23,546)	
Net current assets			<u>175,021</u>	<u>175,028</u>	
			200,639	204,008	
Creditors: amounts falling due after more than one year					
Pension liability	12	(15,000)		(16,000)	
Net assets			<u>185,639</u>	<u>188,008</u>	
Reserves:					
Capital adjustment account			19,115		22,477
General rate fund			181,524		181,531
Pension reserve			(15,000)		(16,000)
			<u>185,639</u>	<u>188,008</u>	

MICHAEL DISTRICT COMMISSIONERS

Michael District Commissioners-Financial statements for year ended 31st March 2021

Comprehensive Income and Expenditure Statement

for the year ended 31 March 2021

	Notes	Gross Expenditure £	Gross Income £	2021 Net Expenditure £	2020 Net Expenditure £
General services		257,458	3,140	(254,318)	(244,808)
Pension current service cost		1,000	-	(1,000)	(1,000)
Net cost of services		258,458	3,140	(255,318)	(245,808)
Interest income				12	162
Profit on disposal of asset				-	1,934
Pension interest cost and expected return on pension assets				(1,000)	(1,000)
Net operating expenditure				(256,306)	(244,712)
Source of finance					
Income from rates					
General rates	5			158,197	153,082
Refuse rates	6			105,231	98,114
				263,428	251,196
Surplus on provision of services				7,122	6,484
Other Comprehensive Income and Expenditure					
Remeasurement of net pension liability				(18,000)	31,000
Revaluation adjustment					
Net (deficit)/surplus for the year				(10,878)	37,484

Balance Sheet

as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	1	345,983	357,388
Current assets			
Debtors	3	36,050	32,528
Cash at bank		108,150	84,568
		<u>144,200</u>	<u>117,096</u>
Current liabilities			
Creditors	4	(27,139)	(20,562)
		<u>(27,139)</u>	<u>(20,562)</u>
Net current assets		<u>117,061</u>	<u>96,534</u>
Total assets less current liabilities		<u>463,044</u>	<u>453,922</u>
Long-term liabilities			
Liability relating to defined benefit pension scheme	14	(44,000)	(24,000)
Total assets less liabilities		<u>419,044</u>	<u>429,922</u>
Financed by:			
Revaluation reserve		119,945	121,342
General revenue		149,462	128,935
Pensions reserve		(44,000)	(24,000)
Capital adjustment account		193,637	203,645
		<u>419,044</u>	<u>429,922</u>

MICHAEL DISTRICT COMMISSIONERS



Michael District Commissioners

Barrantee Skylley Maayl

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

	Notes	2021/22 £	2020/21 £
Income			
General services		(272,347)	(254,318)
Pension current service cost		(4,000)	(1,000)
Net cost of services		(276,347)	(255,318)
Interest income		6	12
Pension interest cost and expected return on pension assets		-	(1,000)
		(276,341)	(256,306)
Net operating expenditure			
Source of finance			
Income from rates			
General rates	5	160,618	158,197
Refuse rates	6	105,892	105,231
		266,510	263,428
(Deficit)/surplus on provision of services		(9,831)	7,122
Other Comprehensive Income and Expenditure			
Remeasurement of net pension liability		9,000	(18,000)
Net deficit for the year		(831)	(10,878)



Michael District Commissioners

Barrante: Skyllay Maayl

Balance Sheet as at 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	1		351,742		345,983
Current assets					
Debtors	3	48,839		36,050	
Cash at bank		154,370		108,150	
			<u>203,209</u>	<u>144,200</u>	
Current liabilities					
Creditors	4	(97,738)		(27,139)	
			<u>(97,738)</u>	<u>(27,139)</u>	
Net current assets					
			<u>105,471</u>		117,061
Total assets less liabilities			<u>457,213</u>		<u>463,044</u>
Long-term liabilities					
Liability relating to defined benefit pension scheme			<u>(39,000)</u>		<u>(44,000)</u>
Total assets less liabilities			<u>418,213</u>		<u>419,044</u>
Financed by:					
Revaluation reserve			118,548		119,945
General revenue			137,873		149,462
Pensions reserve			(39,000)		(44,000)
Capital adjustment account			200,792		193,637
			<u>418,213</u>		<u>419,044</u>

ONCHAN DISTRICT COMMISSIONERS

Onchan District Commissioners Year ended 31 March 2021

Comprehensive Income and Expenditure Statement

for the year ended 31 March 2021

	<i>Notes</i>	Expenditure	Income	2021 Net	2020 Net
		£	£	£	£
Finance and general purposes		(1,109,093)	191,545	(917,548)	(810,856)
Works and cleansing		(1,195,672)	449,789	(745,883)	(727,269)
Leisure and amenities		(763,966)	73,398	(690,568)	(612,415)
Government assisted		(64,140)	48,498	(15,642)	6,670
Net cost of General Fund services		(3,132,871)	763,230	(2,369,641)	(2,143,870)
Housing services	7	(1,979,448)	2,727,067	747,619	653,515
Deficiency receivable		-	-	-	-
Net cost of services		(5,112,319)	3,490,297	(1,622,022)	(1,490,355)
Income from the General Rate Fund	6			2,428,314	2,395,972
Interest receivable and other income				347	2,197
Interest payable and similar charges				(644,391)	(723,628)
Pension interest cost				(77,000)	(82,000)
(Loss)/Profit on disposal of fixed assets				(2,026)	5,844
Surplus/(Deficit) on provision of services				83,222	108,030
Other Comprehensive Income and Expenditure					
Revaluation adjustment				-	10,802,380
Remeasurement of net pension liability	17			(1,537,000)	336,000
Total comprehensive income and expenditure				(1,453,778)	11,246,410

Onchan District Commissioners
Year ended 31 March 2021

Balance Sheet

as at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets – operational	1		62,748,098		63,024,273
Tangible fixed assets – non operational	1		4,018,800		4,011,000
			<u>66,766,898</u>		<u>67,035,273</u>
Long Term Debtor	2		637,750		733,285
Current assets					
Debtors	3	495,323		509,188	
Cash at bank		<u>2,836,882</u>		<u>1,533,858</u>	
		<u>3,332,205</u>		<u>2,043,045</u>	
Current liabilities					
Short-term borrowing	5	1,113,209		1,055,928	
Creditors	4	<u>765,477</u>		<u>414,637</u>	
		<u>1,878,686</u>		<u>1,470,565</u>	
			<u>1,453,519</u>		<u>572,481</u>
			<u>68,858,167</u>		<u>68,341,039</u>
Long-term liabilities					
Long-term borrowing	5	14,964,155		14,730,249	
Net Pension liabilities	17	<u>5,098,000</u>		<u>3,361,000</u>	
			<u>(20,062,155)</u>		<u>(18,091,249)</u>
Total assets less liabilities			<u>48,796,012</u>		<u>50,249,790</u>
Reserves:					
General fund			1,152,205		1,292,341
Capital adjustment account			3,331,611		2,568,480
Revaluation reserve			48,997,535		49,735,097
Housing maintenance reserves			105,372		(233,848)
Pension reserve			(5,098,000)		(3,361,000)
Earmarked reserves			166,421		107,852
Capital receipts reserve			140,868		140,868
			<u>48,796,012</u>		<u>50,249,790</u>

ONCHAN DISTRICT COMMISSIONERS

Onchan District Commissioners

Year ended 31 March 2022

Comprehensive Income and Expenditure Statement

for the year ended 31 March 2022

	<i>Notes</i>	Expenditure	Income	2022 Net	2021 Net
		£	£	£	£
Finance and general purposes		(1,346,427)	233,080	(1,113,347)	(917,548)
Works and cleansing		(1,195,554)	436,563	(758,991)	(745,883)
Leisure and amenities		(793,263)	125,493	(667,770)	(690,568)
Government assisted		(68,286)	42,732	(25,554)	(15,642)
Net cost of General Fund services		(3,403,530)	837,868	(2,565,662)	(2,369,641)
Housing services	7	(2,130,460)	2,814,829	684,369	747,619
Deficiency receivable		-	-	-	-
Net cost of services		(5,533,990)	3,652,697	(1,881,293)	(1,622,022)
Income from the General Rate Fund	6			2,450,775	2,428,314
Interest receivable and other income				-	347
Interest payable and similar charges				(615,487)	(644,391)
Pension interest cost				(99,000)	(77,000)
Profit/(Loss) on disposal of fixed assets				30,000	(2,026)
Surplus/(Deficit) on provision of services				(115,005)	83,222
Other Comprehensive Income and Expenditure					
Revaluation adjustment				-	-
Remeasurement of net pension liability	17			869,000	(1,537,000)
Total comprehensive income and expenditure				753,995	(1,453,778)

Onchan District Commissioners
Year ended 31 March 2022

Balance Sheet
as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets – operational	1		63,035,658		62,748,098
Tangible fixed assets – non operational	1		4,035,898		4,018,800
			<u>67,071,556</u>		<u>66,766,898</u>
Long Term Debtor	2		578,296		637,750
Current assets					
Debtors	3	486,329		495,323	
Cash at bank		2,528,836		2,836,882	
		<u>3,015,165</u>		<u>3,332,205</u>	
Current liabilities					
Short-term borrowing	5	1,031,548		1,113,209	
Creditors	4	534,019		765,477	
		<u>1,565,567</u>		<u>1,878,686</u>	
			<u>1,449,598</u>		<u>1,453,519</u>
			<u>69,099,450</u>		<u>68,858,167</u>
Long-term liabilities					
Long-term borrowing	5	15,006,263		14,964,155	
Net Pension liabilities	17	4,542,000		5,098,000	
			<u>(19,548,263)</u>		<u>(20,062,155)</u>
Total assets less liabilities			<u>49,551,187</u>		<u>48,796,012</u>
Reserves:					
General fund			1,103,089		1,152,205
Capital adjustment account			4,063,892		3,331,611
Revaluation reserve			48,259,973		48,997,535
Housing maintenance reserves			406,407		105,372
Pension reserve			(4,542,000)		(5,098,000)
Earmarked reserves			118,958		166,421
Capital receipts reserve			140,868		140,868
			<u>49,551,187</u>		<u>48,796,012</u>

PATRICK PARISH COMMISSIONERS

PATRICK PARISH COMMISSIONERS

For the year ended 31 March 2022

Income and Expenditure Statement

	Note	Expenditure £	Income £	2022 Net Expenditure £	2021 Net Expenditure £
Services for the Parish		(143,840)	5,283	(138,557)	(133,114)
Administration		(12,481)	2,490	(9,991)	(9,522)
Legal and professional expenses		(8,970)	-	(8,970)	(8,591)
Net cost of general fund services		(165,291)	7,773	(157,518)	(151,227)
Income from the general rate fund	8			176,628	161,322
Interest receivable and other income				-	52
Net surplus on provision of services				19,110	10,147

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

PATRICK PARISH COMMISSIONERS

For the year ended 31 March 2022

Balance Sheet

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	4		2,127		3,823
Current assets					
Debtors	6	42,459		38,198	
Cash at bank		58,954		47,966	
		101,413		86,164	
Creditors: amounts falling due within one year	7	(12,046)		(17,603)	
Net current assets			89,367		68,561
Net assets			91,494		72,384
Reserves:					
Capital adjustment account			2,127		3,823
General rate fund			89,367		68,561
			91,494		72,384

PEEL TOWN COMMISSIONERS

Peel Town Commissioners

Comprehensive Income and Expenditure Statement

for the year ended 31 March 2022

Statement of net expenditure		Gross Expenditure £	Income £	2021/22 Net Expenditure £	2020/21 Net Expenditure £
Continuing operations:					
Employee costs		519,550	-	519,550	575,316
Premises		207,164	213,830	(6,666)	39,087
Agency and contracted services		603,713	55,229	548,484	588,602
Recharges		23,684	32,906	(9,222)	(15,039)
Central and technical		151,343	117,970	33,373	115,749
Vehicle costs		19,732	-	19,732	16,596
Depreciation		133,135	-	133,135	104,191
Net current service cost of pensions	17	57,000	-	57,000	23,000
Net cost of General Fund services		1,715,321	419,935	(1,295,386)	(1,447,682)
Housing services	8	1,468,876	2,167,352	698,476	697,473
Deficiency receivable	8	-	136,350	136,350	296,344
Net cost of services		3,184,197	2,723,637	(460,560)	(453,865)
Rates income				1,527,042	1,526,642
Interest and investment income				4	682
Profit on sale of asset				542	-
Write back of liability	4			87,170	-
Interest payable and finance charges				(411,388)	(451,783)
Net pension interest cost	17			(44,000)	(31,000)
Surplus on provision of services				698,810	590,676
Other Comprehensive Income and Expenditure					
Remeasurement of net pension liability				471,000	(817,000)
Total comprehensive income and expenditure				1,169,810	(226,324)

Peel Town Commissioners

Balance Sheet

as at 31 March 2022

	Notes	2022 £	2021 £
Tangible fixed assets	1	44,633,102	45,001,910
Current assets			
Debtors	3	535,584	368,595
Cash at bank and short term investments		1,114,315	1,245,232
		<u>1,649,899</u>	<u>1,613,827</u>
Current liabilities			
Short term borrowing	5	(1,052,101)	(1,064,243)
Creditors	4	(582,700)	(649,356)
		<u>(1,634,801)</u>	<u>(1,713,599)</u>
Net current assets/(liabilities)		15,098	(99,772)
		<hr/>	<hr/>
Total assets less current liabilities		44,648,200	44,902,138
Long-term liabilities			
Liability relating to defined benefit pension scheme	17	(1,889,000)	(2,259,000)
Long term borrowing	5	(11,878,155)	(12,931,904)
		<u>(13,767,155)</u>	<u>(15,190,904)</u>
Total assets less liabilities		30,881,045	29,711,234
		<hr/>	<hr/>
Revaluation reserve		19,387,905	19,786,543
Accumulated surpluses		1,169,695	1,154,678
Pensions reserve		(1,889,000)	(2,259,000)
Capital adjustment account		12,167,533	10,984,101
Usable capital receipts		44,912	44,912
		<u>30,881,045</u>	<u>29,711,234</u>

PORT ERIN VILLAGE COMMISSIONERS

Port Erin Village Commissioners

Comprehensive Income and Expenditure Statement

for the year ended 31 March 2022

	Notes	Gross Expenditure	Income	2021/22 Net	2020/21 Net
		£	£	£	£
Administration and general expenses		297,192	96,631	200,561	203,101
Glens and Shore Management		20,139	7,373	12,766	37,650
Rowany Golf Course and misc rents		7,386	65,723	(58,337)	(57,248)
Roads, public conveniences, street lighting, refuse collection and sewers		648,979	110,282	538,697	550,638
Public amenities		107,569	768	106,801	105,108
Net current service cost of pensions		78,000	-	78,000	24,000
Net cost of General Fund services		1,159,265	280,777	(878,488)	(863,249)
Housing Income and Expenditure					
Account	8	1,025,510	1,143,888	118,378	202,314
Deficiency receivable	8	-	67,065	67,065	73,309
Net cost of services		2,184,775	1,491,730	(693,045)	(587,626)
Income from the General Rate Fund	7			908,632	894,469
Interest payable and similar charges				(204,741)	(226,034)
Interest and investment income				91	-
Pension interest cost and expected return on pension assets	16			(31,000)	(21,000)
Surplus/(deficit) on provision of services				(20,063)	59,809
Other Comprehensive Income and Expenditure					
Remeasurement of net pension liability	16			337,000	(612,000)
Total comprehensive income and expenditure				316,937	(552,191)

Port Erin Village Commissioners

Balance Sheet

as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets			
Operational assets	1	26,108,740	26,639,172
Non-operational assets	1	2,124,321	2,122,731
		<u>28,233,061</u>	<u>28,761,903</u>
Long-term Debtors	3	75,540	98,416
		<u>28,308,601</u>	<u>28,860,319</u>
Current assets			
Debtors	4	329,210	292,523
Cash at bank		774,666	893,126
		<u>1,103,876</u>	<u>1,185,649</u>
Current liabilities			
Short-term borrowing	6	672,687	664,726
Creditors – amounts falling due within one year	5	167,261	224,963
		<u>839,948</u>	<u>889,689</u>
Net current assets/(liabilities)		<u>263,928</u>	<u>295,960</u>
Total assets less current liabilities		<u>28,572,529</u>	<u>29,156,279</u>
Long-term borrowing	6	6,346,171	7,018,858
Pension liabilities	16	1,377,000	1,605,000
		<u>(7,723,171)</u>	<u>(8,623,858)</u>
Total assets less liabilities		<u>20,849,358</u>	<u>20,532,421</u>
Financed by:			
Revaluation reserve		17,760,933	17,977,890
Capital adjustment account		4,330,047	3,999,018
Pensions reserve		(1,377,000)	(1,605,000)
General fund		353,181	222,276
Housing maintenance reserve		(230,921)	(74,881)
Housing account		(4,506)	(4,506)
Capital receipts reserve		17,624	17,624
		<u>20,849,358</u>	<u>20,532,421</u>

PORT ST MARY VILLAGE COMMISSIONERS

Port St. Mary Village Commissioners

Comprehensive Income and Expenditure Statement

for the year ended 31 March 2022

	Notes	Expenditure	Income	2022 Net	2021 Net
		£	£	£	£
Administration and general purposes		266,836	78,251	188,585	171,931
Direct labour – central costs		60,793	-	60,793	68,840
Property		90,811	37,486	53,325	53,739
Refuse collection		151,776	30,295	121,481	112,607
Public works		34,612	-	34,612	26,052
Street cleaning and car parks		37,458	-	37,458	27,712
Public conveniences		6,432	-	6,432	9,581
Parks and leisure		4,844	16,750	(11,906)	(11,242)
Maintenance of public areas		42,252	-	42,252	23,739
Public amenities		25,331	2,115	23,216	20,767
Guides and general advertising		2,978	-	2,978	1,948
Bad debt		5,084	-	5,084	9,080
(Profit)/loss on disposal of assets		-	25,892	(25,892)	9,126
Net current service cost of pensions	17	56,000	-	56,000	21,000
Net cost of General Fund services		785,207	190,789	(594,418)	(544,880)
Housing services	8	558,698	709,164	150,466	158,854
Housing deficiency	8	-	11,371	11,371	36,890
Net cost of services		1,343,905	911,324	(432,581)	(349,136)
Income from the General Rate Fund	7			478,156	473,761
Interest receivable and other income				58	537
Interest payable and similar charges				(129,824)	(138,095)
Net pension interest cost	17			(20,000)	(15,000)
(Deficit) on provision of services				(104,191)	(27,933)
Other comprehensive income and expenditure					
Remeasurement of net pension liability	17			193,000	(373,000)
Total comprehensive income and expenditure				88,809	(400,933)

Port St. Mary Village Commissioners

Balance Sheet as at 31 March 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible fixed assets	1	17,212,328	17,360,538
Intangible fixed assets	3	-	-
		<u>17,212,328</u>	<u>17,360,538</u>
Current assets			
Debtors	4	184,002	74,253
Cash at bank	14	462,996	474,957
		<u>646,998</u>	<u>549,210</u>
Current liabilities			
Short-term borrowing	6	(304,455)	(313,636)
Creditors	5	(290,199)	(173,110)
		<u>(594,654)</u>	<u>(486,746)</u>
		<u>52,344</u>	<u>62,464</u>
		<u>17,264,672</u>	<u>17,423,002</u>
Long-term liabilities			
Long-term borrowing	6	(4,732,297)	(4,862,436)
Net Pension liabilities	17	(952,000)	(1,069,000)
		<u>(5,684,297)</u>	<u>(5,931,436)</u>
Total assets less liabilities		<u>11,580,375</u>	<u>11,491,566</u>
Reserves:			
General revenue reserve		251,528	267,379
Housing maintenance reserve		(29,807)	34,764
Capital adjustment account		3,820,065	3,635,525
Revaluation reserve		8,485,178	8,617,487
Pension reserve		(952,000)	(1,069,000)
Capital receipts reserve		5,411	5,411
		<u>11,580,375</u>	<u>11,491,566</u>

RAMSEY TOWN COMMISSIONERS

Ramsey Town Commissioners Comprehensive Income and Expenditure Statement For the year ended 31 March 2022

	Notes	2021-22 Gross expenditure £	2021-22 Gross Income £	2021-22 Net expenditure £	2020-21 Net expenditure £
Continuing operations:					
Finance and general purposes		(1,082,588)	83,123	(999,465)	(965,018)
Miscellaneous		(28,751)	32,296	3,545	23,679
Property		(263,675)	245,577	(18,098)	3,204
Works and development		(1,748,266)	662,920	(1,085,346)	(1,001,380)
Parks and leisure		(504,234)	105,408	(398,826)	(398,707)
Net pension current service cost		(274,000)	0	(274,000)	(106,000)
Net cost of General Fund services		(3,901,514)	1,129,324	(2,772,190)	(2,444,222)
Housing income & expenditure account		(2,782,838)	3,354,235	571,397	950,617
Housing Deficiency		0	1,026,102	1,026,102	1,034,813
Net income from housing services	8	(2,782,838)	4,380,337	1,597,499	1,985,430
Income from General Rate Fund	7			2,881,344	2,830,352
Interest payable and similar charges				(1,511,871)	(1,589,032)
Interest and investment income				0	0
Net pension interest cost				(107,000)	(75,000)
Surplus on disposal of fixed assets				19,855	18,480
Surplus on provision of services				107,637	726,008
Other Comprehensive Income & Expenditure					
Re-measurement of net pension liability				1,173,000	(2,001,000)
Total comprehensive income & expenditure				1,280,637	(1,274,992)

Ramsey Town Commissioners

Balance Sheet

As at 31 March 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Tangible fixed assets					
Operational assets					
Dwellings	1		49,766,676		51,073,174
Other land & buildings	1		7,954,687		8,009,316
Vehicles, plant, furniture & equipment	1		459,192		347,126
Infrastructure assets	1		56,471		67,812
Community assets	1		27,511		0
			<u>58,264,537</u>		<u>59,497,428</u>
Non-operational assets					
Assets under construction	1	564,417		334,253	
Investment properties	1	<u>2,105,250</u>		<u>2,105,250</u>	
			<u>2,669,667</u>		<u>2,439,503</u>
Intangible assets	2		882		2,732
Long term debtors	3		<u>978,038</u>		<u>1,027,258</u>
			<u>61,913,124</u>		<u>62,966,921</u>
Current assets					
Debtors & prepayments	3	952,859		729,708	
Cash at bank		<u>745,647</u>		<u>1,275,764</u>	
		<u>1,698,506</u>		<u>2,005,472</u>	
Current liabilities					
Other creditors & accruals	4	463,580		641,516	
Short-term borrowing	5	1,750,655		1,757,883	
Finance agreement liability	6	3,480		3,480	
		<u>2,217,715</u>		<u>2,402,879</u>	
Net current liabilities			<u>(519,209)</u>		<u>(397,407)</u>
Total assets less current liabilities			<u>61,393,915</u>		<u>62,569,514</u>
Long-term liabilities					
Other creditors	4	296,000		310,800	
Long-term borrowing	5	28,459,257		30,105,899	
Finance agreement liability	6	3,294		6,088	
Pension liability	17	<u>4,746,000</u>		<u>5,538,000</u>	
			<u>(33,504,551)</u>		<u>(35,960,787)</u>
Total assets less liabilities			<u><u>27,889,364</u></u>		<u><u>26,608,727</u></u>

Ramsey Town Commissioners

Balance Sheet – continued

As at 31 March 2022

	2022	2021
	£	£
Financed by:		
Revaluation Reserve	13,635,772	13,795,151
Capital Adjustment Account	17,812,270	17,116,216
Usable Capital Receipts Reserve	70,007	67,007
Pension Reserve	(4,746,000)	(5,538,000)
Heating Reserve	37,126	38,975
General Fund	899,515	968,893
Housing Repairs Account	43,445	52,328
Northern Civic Amenity Reserve	137,229	108,157
	27,889,364	26,608,727

SANTON PARISH COMMISSIONERS

Santon Parish Commissioners

Comprehensive Income and Expenditure Statement For the year ended 31 March 2022

	2022	2021
	£	£
Income		
Search fees	1,045	1,565
Bins	-	90
	1,045	1,655
Less expenses:		
Refuse collection	12,569	21,552
Clerk's salary	8,939	9,759
Amenity payments	11,212	11,198
Refuse disposal	26,340	26,730
Street lighting	3,757	2,883
Playground costs	1,154	16
Website & domain name	305	310
Southern Local Authority Pool Board Cont.	1,844	1,837
Office expenses	1,733	1,596
Rate collection charges	1,319	1,319
Parish maintenance expenses	8,068	4,761
Miscellaneous	690	423
Audit and accountancy fee	1,950	1,850
Bank charges	141	85
Insurance	2,216	2,280
Election	2,373	-
Provision against irrecoverable rates	489	1,222
Depreciation	3,285	3,285
	88,384	91,106
Net cost of services	(87,339)	(89,451)
Interest income	315	816
Net operating expenditure	(87,024)	(88,635)
Income from general rate fund	91,948	91,561
Net surplus for the year	4,924	2,926

The notes on Pages 13 to 19 form part of these financial statements.

Santon Parish Commissioners

Balance sheet As at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	1		26,287		29,572
Current assets					
Debtors	3	24,041		10,291	
Cash at bank		83,904		87,903	
		107,945		98,194	
Current liabilities					
Creditors	4	(17,892)		(16,350)	
			90,053		81,844
Total assets less current liabilities			116,340		111,416
Reserves					
General revenue account			90,052		81,843
Capital adjustment account			26,288		29,573
			116,340		111,416



Other Boards' and Committees' Accounts

(For the year ended 31 March 2021)

NORTHERN PARISHES REFUSE COLLECTION BOARD

NORTHERN PARISHES REFUSE COLLECTION BOARD Income and Expenditure Account

For the year ended 31 March 2022

	Notes	2022	2021
		£	£
Income			
Refuse collection for non-board members		16,352	10,442
Sales of wheelie bins		3,336	2,770
		19,688	13,212
Expenditure			
Tipping charges		213,130	210,818
Wages and NI	1	70,068	69,200
Vehicles expenses		37,633	45,395
Depreciation	5	16,961	24,605
Loss on disposal of fixed assets		15,462	-
Clerk's fees	1	12,581	23,523
Insurance		5,194	4,414
Office expenses		4,157	3,765
Wheelie bins		4,131	3,642
Miscellaneous		3,402	821
Rent		3,120	-
External review fee	2	1,960	1,950
Provision for doubtful debts	7	880	4,681
Garage expenses		511	287
Bank charges		280	271
Legal fees		75	-
Accountancy fees		(503)	1,926
Total Expenditure		389,032	395,398
Net cost of General Fund services		(369,344)	(382,186)
Income from refuse rate fund	4	449,270	448,382
Net surplus for the year		79,926	66,196

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.

NORTHERN PARISHES REFUSE COLLECTION BOARD

Balance Sheet

As at 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	5		181,492		166,155
Current assets					
Stocks	6	9,837		2,107	
Debtors	7	86,381		79,503	
Cash at bank		209,089		151,890	
		<u>305,307</u>		<u>233,500</u>	
Current liabilities					
Creditors	8	(51,045)		(43,827)	
Net current assets			254,262		189,673
Total net assets			<u>435,754</u>		<u>355,828</u>
Financed by:					
Capital adjustment account			181,492		166,155
General fund account			144,722		184,873
Capital receipts reserve			9,540		4,800
Vehicle replacement account			100,000		-
			<u>435,754</u>		<u>355,828</u>

NORTHERN SWIMMING POOL BOARD

Northern Local Authorities Swimming Pool Board

Comprehensive Income and Expenditure Statement

for the year ended 31 March 2022

		Gross Expenditure	Gross Income	2021/22 Net Expenditure	2020/21 Net Expenditure
<i>Notes</i>	£	£	£	£	£
Operation of the Pool		(923,464)	365,163	(558,301)	(560,699)
Net cost of services				(558,301)	(560,699)
Interest payable and finance charges				(219,762)	(227,442)
Interest and investment income				19	22
Pensions interest cost and return on pension assets	13			(9,000)	(6,000)
Deficit on provision of services				(787,044)	(794,119)
Sources of finance					
Income from the rate contributions				34,182	30,960
Government deficiency receipts				798,600	798,600
Surplus on provision of services				45,738	35,441
Other Comprehensive Income and Expenditure					
Remeasurement of net pension liability	13			93,000	(170,000)
Total comprehensive income and expenditure				138,738	(134,559)

Northern Local Authorities Swimming Pool Board

Balance Sheet

as at 31 March 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Swimming pool	1	5,928,347		5,895,221	
Equipment	1	60,202		69,209	
			5,988,549		5,964,430
Current assets					
Debtors	3	40,956		13,898	
Cash at bank		65,657		39,767	
		106,613		53,665	
Current liabilities					
Short-term borrowing	5	177,610		167,935	
Creditors	4	84,587		59,194	
		262,197		227,129	
Net current liabilities			(155,584)		(173,464)
			5,832,965		5,790,966
Long-term liabilities					
Long-term borrowing	5	3,855,454		4,033,064	
Deferred income	6	202,835		59,964	
Pension liability	13	369,000		431,000	
			(4,427,289)		(4,524,028)
Total assets less liabilities			1,405,676		1,266,938
Financed by:					
Capital adjustment account			1,270,306		1,212,907
Pensions reserve			(369,000)		(431,000)
General revenue account			24,370		5,031
Revaluation reserve			480,000		480,000
			1,405,676		1,266,938

PEEL & WESTERN DISTRICT HOUSING COMMITTEE

Peel and Western District Housing Committee Year ended 31 March 2022

Comprehensive Income and Expenditure Statement

for the year ended 31 March 2022

	<i>Notes</i>	2021/22 Net £	2020/21 Net £
Dwelling rents		474,586	465,231
Charges for services and facilities		59,694	59,526
Contributions towards expenditure including Housing Deficiency Receipts		859,637	752,434
Other income		1,413	513
		<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
		1,395,330	1,277,704
		<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Repairs and maintenance		(52,054)	(40,730)
Supervision and management		(300,629)	(304,286)
Rent, rates, taxes and other charges		(160,332)	(167,100)
Depreciation		(151,966)	(120,909)
Impairment		-	(215,731)
Net service cost of pensions	<i>17</i>	(11,000)	(4,000)
		<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
		(675,981)	(852,756)
		<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Net income/(cost) of Housing services		719,349	424,948
		<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Interest payable and similar charges		(267,609)	(262,632)
Net pension interest cost	<i>17</i>	(1,000)	-
Profit on disposal of land		203,219	-
		<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Surplus on provision of services		653,959	162,316
Other Comprehensive Income and Expenditure		<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Remeasurement of net pension liability	<i>17</i>	17,000	(33,000)
		<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
Total comprehensive income and expenditure		670,959	129,316
		<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>

Peel and Western District Housing Committee
Year ended 31 March 2022

Balance Sheet

as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	1		13,174,757		11,385,937
Current assets					
Debtors	3	115,537		50,947	
Cash at bank		351,178		615,289	
		<u>466,715</u>		<u>666,236</u>	
Current liabilities					
Short-term borrowing	5	(519,033)		(533,813)	
Creditors	4	(466,488)		(836,215)	
Bank overdraft	5	(4,699,381)		(3,695,011)	
		<u>(5,684,902)</u>		<u>(5,065,039)</u>	
Net current liabilities			<u>(5,218,187)</u>		<u>(4,398,803)</u>
			<u>7,956,570</u>		<u>6,987,134</u>
Long-term liabilities					
Long-term borrowing	5	(11,495,008)		(11,191,531)	
Net Pension liabilities	17	(55,000)		(60,000)	
		<u>(11,550,008)</u>		<u>(11,251,531)</u>	
Total assets less liabilities			<u>(3,593,438)</u>		<u>(4,264,397)</u>
Reserves:					
Capital adjustment account			(4,668,568)		(5,210,793)
Revaluation reserve			535,913		542,866
Pension reserve			(55,000)		(60,000)
Heating reserve			118,940		106,445
Community reserve			76,866		67,412
Housing maintenance reserve			134,329		289,673
Capital receipts reserve			264,082		-
			<u>(3,593,438)</u>		<u>(4,264,397)</u>

RAMSEY & NORTHERN DISTRICT HOUSING COMMITTEE

Ramsey and Northern Districts Housing Committee

Year ended 31 March 2022

Comprehensive Income and Expenditure Statement

	2022		2021	
	£	£	£	£
Income:				
Dwelling rents		561,262		535,494
Charges for services and facilities		90,800		77,264
Housing Deficiency		468,583		588,972
Other income		673		35
Total income		1,121,318		1,201,765
Expenditure:				
Repairs & maintenance	116,789		125,233	
Supervision & management	297,851		278,778	
Rent, rates, taxes & other charges	212,276		212,358	
Depreciation and impairment charges	440,088		866,845	
Net pension current service cost	18,000		3,000	
		(1,085,004)		(1,486,214)
Net income/(deficit) from housing services		36,314		(284,449)
Interest payable and similar charges		(193,389)		(197,780)
Interest and investment income		3		6
Net pension interest cost		(5,000)		(5,000)
(Deficit)/surplus on provision of services		(162,072)		(487,223)
Other comprehensive income & expenditure				
Surplus on revaluation of fixed assets		-		1,920,536
Re-measurement of net pension liability		40,000		(33,000)
Total comprehensive income & expenditure		(122,072)		1,400,313

Ramsey and Northern Districts Housing Committee

Year ended 31 March 2022

Balance Sheet

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Operational assets	1		12,090,025		12,026,342
Current assets					
Stock	2		-		2,420
Debtors	3		202,219		247,743
Cash at bank			125,323		106,372
			<u>327,542</u>		<u>356,535</u>
Current liabilities					
Short-term borrowing	5		332,986		292,937
Creditors	4		226,308		162,649
			<u>559,294</u>		<u>455,586</u>
Net current liabilities			(231,752)		(99,051)
Long-term liabilities					
Long-term borrowing	5		7,656,662		7,586,608
Pension liability	13		234,000		251,000
			<u>(7,890,662)</u>		<u>(7,837,608)</u>
Total assets less liabilities			<u>3,967,611</u>		<u>4,089,683</u>
Financed by:			£		£
Revaluation reserve			2,280,425		2,313,240
Capital adjustment account			1,932,097		1,959,473
Pension reserve			(234,000)		(251,000)
Heating reserve			(130,658)		(98,159)
Housing maintenance reserve			79,204		128,301
Community facilities reserve			40,543		37,828
			<u>3,967,611</u>		<u>4,089,683</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 £
Income			
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
Expenses			
Personnel costs			
Wages and salaries		70,564	81,820
Contractors' charge		52,366	37,682
ITTP and national insurance		6,455	7,250
Pension contributions		7,026	7,315
		136,411	134,067
Operational costs			
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
Net cost of services		41,781	70,244
Net current service cost of pensions	10	(9,000)	(2,000)
		32,781	68,244
Other income			
Interest element of finance lease rentals			
Net pension interest cost	10	(4,000)	(3,000)
Surplus for the year		28,781	65,244
Other comprehensive income			
Re-measurement of net pension liability	10	43,000	(109,000)
Total comprehensive income and expenditure		71,781	(43,756)

Southern Civic Amenity Site Board

Balance Sheet

as at 31 March 2022

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

SOUTHERN SHELTERED HOUSING JOINT BOARD

Southern Sheltered Housing Joint Board

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

	<i>Notes</i>	2021/22 £	2020/21 £
Income			
Dwelling rents and rates		1,022,875	1,015,022
Charges for services and facilities		2,567	2,118
Contributions towards expenditure including			
Housing deficiency income		699,566	694,674
Other income		2,662	3,665
		1,727,670	1,715,479
Expenditure			
Repairs and maintenance		127,125	90,811
Supervision and management		612,973	551,576
Rent, rates, taxes and other charges		317,822	273,632
Net current service cost of pensions	15	17,000	6,000
		(1,074,920)	(922,019)
Net income from Housing services		652,750	793,460
Interest receivable and other income		45	37
Interest payable and similar charges		(409,030)	(425,967)
Net pension interest cost	15	(8,000)	(5,000)
Surplus on provision of services		235,765	362,530
Other Comprehensive Income and Expenditure			
Re-measurement of net pension liability	15	77,000	(137,000)
Total comprehensive income and expenditure		312,765	225,530

Southern Sheltered Housing Joint Board

Balance Sheet

as at 31 March 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible fixed assets	1	13,230,618	13,419,856
Current assets			
Debtors	2	149,239	49,834
Cash at bank		287,008	333,030
		<u>436,247</u>	<u>382,864</u>
Current liabilities			
Short-term borrowing	4	468,152	458,211
Creditors	3	286,346	224,745
		<u>754,498</u>	<u>682,956</u>
Net current liabilities		(318,251)	(300,092)
		<u>12,912,367</u>	<u>13,119,764</u>
Long-term liabilities			
Long-term borrowing	4	8,811,483	9,279,635
Net pension liabilities	15	338,000	390,000
		<u>(9,149,483)</u>	<u>(9,669,635)</u>
Total assets less liabilities		<u>3,762,884</u>	<u>3,450,129</u>
Reserves:			
Capital adjustment account		2,653,222	2,363,018
Heating reserve		62,565	59,618
Community reserve		49,768	82,780
Housing maintenance reserve		57,796	35,948
Usable capital receipts reserves		2,378	2,378
Pensions reserve		(338,000)	(390,000)
Revaluation reserve		1,264,024	1,285,256
Comforts fund		11,131	11,131
		<u>3,762,884</u>	<u>3,450,129</u>

SOUTHERN SWIMMING POOL BOARD

Southern Swimming Pool Board

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

	Notes	Gross Expenditure	Gross Income	2021/22 Net Expenditure	2020/21 Net Expenditure
		£	£	£	£
					Restated
Continuing operations					
Operation of the Pool		(809,802)	216,988	(592,814)	(531,477)
Shop		(126,677)	75,047	(51,630)	(48,917)
Net cost of general fund services		(936,479)	292,035	(644,444)	(580,394)
Net interest cost on defined benefit pension	14			(20,000)	(12,000)
Interest payable and similar charges				(3,429)	(6,546)
Interest and investment income				-	27
Net cost of services				(667,873)	(598,913)
Sources of finance					
Income from the rate contributions				37,560	36,847
Government deficiency receipts				474,004	418,004
Deficit on provision of services				(156,309)	(144,062)
Other Comprehensive Income and Expenditure					
Remeasurement of net pension liability	14			242,000	(483,000)
Total comprehensive income and expenditure				85,691	(627,062)

Southern Swimming Pool Board

Balance Sheet as at 31 March 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					Restated
Tangible assets	1		1,915,678		2,041,681
Current assets					
Stocks	3	1,855		1,696	
Debtors	4	17,669		31,351	
Cash at bank		31,124		23,341	
		<u>50,648</u>		<u>56,388</u>	
Current liabilities					
Creditors	5	141,135		144,420	
Net current assets			<u>(90,487)</u>		<u>(88,032)</u>
			1,825,191		1,953,649
Long-term liabilities					
Long-term borrowing	6	-		46,149	
Pension liability	6/14	874,000		1,042,000	
			<u>(874,000)</u>		<u>(1,088,149)</u>
Total assets less liabilities			<u>951,191</u>		<u>865,500</u>
Financed by:					
Pensions reserve	14		(874,000)		(1,042,000)
Capital adjustment account			1,131,433		1,149,029
General revenue reserve			41,900		76,855
Revaluation reserve			651,858		681,616
			<u>951,191</u>		<u>865,500</u>

WESTERN SWIMMING POOL BOARD

WESTERN SWIMMING POOL BOARD

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

	Gross Expenditure £	Gross Income £	2021/22 Net Expenditure £	2020/21 Net Expenditure £
Operation of the Pool	1,110,761	689,160	(421,601)	(436,422)
Net Cost of services			(421,601)	(436,422)
Interest payable and finance charges			(56,270)	(59,994)
Interest and Investment Income			81	87
Net Operating Expenditure			(477,790)	(496,329)
Sources of Finance				
Income from Rates Contributions			24,435	24,332
Government Deficiency Payments			491,028	494,752
Surplus on Provision of services			37,673	22,755
Other Comprehensive Income and Expenditure				
Surplus on revaluation of fixed assets			-	-
Total comprehensive income and expenditure			37,673	22,755

WESTERN SWIMMING POOL BOARD

Balance Sheet as at 31 March 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Land and buildings	1,2	4,112,500		4,197,500	
Plant & equipment	1	133,489		130,628	
Minor equipment	1	43,764		39,306	
Fixtures and fittings	1	7,124		14,453	
		<u> </u>	4,296,877	<u> </u>	4,381,887
Current assets					
Debtors	3	43,529		34,206	
Cash at bank		329,184		279,815	
Stocks		7,500		3,705	
		<u> </u>		<u> </u>	
		380,213		317,726	
Current liabilities					
Short-term borrowing	5	(89,758)		(89,758)	
Creditors	4	(150,657)		(115,544)	
		<u> </u>		<u> </u>	
		(240,415)		(205,302)	
Net current assets					
			<u> </u>	<u> </u>	
			139,798	112,424	
Long-term liabilities					
Long-term borrowing	5	(928,749)		(1,018,507)	
Deferred income	4	(135,451)		(141,002)	
		<u> </u>		<u> </u>	
			3,372,475	3,334,802	
Total assets less liabilities					
			<u> </u>	<u> </u>	
			3,372,475	3,334,802	
Financed by:					
Capital adjustment account			629,666	642,316	
General revenue reserve			246,324	196,001	
Revaluation reserve			2,491,772	2,491,772	
Reserve fund			4,713	4,713	
			<u> </u>	<u> </u>	
			3,372,475	3,334,802	



Burial Authorities' Accounts

(For the year ended 31 March 2022)

ANDREAS BURIAL GROUND AUTHORITY

**Andreas Burial Ground Authority
Income and Expenditure Account
for the year ended 31 March 2022**

	Notes	2022 £	2021 £
Income	2	16,129	15,372
Expenses	2		
Repairs		7,983	9,370
General administrative expenses		482	872
Advertising, promotion and entertainment		71	-
Professional costs		1,250	750
Other finance charges		120	72
		9,906	11,064
Surplus		6,223	4,308
Allocation of surplus		£	£
Maintenance reserve		5,543	3,164
Sea of plots reserve		800	3
Endowed graves reserve		(120)	(72)
		6,223	3,095

**Andreas Burial Ground Authority
Statement of Assets & Liabilities
as at 31 March 2022**

	Notes	2022 £	2021 £
Current assets			
Debtors and prepayments	351	227	
Cash at bank	43,928	36,755	
	<u>44,279</u>	<u>36,982</u>	
Current liabilities			
Trade creditors/accruals	<u>1,874</u>	<u>800</u>	
Net current assets		42,405	36,182
Net assets		<u>42,405</u>	<u>36,182</u>
Reserve accounts			
Balance at start of period		36,182	31,874
Net surplus		6,223	4,308
	3	<u>42,405</u>	<u>36,182</u>

ARBORY BURIAL GROUND AUTHORITY

Income and Expenditure Statement for the year ended 31 March 2022

	Notes	Maintenance Account	Reserve Funds	2022 Total	2021 Total
		£	£	£	£
Income					
Burial Rates		18,346	-	18,346	16,497
Grave maintenance		-	-	-	-
Sales of Plots		-	600	600	600
Bank Interest		-	-	-	7
Other		-	-	-	-
Total Income		18,346	600	18,946	17,104
Expenditure					
Graveyard maintenance		10,290	-	10,290	6,196
Rates collection charge		366	-	366	327
Provision for doubtful debts		60	-	(30)	-
Loan interest		(7)	-	(7)	339
Insurance		242	-	242	241
Accountancy fees		765	-	765	640
Depreciation		1,777	-	1,777	1,777
Other		-	-	-	66
Total Expenditure		13,403	-	13,403	9,586
Surplus / (deficit) of income over expenditure		4,943	600	5,543	7,518
Balances brought forward		9,736	100,870	110,606	103,088
Transfers between funds	6	2,359	(2,359)	-	-
Balances carried forward		17,095	99,111	116,149	110,606

ARBORY BURIAL GROUND AUTHORITY

Balance Sheet as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	1		79,970		81,747
			<u>79,970</u>		<u>81,747</u>
Current assets					
Stock				640	
Debtors and prepayments	2	1,185			
Cash at bank		35,794		44,069	
		<u>36,979</u>		<u>44,709</u>	
Current liabilities					
Creditors	3	(800)		(850)	
		<u>(800)</u>		<u>(850)</u>	
			<u>36,179</u>		<u>43,859</u>
Long-term liabilities					
Long-term borrowing	4	--		(15,000)	
				<u>(15,000)</u>	
Total assets less liabilities			<u>116,149</u>		<u>110,606</u>
Reserves:					
Maintenance Account	6		17,038		9,736
Reserve Funds	5		19,910		34,992
Capital Adjustment Account	6		79,201		65,978
			<u>116,149</u>		<u>110,606</u>

BALLAUGH BURIAL GROUND AUTHORITY

Ballaugh 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 £
Income					
Burial Rates		11,658	-	11,658	11,200
Grave maintenance		80	-	80	40
Sales of Plots		-	250	250	-
Bank Interest		-	140	140	182
Other		250	-	250	250
Total Income		11,988	390	12,378	11,672
Expenditure					
Graveyard maintenance		10,082	-	10,082	8,597
Insurance		763	-	763	727
Reviewers fees		250	-	250	250
Rate collection charge		-	-	-	-
Bad debt expense		-	-	-	-
Other		590	-	590	112
Total Expenditure		11,685	-	11,685	10,686
Surplus of income over expenditure		303	390	693	986
Transfer from Restricted Fund		0	0	0	0
Balances brought forward		5,540	17,870	23,410	22,424
Balances carried forward		5,843	18,260	24,103	23,410

Ballaugh Burial Ground Authority

Balance Sheet
as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Current assets					
Debtors and prepayments	1	385	-		
Cash at bank		23,968	23,660		
		<u>24,353</u>	<u>23,660</u>		
Current liabilities					
Creditors	2	250	250		
		<u>250</u>	<u>250</u>		
			<u>24,103</u>		<u>23,410</u>
Total assets less liabilities					
			<u>24,103</u>		<u>23,410</u>
Reserves:					
Maintenance Account			5,843		5,540
Reserve Funds	3		18,260		17,870
			<u>24,103</u>		<u>23,410</u>

BRADDAN BURIAL GROUND AUTHORITY

BRADDAN BURIAL GROUND AUTHORITY

Comprehensive Income and Expenditure Statement

For the year ended 31 March 2022
(Expressed in Pounds Sterling)

	2022 General Fund	2022 Endowment fund	2022 Total	2021 Total
Income				
Burial rates	119,872	-	119,872	119,431
Sale of Graves	5,130	-	5,130	3,600
Fees for opening graves	4,690	-	4,690	4,200
Sexton's service fees collected	1,795	-	1,795	1,120
Monument fees collected	1,760	-	1,760	1,305
Rents	300	-	300	300
Commonwealth Graves Commission	100	-	100	100
Interest received	11	4	15	72
Total income	133,658	4	133,662	130,128
Expenditure				
Wages, NI and Superannuation	85,274	-	85,274	82,446
Depreciation	10,310	-	10,310	11,755
Pensions net current service cost	8,000	-	8,000	3,000
Administration expenses	7,453	-	7,453	7,284
Treasurer expenses (Moore Stephens)	7,140	-	7,140	6,988
Net interest cost on defined benefit pension	3,000	-	3,000	2,000
Insurance	2,702	-	2,702	1,072
Accountancy fees	1,924	-	1,924	1,787
Repairs to equipment	1,910	-	1,910	2,204
Assurance review fees	1,800	-	1,800	1,800
Sexton's service fees paid	1,795	-	1,795	1,120
Monument fees paid	1,760	-	1,760	1,305
Horticultural expenses	1,757	-	1,757	371
Repairs and maintenance of buildings	1,491	-	1,491	2,518
Pension administration fee	1,000	-	1,000	1,000
Fuel	995	-	995	840
Rates collection charge	624	-	624	605
Bad debt provision – rate arrears	532	-	532	323
Electricity (Heat and light)	527	-	527	540
Bank charges	505	-	505	245
Professional fees	500	-	500	-
Waste disposal	396	-	396	463
Protective clothing	237	-	237	290
Actuarial fees	183	-	183	75
Statutory fees	45	-	45	65
Maintenance of District Burial Ground	34	-	34	10
Sundries	25	-	25	149
Rates written off	-	-	-	(7)
Total expenditure	141,919	-	141,919	130,248
(Deficit)/surplus of income over expenditure	(8,261)	4	(8,257)	(120)
Other comprehensive income and expenditure				
Remeasurement of net pension liability	36,000	-	36,000	(58,000)
Total comprehensive income and expenditure	27,739	4	27,743	(58,120)

BRADDAN BURIAL GROUND AUTHORITY

Balance Sheet

As at 31 March 2022
(Expressed in Pounds Sterling)

	Note	2022	2021
Fixed assets			
Tangible fixed assets	1	450,151	458,666
		<hr/>	<hr/>
		450,151	458,666
Current assets			
Debtors	2	10,135	7,910
Cash at bank		349,862	338,838
		<hr/>	<hr/>
		359,997	346,748
Creditors: amounts falling due within one year	3	(98,591)	(97,600)
		<hr/>	<hr/>
Net current assets		261,406	249,148
		<hr/>	<hr/>
Total assets less current liabilities		711,557	707,814
Creditors: amounts falling due after more than one year	3	(131,000)	(155,000)
		<hr/>	<hr/>
Net assets		580,557	552,814
		<hr/>	<hr/>
Represented by:			
General Fund		213,247	199,198
Endowment Fund		49,954	49,950
Capital adjustment account		5,156	8,666
Revaluation Reserve		443,200	450,000
Pension Reserve		(131,000)	(155,000)
		<hr/>	<hr/>
		580,557	552,814
		<hr/>	<hr/>

JURBY BURIAL GROUND AUTHORITY

JURBY 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 £
Income					
Burial Rates		9601	0	9601	7970
War Graves		370	0	370	370
Sales of Plots		0	280	280	550
Investment Income		0		0	0
Fees		325	0	325	515
Donation re War Grave		0	0	0	0
Total Income		10296	280	10576	9405
Expenditure					
Graveyard maintenance		4110	0	4110	4187
Insurance		363	0	363	497
Reviewers fees		310	0	310	300
Rate Collection Charge		0	0	0	0
Bad Debt expense		0	0	0	0
Office Expenses		204	0	204	336
Other		20	0	20	33
Total Expenditure		5007	0	5007	5363
Surplus / deficit of income over expenditure		5289	280	5569	4052
Balances brought forward		21708	950	22658	18606
Transfers between funds		0	0	0	-
Balances carried forward		26997	1230	28227	22658

Balance Sheet*as at 31 March 2022*

	Notes	2022	2021
	£	£	£
Current assets			
Stock	0	0	
Debtors and prepayments	3077	1470	
Cash at bank	25894	21488	
	<u>28971</u>	<u>22958</u>	
Current liabilities			
Creditors	694	300	
	<u>28277</u>	<u>22658</u>	
Net Assets	<u>28277</u>		<u>22658</u>
Represented by;			
Maintenance Account	25225		19936
Reserve Fund: Sale of Plots	2802		2522
Kneale Grave	200		200
	<u>28227</u>		<u>22658</u>

The financial statements were approved by the Authority on and were signed on their behalf by:

LEZAYRE BURIAL GROUND AUTHORITY

Lezayre Burial Ground Authority Income and Expenditure Account for the year ended 31 March 2022

	Notes	2022 £	2021 £
Income	2	38,211	41,102
Expenses	2		
Employee costs		-	250
Premises costs		-	406
Repairs		15,698	20,923
General administrative expenses		-	10
Professional costs		10,127	9,537
Other finance charges		120	72
		26,135	31,198
Surplus		12,076	9,904
Allocation of surplus		£	£
Maintenance account		12,076	9,904
Sale of plots fund		-	-
Endowment fund		-	-
Capital adjustment account		-	-
		12,076	9,904

Lezayre Burial Ground Authority
Statement of Assets & Liabilities
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets		131,300	131,300
Current assets			
Debtors and prepayments		5,991	3,319
Cash at bank		116,217	123,389
		<u>122,208</u>	<u>126,708</u>
Current liabilities			
Trade creditors/accruals		1,235	17,811
Net current assets		120,973	108,897
Net assets		<u>252,273</u>	<u>240,197</u>
Reserve accounts			
Balance at start of period		240,197	230,293
Net surplus		12,076	9,904
	3	<u>252,273</u>	<u>240,197</u>

LONAN BURIAL GROUND AUTHORITY

**Lonan Burial Ground Authority
Income and Expenditure Account
for the year ended 31 March 2022**

	Notes	2022 £	2021 £
Income	2	27,872	28,174
Expenses	2		
Repairs		27,840	17,191
Professional costs		300	300
Depreciation and loss/(profit) on sale		411	412
		<u>28,551</u>	<u>17,903</u>
(Deficit)/surplus		<u>(679)</u>	<u>10,271</u>
Allocation of deficit		£	£
Maintenance account		(949)	10,501
Sale of plots account		270	1,459
		<u>(679)</u>	<u>11,960</u>

Lonan Burial Ground Authority
Statement of Assets & Liabilities
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets		5,765	6,176
Current assets			
Debtors and prepayments	152	93	
Cash at bank	<u>55,056</u>	<u>55,363</u>	
	55,208	55,476	
Current liabilities			
Trade creditors/accruals	<u>300</u>	<u>300</u>	
Net current assets		54,908	55,176
Net assets		<u>60,673</u>	<u>61,352</u>
Reserve accounts			
Balance at start of period		61,352	51,081
Net (deficit)/surplus		(679)	10,271
	3	<u>60,673</u>	<u>61,352</u>

MALEW BURIAL GROUND AUTHORITY

MALEW BURIAL GROUND AUTHORITY
For the year ending 31 March 2022

Income and Expenditure Statement for the year ended 31 March 2022

	<i>Notes</i>	Maintenance Account	Reserve Funds	2022 Total £	2021 Total £
Income					
Burial Rates		36,653	0	36,653	36,388
Sale of Plots		0	1,350	1,350	1,100
Total Income		<u>36,653</u>	<u>1,350</u>	<u>38,003</u>	<u>37,488</u>
Expenditure					
Administration		0	0	0	0
Rate Collection Charge		727	0	727	703
Maintenance of Malew Burial Ground		30,605	0	30,605	23,280
Maintenance of St Marks Burial Ground		2,974	0	2,974	2,953
Treasurer's fees		2,000	0	2,000	2,000
Reviewer's fees		775	0	775	750
New Burial Ground		4,199	0	4,199	1,101
Depreciation		2,270	0	2,270	2,270
Bad and doubtful debts		656	0	656	81
Contribution to Foxdale Burial Ground		1,400	0	1,400	0
Total Expenditure		<u>45,606</u>	<u>0</u>	<u>45,606</u>	<u>33,138</u>
Surplus/(Deficit) of income over expenditure		(8,953)	1,350	(7,603)	4,350
Balances brought forward		140,278	1,700	141,978	137,628
Transfers between funds		0	0	0	0
Balances carried forward		<u>131,325</u>	<u>3,050</u>	<u>134,375</u>	<u>141,978</u>

MALEW BURIAL GROUND AUTHORITY
For the year ending 31 March 2022

Balance Sheet
as at 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	1		71,266		73,536
			<u>71,266</u>		<u>73,536</u>
Current assets					
Debtors and prepayments	2	5,478		2,578	
Cash at bank		65,723		73,534	
		<u>71,201</u>		<u>76,112</u>	
Current liabilities					
Creditors	3	(8,092)		(7,670)	
		<u>(8,092)</u>		<u>(7,670)</u>	
			63,109		68,442
Total assets less liabilities					
			<u>134,375</u>		<u>141,978</u>
Reserves					
Sale of Plots Reserve			3,050		1,700
Maintenance Account			131,325		140,278
			<u>134,375</u>		<u>141,978</u>

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 £
MAINTENANCE ACCOUNT		
INCOME		
Burial rates	18,185	21,848
Bank interest	8	8
TOTAL INCOME	18,193	21,856
EXPENDITURE		
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	-
TOTAL EXPENDITURE	14,796	14,624
SURPLUS FOR THE YEAR	3,398	7,231
BALANCE BROUGHT FORWARD	74,735	67,504
BALANCE CARRIED FORWARD	78,133	74,735
 RESERVE FUND: SALE OF PLOTS		
RECEIPTS		
Sale of Plots	337	1,534
Bank interest	1	1
SURPLUS FOR THE YEAR	338	1,535
BALANCE BROUGHT FORWARD	15,129	13,594
BALANCE CARRIED FORWARD	15,467	15,129

MAROWN BURIAL GROUND AUTHORITY
BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	As at 31-Mar-22 £	As at 31-Mar-21 £
CURRENT ASSETS			
Cash at bank and in hand	2	98,256	90,852
Debtors	3	<u>1,018</u>	<u>1,412</u>
		99,274	92,264
CREDITORS: Amounts falling due within one year			
	4	<u>(5,675)</u>	<u>(2,400)</u>
NET CURRENT ASSETS		93,599	89,864
NET ASSETS		<u>93,599</u>	<u>89,864</u>
REPRESENTING THE FOLLOWING:			
Maintenance account		78,133	74,735
Reserve fund: Sale of plots		15,467	15,129
TOTAL RESERVES		<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 2022**

	Notes	2022 £	2021 £
Income	2	48,926	53,844
Expenses	2		
Employee costs		12,863	35,912
Premises costs		2,983	3,019
Repairs		12,151	6,948
General administrative expenses		861	1,055
Advertising, promotion and entertainment		-	114
Professional costs		450	900
Depreciation and loss/(profit) on sale		(1,301)	3,046
		<u>28,007</u>	<u>50,994</u>
Surplus		<u>20,919</u>	<u>2,850</u>
Allocation of surplus		£	£
Maintenance account		19,815	1,996
Sale of plots fund		1,100	850
Endowed graves		4	4
		<u>20,919</u>	<u>2,850</u>

Maughold Burial Ground Authority
Statement of Assets & Liabilities
as at 31 March 2022

	Notes	2022	2021 £
Fixed assets			
Tangible assets	3	13,092	11,791
Current assets			
Debtors and prepayments	2	7	
Cash at bank		<u>54,005</u>	<u>34,922</u>
		<u>54,007</u>	<u>34,929</u>
Current liabilities			
Trade creditors/accruals	450		990
Net current assets		53,557	33,939
Net assets		<u>66,649</u>	<u>45,730</u>
Reserve accounts			
Balance at start of period		45,730	42,880
Net surplus		20,919	2,850
	4	<u>66,649</u>	45,730

MICHAEL BURIAL GROUND AUTHORITY

MICHAEL BURIAL AUTHORITY

Statement of Income and Expenditure

For the Year Ended 31 March 2022

Year to 31 March 2022	Note	Maintenance Account £	Sale of Plots Reserve £	Endowed Graves Reserve £	TOTAL £
Income					
Burial rates	2	13,943	-	-	13,943
Bank interest		-	-	-	-
Gas wayleave	3	110	-	-	110
Sale of plots		-	1,125	-	1,125
Total income		<u>14,053</u>	<u>1,125</u>	<u>-</u>	<u>15,178</u>
Expenditure					
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
Total expenditure		<u>11,716</u>	<u>-</u>	<u>-</u>	<u>11,716</u>
Surplus/(deficit) for the period		2,337	1,125	-	3,462
Balance brought forward		6,648	2,751	-	9,399
Balance carried forward		<u>8,985</u>	<u>3,876</u>	<u>-</u>	<u>12,861</u>
Year to 31 March 2021	Note	Maintenance Account £	Sale of Plots Reserve £	Endowed Graves Reserve £	TOTAL £
Income					
Burial rates	2	12,169	-	-	12,169
Bank interest		2	-	-	2
Gas wayleave	3	110	-	-	110
Sale of plots		-	820	-	820
Total income		<u>12,281</u>	<u>820</u>	<u>-</u>	<u>13,101</u>
Expenditure					
Bad debt provision - charge		130	-	-	130
Bad debt recovery		(4)	-	-	(4)
Graveyard maintenance		10,565	6,260	686	17,511
Insurance		342	-	-	342
Postage & stationery		68	-	-	68
Rates collection charges		236	-	-	236
Total expenditure		<u>11,337</u>	<u>6,260</u>	<u>686</u>	<u>18,283</u>
Surplus/(deficit) for the period		944	(5,440)	(686)	(5,182)
Balance brought forward		5,510	8,191	686	14,387
Transfer from Extension Fund		194	-	-	194
Balance carried forward		<u>6,648</u>	<u>2,751</u>	<u>-</u>	<u>9,399</u>

MICHAEL BURIAL AUTHORITY

Statement of Assets and Liabilities

For the Year Ended 31 March 2022

	Note	31 Mar 22 £	31 Mar 21 £
Current assets			
Debtors & prepayments	4	1,671	781
Bank accounts		11,190	8,618
		<hr/> 12,861	<hr/> 9,399
Current liabilities			
Creditors & accruals		-	-
		<hr/> 12,861	<hr/> 9,399
Representing the following:			
Maintenance account		8,985	6,648
Sale of plots reserve		3,876	2,751
Extension fund		-	-
Endowed graves reserve		-	-
		<hr/> 12,861	<hr/> 9,399

Signed on behalf of the Authority on



ONCHAN BURIAL GROUND AUTHORITY

ONCHAN BURIAL GROUND AUTHORITY

Income and Expenditure Statement

For the year ended 31 March 2022
(Expressed in Pounds Sterling)

	2022 General Fund	2022 Reserve Funds	2022 Total	2021 Total
Income				
Burial rates	116,006	-	116,006	115,485
Digging graves	7,637	-	7,637	6,930
Sale of graves	-	3,275	3,275	4,560
Monuments	1,735	-	1,735	1,080
Sextons fees	1,120	-	1,120	840
Other income	97	-	97	561
Total income	126,596	3,275	129,870	129,466
Expenditure				
Maintenance of Burial Ground	39,845	-	39,845	34,642
Wages, NI and Superannuation	10,134	-	10,134	10,052
Grave digging	6,964	-	6,964	7,568
Maintenance of walls and fences	4,460	-	4,460	-
Sundry	2,640	-	2,640	1,683
Depreciation	2,128	-	2,128	1,749
Rates collection charge	1,885	-	1,885	1,694
Assurance costs	1,800	-	1,800	1,800
Accountancy fee	1,777	-	1,777	1,857
Insurance	1,534	-	1,534	1,538
Provision for doubtful debts	1,174	-	1,174	578
Heat and light	914	-	914	511
Administration	899	-	899	1,031
Bank charges	275	-	275	217
Actuarial fees	188	-	188	990
Tools and Equipment	155	-	155	91
Horticultural expenses	111	-	111	2,456
Repair and maintenance of buildings	62	-	62	606
Loss on disposal of fixed assets	-	-	-	-
Rates write off	-	-	-	(110)
Professional fees	-	-	-	(317)
Total expenditure	76,945	-	76,945	68,636
Surplus of income over expenditure	49,650	3,275	52,925	60,830
Balances brought forward	116,274	163,298	279,572	228,742
Transfers between funds	2,128	(2,128)	-	-
Remeasurement of net pension liability	-	3,000	3,000	(10,000)
Balances carried forward	168,052	167,445	335,497	279,572

The accompanying notes on pages 6 to 13 form an integral part of these financial statements.

ONCHAN BURIAL GROUND AUTHORITY

Balance Sheet

As at 31 March 2022
(Expressed in Pounds Sterling)

	Notes	2022	2021
Fixed assets			
Tangible fixed assets	1	61,790	63,918
		<u>61,790</u>	<u>63,918</u>
Current assets			
Debtors	2	18,761	12,850
Cash at bank		304,836	244,624
		<u>323,597</u>	<u>257,474</u>
Creditors: amounts falling due within one year	3	(28,890)	(17,820)
		<u>294,707</u>	<u>239,654</u>
Net current assets		<u>294,707</u>	<u>239,654</u>
Total assets less current liabilities		<u>356,497</u>	<u>303,572</u>
Creditors: amounts falling due after one year	3	(21,000)	(24,000)
		<u>335,497</u>	<u>279,572</u>
Net assets		<u>335,497</u>	<u>279,572</u>
Represented by:			
General Fund	4	168,052	116,274
Sale of Plots Account	4	118,921	115,646
Trust Account	4	17,382	17,382
Capital Adjustment Account	4	52,142	54,270
Pension Reserve	4	(21,000)	(24,000)
		<u>335,497</u>	<u>279,572</u>

KIRK PATRICK BURIAL GROUND AUTHORITY

**Kirk Patrick Burial Ground Authority
Income & Expenditure Account
For the year ended 31 March 2022**

	Notes	2022 £	2021 £
Maintenance Account			
<i>Receipts</i>			
Burial Rates	1	9,044	8,042
War Graves Grant		180	180
Bank Interest		1	2
		<u>9,225</u>	<u>8,224</u>
<i>Payments</i>			
Maintenance Contract		5,625	2,500
Churchyard Maintenance		45	3,688
Clerk		177	19
Accounting software		150	150
Treasurer's Honorarium		300	300
Examination/Audit Fee		875	500
Foxdale Churchyard		2,200	2,750
		<u>9,372</u>	<u>9,907</u>
Deficit of Receipts over Payments		(147)	(1,683)
Balance brought forward		<u>7,164</u>	<u>8,847</u>
		<u>7,017</u>	<u>7,164</u>
Sale of Plots			
Balance brought forward		8,588	8,278
Sale of Plots		1,020	310
Balance carry forward		<u>9,608</u>	<u>8,588</u>

Kirk Patrick Burial Ground Authority
Balance Sheet
as at 31 March 2022

		2022 £	2021 £
	Notes		
Current Assets			
Debtors - Burial Rates	2	500	353
Debtors - VAT		155	444
Debtors		210	-
Balances at Bank: Current		6,371	2,536
Deposit		14,080	14,079
		<u>21,316</u>	<u>17,412</u>
Current Liabilities			
Creditors	2	(4,691)	(1,660)
Total Assets less Liabilities		<u>16,625</u>	<u>15,752</u>
Reserve Funds:			
Maintenance	1	7,017	7,164
Sale of plots	1	9,608	8,588
		<u>16,625</u>	<u>15,752</u>

RUSHEN BURIAL GROUND AUTHORITY

RUSHEN BURIAL GROUND AUTHORITY

Income and Expenditure Statement

For the year ended 31 March 2022
(Expressed in Pounds Sterling)

	2022 General Fund	2022 Reserve Funds	2022 Total	2021 Total
Income				
Burial rates	73,058	-	73,058	78,882
Sale of plots	4,260	-	4,260	4,320
Sextons fees	2,180	-	2,180	2,000
Monument/memorial fees	2,180	-	2,180	1,890
Opening ground fees	1,160	-	1,160	780
Miscellaneous income	636	-	636	502
Investment income	12	-	12	12
Bank interest	-	4	4	7
Donation received	-	-	-	342
Total income	83,486	4	83,490	88,735
Expenditure				
Salaries (inc NI)	37,304	-	37,304	35,998
Maintenance	14,588	-	14,588	3,019
Horticultural expenses	10,379	-	10,379	9,151
Accountancy	5,657	-	5,657	5,570
Depreciation	4,977	-	4,977	4,973
Office expenses	1,566	-	1,566	1,180
Training costs	1,350	-	1,350	-
Collection charges	1,296	-	1,296	1,362
Examiners fees	1,251	-	1,251	1,250
Insurance	1,058	-	1,058	1,055
Doubtful debts provision	1,020	-	1,020	(74)
Legal and professional fees	679	-	679	-
Electricity	400	-	400	400
Miscellaneous expenses	394	-	394	790
Fuel	311	-	311	229
Clothing costs	16	-	16	227
Loan interest	-	-	-	161
Bank charges	-	-	-	17
Rates written off	-	-	-	(87)
Total expenditure	82,246	-	82,246	65,221
Surplus of income over expenditure	1,240	4	1,244	23,514
Balances brought forward	64,298	220,738	285,036	261,522
Transfers between funds	4,827	(4,827)	-	-
Balances carried forward	70,365	215,915	286,280	285,036

RUSHEN BURIAL GROUND AUTHORITY

Balance Sheet

As at 31 March 2022
(Expressed in Pounds Sterling)

	Note	2022	2021
Fixed assets			
Tangible fixed assets	1	176,087	180,414
		<u>176,087</u>	<u>180,414</u>
Current assets			
Debtors	2	9,422	8,650
Cash at bank		106,123	104,148
		<u>115,545</u>	<u>112,798</u>
Creditors: amounts falling due within one year			
Creditors and accruals	3	(5,352)	(8,176)
		<u>110,193</u>	<u>104,622</u>
Net current assets		<u>110,193</u>	<u>104,622</u>
Total assets less current liabilities		<u>286,280</u>	<u>285,036</u>
		<u>286,280</u>	<u>285,036</u>
Net assets		<u>286,280</u>	<u>285,036</u>
Represented by			
General Fund Account	5	70,365	64,298
Reserve fund (E M Kelly)	5	39,528	40,024
Reserve fund (F Corris)	5	300	300
Capital adjustment account	5	176,087	180,414
		<u>286,280</u>	<u>285,036</u>

SANTON BURIAL GROUND AUTHORITY

SANTON BURIAL GROUND AUTHORITY
For the year ending 31 March 2022

Income and Expenditure Statement for the year ended 31 March 2022

	Notes	Maintenance Account £	Reserve Funds £	2022 Total £	2021 Total £
Income					
Burial Rates		5,712	0	5,712	5,678
Grave maintenance		275	0	275	300
Sales of Plots		0	300	300	600
Investment Income		0	0	0	0
Bank Interest		0	0	0	0
Other		0	0	0	0
Total Income		5,987	300	6,287	6,578
Expenditure					
Graveyard maintenance					
Equipment/Materials		872	0	872	828
Fuel		60	0	60	60
Grass Cutting/Labour		2,204	0	2,204	2,913
Independent Examiner's fees		775	0	775	750
Rate Collection Charge		115	0	115	110
Bad and doubtful debts		25	0	25	74
Bank Charge		0	0	0	-72
VAT not reclaimed		0	0	0	233
Total Expenditure		4,051	0	4,051	4,896
Surplus / (Deficit) over expenditure		1,936	300	2,236	1,682
Balances brought forward		24,006	14,431	38,437	36,755
Transfers between funds		0	0	0	0
Balances carried forward		25,942	14,731	40,673	38,437

SANTON BURIAL GROUND AUTHORITY
For the year ending 31 March 2022

Balance Sheet
as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Current assets					
Debtors and prepayments	1	925		874	
Cash at bank		<u>40,523</u>		<u>38,313</u>	
		<u>41,448</u>		<u>39,187</u>	
Current liabilities					
Creditors	2	<u>(775)</u>		<u>(750)</u>	
		<u>(775)</u>		<u>(750)</u>	
			<u>40,673</u>		<u>38,437</u>
Total assets less liabilities					
			<u>40,673</u>		<u>38,437</u>
Reserves:					
Maintenance Account			25,942		24,006
Sale of Plots Reserve	3		5,260		4,960
John Moore Reserve Account			7,826		7,826
Trust Account			1,645		1,645
			<u>40,673</u>		<u>38,437</u>