

**Manx Museum and
National Trust**

Financial statements
For the year ended 31 March 2017
Registration No. 603

Manx Museum and National Trust

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Manx Museum and National Trust

General information

Charitable status

The Manx Museum and National Trust was registered as a Charity under the Charities Registration Act 1989 on 15 January 1993 and assigned registration no 603.

Names of trustees

Mr A J B Pass (Chairman)
Mr J A Cashen OBE (Joint Vice Chairman)
Mr G M Devereau CB (Joint Vice Chairman)
Mr D Cretney MLC (Resigned December 2016)
Mr R Callister MHK (Appointed January 2017)
Mr D Elyan
Mr M C Kelly
Dr K Kilmurry
Dr C Mackie
Mr J C W Watt
Ms E M Wisemark

Registered address

Manx National Heritage
Manx Museum and National Trust
Douglas
Isle of Man
IM1 3LY

Funds

Legacies and donations received by the Trust are allocated to one of three different funds depending on the nature of the legacy or donation.

Within these funds, a separate record is kept of any monies received for specific purposes or with special conditions attached and these are allocated to a restrictive condition section of the fund. The principal funds are:

General All Purpose Fund

Income from miscellaneous legacies and donations are deposited in this fund.

Curatorial and Professional Development Fund

Income received for use in the Manx National Heritage for curatorial and professional development.

Biodiversity Fund

Income received for use on works that will have a significant long-lasting benefit on Manx Biodiversity is allocated to this fund.

Non distributable reserve

Properties held as investment properties are subject to revaluation. Any such revaluation is not classed within a designated fund as these revaluations are not representative of usable funds. Revaluations are allocated to a non-distributable reserve until that reserve is nil, after which deductions are made from the general all purpose fund for any further reductions in value not offset by increases in value.

Manx Museum and National Trust

Report of the Trustees

The Trustees present their annual report together with the audited financial statements of the Manx Museum and National Trust (“the Trust”) for the year ended 31 March 2017.

Results

At the year end, the Trust had net assets of £4,107,578 (2016: £4,212,745 – restated, see note 11) and a deficit for the year of £148,902 (2016: surplus of £43,735).


Distributions

No distributions have been paid or proposed during the year (2016: £nil).

Auditors

Our Auditors, KPMG Audit LLC, being eligible, have indicated their willingness to continue in office.

On behalf of the Trust


.....
Trustee 29/4/17


.....
Trustee 30/4/17

Manx Museum and National Trust

Statement of Trustees' responsibilities in respect of the Trustees' report and the financial statements

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and regulations. In addition, the Trustees have elected to prepare the financial statements in accordance with Section 1A of FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (UK Accounting Standards applicable to Smaller Entities), as applicable to an Isle of Man trust.

The financial statements are required to give a true and fair view of the state of affairs of the Trust and of the surplus or deficit for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether they have been prepared in accordance with UK Accounting Standards including FRS 102, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland as applicable to an Isle of Man trust, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in business.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the financial statements comply with the Trust Deed. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Trust and to prevent and detect fraud and other irregularities.

Report of the Independent Auditors, KPMG Audit LLC, to the Trustees of Manx Museum and National Trust (“the Trust”)

We have audited the financial statements of Manx Museum and National Trust for the year ended 31 March 2017 which comprise the Profit and Loss Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in the preparation is applicable law and Section 1A of FRS 102 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (UK Accounting Standards applicable to Smaller Entities), as applicable to an Isle of Man trust.

This report is made solely to the Trustees, as a body. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and Auditor

As explained more fully in the Trustees’ Responsibilities Statement set out on page 3, the Trustees are responsible for the preparation of financial statements that give a true and fair view. Our responsibility is to audit, and express an opinion on, the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board’s (APB’s) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Trust’s circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Basis for qualified opinion on financial statements

Consistent with many charitable institutions, legacies and donations may be receivable by the Trust from a wide range of sources. Given the inherent difficulty in identifying and quantifying the source of all potential income, there is limited sufficient appropriate audit evidence available to us in order to assess the completeness and accuracy of the donations and legacies.

**Report of the Independent Auditors, KPMG Audit LLC, to the Trustees of Manx Museum and National Trust (“the Trust”)
(continued)**

Qualified opinion arising from limitation in audit scope

Except for any adjustments that might have been found to be necessary had we been able to obtain sufficient evidence concerning income donations and legacies (as described in the basis for qualified opinion on financial statements paragraph), in our opinion the financial statements:

- give a true and fair view, of the state of the Trust’s affairs as at 31 March 2017 and of its deficit for the year then ended; and
- have been properly prepared in accordance with Section 1A of FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* as applicable to an Isle of Man trust; and
- have been properly prepared in accordance with the constitutional documents of the Trust.

Emphasis of Matter - comparative information

We draw attention to Note 11 to the financial statements which indicates that the comparative information presented as at and for the year ended 31 March 2016 has been restated. Our opinion is not modified in respect of this matter.

KPMG Audit LLC

KPMG Audit LLC
Chartered Accountants
Heritage Court
41 Athol Street
Douglas
Isle of Man
IM99 1HN

30 November 2017.

Manx Museum and National Trust

Profit and loss account

for the year ended 31 March 2017

	Note	2017	2016 (restated) (note 11)
		£	£
<i>Income</i>			
Donations and legacies		181,938	120,655
Sale of publications		4,731	2,828
Rental income		38,054	36,329
Sundry		20,078	34,248
Investment income		23,911	34,145
Gain / (loss) on investments	4	14,490	(19,609)
		<u>283,202</u>	<u>208,596</u>
<i>Expenses</i>			
Audit fees		(4,026)	(3,898)
Heritage project costs		(348,581)	(51,112)
Impairment of investment property	4	(5,000)	-
Sundry		(62,897)	(37,398)
Contribution to MNH salaries (from the Curatorial & Professional Development fund)		-	(60,853)
Depreciation		(11,600)	(11,600)
		<u>(432,104)</u>	<u>(164,861)</u>
(Deficit) / surplus for year		(148,902)	43,735
As at 1 April		<u>4,256,480</u>	<u>4,212,745</u>
as at 31 March		<u>4,107,578</u>	<u>4,256,480</u>

The notes on pages 8 to 14 form part of these financial statements.

The Trustees consider that all results derive from continuing activities.

Manx Museum and National Trust

Balance sheet

as at 31 March 2017

	<i>Note</i>	2017		2016 (restated) (note 11)
		£	£	£
Fixed assets				
Heritage assets	2	211,500		216,200
Tangible fixed assets	5	324,300		331,200
Investment properties	3	600,000		605,000
Investments	4	308,278		262,189
		<u>1,444,078</u>		<u>1,414,589</u>
Current assets				
Cash at bank		2,668,325	2,841,641	
Debtors		-	3,500	
		<u>2,668,325</u>	<u>2,845,141</u>	
Creditors: amounts falling due in less than one year				
Accruals		<u>(4,825)</u>	<u>(3,250)</u>	
Net current assets		<u>2,663,500</u>		<u>2,841,891</u>
Net assets		<u><u>4,107,578</u></u>		<u><u>4,256,480</u></u>
Reserves				
Manx Museum and National Trust funds available	9	3,637,578		3,781,480
Non-distributable reserve	9	470,000		475,000
Total funds		<u><u>4,107,578</u></u>		<u><u>4,256,480</u></u>

The notes on pages 8 to 14 form part of these financial statements.

These financial statements were approved by the Trustees on and were signed on their behalf by:


Trustee


Trustee
30/4/17

Manx Museum and National Trust

Notes

(forming part of the financial statements for year ended 31 March 2017)

1 Accounting policies

a) Accounting convention

The financial statements have been prepared on the historical cost convention, except for the revaluation of certain financial assets and investment property, and in accordance with Section 1A of FRS 102, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland, as applicable to an Isle of Man trust. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Trust's financial statements. The financial statements have been prepared on a going concern basis following an assessment by Trustees.

b) Income and expenses

All income and expenses are accounted for on an accruals basis.

Expenditure which, in the Trustees' view, is required to preserve or clearly prevent further deterioration of individual collection items, or to repair and maintain land and buildings, is recognised in the Profit and Loss account when it is incurred.

c) Stock

Expenditure on publications is taken from the relevant fund in the year in which it is incurred. Stocks of publications are not included in the balance sheet as assets of the Trust.

d) Financial instruments

The Trust classifies its investments as financial assets at fair value through profit or loss. The classification is dependent on the purpose for which the investments were acquired. The Trustees determine the appropriate classification of investments at the time of purchase and re-evaluate such designation at every reporting date.

Financial assets at fair value through profit or loss are part of a group of investments that is managed on a portfolio basis and whose performance is evaluated and reported internally on a fair value basis to the Trust's Trustees in accordance with a documented investment strategy.

Financial assets and financial liabilities are recognised when the Trust becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Trust after deducting all of its liabilities.

i) Initial recognition and subsequent measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial

Manx Museum and National Trust

Notes (continued)

(forming part of the financial statements for year ended 31 March 2017)

1 Accounting policies (continued)

d) Financial instruments (continued)

i) Initial recognition and subsequent measurement (continued)

asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Trust intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

ii) De-recognition of financial instruments

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Trust transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Trust, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

e) Heritage assets

Artefacts

The Trustees do not consider that reliable cost of valuation information can be obtained for the vast majority of items held in the collections of artefacts and fossils. This is because of the diverse nature of the assets held, the number of assets held and the lack of comparable market values. The Trust does not therefore recognise the assets on its balance sheet, other than recent acquisitions which are reported at cost, where the object is purchased, or at the Museum Curator's best estimate of current value where the object is donated.

Land and buildings

The Trust maintains a number of buildings and areas of land which it deems to be classed as heritage assets. These are listed in the Schedule of Trust Ownership appended to these financial statements. The Trustees consider that owing to the incomparable nature of the buildings and land sites, conventional valuation approaches lack sufficient reliability and that, even if valuations could be obtained, the costs would be onerous compared with the additional benefits derived by the museum and users of the accounts. As a result, no value is reported for these assets in the Trust's balance sheet.

No depreciation is charged on heritage assets for which a value could be determined for, due to the incomparable nature of the heritage assets, and the fact that the assets for which a purchase cost could be determined, is part of a program of continuous refurbishment.

Some buildings are stated at cost less accumulated depreciation, as a value can be ascribed to them. These buildings have a useful life of 50 years.

Manx Museum and National Trust

Notes (continued)

(forming part of the financial statements for year ended 31 March 2017)

f) Tangible fixed assets - Buildings

Buildings are stated at cost less accumulated depreciation. Buildings are used to house special heritage assets that are part of the Manx National Heritage program for studying and conserving heritage assets. They have a useful life of 50 years.

g) Investment property

Investment properties are initially recognised at cost. Subsequent to initial recognition the properties are held at fair value with any gains or losses arising from changes in the fair value being recognised through the profit and loss account in the year to which they relate. No depreciation is provided for in relation to these properties.

2 Heritage assets

The Trustees of the Manx Museum and National Trust have concluded that assets held such as artefacts, fossils and land and buildings fall under the scope of FRS 102 in respect of heritage assets. A schedule of trust ownership is appended to these financial statements. Except for Thornbank, no value is attributed to these assets in accordance with FRS 102 for assets with no historic cost or relevant obtainable market valuation.

During 2011, the Trust purchased a property at Thornbank, Falcon Cliff Terrace, Douglas for £235,000. The property is classed as a Heritage Asset and, as a cost is available and is deemed to be representative of the value of the property, it is carried on the balance sheet in accordance with FRS 102. The property is currently undergoing restoration.

	Heritage assets £
Cost or valuation	
At 1 April 2016	235,000
Additions	-
Disposals	-
	<hr/>
At 31 March 2017	235,000
	<hr/> <hr/>
Depreciation	
At 1 April 2016	18,800
Charge for the year	4,700
Disposals	-
	<hr/>
At 31 March 2017	23,500
	<hr/> <hr/>
Net book value	
31 March 2017	211,500
	<hr/> <hr/>
31 March 2016	216,200
	<hr/> <hr/>

Manx Museum and National Trust

Notes (continued)

(forming part of the financial statements for year ended 31 March 2017)

3 Investment properties

	2017 £	2016 (restated) (note 11) £
Opening balance	605,000	605,000
Loss on revaluation of property	(5,000)	-
Closing balance	<u>600,000</u>	<u>605,000</u>

The Trust owns two properties classed as investment properties; Flat 1, 3 Kingswood Grove Douglas and Thie Ny Droghad, Colby.

Flat 1, 3 Kingswood Grove, Douglas. The property was valued by the Isle of Man Government Valuation Office in accordance with the RICS Valuation Standards Red Book at 31 March 2017 at a value of £125,000. The property had previously been held at £130,000 therefore an impairment of £5,000 has been included in the profit and loss account.

The property at Thie ny Droghad, Colby, was valued by the Isle of Man Government Valuation Office in accordance with the RICS Valuation Standards Red Book at 31 March 2017 at a value of £475,000. This property was bequeathed to the Trust in 2012 but had not previously been recorded in the financial statements. The property is included in these financial statements as being held at 31 March 2016 at the current known value, representing a restatement of comparative information per FRS 102 (note 11).

4 Investments

	2017 £	2016 £
Opening balance	262,189	293,530
Additions	164,673	-
Disposals	(133,074)	(11,732)
Gain / (loss) on investments	14,490	(19,609)
Closing balance	<u>308,278</u>	<u>262,189</u>

Manx Museum and National Trust

Notes (continued)

(forming part of the financial statements for year ended 31 March 2017)

5	Tangible fixed assets	Buildings
		£
	Cost or valuation	
	At 1 April 2016	345,000
	Additions	-
	Disposals	-
	At 31 March 2017	<u>345,000</u>
	Depreciation	
	At 1 April 2016	13,800
	Charge for the year	6,900
	Disposals	-
	At 31 March 2017	<u>20,700</u>
	Net book value	
	31 March 2017	<u><u>324,300</u></u>
	31 March 2016	<u><u>331,200</u></u>

The building was purchased during the financial year 2015-16 to house the Peggy Vessel, which was obtained from the Castletown Nautical Museum. This is part of the Manx National Heritage programme to conserve and study the vessel. The building is solely used for this purpose.

6 Capital commitments

The Trustees have agreed to cover the project management, origination and design costs and the initial print run of a project of Manx National Heritage to design a new souvenir guidebook range across six titles. The funding will be spent as a reimbursement to Manx National Heritage.

	2017	2016
	£	£
Reimbursed	24,428	15,309
Authorised but not reimbursed	-	-
	<u>24,428</u>	<u>15,309</u>

7 Financial risk management

The Trust is exposed to financial risk through its financial assets and liabilities. The key financial risk is that the proceeds from financial assets are not sufficient to fund the obligations arising from liabilities as they fall due. The most important components of financial risk are: market risk, credit risk, and liquidity risk.

Manx Museum and National Trust

Notes (continued)

(forming part of the financial statements for year ended 31 March 2017)

7 Financial risk management (continued)

a) *Market risk*

Market risk is the risk of adverse financial impact due to changes in fair values or future cash flows of financial instruments from fluctuations in interest rates, equity prices and foreign currency exchange rates, affecting both the value of the Trust's assets and its liabilities.

b) *Credit risk*

Credit risk is the risk of loss in the value of financial assets due to counterparties failing to meet all or part of their obligations. The Trust's exposure primarily relates to amounts recoverable from investment debtors and bank balances.

(c) *Liquidity risk*

Liquidity and cash flow risk is the risk that cash may not be available to pay obligations when due.

8 Related party transactions, immediate and ultimate controlling party

At the balance sheet date, the immediate and ultimate controlling party of the Trust is considered to be the Trustees of the Manx Museum and National Trust. During the year, heritage project costs of £348,581 (2016: £51,112) were paid to Manx National Heritage. Manx National Heritage is a designated body of the Isle of Man Government which is controlled by MHKs. The Trustees of the Trust during the period included MHKs and MLCs therefore Isle of Man Government and Manx National Heritage are considered to be related parties under FRS 102 as entities under common control. Payments made for heritage projects are made on terms equivalent to those prevailing in an arm's length transaction.

9 Manx Museum and National Trust Funds

As at 31 March 2016 (restated) (note 11)	General All Purpose Fund	Biodiversity	Curatorial and Professional Development	Non- distributable reserve	Total
	£	£	£	£	£
Balance brought forward	2,949,041	25,791	762,913	475,000	4,212,745
Movement for the year	(326)	66	43,995	-	43,735
Per Balance Sheet	2,948,715	25,857	806,908	475,000	4,256,480
As at 31 March 2017	General All Purpose Fund	Biodiversity	Curatorial and Professional Development	Non- distributable reserve	Total
	£	£	£	£	£
Balance brought forward	2,948,715	25,857	806,908	475,000	4,256,480
Movement for the year	(237,296)	145	93,249	(5,000)	(148,902)
Per Balance Sheet	2,711,419	26,002	900,157	470,000	4,107,578

The non-distributable reserve represents unrealised gains on revaluation of properties. In order for these funds to be used for Trust purposes, the properties would need to be sold to release the funds, as such they are classed as non-distributable until such time as the properties are sold and the funds are held in cash or other liquid investments.

Manx Museum and National Trust

Notes (continued)

(forming part of the financial statements for year ended 31 March 2017)

10 Subsequent events

No subsequent events have been identified that require disclosure in these financial statements.

11 Prior period adjustment

Subsequent to the year end it was determined that a property held by the Trust, Thie ny Droghad in Colby, had a market value at 31 March 2017 of £475,000 as determined by the Isle of Man Government Valuations Department in accordance with the RICS Valuation Standards Red Book.

The property came into Trust ownership in 2012 as a bequest from an estate, and as such in the absence of a valuation, no value was attributed to it at the time in the financial statements.

Rental income is received on the property and it is not considered to be of any particular historical importance, therefore the property should be classed as an investment property.

In accordance with FRS 102, investment property is to be carried at fair value in the financial statements. The market value determined by the Isle of Man Government Valuations Department is considered to equate to fair value.

FRS 102 requires the prior period adjustment to be applied retrospectively, restating the opening balances of assets, liabilities and equity for the earliest prior period presented. The adjustment made in these financial statements is to increase the value of investment property in the comparative figures for 31 March 2016 by £475,000 and to include £475,000 in a Non-distributable reserve within the Manx Museum and National Trust Fund reserves.

Manx Museum and National Trust

Schedule of Trust Ownership (unaudited)

as at 31 March 2017

The majority of the collections at the Manx Museum and Site Museums
"Yn Thie Thooit", The Lhen, Andreas
c 2.8 acres Kerroogarroo Fort, Andreas
c 23.8 acres Ballakeil, Andreas
c. 1.7 acres Smithy Cottage with adjacent land, Earystane, Arbory
c 21.45 acres on the Curraghs, Ballaugh
Pinfold, Braddan
c 57.7 acres at Ballakesh and Ballawhannel, Bride
c 1.38 acres Vollan Fort, Lezayre
c 87 acres Killabrega, Lezayre
c 55 acres Sulby Glen Lezayre
c 40.7 acres Ballaragh, Bulgham Bay, Lonan
c 8.27 acres Laxey Wheel Land, Lonan
c 6.9 acres Laxey Head, Lonan
King Orry's Grave adjoining Gretch Veg, Lonan
Nautical Museum, Malew
Grammar School, Malew
Hango Hill, Malew
Old House of Keys, Malew
c 3.3 acres Silverdale Glen (partial), Malew
c 12.6 acres St Michael's Isle (excl Fort), Malew
c 0.6 acres Monk's Bridge, Ballasalla, Malew
c 2.2 acres Braaid Monument, Marown
c 19 acres Upper Ballaharry, Marown
2.5 acres at Port-e-Vullen, Maughold
9 acres at Gob ny Rona, Maughold
c 37.5 acres The Dhoon, Maughold
c 107 acres on Maughold Head and Brooghs (incl. Hall Caine), Maughold
Maughold Green, Maughold
Manx Museum buildings, Clifton House, Library Stack and land at Museum entrance, Onchan
Thornbank, Falcon Cliff Terrace, Onchan
c 373 acres of land at Eary Cushlin and Creggan Mooar, Patrick
c 13 acres of land at Niarbyl, Upper, Lower Thatch and Knockuskey, Patrick
c 212 acres Spanish Head (original holding), Rushen
c 62 acres Cregneash, Rushen
Harry Kelly's Cottage, Cregneash, Rushen
Smithy Building, Cregneash, Rushen
Crebbins House, Cregneash, Rushen
Lathe Shed, Cregneash, Rushen
Weavers House and garden, Cregneash, Rushen
Karran Farm, Cregneash, Rushen
Cregneash Green, Cregneash, Rushen
Ned Begg's Cottage, Cregneash, Rushen
"Thie Thooit Beg", Cregneash, Rushen
"Calf View", Cregneash, Rushen
Charlotte Keggin's tholtan, Cregneash, Rushen
c 90 acres the Chasms (incl. the shelter, Sugar Loaf and Anvil Rocks), Rushen
Land at Sound, Rushen
c 20 acres Meayll Hill, Meayll Circle, Rushenc 9.5 acres Kitterland, Rushen
c 616 acres Calf of Man, Rushen
c 20.5 acres Bradda Mooar, Port Erin, Rushen
The Broogh, Santon
Land at Scollag Road
Unit 9, Cooil Smithy, Braddan
Flat 1, 3 Kingswood Grove, Douglas

Manx Museum and National Trust

Schedule of Trust Ownership (unaudited) (continued)

as at 31 March 2017

Thie ny Droghad, Upper Ballastroan, Colby