

**JERSEY DATA PROTECTION  
AUTHORITY (JDPA)  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

JERSEY DATA PROTECTION AUTHORITY (JDPA)  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019

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**JERSEY DATA PROTECTION AUTHORITY (JDPA)  
AUDITED FINANCIAL STATEMENTS  
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**GENERAL INFORMATION**

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**Members of the Authority**

Jacob Kohnstamm	Chair
Clarisse Girot	Voting Member
David Smith	Voting Member
Gailina Liew	Voting Member
Paul Routier	Voting Member (appointed 19 June 2019)
Helen Hatton	Voting Member (appointed 19 June 2019)
Dr Jay Fedorak	Information Commissioner (non-voting member)

**Registered Office**

2nd Floor  
5 Castle St  
St Helier  
Jersey  
JE2 3BT

**Banker**

HSBC  
PO Box 14  
27 Halkett Street  
St Helier  
Jersey  
JE4 8NJ

**Independent Auditors**

Baker Tilly Channel Islands Limited  
1st Floor Kensington Chambers  
46/50 Kensington Place  
St Helier Jersey  
Jersey  
JE4 0ZE

**JERSEY DATA PROTECTION AUTHORITY (JDPA)  
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**BOARD REPORT**

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The Board present their report and the audited financial statements of the Jersey Data Protection Authority (JDPA) ("The Authority") for the year ended 31st December 2019.

**Incorporation**

The JDPA was incorporated in Jersey under the Data Protection Authority (Jersey) Law 2018 ("DPAL") on 25 May 2018.

**Corporate governance and delegation of authority**

The JDPA, through the Board, carries the ultimate responsibility for the discharge of the responsibilities under the DPAL. The JDPA operates under the name of the Jersey Office of the Information Commissioner (JOIC).

The JDPA is the guardian of independence, sets the organisation's strategic direction, holds the Commissioner to account and provides the Commissioner with advice, support and encouragement. It ensures that JOIC provides value for money and complies with appropriate policies and procedures with respect to human resources, financial and asset management, and procurement.

The JDPA has the authority to appoint (or re-appoint) the Commissioner or remove the Commissioner from office. The JDPA has very limited operational responsibilities and these do not include day-to-day operations, individual casework or most enforcement decisions. The Board has the ability to delegate functions to the Commissioner, but cannot delegate the following functions: this power of delegation; the function of reviewing any of its decisions; the issuing of a public statement under Article 14 of the DPAL; the making of an order to pay an administrative fine; the preparation of the Annual Report. By a Board Resolution of 7 January 2019, the JDPA delegated all its functions to the Commissioner, in accordance with Article 10, except 'Reserved Functions'. In performing the 'Reserved Functions' the Board will have the assistance of the Commissioner.

**Results and dividends**

The financial statements provide an overview of the Jersey Data Protection Authority's income and expenditure for 2019.

**Going Concern**

The Board consider, given the financial condition of the Authority, the use of the going concern basis is appropriate for the current period and for 12 months from the date of signing these financial statements.

**Auditors**

The Comptroller and Auditor-General exercised her power under Article 43(3)(a) of the Data Protection Authority (Jersey) Law 2018 (as defined by the Comptroller and Auditor General (Jersey) Law 2014), to appoint Baker Tilly Channel Islands as auditor of the authority for the 5 years from the year ended 31st December 2018 to 31st December 2022.

APPROVED

 Jacob Kolurkum, Chair

29 October 2020  
Date

JERSEY DATA PROTECTION AUTHORITY (JDPA)  
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**STATEMENT OF BOARD'S RESPONSIBILITIES**

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The JDPA is responsible for preparing the board's report and the financial statements in accordance with applicable law and regulations.

The Data Protection Authority (Jersey) Law 2018 requires the board to prepare financial statements for each financial period. Under that law, the board have elected to prepare the financial statements in accordance with United Kingdom Accounting Standards, including Section 1A of the Financial Reporting Standards 102, the Financial Reporting Standard in the United Kingdom and Republic of Ireland ("FRS 102 1A") (collectively, United Kingdom Generally Accepted Accounting Practice ("UK GAAP"). The board must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Authority and of the surplus or deficit for that period.

In preparing these financial statements, the JDPA is required to:


- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures as disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Authority will continue in business.

The voting members are responsible for keeping adequate accounting records that are sufficient to show and explain the Commission's transactions and disclose with reasonable accuracy at any time the financial position of the Authority and enable them to ensure that the financial statements comply with the Data Protection Authority (Jersey) Law 2018. They are also responsible for safeguarding the assets of the JDPA and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The JDPA at the date of approval of this report confirm that:

- so far the board are aware, there is no relevant audit information of which the Authority's auditor is unaware; and
- each board member has taken all steps that they ought to have taken as a member to make themselves aware of any relevant audit information and to establish that the JDPA's auditor is aware of that information.

APPROVED

 Jacob Kolurkannu, Chair

29 October 2020

Date

## **JERSEY DATA PROTECTION AUTHORITY (JDPA)**

### **INDEPENDENT AUDITOR'S REPORT TO THE MINISTER OF THE GOVERNMENT OF JERSEY**

#### **Opinion**

We have audited the financial statements of the Jersey Data Protection Authority (referred to as the "Authority") for the year ended 31 December 2019 which comprise of the statement of comprehensive income and retained earnings, statement of financial position and the related notes including a summary of significant accounting policies. The financial framework that has been applied in their preparation is the Data Protection Authority (Jersey) Law 2018 ("the Law") and United Kingdom Accounting Standards, including Section 1A of Financial Reporting Standard 102 The Financial Reporting Standard in the United Kingdom and Republic of Ireland ("FRS 102 1A") (collectively, United Kingdom Generally Accepted Accounting Practice ("UK GAAP")).

In our opinion the financial statements:

- give a true and fair view of the state of the Authority's affairs as at 31 December 2019 and of its surplus for the year then ended;
- have been properly prepared in accordance with UK GAAP; and
- have been properly prepared in accordance with the requirements of the Law.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Jersey, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

#### **Other information**

The Board of voting members of the Authority ("the Board") with delegation to the Information Commissioner ("the Commissioner") are responsible for the other information. The other information comprises the information included in the financial statements, other than the audited financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **JERSEY DATA PROTECTION AUTHORITY (JDPA) INDEPENDENT AUDITOR'S REPORT - CONTINUED**

### **Matters on which we are required to report by exception**

In light of our knowledge and understanding of the Authority and its environment obtained in the course of the audit, we have not identified material misstatements in the Board's report.

We have nothing to report in respect of the following matters where our engagement letter requires us to report to you if, in our opinion:

- whether proper accounting records have not been kept by the Authority;
- whether proper returns adequate for the audit have not been received from branches not visited by us; and
- whether the Authority's accounts are in agreement with its accounting records and returns.

### **Responsibilities of the Board**

As explained more fully in the Board's responsibilities statement on page 3, the Board is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Board determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the Authority or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of this report**

This report is made solely to the Minister and the Comptroller and Auditor General in accordance with section 43 of the Law. Our audit work has been undertaken so that we might state to the Minister and the Comptroller and Auditor General 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 Authority, the Minister and the Comptroller and Auditor General for our audit work, for this report, or for the opinions we have formed.

*Baker Tilly Channel Islands Ltd*

**Baker Tilly Channel Islands Limited**  
**Chartered Accountants**  
**St Helier, Jersey**

Date: 29 October 2020

JERSEY DATA PROTECTION AUTHORITY (JDPA)  
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STATEMENT OF COMPREHENSIVE INCOME AND RETAINED EARNINGS

	Notes	2019 £	2018 £
Turnover	4	222,646	61,142
Operating expenses	5	(1,479,260)	(724,935)
Deficit on ordinary activities		<u>(1,256,614)</u>	<u>(663,793)</u>
Other income			
Government grant	6	<u>1,396,074</u>	<u>663,793</u>
		1,396,074	663,793
Taxation	7	-	-
Surplus for the year		<u>139,460</u>	<u>-</u>

The JDPA's turnover and expenses all relate to continuing operations. There are no recognised gains or losses other than those shown above.



JERSEY DATA PROTECTION AUTHORITY (JDPA)  
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STATEMENT OF FINANCIAL POSITION

ASSETS	Notes	2019	2018
Fixed assets		£	£
Tangible assets	8	47,485	-
Intangible assets	9	74,129	-
		<u>121,614</u>	<u>-</u>
<b>Current assets</b>			
Trade and other receivables	10	74,184	41,567
Cash and cash equivalents	11	-	-
		<u>74,184</u>	<u>41,567</u>
<b>TOTAL ASSETS</b>		<u>195,798</u>	<u>41,567</u>
<b>CREDITORS – amounts falling due within one year</b>			
Trade and other payables	12	(56,338)	(41,567)
		<u>(56,338)</u>	<u>(41,567)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>139,460</u>	<u>-</u>
<b>EQUITY</b>			
Share Capital	13	-	-
Reserves		139,460	-
<b>TOTAL EQUITY</b>		<u>139,460</u>	<u>-</u>

The financial statements on pages 8 to 11 have been prepared in accordance with the Data Protection Authority (Jersey) Law 2018 and Section 1A of Financial Reporting Standard 102.

The accounts were approved and authorised for issue on 29th October 2020 by the board and signed on its behalf by:

.....  
 Chair



**JERSEY DATA PROTECTION AUTHORITY (JDPA)  
AUDITED FINANCIAL STATEMENTS**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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**1. General Information**

The Jersey Data Protection Authority (JDPA) (the "Authority") was created by the Data Protection (Jersey) Law 2018 on 25 May 2018 and is responsible for the registration and regulation of Data Protection in Jersey. This law transferred all responsibilities for registration and regulation of Data Protection prescribed as the duty of the Minister or other States bodies to this new Authority. The Authority is a body corporate and its registered office is 2nd Floor, 5 Castle Street, St Helier, Jersey, JE2 3BT.

**2. Statement of compliance**

The financial statements have been prepared in compliance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the Data Protection Authority (Jersey) Law 2018.

**3. Summary of Significant accounting policies**

The principle accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

**Basis of accounting**

The financial statements have been prepared on the going concern basis, under the historical cost convention. The Authority has applied the small entities regime under FRS 102(1A), which allows qualifying entities certain disclosure exemptions. The Authority has taken advantage of the exemption from preparing a statement of cash flows under paragraph 7.1b.

**Functional and presentational currency**

The financial statements are prepared in Pounds Sterling (GBP or £) which is the functional and presentational currency of the Authority.

**Accounting estimates**

The preparation of financial statements requires the use of certain accounting estimates. It also requires management to exercise its judgement in the process of applying accounting policies. Accounting estimates involve management's judgment of expected future benefits and obligations relating to assets and liabilities (and associated expenses and income) based on information that best reflects the conditions and circumstances that exist at the reporting date. There have been no changes to the accounting estimates from the previous financial period.

*(i) Going concern*

The board consider, given the financial condition of the Authority, the use of the going concern basis is appropriate for the current period and for 12 months from the date of signing these accounts.

*(ii) Provisions*

Provisions are recognised when the Authority has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation in future and the amount of the obligations can be reliably estimated.

*(iii) Economic useful lives of intangible and tangible fixed assets*

The Authority's tangible fixed assets are depreciated on a straight-line basis over their economic useful lives. Useful economic lives of equipment are reviewed by management periodically. The review is based on the current condition of the assets and the estimated period during which they will continue to bring an economic benefit to the Authority.

**Revenue recognition**

*Registration fees*

Under the terms of Data Protection Authority (Jersey) Law 2018 registrations made to the Authority are valid for one year. The registration fees are non-refundable and fall due each year on an annual basis. Income from registrations is recognised on accrual basis, when they are realized / realizable and when they are earned. Deferred revenue represents revenues collected but not earned as of December 31. This is primarily composed of revenue from entities/individuals accrued in advance.

**Operating Expenses**

Expenses are accounted for on an accrual basis.

**Employment benefits**

*Short-term benefits*

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A provision is recognised for the amount expected to be paid under short-term cash bonus or profit-sharing plans if the Group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

*Pension costs*

Staff initially employed by the States of Jersey before 3 September 2010 of which there are several members which are part of the Public Employees Contributory Retirement Scheme ("PECRS"). The Authority is not responsible to fund any deficit and to maintain the specific level of the pension assets to meet pension liabilities. The assets are held separately from those of the States of Jersey. Contribution rates are determined by an independent qualified actuary so as to spread the costs of providing benefits over the members' expected service lives.

Contributions to the scheme have been accounted for as if they are contributions to a defined contribution scheme at a rate of 16% (2018: 16%).

**JERSEY DATA PROTECTION AUTHORITY (JDPA)  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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*Pension costs (continued)*

Actuarial valuations are performed on a triennial basis; the most recently published was the PECS Actuarial Valuation for 31 December 2016 on 16 March 2018. The main purposes of the valuations are to review the operation of the scheme, to report on its financial condition, and to confirm the adequacy of the contributions to support the scheme benefits. Copies of the latest annual accounts of the scheme, and States of Jersey, may be obtained from the States Treasury, 19-21 Broad St, St Helier, JE2 3RR or online at: [www.gov.je/WorkingForTheStates/Pensions/PublicEmployeePensionFund/Pages/PublicServicePensionPublications.aspx](http://www.gov.je/WorkingForTheStates/Pensions/PublicEmployeePensionFund/Pages/PublicServicePensionPublications.aspx)

**Interest receivable**

Interest receivable is accounted for on an accrual basis.

**Government Grant**

Grants are recognised in other income in the year the related costs are incurred by the Authority for which the grant is intended to compensate. For grants which are received by the Authority for compensation for expenses or deficit which have already been incurred, the grant is recognised in income when it is received or receivable.

**Tangible assets**

Tangible assets consists of office equipment which are stated at historical cost less accumulated depreciation. Cost includes all costs directly attributable to bringing the asset to working condition for its intended use. Depreciation is calculated on the straight-line method to write-off the cost of equipment to their estimated residual values over their expected useful lives as follows:

- Office equipment 3 years
- IT equipment 3 years

The useful lives and depreciation methods used are reviewed regularly and any adjustments required are effected in the charge for the current and future years as a change in accounting estimate. Gains and losses on disposal of equipment are determined by reference to their carrying amounts and are taken into account in determining net profit. Repairs and renewals are charged to the statement of profit or loss and other comprehensive income when the expenditure is incurred. The carrying values of the plant and equipment are reviewed for impairment when events or changes in circumstances indicate the carrying values may not be recoverable. If any such indication exists, and where the carrying values exceed the estimated recoverable amounts, the plant and equipment are written-down to their recoverable amounts.

**Intangible assets**

Externally acquired intangible assets (softwares) are initially recognised at cost and subsequently amortised on a straight-line basis over their useful economic lives of 5 years. The carrying amount of each intangible asset is reviewed periodically and adjusted for impairment where considered necessary.

The Authority's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an ongoing basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

**Financial assets**

Basic financial assets, including trade and other receivables and cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

**Trade and other receivables**

Trade and other receivables are carried at their anticipated realisable values. An allowance is made for impaired trade and other receivables based on a review of all outstanding amounts at the year-end. Bad debts are written-off during the year in which they are identified.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and other short-term highly liquid investments with original maturities of three months or less.

**Financial liabilities**

Basic financial liabilities, including trade and other payables are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

**Trade and other payables**

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Contingencies**

Contingent liabilities, arising as a result of past events, are disclosed when it is possible that there will be an outflow of resources but the amount cannot be reliably measured at the reporting date. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow is remote.

Contingent assets are disclosed in the financial statements but not recognised where an inflow of economic benefits is probable.

JERSEY DATA PROTECTION AUTHORITY (JDPA)  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
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4. Turnover

Turnover is made up of registration fees under the terms of Data Protection Authority (Jersey) Law 2018.

5. Operating expenses

	2019	2018
	£	£
Staff including Commissioner and Deputy Commissioner	753,495	355,870
Supplies and Services	382,156	268,748
Administrative Expenses	18,644	21,738
Audit and accountancy fees	15,000	18,500
Premises and Maintenance	265,351	59,095
Bank charges	2,339	984
Depreciation and amortisation	42,275	-
	<u>1,479,260</u>	<u>724,935</u>

6. Government grant

Any net deficit by the Authority is financed by the States of Jersey under the 2018 partnership agreement. Any surplus will be paid to the States of Jersey under the 2018 partnership agreement.

7. Taxation

Article 42 of the Data Protection Authority (Jersey) Law 2018 provides that the income of the Authority shall not be liable to income tax under the Income Tax (Jersey) Law 1961.

8. Tangible assets

	2019			2018
	£			£
	<i>Office equipment</i>	<i>IT equipment</i>	Total	Total
<i>Cost</i>				
As at beginning of year	-	-	-	-
Additions in the year	35,815	35,413	71,228	-
	<u>35,815</u>	<u>35,413</u>	<u>71,228</u>	<u>-</u>
<i>Accumulated depreciation</i>				
As at beginning of year	-	-	-	-
Depreciation charge for the year	11,938	11,805	23,743	-
	<u>11,938</u>	<u>11,805</u>	<u>23,743</u>	<u>-</u>
<i>Net book value</i>				
As at beginning of year	-	-	-	-
As at end of year	<u>23,877</u>	<u>23,608</u>	<u>47,485</u>	<u>-</u>

9. Intangible assets

	2019	2018
	£	£
<i>Software</i>		
<i>Cost</i>		
As at beginning of year	-	-
Addition	92,661	-
	<u>92,661</u>	<u>-</u>
<i>Accumulated amortisation</i>		
As at beginning of year	-	-
Charge for the year	18,532	-
	<u>18,532</u>	<u>-</u>
<i>Net book value</i>		
As at beginning of year	-	-
As at end of year	<u>74,129</u>	<u>-</u>

The Authority has brought forward a website from the previous Data Protection department at nil Net Book Value.

10. Trade and other receivables

	2019	2018
	£	£
Grant Receivable	56,338	21,942
Deposit – PBS office space	-	7,500
Prepayments	17,846	12,125
	<u>74,184</u>	<u>41,567</u>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**11. Cash and cash equivalents**

The Authority has a nil balance at the end of the year (2018: nil) as all balances are transferred to the Government of Jersey in line with 2018 partnership agreement (see note 6).

**12. Trade and other payable**

	2019	2018
	£	£
Accruals and trade creditors	(56,338)	(41,567)
	<u>(56,338)</u>	<u>(41,567)</u>

**13. Share capital**

The JDPA was incorporated in Jersey under the Data Protection Authority (Jersey) Law 2018 and has no share capital.

**14. Related Party Transactions**

	2019	2018
	£	£
Commissioner	147,759	72,134
Chair	11,250	13,715
Voting member (Non Executive Director)	7,200	1,964
Voting member (Non Executive Director)	7,200	1,800
Voting member (Non Executive Director)	7,200	1,500
Voting member (Non Executive Director)	3,600	-
Voting member (Non Executive Director)	3,600	-
	<u>187,809</u>	<u>91,113</u>

Key management personnel includes the Commissioners and the Voting Members who together have authority and responsibility for planning, directing and controlling the activities of the JDPA.

There are no other transactions with key management personnel other than reimbursement of expenses incurred for JDPA purposes.

The JDPA has recognised £1,397,074 (2018: £663,793) as grant income from the Government of Jersey out of which £56,338 (2018: £21,942) was receivable-net as at 31 December 2019. The JDPA is accountable to the Government of Jersey, who incorporated it.

**15. Controlling Party**

The JDPA was incorporated in Jersey under the Data Protection Authority (Jersey) Law 2018 and works as an independent Authority.

**16. Subsequent Events**

In early 2020, the World Health Organisation (WHO) had reported several cases of an unusual form of pneumonia originating in Wuhan, China. Substantive information has come to light identifying coronavirus (or COVID-19) as the cause of a global pandemic which was officially declared in March 2020.

The JDPA does not expect to face any significant problems with operations over the next 12 months as all operations remain virtually open with the JDPA's employees mainly working remotely to decrease the probability of being infected. Furthermore, management is not expecting a major impact on the financial position of the JDPA as, under the partnership agreement, any shortfall is financed by the Government of Jersey through government grants.

The JDPA will continue to closely monitor the pandemic as an increase in magnitude and duration may lead to a long term general economic downturn. A full assessment of the cost of the pandemic will be done in the first quarter of 2021.

The emergence and spread of the COVID-19 virus is not considered to provide more information about conditions that existed at the balance sheet date and thus considered a non-adjusting event.