

Andreas Burial Ground Authority

Statement of Accounts

31 March 2023

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**Andreas Burial Ground Authority  
Business Information**

**Independent examiner**

Stricketts Accountancy Services Limited  
Kissack Court  
29 Parliament Street  
Ramsey  
Isle of Man  
IM8 1AT

**Bankers**

IOM Bank Limited  
East Region  
Athol Street  
Douglas  
Isle of Man  
IM99 1AN

**Andreas Burial Ground Authority  
Approval statement**

I certify that these Accounts were laid before the Vestry.

**Chairman of the Vestry**

A handwritten signature in black ink, appearing to read "Amve", written over a faint horizontal line.

**Date:** 24/7/23

**Andreas Burlal Ground Authority  
Statement of Responsibilities  
for the year ended 31 March 2023**

The Authority is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs through the appointment of a Responsible Financial Officer.

The Responsible Financial Officer is responsible for the preparation of the Authority's Statement of Accounts. In preparing this Statement of Accounts, the Responsible Financial Officer is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- comply with the Accounts and Audit Regulations 2013 made under the Audit Act 2006, as amended by the Accounts and Audit (Amendment) Regulations 2016.

**Andreas Burial Ground Authority**  
**Independent Examiner's report to the Churchwardens of Andreas Burial Ground Authority**

We have examined the financial statements of Andreas Burial Ground Authority for the year ended 31 March 2023 which comprise of the Income & Expenditure Account, the Statement of Assets & Liabilities and the related notes. The financial reporting framework that has been applied in their preparation is the applicable law and accounting policies directed by Isle of Man Treasury, as relevant to Local Authorities, as set out therein.

This report is made solely to the Churchwardens, as a body, in accordance with the Accounts and Audit (Amendment) Regulations 2016. Our work has been undertaken so that we might state to the Authority's Churchwardens, those matters that we are required to state to them in an examiner'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 and the Authority's Churchwardens, as a body, for our work, this report or for the opinions we have formed.

**Respective responsibilities of Responsible Financial Officer and Independent Examiner**

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the Responsible Financial Officer is responsible for the preparation of the Statement of Accounts, including the financial statements and for being satisfied that they give a true and fair view. My responsibility is to examine those financial statements in accordance with applicable law.

**Scope of the examination of the financial statements**

The independent examination 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 Authority's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the Responsible Financial Officer; and the overall presentation of the financial statements.

In addition, we have considered all financial and non-financial information in the Statement of Accounts to identify material inconsistencies with the 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 examination. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the Authority's affairs as at 31 March 2023 and of its surplus for the period then ended; and
- have been properly prepared in accordance with the Accounts and Audit Regulations 2013 as amended by the Accounts and Audit (Amendment) Regulations 2016.

**Andreas Burial Ground Authority**

**Independent Examiner's report to the Churchwardens of Andreas Burial Ground Authority**

**Matters on which I am required to report by exception**

We have nothing to report in respect of the following matters where Section 12 and 13 of the Accounts and Audit (Amendment) Regulations 2016 requires us to report to you if in our opinion:

- the financial statements do not comply with the directions under Section 13; or
- expenditure or income or any other transaction effected by or on account of the Authority is or will be contrary to law; or
- the internal organisation of the Authority and the controls maintained by it are not sufficient as to secure proper management of the finances of the Authority and economy and efficiency in the use of its resources.

*Stricketts Accountancy Services Limited*

**Stricketts Accountancy Services Limited**

**Dated:** *25 July 2023*

Kissack Court  
29 Parliament Street  
Ramsey  
Isle of Man  
IM8 1AT

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

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



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

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

Approved and authorised for issue by the Authority on: 24/7/23

**Rector:**



**Treasurer:**



**Warden:**



**Warden:**



**Andreas Burial Ground Authority**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**1 Accounting basis**

***Accounting convention***

The financial statements are prepared on an accruals basis under the historical cost convention.

***Rate income***

Burial rates represent the income received from Treasury in respect of that part of the rates levied on properties within the parish relating to the burial authority.

***Maintenance reserve***

This reserve is set up to act as a buffer against the potential risk of increased expenditure to be charged to future years' accounts.

***Sale of plots reserve***

This reserve contains income generated from the sale of plots and these funds are to be used to meet an element of the cost of any future extension to the burial ground.

***Endowed graves reserve***

These funds are restricted to the maintenance and upkeep of specific graves.

**2 Income and expenditure account analysis**

	2023 £	2022 £
<b>Income</b>		
Burial rates	14,248	15,009
War graves commission	260	260
Sale of plots	1,380	800
Soil disposal	160	60
Bank interest received	15	-
	<u>16,063</u>	<u>16,129</u>
<b>Repairs</b>		
Graveyard maintenance	<u>7,424</u>	<u>7,983</u>
<b>General administrative expenses</b>		
Insurance	<u>-</u>	<u>482</u>

**Andreas Burial Ground Authority**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**2 Income and expenditure account analysis (continued)**

	2023 £	2022 £
<b>Advertising, promotion and entertainment</b>		
Advertising and PR	<u>80</u>	<u>71</u>
<b>Professional costs</b>		
Accountant's fees	250	250
Management fees	<u>1,000</u>	<u>1,000</u>
	<u>1,250</u>	<u>1,250</u>
<b>Other finance charges</b>		
Bank charges	<u>120</u>	<u>120</u>

**Andreas Burial Ground Authority**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**3 Reserve accounts**

	<b>At</b>	<b>Surplus/</b>	<b>At</b>
	<b>01/04/2022</b>	<b>(deficit)</b>	<b>31/03/2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Maintenance reserve	33,033	5,914	38,947
Sale of plots reserve	7,059	1,386	8,445
Endowed graves reserve	2,313	(111)	2,202
	<u>42,405</u>	<u>7,189</u>	<u>49,594</u>