

# **JURBY BURIAL GROUND AUTHORITY**

Statement of Accounts

For the Year Ended 31<sup>st</sup>, March, 2023

**Statement of Accounts**

**For the Year ended 31<sup>st</sup>, March, 2023**

We certify that these accounts have been laid before the Vestry on the

3<sup>rd</sup> day of June, 2023

A. Memison ..... Chairman of the Vestry.

JURBY BURIAL GROUND AUTHORITY

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## JURBY BURIAL GROUND AUTHORITY

### Statement of Responsibilities for the Statement of Accounts

#### **The Authority's responsibilities**

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;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- approve the Statement of Accounts.

#### **The Responsible Financial Officer's responsibilities**

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 has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;

The Responsible Financial Officer has also:

- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

## **Report of the Independent Examiner to the Churchwardens of Jurby Burial Authority**

I hereby report on the financial statements of Jurby Burial Ground Authority ("the Authority") for the year ended 31<sup>st</sup>, March, 2023, which comprise the Income and Expenditure Statement, Balance Sheet and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in the preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102; The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom General Accepted Accounting Practice).

### **Respective responsibilities of Church Wardens and Examiner.**

The Responsible Finance Officer is responsible for the preparation of the Statement of Accounts for the Authority. You consider the Authority to be exempt from audit, and being as the Authority's gross income or gross expenditure does not exceed £100,000, it is eligible for an Independent Examination of its financial statements in accordance with Section 5 (2) of the Audit (Local Government) Direction Order 2014 ("the Order")

It is my responsibility to:

- examine the accounts; and
- state whether particulars matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out taking into consideration general guidance given by the Order. An examination includes a review of the accounting records kept by the Authority and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as commissioners concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

### **Independent examiner's statement.**

In connection with my examination:

- I have reasonable cause to believe that in all material respects. Accounting records have been kept in respect of the Authority in accordance with any regulations under section 12 and any directions under section 13 of the Audit Act 2006 ("the Act") which are applicable to them;
- The accounts accord with those records;
- The accounts give a true and fair view of the financial affairs of the Authority for the year ended 31<sup>st</sup>, March, 2023;
- The accounts have been prepared in accordance with any regulations under section 12, and any directions under section 13 of the Act, which are applicable to them; and
- The accounts have been prepared in accordance with the requirements of any other statutory provision applicable to them.

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No matters have become apparent that:

- There has been any material expenditure or action which appears not to be in accordance with the trusts of the relevant body;
- Any information or explanation to which we are entitled under the Order has not been afforded to me.



William Edward Teare.  
Associate of the Chartered Institute of Bankers  
Kirk Andreas  
Isle of Man

Date: 27<sup>th</sup>, June, 2023

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Income and Expenditure Statement  
for the year ended 31 March 2023

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



## Balance Sheet

as at 31 March 2023

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

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

Chairman

A. K. Kemison

J. J. Waite  
Hon Treasurer

Date: 27<sup>th</sup> Day of June 2023

# Statement of Accounting Policies

For the Year Ended 31<sup>st</sup>, March, 2023

## 1. Basis of preparation

These financial statements have been prepared in accordance with the Audit Act 2006 and the provisions of the Accounts and Audit Regulations 2017. The financial statements have been prepared on the historical cost basis.

## 2. Income

### (a) Rates receivable

Rates income for the year credited to the Statement of Income and Expenditure is the accrued income for the year, net of irrecoverable amounts.

## 3. Accruals of income and expenditure

The accounts of the authority are maintained on an accruals basis: activity is accounted for in the year that it takes place.

## 4. Value Added Tax

Value Added Tax is included in income and expenditure account, whether of a capital or revenue nature, only to the extent that it is irrecoverable.

## 5. Reserves

The Authority maintains the following significant reserves:

**5.1. General Reserve:** This reserve is set up to act as a buffer against the potential risks of increased expenditure to be charged to future years' accounts.

**5.2. Sales of Plots Reserve:** This reserve contains the 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.

**5.3. Endowed Graves Reserve A:** *This reserve contains capital from the will of AAA. The interest received on these funds is credited to this reserve and used to finance perpetual care obligations.*

**Endowed Graves Reserve B:** *This reserve contains capital from the will of BBB. The interest received on these funds is credited to this reserve and used to finance perpetual care obligations.]*

## Notes to the financial statements

## 1. Debtors and prepayments

	2022	2021
	£	£
Amounts falling due in one year (net of bad debt provisions):		
VAT	1629	846
Ratepayers	0	0
Government Departments	209	2231
	<u>1838</u>	<u>3077</u>

## 2. Creditors

	2022	2021
	£	£
Sundry creditors	0	0
Examiner's Fees	320	310
	<u>320</u>	<u>310</u>

## 3. Analysis of Reserve Funds

	Sale of Plots £	Kneale Grave £
<b>Income</b>		
Sales of Plots	200	
Investment Income		
Bank Interest		
Other		
<b>Total Income</b>	<u>200</u>	<u>0</u>
<b>Expenditure</b>		
Maintenance of endowed graves		
Other	0	0
<b>Total Expenditure</b>	<u>0</u>	<u>0</u>

## Notes to the financial statements (Continued)

Surplus / deficit of income over expenditure	200	0
Balances brought forward	2802	200
Transfers between funds	0	0
<b>Balances carried forward</b>	<b>3002</b>	<b>200</b>

### 4. Related party transactions

None

### 5. Independent Examiner's fees

During the year the Authority incurred Independent Examiner's fees of £320 (2022: £310).