

Kirk Patrick Burial Ground Authority

Statement of Accounts

For the year ended 31 March 2023

**Kirk Patrick Burial Ground Authority
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Kirk Patrick 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

Independent Examiner's report
for the year ended 31 March 2023

**REPORT OF THE INDEPENDENT EXAMINER, EVOLUTION ACCOUNTING LIMITED,
TO THE WARDENS OF KIRK PATRICK BURIAL GROUND AUTHORITY FOR THE
YEAR ENDED 31 MARCH 2023**

We hereby report on the accounts to the authority for the year ended 31 March 2023, which comprise the income and expenditure account, the balance sheet as of 31 March 2023 along with a summary of significant accounting policies and other explanatory notes.

Churchwardens' Responsibility for the Financial Statements

The Churchwardens are responsible for the preparation and fair presentation of these financial statements in accordance with the Audit Act 2006 along with the 2016 Accounts and Audit regulations, the accounting policies therein and for such internal control as the Churchwardens determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Churchwardens consider that an audit is not required for this year under the Treasury Local Government Directions 2016 and that an independent examination is appropriate.

Accountant's Responsibility

It is our responsibility to examine the accounts; and state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination takes into consideration general guidance given by the General Registry and the Accounts and Audit Regulations 2016. 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 Churchwardens concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent Examiners Statement

In connection with our examination, we have no reasonable cause to believe that in all material respects:

- accounting records have not been kept in accordance with section 12 and section 13 of the Audit Act 2006
- the financial statements are not in accordance with the records kept
- the financial statements do not present a true and fair view of the financial affairs of the Burial Ground Authority for the period under examination
- the accounts have not been prepared in accordance with regulations under section 12 and section 13 which are applicable to them
- the accounts have not been prepared in accordance with the requirements of all statutory provisions applicable to them

There are no material matters to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner's report (continued)
for the year ended 31 March 2023

None of the following matters have become apparent to us during our examination:

- Material expenditure appears to not be in accordance with the Burial Ground Authority's statutory requirements
- No information or explanation to which we are entitled has not been afforded to us.

Evolution Accounting Limited

Evolution Accounting Limited

Chartered Accountants

Douglas, Isle of Man

Date *22 November 2023*

**Kirk Patrick Burial Ground Authority
Income & Expenditure Account
For the year ended 31 March 2023**

The notes on pages 6 and 7 form part of the financial statements

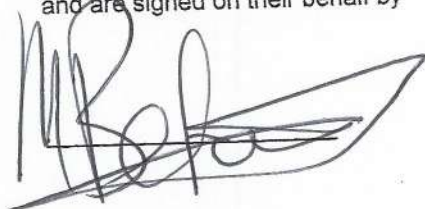
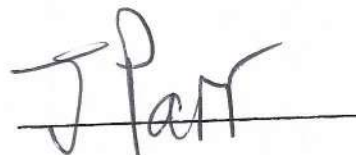
		2023	2022
		£	£
	Notes		
Maintenance Account			
Receipts			
Burial Rates	1	9,072	9,044
War Graves Grant		180	180
Bank Interest		99	1
		<u>9,351</u>	<u>9,225</u>
Payments			
Maintenance Contract		4,375	5,625
Churchyard Maintenance		6,131	45
Clerk		25	177
Accounting software		150	150
Treasurer's Honorarium		300	300
Examination/Audit Fee		750	875
Foxdale Churchyard		2,200	2,200
		<u>13,931</u>	<u>9,372</u>
Deficit of Receipts over Payments		(4,580)	(147)
Balance brought forward		<u>7,017</u>	<u>7,164</u>
		<u><u>2,437</u></u>	<u><u>7,017</u></u>
Sale of Plots			
Balance brought forward		9,608	8,588
Cremation Plots		100	-
Sale of Plots		-	1,020
Balance carry forward		<u>9,708</u>	<u>9,608</u>

Kirk Patrick Burial Ground Authority
Balance Sheet
as at 31 March 2023

The notes on pages 6 and 7 form part of the financial statements

		2023 £	2022 £
	Notes		
Current Assets			
Debtors - Burial Rates	2	500	710
Debtors - VAT		335	155
Debtors		(95)	210
Balances at Bank: Current Deposit		1,227	6,371
		<u>11,679</u>	<u>14,080</u>
		13,646	21,526
 Current Liabilities			
Creditors	2	(1,501)	(4,691)
		<u>12,145</u>	<u>16,835</u>
 Total Assets less Liabilities			
 Reserve Funds:			
Maintenance	1	2,437	7,017
Sale of plots	1	9,708	9,608
		<u>12,145</u>	<u>16,625</u>

The financial statements are approved and authorised for issue by the Authority on 22/11/2023 and are signed on their behalf by

Kirk Patrick Burial Ground Authority
Notes to the Accounts
For the year ended 31 March 2023

1 Accounting basis

(a) Basis of Accounting

The Statement of Accounts have been prepared on an accruals basis.

(b) 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 Ground Authority

(c) Reserves

(i) Maintenance Account

All rate income and expenses associated with the maintenance and upkeep of the burial ground are accounted for in the Maintenance account.

(ii) Reserve Fund: Sale of Plots

Income received from the sale of grave plots and any other related income is accounted for in the Reserve Fund.

(e) VAT

VAT is only recognised in the statement of receipts and payments to the extent that it is irrecoverable, as such, those expenses are shown net of VAT on the Income and Expenditure account. Where VAT is recoverable the VAT debtor is recognised in the Balance Sheet.

2 Accruals & Prepayments

The following monies were due to the Authority as at the period end:

	2023	2022
	£	£
Burial Rates	500	500
Debtors	-	210
	<u>500</u>	<u>710</u>

The following liabilities accrue to the Authority

	2023	2022
	£	£
Accruals	1,601	1,601
Suppliers	(100)	3,090
	<u>1,501</u>	<u>4,691</u>

Kirk Patrick Burial Ground Authority
Notes to the Accounts
For the year ended 31 March 2023

3 Related party Transaction

During the year the Authority received £990 (2022: £1,700) in respect of fees which were due to the Diocesan Board of Finance and are due to be paid to them by law under the Parochial Fees (Isle of Man) Orders. At the year end £85 (2022: £430) was outstanding to DBF.

Also in the year the Authority collected £675 (2022: £1,090) fees which were to be paid to a Local Church Council who is related by common control. At the year end £45 (2022: £325) was outstanding to them.

During the year, a payment of £2,200 (2022: £2,200) was due to Foxdale Churchyard as part of the annual apportioned contribution agreement between the two entities, who are related by common control. At the year end £0 (2022: £2,200) was outstanding to them.

At the year end, Margaret Kelly owes the Authority £180 (2022: the Authority owed Margaret Kelly £60)

At the year end, Annette Thackery owes the Authority £50 (2022: the Authority owed Annette Thackery £75)