

MAROWN BURIAL GROUND AUTHORITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

**MAROWN BURIAL GROUND AUTHORITY
FOR THE YEAR ENDED 31 MARCH 2023**

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**MAROWN BURIAL GROUND AUTHORITY
STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS
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.
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets; and
- 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 apply them consistently.
- make judgements and estimates that are reasonable and prudent; and
- comply with the Accounts and Audit Regulations 2018 made under the Audit Act 2006.

The Responsible Financial Officer has also:

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

**MAROWN BURIAL GROUND AUTHORITY
REPORT OF THE INDEPENDENT EXAMINER ATLA AUDIT AND ASSURANCE LIMITED
TO THE CHURCHWARDENS OF MAROWN 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 Statement and 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 together with the Accounts and Audit Regulations 2018, 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 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 Schedule 2 of the Accounts and Audit Regulations 2018. An examination includes a review of the accounting records kept by the Burial Ground Authority and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, including analytical review procedures 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 Examiner's 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; and
- * 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.

Atla Audit

Atla Audit and Assurance Limited
Burleigh Manor
Peel Road
Douglas
Isle of Man
IM1 5EP

02/11/2023

**MAROWN BURIAL GROUND AUTHORITY
INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Year to 31-Mar-23 £	Year to 31-Mar-22 £
MAINTENANCE ACCOUNT		
INCOME		
Burial rates	15,924	18,185
Bank interest	8	8
Donations received	9	-
TOTAL INCOME	<u>15,941</u>	<u>18,193</u>
EXPENDITURE		
Maintenance	9,342	10,680
Foxdale quota	1,400	1,400
Insurance	700	700
Audit and accounts fees	1,425	1,400
Bank charges	-	4
Marown churchyard sexton	-	400
Sundry	100	212
TOTAL EXPENDITURE	<u>12,967</u>	<u>14,796</u>
SURPLUS FOR THE YEAR	2,974	3,398
BALANCE BROUGHT FORWARD	78,133	74,735
BALANCE CARRIED FORWARD	<u>81,107</u>	<u>78,133</u>
RESERVE FUND: SALE OF PLOTS		
RECEIPTS		
Sale of plots	241	337
Bank interest	2	1
SURPLUS FOR THE YEAR	243	338
BALANCE BROUGHT FORWARD	15,467	15,129
BALANCE CARRIED FORWARD	<u>15,710</u>	<u>15,467</u>

**MAROWN BURIAL GROUND AUTHORITY
BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	As at 31-Mar-23 £	As at 31-Mar-22 £
CURRENT ASSETS			
Cash at bank and in hand	2	99,170	98,256
Debtors	3	1,162	1,018
		100,332	99,274
CREDITORS: Amounts falling due within one year			
	4	(3,515)	(5,675)
NET CURRENT ASSETS		96,817	93,599
NET ASSETS		96,817	93,599
REPRESENTING THE FOLLOWING:			
Maintenance account		81,107	78,133
Reserve fund: Sale of plots		15,710	15,467
TOTAL RESERVES		96,817	93,599

This report was approved and authorised for issue signed on _____


Signed on behalf of the Marown Burial Ground Authority



The accompanying notes on pages 5 to 6 form an integral part of these financial statements.

**MAROWN BURIAL GROUND AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. Basis of Preparation

(a) Basis of Accounting

These financial statements have been prepared in accordance with the Audit Act 2006 and the provisions of the Accounts and Audit Regulations 2018. The financial statements have been prepared.

(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 to the Burial Ground Authority.

(c) Foxdale Quota

Fees were incurred during the year amounting to £1,400 (2022: £1,400).

(d) 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. In accordance with the Burial Act 1986 the fund is to be used to finance any new or additional burial ground, or capital improvements of the burial ground.

(e) Investments

Investments are recorded at cost less any permanent impairments.

2 Cash at bank and in hand	31-Mar-23	31-Mar-22
	£	£
Current account	79,443	78,771
Deposit accounts	<u>19,727</u>	<u>19,485</u>
	<u>99,170</u>	<u>98,256</u>

**MAROWN BURIAL GROUND AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2023**

3 Sundry Debtors	31-Mar-23	31-Mar-22
	£	£
VAT	285	227
Rates	<u>877</u>	<u>791</u>
	<u><u>1,162</u></u>	<u><u>1,018</u></u>

Burial rates debtors are shown net of a bad debt provision of £0 (2022: £187), in respect of rate debtors in excess of one year old.

4 Creditors	31-Mar-23	31-Mar-22
	£	£
Other Creditors	2,100	4,200
Accruals	<u>1,415</u>	<u>1,475</u>
	<u><u>3,515</u></u>	<u><u>5,675</u></u>