

# **Santon Burial Ground Authority**

## **Financial Statements**

**For the year ended 31 March 2023**

SANTON BURIAL GROUND AUTHORITY  
For the year ending 31 March 2023

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## 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, EVOLUTION ACCOUNTING LIMITED,  
TO THE WARDENS OF SANTON 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, 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  
Chartered Accountants  
Douglas, Isle of Man  
Date 4 April 2023

**Income and Expenditure Statement**  
*for the year ended 31 March 2023*

	<i>Notes</i>	<b>Maintenance Account</b>	<b>Reserve Funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
		£	£	£	£
<b>Income</b>					
Burial Rates		5,716	-	5,716	5,712
Grave maintenance		-	-	-	275
Sales of Plots		-	500	500	300
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income</b>		<b>5,716</b>	<b>500</b>	<b>6,216</b>	<b>6,287</b>
 <b>Expenditure</b>					
Graveyard Extension		1,933	-	1,933	0
Equipment/Materials		126	-	126	872
Fuel		9	-	9	60
Grass Cutting/Labour/Maintenance		3,201	-	3,201	2,204
Independent Examiner's fees		750	-	750	775
Rate Collection Charge		112	-	112	115
Bad and doubtful debts		7	-	7	25
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenditure</b>		<b>6,138</b>	<b>-</b>	<b>6,138</b>	<b>4,051</b>
Surplus / (Deficit) over expenditure		(422)	500	78	2,236
Balances brought forward		25,942	14,731	40,673	38,437
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Balances carried forward</b>		<b>25,520</b>	<b>15,231</b>	<b>40,751</b>	<b>40,673</b>

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

**Balance Sheet**  
as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>Current assets</b>					
Debtors and prepayments	1	806		925	
Cash at bank		40,695		40,523	
		<u>41,501</u>		<u>41,448</u>	
<b>Current liabilities</b>					
Creditors	2	(750)		(775)	
		<u>(750)</u>		<u>(775)</u>	
			<u>40,751</u>		<u>40,673</u>
<b>Total assets less liabilities</b>					
			<u>40,751</u>		<u>40,673</u>
<b>Reserves:</b>					
Maintenance Account			25,520		25,942
Sale of Plots Reserve	3		5,760		5,260
John Moore Reserve Account	3		7,826		7,826
Trust Account	3		1,645		1,645
			<u>40,751</u>		<u>40,673</u>

The notes on pages 7 and 8 form part of these financial statements.

The financial statements were approved by the Authority on 27<sup>th</sup> July 2023 and were signed on their behalf by:

Chairman  
Name PETER SCOTT DAVIDSON

*P. S. Davidson*

RFO  
Name DONALD JAMES GEWING

*Donald James Gewing*

## Statement of Accounting Policies

### **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 2018 (Amended 2019). 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 Statement is the accrued income for the year, net of irrecoverable amounts.

#### **(b) Sale of Plots**

Burial plots usually only sold to residents of the Parish. Income is accounted for on a receivable basis in the reserve account to which it relates.

### **3. Accruals of income and expenditure**

The accounts of the authority are maintained on an accrual 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. John Moore Reserve:** This reserve contains capital from the will of John Moore. The interest received on these funds is credited to this reserve and used to finance perpetual care obligations.

**5.4 Trust Account:** This reserve receives income from donations. These funds may be used for the upkeep of the burial ground.



For the year ending 31 March 2023

## Notes to the financial statements

	2023	2022
	£	£
<b>1. Debtors and prepayments</b>		
Amounts falling due in one year (net of bad debt provisions):		
VAT	180	248
Ratepayers	299	209
Government Depts	327	468
	<u>806</u>	<u>925</u>

Debtor balances are shown net of provisions for bad and doubtful debts as follows:	2023	2022
	£	£
Ratepayers	270	271
	<u>270</u>	<u>271</u>

<b>2. Creditors</b>	2023	2022
	£	£
Sundry creditors	750	775
	<u>750</u>	<u>775</u>

**3. Analysis of Reserve Funds**

	Sale of Plots £	John Moore £	Trust Account £
<b>Income</b>			
Sales of Plots	500	-	-
	<u>500</u>	<u>-</u>	<u>-</u>
<b>Total Income</b>	500	-	-
<b>Expenditure</b>			
Maintenance of endowed graves	-	-	-
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditure</b>	-	-	-
Surplus / deficit of income over expenditure	500	-	-
Balances brought forward	5,260	7,826	1,645
Transfers between funds	-	-	-
	<u>5,260</u>	<u>7,826</u>	<u>1,645</u>
<b>Balances carried forward</b>	<u>5,760</u>	<u>7,826</u>	<u>1,645</u>

## Notes to the financial statements (Continued)

### **4. Related party transactions**

Burial Rates are collected by the Treasury on behalf of the Authority for a fee. The Treasury is a department of the Isle of Man Government.

### **5. Independent Examiner's fees**

During the year the Authority incurred Independent Examiner's fees of £750 (2022: £775).