

Notes about accounts.

1. Restating 2022/2023

The 2022/2023 accounts have been restated because there had been an error in the way two records were being recorded in our accounting software, Scribe. The errors relate to the Wigton Burial Joint Committee which is a joint committee for accounting purposes.

Error 1

The cemetery receives payments from the local authority for burial sales as the local authority act as the curator. Initially the receipts that were recorded in Scribe was just the amount that was paid into the bank account. This was an error as the receipt actually included curator fees that should have been recorded as a payment, these fees also had VAT which was reclaimable. Scribe was adjusted for the period 2022/2023 to record four quarterly receipts for the NET amount and then four quarterly payments the related fees including VAT. The recoverable VAT was moved into the 2024/2025 period so it could be reclaimed.

Error 2

The cemetery has a house that is rented to a member of the public. Similar to the error above, there was only a receipt recorded in Scribe for the amount debited to the bank account. This was incorrect as there should have been a NET receipt including management fees then a separate payment entry for the management fees which again included VAT. There were 12 receipts that were adjusted which were changed from £594 to £675 then 12 separate payments of management fees which included VAT.

Both of these errors were corrected which meant the receipts in box 3 were increased.

VAT corrections for this period were recorded in the 2024/2025 period so VAT could be reclaimed.

The reasons for variations in box 7 and 8 were due to VAT.

Asset Register

The 2022/2023 asset register was also amended which was another reason for the restated figures so box 9 is now accurate for the 2022/2023 period.

After our internal auditor Rachael Kelly completed her audit, I was informed by a member of the joint burial committee that they would like to check over their asset register. As I use Scribe, I was able to filter the chapel, vestry and cemetery and

pass this onto members. They then informed me that there had been some further amendments which had been missed previously. I contacted our internal auditor to ask if it were possible to change the AGAR figures (box 9) that she had already audited as a change to the asset register would change the figures. Our internal auditor was happy to audit again after the changes as full council had not yet approved the AGAR or accounting statements, this meeting was planned for the following evening. Our auditor was in receipt of all evidence and therefore signed off her audit (page 3) which is why there are two dates present.

2. Variation Explanation

Box 3 Total other receipts

There are two reasons for less receipts in 2023/2024.

1. Q4 payments due from January 2024 - March 2024 were recorded in April 2024 and therefore recorded in the figures for 2024/2025 this equates to the amount of £18100
2. In 2022/2023 there were grants/donations to the sum of £34901 received from Allerdale (Now Cumberland Council) which related to the new build at Barton Laws. Both of these amounts total £53001 which would give a difference of 4.65%

Box 6 Total Other Payments

Firstly, the first variance was in relation to payments for the new build - Barton Laws in 2022/2023, these payments were not present in 2023/2024. These payments total £28216.

Secondly, there were more events in 2022/2023 and the budget was higher in 2022/2023 than in 2023/2024. Events included the Jubilee as well as the Christmas lights switch on.

In 2022/2023 there was £32975 spent on events with the budget for 2023/2024 events being £24000. The budget for 2022/2023 was higher than 2023/2024 as there had been no Christmas light switch on in 2021/2022 so it had been agreed to increase the budget for the Christmas light switch on in 2022/2023.

Thirdly, there were extra staffing costs in 2022/2023 that were one off expenses which included:

£900 for an apprentice course

£2280 spent on solicitor fees

£1685 spent on staff severance pay

In total these 2022/2023 amounts total £66056.