

Felton Cemetery Joint Committee
Annual Return
Year Ending 31 March 2022

	Year Ending	
	31-Mar-21	31-Mar-22
	£	£
Balances Brought Forward	22,656	22,922
Parish Contributions	2,232	4,618
Other Receipts	4,445	1,955
Staff Costs	4,363	3,761
Other Payments	2,048	4,048
Balances Carried Forward	22,922	21,686

Receipts and Payments apportioned by council:

	Felton	Newton on the Moor & Swarland	Thirston
	40.71%	38.23%	21.06%
Other Receipts	795.88	747.40	411.72
Staff Costs	1,530.96	1,437.70	791.99
Other Payments	1,648.12	1,547.72	852.60

Felton Cemetery Joint Committee
Receipts and Payments
Year Ending 31 March 2022

		Felton	Newton on the Moor & Swarland	Thirston
BALANCE B/F at 1 April 2021	22,922.06	9,358.63	8,035.88	5,527.55
Receipts (apportioned between councils in % shown)		40.71%	38.23%	21.06%
VAT Refunds	-	-	-	-
War Graves	-	-	-	-
Fees	1,955.00	795.88	747.40	411.72
Interest	-	-	-	-
Donations	-	-	-	-
Insurance	-	-	-	-
Miscellaneous	-	-	-	-
Total Receipts	1,955.00	795.88	747.40	411.72
Payments (apportioned between councils in % shown)		40.71%	38.23%	21.06%
Admin	-	-	-	-
Room Hire	44.00	17.91	16.82	9.27
Cemetery Clerk's Salary (including retainer)	300.00	122.13	114.69	63.18
Parish Clerk's Salary	340.66	138.68	130.23	71.74
Fixed Assets	740.77	301.57	283.20	156.01
Fuel	109.19	44.45	41.74	23.00
Graves - other	793.03	322.84	303.18	167.01
Graves - staff	15.00	6.11	5.73	3.16
Grounds Maintenance - other	1,140.00	464.09	435.82	240.08
Grounds Maintenance - staff	3,105.00	1,264.05	1,187.04	653.91
Insurance	10.29	4.19	3.93	2.17
Materials and Parts	226.75	92.31	86.69	47.75
Misc	-	-	-	-
Plants	51.75	21.07	19.78	10.90
Remembrance	-	-	-	-
Training	185.00	75.31	70.73	38.96
War Memorial	400.00	162.84	152.92	84.24
Waste Area	37.00	15.06	14.15	7.79
Recoverable VAT	308.34	125.53	117.88	64.94
Unrecoverable VAT - no receipt	2.33	0.95	0.89	0.49
Total Payments	7,809.11	3,179.09	2,985.42	1,644.60
less Parish Contributions (Note 1)	4,617.66	1,302.72	2,641.02	673.92
Net Payments	3,191.45	1,876.37	344.40	970.68
BALANCE C/F at 31 March 2022	21,685.61			
Earmarked Reserves				
Mower and Strimmer	425.50	173.22	162.67	89.61
Consecration	750.00	305.33	286.73	157.95
New Cemetery Fund	10,525.00	4,284.73	4,023.71	2,216.57
Cherry Tree	275.00	111.95	105.13	57.92
Broom Willis Fund	442.87	180.29	169.31	93.27
Current General Reserves (Note 2)	9,267.24	3,222.62	3,691.33	2,353.29
Year End Balance (Note 3)	21,685.61	8,278.14	8,438.88	4,968.59

Note 1 Newton on the Moor & Swarland Parish Council's contributions towards its share of payments for both the previous year 2020/21 and the current year 2021/22 were received during the current financial year.

Note 2 Council's starting balance at 1 April 2021, plus council's share of receipts, less council's net payments, less council's share of earmarked reserves.

Note 3 Council's share of funds held at year end (share of earmarked reserves plus share of general

Felton Cemetery Joint Committee
Asset Register
Year Ending 31 March 2022

Asset No	Description / Location	Date Acquired	Purchase Cost	Value	Custodian
			£	£	
2	War Memorial, Felton Riverside	1920	-	1	Felton Cemetery Joint Committee
16a	Mower	Jun-18	341	341	Felton Cemetery Joint Committee
17a	Strimmer	Jun-18	531	531	Felton Cemetery Joint Committee
18	Cemetery	Unknown	-	1	
28	Cemetery Shed	Unknown	-	1	
29	Cemetery Flower Troughs (stone) at Gateway (x2)	Sep-18	-	2	
34	Cemetery Wheelie Bin	Nov-21	37	37	
35	Cemetery Noticeboard	Jan-22	741	741	
Total Value				<u>1,656</u>	

Felton Cemetery Joint Committee has custodianship of the above assets, which are included on the fixed asset register of Felton Parish Council in its capacity as lead authority for reporting requirements for the Committee. Assets are listed using the numbering from Felton Parish Council's fixed asset register. The other constituent parish councils of the Committee, Newton on the Moor and Swarland and Thirston, own an part share in these assets based on their respective electoral numbers at acquisition.

Fixed Asset Valuation Policy

Fixed asset valuation at first registration on the asset register is at acquisition cost. Once recorded on the asset register, the recorded value of the asset will not change from year to year unless the asset is materially enhanced. Commercial concepts of depreciation, impairment adjustments, and revaluation are not required and will not be applied and therefore, for reporting purposes, the original value of fixed assets will remain constant throughout their life until disposal. This policy is in line with guidance issued by the Joint Panel on Accountability and Governance, in its publication Governance and Accountability for Smaller Authorities in England (March 2022).

Felton Cemetery Joint Committee
Explanation of Variances
Year Ending 31 March 2022

	2019/20	2020/21	£	Variance	Variance	Explanation of Variance
	£	£		£	%	
Parish Contribution	2,232	4,618		2,386	107%	Total Parish Contributions reduced from £3,650 in 2020/21 to £3,200 in the current year. However, Newton on the Moor & Swarland Parish Council paid two years' contributions (2020/21 and 2021/22) in the current financial year.
All other receipts	4,445	1,955		-2,490	-56%	Total other receipts decreased. Fee income decreased by £2480. Interest decreased by £10.41.
Staff Costs	4,363	3,761		-602	-14%	Cemetery and Parish Clerk salaries increased slightly. However, overall staff costs decreased by £602 as graves were dug by a locum grave digger and not by Cemetery employees.
All other payments	2,048	4,048		2,000	98%	Total other payments increased. The main variances arose due to: a one off payment of grant monies (£690) paid out in the previous financial year and not repeated, and tree works following the winter storms (£750) A new noticeboard was purchased for £740.77. Other minor variations in expenditure were as follows: Room Hire increased by £44 following the return to face-to-face meetings. Insurance costs decreased by £0.22. Maintenance costs for the War Memorial increased by £50. VAT paid increased by £210.98 due to the purchase of the noticeboard. Grounds maintenance (non-staff) costs increased by £86.61 (after allowing for the tree works). Materials and parts for maintenance and grounds works increased by £167.17. Fuel costs for grass cutting decreased by £5.72. Spending on plants for the Cemetery and War Memorial increased by £31.51. A new bin was purchased at a cost of £37. Graves costs (non-staff) increased by £393 due to the use of a locum gravedigger.

Felton Cemetery Joint Committee
Reserves
Year Ending 31 March 2022

Fund	Balance as at 31 March 2022
	£
Mower and Strimmer	425.50
Consecration	750.00
New Cemetery Fund	10,525.00
Cherry Tree	275.00
Broom Willis Fund	442.87
Total Earmarked Reserves	12,418.37
General Reserves	9,267.24
Total Funds	21,685.61
Felton Cemetery Fund is held as to:	
Felton Parish Council	8,278.14
Newton on the Moor and Swarland Parish Council	8,438.88
Thirston Parish Council	4,968.59
	21,685.61