

## Felton Cemetery Joint Committee

### Annual Return Year Ending 31 March 2021

	Year Ending	
	31-Mar-20	31-Mar-21
	£	£
Balances Brought Forward	21,254	22,656
Parish Contributions	3,650	2,232
Other Receipts	4,177	4,445
Staff Costs	5,404	4,363
Other Payments	1,021	2,048
Balances Carried Forward	22,656	22,922

Receipts and Payments apportioned by council:

	Felton	Newton on the Moor & Swarland	Thirston
	38.45%	38.84%	22.71%
Other Receipts	1,709.26	1,726.60	1,009.55
Staff Costs	1,677.72	1,694.74	990.93
Other Payments	787.56	795.55	465.16

## Felton Cemetery Joint Committee

### Receipts and Payments

Year Ending 31 March 2021

		Felton	Newton on the Moor & Swarland	Thirston
<b>BALANCE B/F at 1 April 2020</b>	<b>22,655.96</b>	38.45%	38.84%	22.71%
<b>Receipts</b>				
Parish Contributions	2,232.35	858.34	867.04	506.97
VAT Refunds	-	-	-	-
War Graves	-	-	-	-
Fees	4,435.00	1,705.26	1,722.55	1,007.19
Interest	10.41	4.00	4.04	2.36
Donations	-	-	-	-
Insurance	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Receipts</b>	<b>6,677.76</b>	2,567.60	2,593.64	1,516.52
<b>Payments</b>				
Admin	-	-	-	-
Room Hire	-	-	-	-
Cemetery Clerk's Salary (including retainer)	280.00	107.66	108.75	63.59
Parish Clerk's Salary	117.39	45.14	45.59	26.66
Insurance	10.51	4.04	4.08	2.39
War Memorial	350.00	134.58	135.94	79.49
Fixed Assets	-	-	-	-
Misc	690.00	265.31	268.00	156.70
Recoverable VAT	92.65	35.62	35.99	21.04
Unrecoverable VAT - no receipt	7.00	2.69	2.72	1.59
Grounds Maintenance - staff	3,830.00	1,472.64	1,487.57	869.79
Grounds Maintenance - other	303.39	116.65	117.84	68.90
Materials	59.56	22.90	23.13	13.53
Fuel	114.92	44.19	44.63	26.10
Graves - staff	136.00	52.29	52.82	30.89
Graves - other	400.00	153.80	155.36	90.84
Waste Area	-	-	-	-
Cherry Tree	-	-	-	-
Plants	20.24	7.78	7.86	4.60
Remembrance	-	-	-	-
<b>Total Payments</b>	<b>6,411.66</b>	2,465.28	2,490.29	1,456.09
<b>BALANCE C/F at 31 March 2021</b>	<b>22,922.06</b>			
<b>Earmarked Reserves</b>				
Mower and Strimmer	425.50	163.60	165.26	96.63
Consecration	750.00	288.38	291.30	170.33
New Cemetery Fund	10,525.00	4,046.86	4,087.91	2,390.23
Cherry Tree	275.00	105.74	106.81	62.45
Broom Willis Fund	442.87	170.28	172.01	100.58
<b>Current working balance</b>	<b>10,503.69</b>	4,038.67	4,079.63	2,385.39
	<b>22,922.06</b>	8,813.53	8,902.93	5,205.60

## Felton Cemetery Joint Committee

### Asset Register Year Ending 31 March 2021

Asset No	Description / Location	Date Acquired	Purchase Cost £	Value £	Custodian
1	War Memorial, Felton Riverside	1920	-	1	Felton Cemetery Joint Committee
2	Strimmer	Jun-18	531	531	Felton Cemetery Joint Committee
3	Mower	Jun-18	341	341	Felton Cemetery Joint Committee
<b>Total Value</b>				<b>874</b>	

**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. The other constituent parish councils of the Committee, Newton on the Moor and Swarland and Thirston, own an equal part share in these assets.

#### 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 2020).

## Felton Cemetery Joint Committee

### Explanation of Variances Year Ending 31 March 2021

	2019/20	2020/21	£	Variance	Variance	Explanation of Variance
	£	£	£	£	%	
<b>Parish Contribution</b>	3,650	2,232	-1,418	-39%	The Parish Contributions remained the same as for 2019/20, but the contribution from Newton on the Moor & Swarland Parish Council as received and banked after 31 March 2021 and will fall into the following year's accounts on the receipts and payments basis.	
<b>All other receipts</b>	4,177	4,445	268	6%	Total other receipts increased slightly. Fee income increased by £995. Interest decreased by £36.14. A grant from the Ministry of Justice was received in the previous year (£690) for the costs of a specific funeral; this was not repeated in the current year. The variance is less than 15%.	
<b>Staff Costs</b>	5,404	4,363	-1,041	-19%	Staff costs decreased by £1,041. The Parish Clerk's salary decreased by £66.23, due to a reduced number of meetings due to Covid-19. The Cemetery Clerk's salary decreased by £225 due to a reduction in the number of burials. Grounds Maintenance staff costs decreased by £396.87. Staff costs relating to burials decreased by £353; it was necessary to appoint a locum for two burials.	
<b>All other payments</b>	1,021	2,048	1,027	101%	Total other payments increased. The main variances arose due to: a one off payment of grant monies (£690) which were transferred to the funeral director in the current financial year, after being received from the Ministry of Justice during the previous financial year; and payment of a locum gravedigger for two burials (£400). Other minor variations in expenditure were as follows: Room Hire reduced by £48 due to online meetings as a result of Covid-19. Insurance costs decreased by £12.45. Maintenance costs for the War Memorial decreased by £14.24. VAT paid increased by £0.20. Grounds maintenance (non-staff) costs increased by £63.39. Materials for maintenance and grounds works increased by £15.07. Fuel costs for grass cutting decreased by £4.28. Spending on plants for the Cemetery and War Memorial increased by £13.04. Costs for Remembrance arrangements decreased by £75, due to the outdoor service being cancelled as a result of Covid-19.	

# Felton Cemetery Joint Committee

## Reserves Year Ending 31 March 2021

<b>Fund</b>	<b>Balance as at 31 March 2021 £</b>
Mower and Strimmer	425.50
Consecration	750.00
New Cemetery Fund	10,525.00
Cherry Tree	275.00
Broom Willis Fund	442.87
<b>Total Earmarked Reserves</b>	<b>12,418.37</b>
<b>Current working balance</b>	<b>10,503.69</b>
<b>Total Funds</b>	<b>22,922.06</b>
<b>Felton Cemetery Fund</b> is held as to:	
Felton Parish Council	8,813.53
Newton on the Moor and Swarland Parish Council	8,902.93
Thirston Parish Council	5,205.60
	<b>22,922.06</b>