

GODALMING JOINT BURIAL COMMITTEE

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Municipal Buildings
Bridge Street
Godalming
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6 November 2020

I HEREBY SUMMON YOU to attend the **JOINT BURIAL COMMITTEE** meeting to be held via Zoom on THURSDAY, 12 NOVEMBER 2020 at 5.30pm.

Andy Jeffery
Clerk to the Committee

The meeting of the Godalming Joint Burial Committee will be held under the provisions of the Coronavirus Act 2020 and The Local Authorities and Police & Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020

Join Zoom Meeting

<https://us02web.zoom.us/j/83838775836?pwd=QVhIRVpDY0l1V2lzeXJzTUtWZlplzUT09>

Meeting ID: 838 3877 5836

Passcode: 524966

Committee Members: Councillor Martin
Councillor Neill
Councillor Purvis – Vice Chair
Councillor PS Rivers
Councillor Steel – Chair
Councillor Stubbs
Councillor Long (Busbridge Parish Council)
Councillor Westwood (Busbridge Parish Council)

A G E N D A

1. **MINUTES**

The Chair to sign as a correct record the Minutes of the meeting held on 14 May 2020.

2. **APOLOGIES FOR ABSENCE**

3. **DISCLOSABLE PECUNIARY INTERESTS AND NON-PECUNIARY INTERESTS**

To receive from Members any declarations of interests in relation to any items included on the Agenda for this meeting required to be disclosed by the Localism Act 2011 and the Godalming Members' Code of Conduct.

4. **PETITIONS/STATEMENTS/QUESTIONS FROM MEMBERS OF THE PUBLIC**

The Chair to invite members of the public to make representations, ask or answer questions and give evidence in respect of the business on the agenda or other matters not on the agenda. This forum to be conducted in accordance with Standing Order 5.

5. QUESTIONS BY MEMBERS

To consider any questions from Councillors in accordance with Standing Order 6.

6. ACCOUNTS PAID SINCE LAST MEETING & SCHEDULE OF PAYMENTS

Clerk to report on the accounts paid since the last meeting.

A schedule of the accounts paid will be tabled for the information of Members. The vouchers relating to these payments will also be tabled at the meeting for inspection. All payments made are in line with the agreed budget or other resolution of this Committee or Full Council. Members to agree that the Chair should sign the schedule of accounts paid.

7. SIGNING OF BANK RECONCILIATIONS

The Committee to consider the tabled monthly bank reconciliations since the last meeting of the Committee and authorise the Chair to sign them.

8. INTERNAL AUDITOR'S REPORT – ITEM FOR DECISION

Members to consider the report from the Committee's Internal Auditor, Mulberry & Co, on an interim audit conducted on 22 September 2020 for the 2020/21 financial year (report attached for the information of Members).

9. BUDGET MONITORING – ITEM FOR DECISION

Members to consider a budget monitoring report to 31 October 2020 (detailed report attached for the information of Members).

Cost Centre	Year to date Variance	Projected Variance @ Year End
	£	£
Administration & Overheads	6,232 o/s	8,700 o/s
Eashing Cemetery	39,601 u/s	29,100 u/s
Eashing Chapel	91 u/s	800 o/s
Eashing Lodge	681 o/s	2,600 o/s
Nightingale Cemetery	6,882 u/s	4,700 u/s
Nightingale Chapel	5,459 o/s	5,500 o/s
Nightingale Lodge	15 o/s	0 o/s
TOTAL	34,187 u/s	16,200 u/s

The monitoring report shows a current variance of £34,187 underspend against budget.

Administration & Overheads – the overspend on equipment is for attachments to the tractor to enable specialised works to be done. Insurance costs went up to cover the tractor and equipment. Unbudgeted staff training costs regarding the rewinding project undertaken at Eashing Cemetery.

Eashing Cemetery – We have had an increase in grave purchases and burials, in part due to COVID-19 and in part due to our newest section. AMA paid a donation to contribute to the cost of setting up the new section.

Eashing Lodge – we have replaced the gas hob and the tumble dryer.

Nightingale Cemetery – had interments and grave purchases resulting in unbudgeted income.

Nightingale Chapel – we have not yet invoiced Skillway for the use of the Chapel. Members are requested to consider waiving the rent for the 2020/21 year in light of the difficulties COVID-19 has imposed upon this charity.

10. WILDFLOWER TRIAL

As Members will be aware, trials have been undertaken at Eashing Cemetery to establish the most appropriate method for establishing wildflower meadows. Members are asked to consider the attached report and recommendations contained therein.

11. EASHING CEMETERY HEDGEROW

Members will know that two boundaries of Eashing Cemetery are formed by natural hedges. These boundaries were once well formed hedgerows, and whilst some maintenance has been undertaken, this has mainly been hedge cutting and trimming.

Investigations have shown that within the hedges are some areas of properly formed hedgerows, whilst other are less well formed. These latter areas are considered to be capable of forming a proper hedgerow environment.

The Laying of hedges at Eashing Cemetery would create a more sustainable and robust natural hedgerow providing habitat for small mammals and nesting birds as well as a wide variety of insects, all of which will improve the biodiversity of the Cemetery and surrounding areas. Engaging suitably qualified and experienced hedge layers to undertake work on 300m of the existing boundary with an allowance to infill plant any gaps that become apparent during the process would cost approximately £5,000.

Members are requested to approve the allocation of £5,000 within the 2021/22 budget to undertake this work.

12. RE-ALIGNMENT OF HIGH VOLTAGE CABLE – ITEM TO NOTE

Members may be aware that an easement and wayleave was granted in 2008 for a high voltage power cable to run underground along the south-eastern boundary of Eashing Cemetery. The power cable serves the Ockford Ridge area. Due to the development of Ockford Ridge estate, there is a requirement to slightly modify the point of exit of the cable from the cemetery. The re-alignment of the cable does not affect the operation of the cemetery or the number of available plots. However, a grant of easement is still required. As such the utility company, on behalf of WBC has applied to modify the existing easement and wayleave to ensure that proper and correct records are maintained. Godalming Town Council's Solicitors are acting on the Committee's behalf, with all fees and disbursements being met by WBC.

13. REVISED ESTIMATES FOR THE YEAR ENDING 31 MARCH 2021 AND THE BUDGET FOR 2021/22

Members are asked to consider the budget papers (attached for the information of Members).

Members are asked to note that the sum to be recharged to the constituent authorities is currently £37,690 to Godalming Town Council and £2,310 to Busbridge Parish Council but that these figures are only provisional. The allocation can only be confirmed once Waverley Borough Council releases the Band D equivalent figures for each parish.

Members are asked to agree the Revised Estimates for 2020/21 showing a surplus of £9,980 and the Budget for 2021/22 showing a surplus of £270. Both amounts to be charged to the Revenue reserve.

14. BURIAL STATISTICS

Statistics for the twelve months ending 31 March 2020 and for year to date to 31 September 2020 are attached for the information of Members.

15. COMMUNICATIONS ARISING FROM THIS MEETING

Members to identify which matters (if any), discussed at this meeting, are to be publicised.

16. DATE OF NEXT MEETING

The next meeting of the Godalming Joint Burial Committee is scheduled to take place on Thursday, 21 January 2021 at 6.00pm, venue to be confirmed.

17. ANNOUNCEMENTS

Brought forward by permission of the Chair. Requests to be submitted prior to commencement of the meeting.

TO: ALL MEMBERS OF THE GODALMING JOINT BURIAL COMMITTEE



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Our Ref: MARK/GOD003

Mr A Jeffery
Godalming Joint Burial Committee
Municipal Buildings
Bridge Street
Godalming
Surrey
GU7 1HT

22nd September 2020

Dear Andy

Re: Godalming Joint Burial Committee
Internal Audit Year Ended 31st March 2020

Executive Summary

Following completion of our interim internal audit on the 22nd September 2020 we enclose our report for your kind attention and presentation to the Committee. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report.**

It should be noted that the JBC policies and procedures mirror that of Godalming Town Council which have been audited and reported on under separate cover.

At the interim visit we reviewed and performed tests on the following areas:

- Review of the accounting system & financial reporting package
- Review of the Financial Regulations & Standing Orders
- Review of the Risk Assessments & Insurance
- Review of the Budgeting Process
- Review of Salaries
- Review of fixed asset register
- Review of annual charges

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the committee/council takes governance, policies and procedures very seriously and I am pleased to report that overall the systems and procedures you have in place are fit for purpose. The existence of an audit committee within the council with its own detailed scope of works, testing & reporting regimen is very much best practice and is to be applauded. I would recommend the continuance of this into the future.

I would like to thank Rita for her assistance and whilst my report contains recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well ordered system.

It is therefore our opinion that the systems and internal procedures are well established, and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.

The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority’s approval of the annual governance statement.

Independence & Competence

Your audit was conducted by Mark Mulberry of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor is a qualified practicing accountant with over 20 years’ experience as a registered statutory auditor.

Engagement Letter

An engagement letter was issued on the 1st September 2020 covering the 2020/21 internal audit assignment. Copies of this document are available on request.

Planning & Inherent Risk Assessment

The scope and plan of works including fee structure was issued to the council on the 1st September 2020 under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

- There have been no instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover
- The client has an audit committee with detailed terms of reference and work programme

It is my opinion that the inherent risk of error or misstatement is low and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be “walk through testing” on sample data to encompass the period of the council year under review.

A. BOOKS OF ACCOUNT (INTERIM AUDIT)

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

The JBC is administered as a company on the RBS accounting system hosted at Godalming Town Council. The Committee continues to use RBS and now uses the Rialtus suite. This an industry specific accounting package. The RBS system is used daily to report and record the financial transactions of the Committee.

There are a number of access users. The system is cloud based and access is by secure log on to the local machine and a separate password for the cloud system.

- RFO -full access all areas
- Clerk – Read only all areas
- Facilities supervisor – read write to bookings
- Support services – read write to bookings.

The system encompasses, sales ledger, purchase ledger and cashbook. It provides for reconciliation of key control accounts and regular reporting against budget.

Every month, a month end close down is performed by the RFO, various reports are printed and filed in hard copy, these include but are not limited to; income and expenditure against budget, bank reconciliations and other reports as fit.

The RFO makes use of a control sheet to tick off the various reconciliations and financial activities that must be completed to finalise a month end. I have reviewed the June, July & August months and can confirm the tick sheet is completed and the various reconciliations are in evidence. This is a robust, clear to follow system of internal control and demonstrates good working practices.

I also reviewed the bank reconciliation file and can confirm for May, June and July there was evidence of the RFO preparing and signing off the bank reconciliations. This demonstrates internal controls are in evidence and being followed.

The cashbooks are routinely printed and are also retrospectively accessible. The system requires the population of key data fields to enable the user to record a transaction with sufficient detail to understand the nature and scope of the transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the reports are easy to read and logically filed.

My walk through audit testing of receipts and payments to underlying documentation chosen at random from month two & three showed that the referencing system can be relied upon, and that the source documents could be easily located in the council records. I make no recommendation to change in this system.

I tested opening balances as at 1/4/20 and confirmed they could be agreed back to the audited accounts for 2019/20.

The JBC is VAT registered and the last VAT return was for quarter ended 30th June 2020. This was submitted using the software package under the making tax digital rules and was submitted on time ahead of the deadline. The

return was a refund return and I proved the amount shown on the return to the HMRC system. This test indicates that the council is up to date with its postings on the financial package and that these can be verified to third party evidence. **The refund of £9,090.49 for the quarter ended 30th June has not been received – this will need to be followed up by the RFO in due course.**

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

I am of the opinion that the control assertion of “Appropriate accounting records have been properly kept throughout the financial year” has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

I confirmed from discussion with officers at Godalming Town Council (TC) that the JBC follows the standing orders and financial regulations of the Town Council.

The Council internal audit report shows that regulations are routinely followed and that they are fit for a council of that size. As such they are entirely suitable for the JBC.

The JBC grants authority to spend via the annual budget process, payments are made so long as there is available budget. It is clear there are robust systems, policies and regulations in place and the JBC takes seriously its responsibility in this regard. I reviewed a sample of expenditure transactions and was able to confirm the following:

- Cashbook entry could be agreed back to an invoice from the supplier
- Approval for the payment was recorded in a minute of a meeting of the JBC
- Signature of two committee members was viewed on each invoice tested
- Signature of 2 councillors seen on cheque stub

I am therefore of the opinion that the control assertion “This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for”, has been met.

C. RISK MANAGEMENT & INSURANCE (INTERIM & FINAL AUDIT)

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

The Council undertakes a full risk assessment that covers operational and financial risks, this is taken to council on an annual basis. Evidence was noted in the September Audit Committee meeting of review and adoption of the risk management policy and documentation. These are very comprehensive and detailed documents.

We discussed assertion 8 of the AGAR and whether or not this had any impact on the council. All appropriate transactions and events have been recorded.

“We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.”

I am of the opinion that the control objective of “This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.”, has been met

D. BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT)

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

I confirmed that the 2021-22 Budget and precept setting process was underway at the time of the audit.

Councillors receive regular reports on budget against actuals via reports to the Policy and Management Committee. I reviewed the report for the period to end of September 2020 and was able to confirm that the budget is well managed and reported on. Overspends have been properly explained and approval for funding sought from Councillors.

The Council has well developed reserves, which are properly recorded.

I am of the opinion that the control objective of “The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.”, has been met.

E. INCOME (INTERIM & FINAL AUDIT)

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

I was able to agree charging rates back to approved fees and charges dated 1st January 2020.

I am of the opinion that the control objective of “Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.”, has been met.

F. PETTY CASH (INTERIM AUDIT)

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

N/A – no petty cash

G. PAYROLL (INTERIM & FINAL AUDIT)

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority’s approvals, and PAYE and NI requirements were properly applied.

There are no payroll costs. Administrative costs are paid to Godalming Town Council.

H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

The fixed asset register is maintained on excel, additions and disposals have been agreed to a schedule prepared by the RFO and have been correctly added at cost, or written off the asset register as obsolete.

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained.", has been met.

I. BANK & CASH (INTERIM & FINAL AUDIT)

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

The JBC has two bank accounts. The bank reconciliations for both accounts are properly prepared and presented to committee for verification and approval on a regular basis. I confirmed that reconciliations are completed promptly at the end of each month.

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out.", has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)

Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

The 2020 year-end accounts were correctly prepared on the income & expenditure basis with the box 7 & 8 reconciliation properly completed.

The AGAR correctly cast and cross cast and the comparatives had been correctly copied over from the 2018-19 AGAR.

Agar Box Number		2018/19	2019/20	Auditor Notes
1	Balances brought forward	164,638	182,475	Agrees to 2019 carry forward
2	Precept or Rates and Levies	64,572	58,115	Agrees to invoices and receipts
3	Total other receipts	86,433	72,413	Non typical burial in 2019 for £9k – & fewer burials
4	Staff costs	73	-	Agreed – no payroll
5	Loan interest/capital repayments	-	-	Agreed no loans
6	All other Payments	133,095	115,728	As above non typical burial in 2019
7	Balances carried forward	182,475	197,275	Casts correctly
8	Total value of cash and short term investments	178,067	195,647	Agrees to bank reconciliation

9	Total fixed assets plus long term investments and assets	933,506	933,506	No change year on year – agrees to register
10	Total borrowings	-	-	Agreed no loans

The JBC had made provision within its schedule of meetings to sign off the annual governance statement.

I am of the opinion the control objective of “Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.”, has been met.

K. LIMITED ASSURANCE REVIEW (FINAL AUDIT)

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick “not covered”)

Not applicable

L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)

Internal audit requirement

The authority has demonstrated that during summer 2020 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

N/A

M. TRUSTEESHIP (INTERIM AUDIT)

Internal audit requirement


Trust funds (including charitable) – The council met its responsibilities as a trustee.

No trusts.

Should you have any queries please do not hesitate to contact me, attention.

Kind regards

Yours sincerely



Mark Mulberry

Detailed Income & Expenditure by Phased Budget Heading 31/10/2020

Month No: 7

Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
<u>401 Administration & Overheads</u>										
1001 Precept - Godalming TC	27,380	27,379	(1)	56,437	54,759	(1,678)	54,759			103.1%
1002 Precept - Busbridge PC	1,678	1,678	0	1,678	3,356	1,678	3,356			50.0%
1300 Interest	17	50	33	287	350	63	600			47.9%
Administration & Overheads :- Income	29,074	29,107	33	58,402	58,465	63	58,715			99.5%
4011 Staff Training	0	0	0	600	0	(600)	0	(600)		0.0%
4013 Other Staff Expenses	0	0	0	384	0	(384)	0	(384)		0.0%
4015 Grave Digging	0	0	0	80	0	(80)	0	(80)		0.0%
4102 Property Maintenance	0	0	0	0	0	0	500	500		0.0%
4164 Workshop Supplies	0	0	0	15	0	(15)	0	(15)		0.0%
4202 Car Allowances	0	40	40	0	280	280	500	500		0.0%
4204 Fuel Costs	0	0	0	262	0	(262)	0	(262)		0.0%
4205 Vehicle Maintenance	134	0	(134)	475	0	(475)	0	(475)		0.0%
4301 Equipment	585	750	165	10,026	5,250	(4,776)	9,000	(1,026)		111.4%
4308 General Office Expenses	0	0	0	37	0	(37)	0	(37)		0.0%
4310 Administration Charge	14,840	14,840	0	29,680	29,680	0	29,680	0		100.0%
4311 Professional Fees - Legal	0	0	0	125	0	(125)	0	(125)		0.0%
4313 Professional Fees - Other	0	0	0	118	1,000	882	2,000	1,882		5.9%
4314 Audit Fees	0	600	600	150	800	650	800	650		18.8%
4315 Insurance	0	0	0	4,709	3,800	(909)	3,800	(909)		123.9%
4321 Bank Fees	30	21	(9)	190	147	(43)	250	60		75.9%
4326 Website	0	0	0	0	400	400	400	400		0.0%
4327 Publicity Advertising	0	95	95	760	665	(95)	1,150	390		66.1%

Detailed Income & Expenditure by Phased Budget Heading 31/10/2020

Month No: 7

Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
4900 Miscellaneous	0	30	30	791	210	(581)	400		(391)	197.8%
Administration & Overheads :- Indirect Expenditure	15,588	16,376	788	48,401	42,232	(6,169)	48,480	0	79	99.8%
Net Income over Expenditure	13,486	12,731	(755)	10,001	16,233	6,232	10,235			
<u>411 Eashing - Cemetery</u>										
1100 Interment	1,475	733	(742)	16,400	5,131	(11,269)	8,800			186.4%
1101 Monument	230	183	(47)	1,240	1,281	41	2,200			56.4%
1102 Purchase of Grave Space	1,875	550	(1,325)	30,875	3,850	(27,025)	6,600			467.8%
1400 Miscellaneous	373	0	(373)	17,588	0	(17,588)	0			0.0%
Eashing - Cemetery :- Income	3,953	1,466	(2,487)	66,103	10,262	(55,841)	17,600			375.6%
4014 Sexton Duties	660	0	(660)	1,173	0	(1,173)	0	(1,173)		0.0%
4015 Grave Digging	800	0	(800)	7,435	0	(7,435)	0	(7,435)		0.0%
4102 Property Maintenance	0	0	0	46	0	(46)	0	(46)		0.0%
4103 Maintenance Contracts	0	0	0	0	800	800	800	800		0.0%
4111 Energy Costs	187	0	(187)	268	0	(268)	0	(268)		0.0%
4131 Rates	0	0	0	6,037	5,725	(312)	5,725	(312)		105.5%
4141 Water Service	7	20	13	44	140	96	240	196		18.2%
4162 Waste Removal	103	275	172	2,733	1,925	(808)	3,300	567		82.8%
4171 Grounds Maintenance	3,314	2,400	(914)	24,992	16,800	(8,192)	29,000	4,008		86.2%
4172 Memorial Inspection	0	165	165	0	1,155	1,155	2,000	2,000		0.0%
4301 Equipment	0	0	0	57	0	(57)	0	(57)		0.0%
Eashing - Cemetery :- Indirect Expenditure	5,071	2,860	(2,211)	42,785	26,545	(16,240)	41,065	0	(1,720)	104.2%
Net Income over Expenditure	(1,118)	(1,394)	(276)	23,318	(16,283)	(39,601)	(23,465)			

Detailed Income & Expenditure by Phased Budget Heading 31/10/2020

Month No: 7

Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
<u>413 Eashing - Chapel</u>										
1200 Rent	70	0	(70)	70	140	70	140			50.0%
Eashing - Chapel :- Income	70	0	(70)	70	140	70	140			50.0%
4102 Property Maintenance	0	100	100	0	700	700	1,200		1,200	0.0%
4103 Maintenance Contracts	133	0	(133)	925	0	(925)	0		(925)	0.0%
4111 Energy Costs	0	100	100	159	700	541	1,200		1,041	13.2%
4162 Waste Removal	0	0	0	155	0	(155)	0		(155)	0.0%
Eashing - Chapel :- Indirect Expenditure	133	200	67	1,239	1,400	161	2,400	0	1,161	51.6%
Net Income over Expenditure	(63)	(200)	(137)	(1,169)	(1,260)	(91)	(2,260)			
<u>415 Eashing - Lodge</u>										
1200 Rent	1,350	1,350	0	9,450	9,450	0	16,200			58.3%
Eashing - Lodge :- Income	1,350	1,350	0	9,450	9,450	0	16,200			58.3%
4102 Property Maintenance	0	0	0	156	250	94	500		344	31.2%
4103 Maintenance Contracts	0	0	0	0	0	0	100		100	0.0%
4301 Equipment	0	0	0	775	0	(775)	0		(775)	0.0%
Eashing - Lodge :- Indirect Expenditure	0	0	0	931	250	(681)	600	0	(331)	155.1%
Net Income over Expenditure	1,350	1,350	0	8,519	9,200	681	15,600			

Detailed Income & Expenditure by Phased Budget Heading 31/10/2020

Month No: 7

Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
<u>421</u> <u>Nightingale - Cemetery</u>										
1100 Interment	350	0	(350)	950	0	(950)	0			0.0%
1101 Monument	0	0	0	450	0	(450)	0			0.0%
1102 Purchase of Grave Space	1,800	0	(1,800)	3,300	0	(3,300)	0			0.0%
Nightingale - Cemetery :- Income	2,150	0	(2,150)	4,700	0	(4,700)	0			
4103 Maintenance Contracts	0	0	0	700	700	0	700		0	100.0%
4131 Rates	0	0	0	291	275	(16)	275		(16)	105.6%
4141 Water Service	12	15	3	81	105	24	180		99	45.1%
4171 Grounds Maintenance	940	950	10	4,476	6,650	2,174	11,600		7,124	38.6%
Nightingale - Cemetery :- Indirect Expenditure	952	965	13	5,548	7,730	2,182	12,755	0	7,207	43.5%
Net Income over Expenditure	1,198	(965)	(2,163)	(848)	(7,730)	(6,882)	(12,755)			
<u>423</u> <u>Nightingale - Chapel</u>										
1200 Rent	0	0	0	0	5,000	5,000	5,000			0.0%
Nightingale - Chapel :- Income	0	0	0	0	5,000	5,000	5,000			0.0%
4102 Property Maintenance	0	0	0	0	200	200	420		420	0.0%
4103 Maintenance Contracts	224	0	(224)	659	0	(659)	0		(659)	0.0%
Nightingale - Chapel :- Indirect Expenditure	224	0	(224)	659	200	(459)	420	0	(239)	157.0%
Net Income over Expenditure	(224)	0	224	(659)	4,800	5,459	4,580			

Detailed Income & Expenditure by Phased Budget Heading 31/10/2020

Month No: 7

Cost Centre Report

	Current Month Actual	Current Month Budget	Current Month Variance	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
<u>425</u> Nightingale - Lodge										
1200 Rent	1,050	1,050	0	7,350	7,350	0	12,600			58.3%
Nightingale - Lodge :- Income	1,050	1,050	0	7,350	7,350	0	12,600			58.3%
4102 Property Maintenance	264	0	(264)	325	0	(325)	0		(325)	0.0%
4103 Maintenance Contracts	0	50	50	0	350	350	600		600	0.0%
4161 Cleaning	0	0	0	40	0	(40)	0		(40)	0.0%
Nightingale - Lodge :- Indirect Expenditure	264	50	(214)	365	350	(15)	600	0	235	60.8%
Net Income over Expenditure	786	1,000	214	6,985	7,000	15	12,000			
Grand Totals:- Income	37,647	32,973	(4,674)	146,076	90,667	(55,409)	110,255			132.5%
Expenditure	22,231	20,451	(1,780)	99,928	78,707	(21,221)	106,320	0	6,392	94.0%
Net Income over Expenditure	15,416	12,522	(2,894)	46,147	11,960	(34,187)	3,935			
Movement to/(from) Gen Reserve	15,416			46,147						

Eashing Cemetery Wildflower Trial



The Brief:

Godalming Joint Burial Committee wished to create a colourful and biodiverse UK Native wildflower display around the burial grounds at Eashing Cemetery. With large swathes of existing grassland, which are currently mown down annually with large sections of bracken invasion, a trial area in the existing mown turf area was identified to establish the most effective way of increasing the wildflower species mix in the existing grass lands.

The Work:

Two 200 m² areas of previously mown lawn areas were selected. The first section (section 1) was divided into six equal sections (A – F) and the other section (section 2) into roughly 2 equal sections (A & B).

Section 1:

The objective for this trial area was to establish the best method of removing the existing grass sward to enable wild flowers to establish and ultimately thrive. Existing vegetation needs to be removed without disturbing the dormant seed bank below.



Section 1 - A and F were left as controls - i.e. no removal of existing vegetation.
Section 1 - B and E were sprayed with new way weed spray (acetic acid) natural herbicide.
Section 1 - C and D were sprayed with Glyphosate - chemical herbicide.



After a week the areas were close mown and arisings removed.

Sections 1 A, B & C were then scarified and arisings removed and then over sown with the wild flower seed mix.

Section 1 D, E & F were top-dressed with a seed infused growing medium (8 April 2020).

The seed infused wildflower growing medium uses an inert, pH modified, low nutrient, compost-based growing medium that incorporates wildflower seed as well as a number of ingredients to promote successful wildflower seed germination and then strong plant and root establishment.



Section 2:

These two sections were cultivated using an excavator and levelled. These areas were left fallow for 2 months emerging weeds and grasses were spot treated with glyphosate one week prior to installation.



Section 2 A was scarified to create a fine tilth and over seeded with a wildflower seed mix.
Section 2 B was top-dressed with the seed infused growing medium (8 April 2020).



Both of the areas were watered as evenly as possible for 5 weeks after installation.

Establishment:

It was noted that the area sown with the seed infused growing medium was the first to germinate and establish (19 May 2020).



Note the grass ingress in Section 1 E & F and no establishment on Section 1 A, B or C
19 May 2020



Section 2 A - some wildflowers starting to appear
19 May 2020.



Section 1 C and D
Clear establishment of seed infused growing medium on the right (section 1D)
19 May 2020.



Section 2 A (left) and B (right)
Good establishment of the seed infused growing medium section 18 May 2020.



Section 1 C and D – weed and grass ingress on section 1C – 11 June 2020.



Section 2 A (left) and B (right)
Section A catching up but some weed and grass ingress noted – 11 June 2020.



Section 1 A, B and C - no real wildflower establishment 14 July 2020.



Section 1 D – near perfect establishment 14 July 2020.



Section 1 E & F – Note grass taking over - 14 July 2020.



Section 2 A - Fair establishment – note gaps and grass ingress - 14 July 2020.



Section 2 B – Good establishment some weed ingress - 14 July 2020.



Section 1 foreground – D (left) C (Middle) B (right)
Section 2 Background - A (left) B (Right)
17 September 2020

Observations:

The seed infused growing medium has by far had the best establishment on both Section 1 and 2. Section 2 seems to have had slightly more growth than Section 1 - this could be down to less compaction due to cultivation or more fertile ground. It was noted that there was some weed ingress and careful spot spraying would be required to maintain the integrity of the native meadow. No spot spraying has taken place during this first trial.

Section 1 D seems to have been the best method for establishment of a UK Native wildflower meadow due to speed of establishment and minimal weed and grass ingress. Both sections will be monitored and a further conclusions drawn after the second flowering season.

During the trial there was a remarkable increase of numerous bees, grasshoppers, butterflies and moths in the trial sections compared to the existing grasslands around the rest of the cemetery.

Please note that the UK Native wildflower mix included a number of annuals which will not grow back in future years. These are included in the initial mix to give good colour and wow factor. The native perennial plants will continue to grow and hopefully flourish. If a vivid flower meadow is required this will need to be sown annually in spring.

Use of Glyphosate - Chemical Herbicide

Whilst in an ideal situation an alternative to Glyphosate would be best, this trial has shown that when used correctly and at the right time of year, by responsible targeted use it can be a useful tool for the removal of grass and weeds. Although differing sowing methods were used the indications of this trial are that area 1D, which was treated with Glyphosate, proved to be the best method for establishing native wildflower areas and it is expected to have the best longevity and least likely to succumb to being overcrowded by grasses and dominant weeds. Utilising this

method of installation successfully ensured the quick establishment of a habitat suitable for varied and numerous invertebrates and pollinating insects where no such habitat previously existed. This is in stark contrast to areas treated with alternatives that failed to suppress the growth of grasses, which in turn prevented the wildflowers from establishing.

Cost:

Sections 1D, E, F & 2B were sown with the seed infused growing medium, this is by far the more expensive method at approx., £1,500 for 200m².

Section 2A, whilst not providing as good a show did produce a fairly reasonable display at about 10% of the cost.

Recommendations:

It is recommended that the JBC continue trials of differing installation methods with the aim of establishing a system for increasing the area of wildflowers within the cemeteries. In doing so an important aim is to, where practicable, avoid the use of Glyphosate. It is proposed that this trial commences in late summer 2021 to reduce the need to water during seed establishment.

Members are requested to resolve that:

1. a larger trial area is established using the installation method as in section 1D to monitor grass ingress over a larger area;
2. a larger trial area is established using the installation method as in section 2A;
3. section 2B is monitored to determine the extent of regrowth of perennials and grass ingress;
4. an additional 400m² area is divided into two sections to trial alternative herbicide and grass removal methods; both areas to be sown using the seed infused growing medium; and
5. a budget of £4,000 is allocated to continue the trial.

Godalming Joint Burial Committee
Revised Estimates 2018/19 and Budget 2019/20

2019/20 Actual		2020/21 Budget £	2020/21 Revised Estimate £	2021/22 Budget £
Employees				
1,096	Indirect employee expenses		9,288	
Premises Related Expenditure				
11,925	Repairs, alteration & maintenance of buildings	4,820	10,001	6,360
1,187	Energy costs	1,200	928	1,200
0	Rents	0	0	0
5,416	Rates	6,000	6,328	6,600
168	Water services	420	253	420
0	Fixtures and fittings			
3,296	Cleaning & domestic supplies	3,300	4,318	4,420
38,120	Grounds maintenance costs ¹	42,600	50,600	48,200
3,698	Premises insurance	3,800	4,709	5,000
3,000	Contribution to premises-related provisions ²	5,000	5,000	0
Transport Related Expenditure				
	Vehicle Expenses		1,112	1,500
238	Car allowances	500	500	500
Supplies & Services				
9,030	Equipment, furniture and materials	9,000	15,028	9,000
0	Printing, stationery & general office expenses	0	37	0
8,526	Services	2,000	2,377	2,000
619	Professional Fees	800	800	800
29,739	Admin fees	29,680	29,680	29,680
205	Bank charges	250	315	300
0	Communications & computing	0	0	0
364	computers	400	400	400
1,720	website	1,000	1,000	1,000
	publicity			

Godalming Joint Burial Committee
Revised Estimates 2018/19 and Budget 2019/20

2019/20 Actual		2020/21 Budget £	2020/21 Revised Estimate £	2021/22 Budget £
	0 Grants & Subscriptions	150	150	150
	0 Contributions to provisions	0	0	0
	381 Miscellaneous expenses	400	981	400
 Income				
	0 Government Grants			
	Other grants etc	0	0	0
(71,173)	Customer & client receipts ³	(51,540)	(95,270)	(77,800)
(1,240)	Interest	(600)	(400)	(400)
(58,115)	Recharges ⁴	(58,115)	(58,115)	(40,000)
(11,800)	Net Expenditure (to/from revenue reserve)	1,065	(9,980)	(270)

Memoranda

1. Grounds Maintenance

Eashing Maintenance Contract	27,500	35,500	33,100
Nightingale Maintenance Contract	11,600	11,600	11,600
Tree Maintenance	1,500	1,500	1,500
Memorial Inspection	2,000	2,000	2,000
	42,600	50,600	48,200

2. Contribution to premises-related provisions

EMR Chapels	2,500	2,500	0
EMR Cemeteries	0	0	0
EMR Lodges	2,500	2,500	0
	5,000	5,000	0

Godalming Joint Burial Committee
Revised Estimates 2018/19 and Budget 2019/20

2019/20 Actual		2020/21 Budget £	2020/21 Revised Estimate £	2021/22 Budget £
3. Customer & client receipts				
(11,190)	Eashing Cemetery	(6,600)	(33,500)	(27,500)
(8,970)		(8,800)	(20,000)	(14,300)
(3,050)		(2,200)	(2,200)	(2,200)
(5,140)		(140)	(70)	0
(26,800)		(16,200)	(16,200)	(16,200)
	Nightingale Cemetery			
		0	(3,300)	0
		0	(950)	0
		0	(450)	0
		(5,000)	0	(5,000)
		(12,600)	(12,600)	(12,600)
		0	(6,000)	0
(1,223)	Miscellaneous Income	0	(6,000)	0
<u>(56,373)</u>		<u>(51,540)</u>	<u>(95,270)</u>	<u>(77,800)</u>

4. Recharges - Allocation between Constituent Authorities

(61,521)	Godalming Town Council	(54,759)	(54,836)	(37,690)	
(3,051)	Busbridge Parish Council	(3,356)	(3,279)	(2,310)	ditto

Allocation between Godalming & Busbridge are
provisional - TBC January 2021

Recharges - Transfers from Earmarked Reserves

	EMR Cemeteries	0	0	0
	EMR Chapels	0	0	0
<u>(64,572)</u>		<u>(58,115)</u>	<u>(58,115)</u>	<u>(40,000)</u>

Band D equivalent number 2019/20

Godalming	9,240.7	9,240.7	9,240.7
Busbridge	566.3	552.6	566.3
	<u>9807</u>	<u>9793.3</u>	<u>9807</u>

GODALMING JOINT BURIAL COMMITTEE
Final Statistics as at 31 March 2020 and Current Year Statistics to 31 October 2020

INTERMENTS

(a) Eashing

Quarter Ending

Quarter Ending	Godalming			Busbridge			Excepted Category			Non-Parishioners			Total		
	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total
30-Jun-16	3	1	4	0	0	0	1	0	1	0	1	1	4	2	6
30-Sep-16	3	0	3	0	0	0	1	1	2	1	1	2	5	2	7
31-Dec-16	8	1	9	0	0	0	3	1	4	1	0	1	12	2	14
31-Mar-17	3	0	3	0	0	0	2	1	3	1	2	3	6	3	9
30-Jun-17	3	0	3	0	0	0	1	2	3	1	2	3	5	4	9
30-Sep-17	1	0	1	0	0	0	0	0	0	2	0	2	3	0	3
31-Dec-17	2	0	2	0	0	0	1	0	1	2	2	4	5	2	7
31-Mar-18	0	0	0	0	0	0	1	0	1	2	1	3	3	1	4
30-Jun-18	1	3	4	0	0	0	2	1	3	2	0	2	5	4	9
30-Sep-18	5	3	8	0	0	0	0	0	0	1	0	1	6	3	9
31-Dec-18	4	2	6	0	0	0	1	2	3	1	2	3	6	6	12
31-Mar-19	4	0	4	0	0	0	2	2	4	0	0	0	6	2	8
30-Jun-19	3	1	4	0	0	0	1	1	2	0	1	1	4	3	7
30-Sep-19	0	2	2	0	0	0	0	1	1	3	0	3	3	3	6
31-Dec-19	1	0	1	0	0	0	0	1	0	1	0	1	2	1	3
31-Mar-20	1	2	3	0	0	0	3	0	0	2	0	2	6	2	8
30-Jun-20	4	0	4	0	0	0	1	0	0	13	0	13	18	0	18
30-Sep-20	3	1	4	0	0	0	1	0	0	6	1	7	10	2	12
31-Dec-20			0			0		2	0	2		2	2	2	4
31-Mar-21			0			0			0			0			0
			0			0			0			0			0

(b) Nightingale

Quarter Ending

Quarter Ending	Godalming			Busbridge			Excepted Category			Non-Parishioners			Total		
	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total
30-Jun-16	0	1	1	0	0	0	0	0	0	0	1	1	0	2	2
30-Sep-16	1	1	2	0	0	0	0	0	0	0	0	0	1	1	2
31-Dec-16	1	1	2	0	0	0	1	0	1	0	0	0	2	1	3
31-Mar-17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30-Jun-17	1	0	1	0	0	0	1	0	1	0	0	0	2	0	2
30-Sep-17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-Dec-17	1	0	1	0	0	0	0	0	0	0	1	1	1	1	2
31-Mar-18	1	0	1	0	0	0	0	0	0	0	0	0	1	0	1
30-Jun-18	2	1	3	0	0	0	0	0	0	0	0	0	2	1	3
30-Sep-18	2	1	3	0	0	0	0	0	0	0	0	0	2	1	3
31-Dec-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-Mar-19	1	0	1	0	0	0	0	0	0	0	0	0	1	0	1
30-Jun-19	3	1	4	0	0	0	0	0	0	0	0	0	3	1	4
30-Sep-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-Dec-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-Mar-20	1	1	2	0	0	0	0	0	0	0	0	0	1	1	2
30-Jun-20	0	1	1	0	0	0	0	0	0	0	0	0	0	1	1
30-Sep-20	0	2	2	0	0	0	0	1	1	0	0	0	0	3	3
31-Dec-20			0			0			0					0	0
31-Mar-21			0			0			0					0	0

Total

Year Ending

Year Ending	Godalming			Busbridge			Excepted Category			Non-Parishioners			Total		
	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total
31-Mar-10	16	10	26	0	0	0	4	5	9	5	2	7	25	17	42
31-Mar-11	15	7	22	0	0	0	9	5	14	3	0	3	27	12	39
31-Mar-12	10	4	14	2	0	2	2	5	7	8	3	11	22	12	34
31-Mar-13	16	6	22	0	0	0	4	1	5	6	0	7	27	7	34
31-Mar-14	10	10	20	0	0	0	5	2	7	5	1	6	20	13	33
31-Mar-15	19	11	30	0	0	0	3	1	4	7	4	11	29	16	45
31-Mar-16	16	6	22	0	0	0	4	0	4	7	7	14	27	13	40
31-Mar-17	19	5	24	0	0	0	8	3	11	3	5	8	30	13	43
31-Mar-18	9	0	9	0	0	0	4	2	6	7	6	13	20	8	28
31-Mar-19	19	10	29	0	0	0	5	5	10	4	2	6	28	17	45
31-Mar-20	9	7	16	0	0	0	4	3	7	6	1	7	19	11	30
31-Mar-21	7	4	11	0	0	0	2	3	5	21	1	22	30	8	38

PLOTS SOLD

Quarter Ending

Quarter Ending	Eash	Natural	N'gale	AMA	Total	Year End Total
2012/13	14	5	12		31	31
2013/14	12	1	15		28	28
2014/15	14	1	19		34	34
2015/16	15	1	5		21	34
2016/17	13	9	2		24	24
2017/18	11	8	6		25	25
2018/19	24	1	4		29	29
30-Jun-19	2	2	3		7	
30-Sep-19	3	0	1		4	
31-Dec-19	4	0	1		5	
31-Mar-20	3	0	4		7	23
30-Jun-20	2	0	1	11	14	
30-Sep-20	9	2	1	7	19	
31-Dec-20	2	0	1		3	
31-Mar-21					0	36

GODALMING JOINT BURIAL COMMITTEE

Disclosure by a Member¹ of a disclosable pecuniary interest or a non-pecuniary interest in a matter under consideration at a meeting (S.31 (4) Localism Act 2011 and the Codes of Conduct adopted by Godalming Town Council & Busbridge Parish Council).

As required by the Localism Act 2011 and the adopted Codes of Conduct, **I HEREBY DISCLOSE**, for the information of the authority that I have [a disclosable pecuniary interest]² [a non-pecuniary interest]³ in the following matter:-

COMMITTEE:

DATE:

NAME OF COUNCILLOR: _____

Please use the form below to state in which agenda items you have an interest.

Agenda No.	Subject	Disclosable Pecuniary Interest	Non-Pecuniary Interest	Reason

Signed _____

Dated _____

¹ "Member" includes co-opted member, member of a committee, joint committee or sub-committee

² A disclosable pecuniary interest is defined by the Relevant Authorities (Disclosable Pecuniary Interests) regulations 2012/1464 and relate to employment, office, trade, profession or vocation, sponsorship, contracts, beneficial interests in land, licences to occupy land, corporate tenancies and securities

³ A non-pecuniary interest is defined by Section 5 (4) of the Godalming Members' Code of Conduct.