

# GODALMING JOINT BURIAL COMMITTEE

Tel: 01483 523575  
E-Mail: office@godalming-tc.gov.uk  
Website: www.godalming-tc.gov.uk

Municipal Buildings  
Bridge Street  
Godalming  
Surrey GU7 1HT

20 March 2020

I HEREBY SUMMON YOU to attend the **JOINT BURIAL COMMITTEE** meeting to be held in Godalming Council Chamber on THURSDAY, 26 MARCH 2020 at 5.45pm.

Andy Jeffery  
Clerk to the Committee

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 6 February 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.

Members of the Public have the right to attend all meetings of the Godalming Joint Burial Committee and are welcome.

## 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. BUDGET MONITORING

Members to consider a budget monitoring report to 29 February 2020 (detailed report attached for the information of Members).

<b>Cost Centre</b>	<b>Year to date Variance</b>	<b>Projected Variance @ year end</b>
	<b>£</b>	<b>£</b>
Administration & Overheads	1,103 u/s	0
Eashing Cemetery	1,123 u/s	0
Eashing Chapel	3,182 o/s	3,000 o/s
Eashing Lodge	2,922 o/s	3,000 o/s
Nightingale Cemetery	9,925 u/s	7,300 u/s
Nightingale Chapel	206 o/s	0
Nightingale Lodge	525 o/s	500 o/s
<b>TOTAL</b>	<b>5,316 u/s</b>	<b>800 u/s</b>

The monitoring report shows a current variance of £5,316 underspend against budget.

Administration & Overheads – the overspend on Equipment is purely a timing issue as there is adequate budget provision. The underspend on Professional Fees is in relation to the work being done to digitise cemetery records – this project has been put on hold recently due to other priorities, but again, this is just a timing issue.

Eashing Cemetery – £2.5k was approved for the hedge reduction works (Min No 49-19 refers), however, work to date totals £3.2k, resulting in a £700 overspend. This is more than covered by above budget revenues.

Eashing Chapel – overspend relates to making the workshop suitable as a workspace which has included installing lighting £2k, an extractor fan £200 and a washing machine £300. These works were required for health and safety and welfare at work purposes.

Eashing Lodge – we have had issues with the boiler, having tried repairing it we have had to replace it entirely (£2.6k). We have also replaced the French doors which were leaking (£1.2k).

Nightingale Cemetery – had further new grave purchases resulting in additional unbudgeted income. Grounds Maintenance underspend is a timing issue.

Nightingale Lodge – we have had to replace the cooker hood which was unbudgeted.

## 9. INTERNAL AUDITOR'S REPORT

Members to consider the report from the Committee's Internal Auditor, Mulberry & Co, on an interim audit conducted on 25 November 2019 for the 2019/20 financial year (report attached for the information of Members).

10. RISK ASSESSMENT 2019/20

An area of the Annual Governance Statement requirements relates to Risk Assessment. The Committee is required to provide evidence of good governance through the performance of regular risk assessments.

Members are asked to review the Risk Assessment and agree its contents (copy attached for the information of Members).

Members to note that in addition to the risk assessment reviewed above, this Committee also relies upon the Risk Assessments performed by Godalming Town Council.

11. DESIGNATION OF A CEMETERY AREA – ITEM FOR DECISION

**Recommendation – Subject to negotiations regarding the timing of the development of the designated area, Members to resolve to approve the designation of a new burial area for use by the Ahmadiyya Muslim Association.**

Members to receive a report (attached for the Information of Members) from the Clerk regarding the designation of an unallocated section of Eashing Cemetery.

In considering their decisions, Members will wish to note the existing supply of burial plots as indicated on the Eashing Cemetery Schematic (attached for the information of Members).

12. COVID-19 – ITEMS FOR DECISION

Members will wish to note that Business Continuity Plans have been put in place to ensure the proper functioning of the cemetery if key staff are affected by the Coronavirus.

If the mortality rate suggested is anywhere close to the eventuality, the number of families experiencing unexpected family bereavement could be at a level not seen during peace time since the 1918/19 Influenza pandemic.

In trying to seek ways that could ease the financial burden at what will be a highly emotional time, a number of options exist to ease this burden.

1. The deceased could be interred in a public (common grave) with just the cost of the grave digger and a reduced administration (interment) charge of £100 to pay to the Burial Authority, which would total £425 (the Funeral Director's costs being separate from the cemetery fees). As shown on the Eashing Cemetery Schematic at agenda item 11, approximately 1,500 common graves with remaining capacity have been identified.

*NB. A common grave is a grave space for which an exclusive right of burial has not been granted and in which an unrelated deceased person may be buried. The graves identified have been used for a single interment and therefore have capacity for the interment of a second body. If utilised then those used prior to 1920 would be allocated first.*

2. Godalming Joint Burial Committee could allocate new unused graves for the immediate burial of the deceased, which at a later date the relatives of the deceased could purchase the 50-year Exclusive Right of Burial. This would allow for future interments with just the interment fee and Grave Digger's fee being payable at time of use; £675 for parishioner, £850 for non-parishioner). Obviously it may be that the Exclusive Right is never purchased in which case the JBC would have lost the income capacity of the grave space. Alternatively it could allow the burial to take place with a reduced initial 'purchase' fee of 25% with a 5-year Exclusive Right of Burial, which would give time for the purchase of the remaining 45 years normally associated with a 'private grave'. The initial cost of 25% purchase fee plus grave digging and interment fee would be £862.50 for a parishioner

and £1,131.25 for a non-parishioner. If the remaining 45 years Exclusive Right is purchased within 5 years it would be sold at the 2020 rate, if purchased after the expiry of 5 years it would be the cost pertaining at that time. If the Exclusive Right of Burial is not purchased then no other family Member may be buried in the same plot.

3. Members will wish to note the normal cost of a burial in a new grave with a 50-year Exclusive Right would be £1,425 for a parishioner or £1,975 for a non-parishioner.

Members are requested to consider whether:

- a. common graves should be made available free of charge during the current pandemic to those whose certified cause of death is Coronavirus (with or without underlining conditions);
- b. if point 1 is agreed, should this be limited to residents of Godalming and Busbridge or extended to residents of Waverley Borough?  
**and/or**
- c. new unused grave spaces should be made available, during the current pandemic to those whose certified cause of death is Coronavirus (with or without underlining conditions), with the interment fee and grave digger fees payable at time of burial and Exclusive Rights available for later purchase;
- d. if point c. is agreed, should this be limited to residents of Godalming and Busbridge or extended to residents of Waverley Borough?  
**or**
- e. whether new unused grave spaces should be made available, during the current pandemic to those whose certified cause of death is Coronavirus (with or without underlining conditions), at reduced cost with a 5-year Exclusive Right of Burial;
- f. if point e. is agreed, should this be limited to residents of Godalming and Busbridge or extended to residents of Waverley Borough?.

If Members are minded to agree to a reduced pricing structure for new unused graves it is recommended that only one of the options above (c) or (e) is approved.

#### Finance Arrangements

In order to ensure we are able to continue paying our suppliers, Members are requested to approve the temporary suspension of Financial Regulations in regards to payment of suppliers. Officers will endeavour to follow regulations, but if unable to, the process set out below will be followed:

- invoices will be appropriately signed off in regards to goods/services received and amount within budget (as normal);
- email schedule of payments to signatories for electronic sign off (they won't see the invoices, just totals to be paid);
- make payment via Godalming Town Council BACS which can be done by the Responsible Finance Officer in presence of Town Clerk and reimbursed via bank transfer; and
- both schedule and invoices to be tabled at the next Committee meeting for retrospective sign off.

#### 13. CHAPEL BUILDINGS – EASHING CEMETERY – ITEMS FOR NOTE

At the meeting held on 6 February 2020 Members considered a report relating to use of the Chapel Buildings at Eashing Cemetery and requested the following further information be provided for the next Committee meeting:

- details of potential future uses of the Chapel if no longer used as a Chapel;
- the process, costs and timeframe for de-consecrating the Chapel; and

- details of whether the maintenance identified in the report is dependent upon the usage of the Chapel.

Due to emerging matters this matter is deferred.

14. COMMUNICATIONS ARISING FROM THIS MEETING

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

15. DATE OF NEXT MEETING

The next meeting of the Godalming Joint Burial Committee to be agreed by the Chair once the current Coronavirus Pandemic has passed.

16. 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

## Detailed Income &amp; Expenditure by Phased Budget Heading 29/02/2020

Month No: 11

## 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 &amp; Overheads</u>										
1001 Precept - Godalming TC	0	0	0	54,836	54,836	0	54,836			100.0%
1002 Precept - Busbridge PC	0	0	0	3,279	3,279	0	3,279			100.0%
1300 Interest	138	90	(48)	1,158	1,110	(48)	1,200			96.5%
Administration & Overheads :- Income	<b>138</b>	<b>90</b>	<b>(48)</b>	<b>59,273</b>	<b>59,225</b>	<b>(48)</b>	<b>59,315</b>			<b>99.9%</b>
4102 Property Maintenance	0	0	0	0	0	0	500	500		0.0%
4202 Car Allowances	0	40	40	140	440	300	500	360		28.1%
4301 Equipment	116	0	(116)	2,406	0	(2,406)	20,000	17,594		12.0%
4310 Administration Charge	0	0	0	29,739	29,680	(59)	29,680	(59)		100.2%
4313 Professional Fees - Other	0	1,000	1,000	7,816	11,000	3,185	13,700	5,885		57.0%
4314 Audit Fees	0	0	0	619	800	181	800	181		77.4%
4315 Insurance	0	0	0	3,698	3,700	2	3,700	2		100.0%
4321 Bank Fees	18	21	3	183	231	48	250	67		73.3%
4326 Website	0	0	0	364	200	(164)	400	36		91.0%
4327 Publicity Advertising	110	95	(15)	1,315	1,045	(270)	1,150	(165)		114.3%
4900 Miscellaneous	0	30	30	91	330	239	400	309		22.6%
Administration & Overheads :- Indirect Expenditure	<b>244</b>	<b>1,186</b>	<b>942</b>	<b>46,371</b>	<b>47,426</b>	<b>1,055</b>	<b>71,080</b>	<b>0</b>	<b>24,709</b>	<b>65.2%</b>
<b>Net Income over Expenditure</b>	<b>(107)</b>	<b>(1,096)</b>	<b>(989)</b>	<b>12,902</b>	<b>11,799</b>	<b>(1,103)</b>	<b>(11,765)</b>			
<u>411 Eashing - Cemetery</u>										
1100 Interment	525	733	208	7,275	8,063	788	8,800			82.7%
1101 Monument	230	183	(47)	2,070	2,013	(57)	2,200			94.1%

## Detailed Income &amp; Expenditure by Phased Budget Heading 29/02/2020

Month No: 11

## 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
1102 Purchase of Grave Space	1,125	300	(825)	11,525	9,200	(2,325)	9,500			121.3%
1400 Miscellaneous	0	0	0	1,233	1,200	(33)	1,200			102.8%
Eashing - Cemetery :- Income	<b>1,880</b>	<b>1,216</b>	<b>(664)</b>	<b>22,103</b>	<b>20,476</b>	<b>(1,627)</b>	<b>21,700</b>			<b>101.9%</b>
4014 Sexton Duties	0	0	0	16	0	(16)	0		(16)	0.0%
4015 Grave Digging	0	0	0	723	0	(723)	0		(723)	0.0%
4102 Property Maintenance	0	0	0	915	0	(915)	0		(915)	0.0%
4103 Maintenance Contracts	0	0	0	800	800	0	800		0	100.0%
4111 Energy Costs	0	0	0	108	0	(108)	0		(108)	0.0%
4131 Rates	0	0	0	5,167	5,200	33	5,200		33	99.4%
4141 Water Service	5	20	15	17	95	78	115		98	14.8%
4162 Waste Removal	108	275	167	2,225	3,025	800	3,300		1,075	67.4%
4163 Domestic Supplies	0	0	0	10	0	(10)	0		(10)	0.0%
4171 Grounds Maintenance	2,076	2,000	(76)	23,400	22,000	(1,400)	26,500		3,100	88.3%
4172 Memorial Inspection	0	165	165	0	1,815	1,815	2,000		2,000	0.0%
4301 Equipment	0	0	0	59	0	(59)	0		(59)	0.0%
Eashing - Cemetery :- Indirect Expenditure	<b>2,189</b>	<b>2,460</b>	<b>271</b>	<b>33,439</b>	<b>32,935</b>	<b>(504)</b>	<b>37,915</b>	<b>0</b>	<b>4,476</b>	<b>88.2%</b>
<b>Net Income over Expenditure</b>	<b>(309)</b>	<b>(1,244)</b>	<b>(935)</b>	<b>(11,336)</b>	<b>(12,459)</b>	<b>(1,123)</b>	<b>(16,215)</b>			
<u>413 Eashing - Chapel</u>										
1200 Rent	70	0	(70)	280	70	(210)	140			200.0%
Eashing - Chapel :- Income	<b>70</b>	<b>0</b>	<b>(70)</b>	<b>280</b>	<b>70</b>	<b>(210)</b>	<b>140</b>			<b>200.0%</b>

## Detailed Income &amp; Expenditure by Phased Budget Heading 29/02/2020

Month No: 11

## 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
4102 Property Maintenance	134	100	(34)	3,661	1,100	(2,561)	1,200		(2,461)	305.1%
4103 Maintenance Contracts	0	0	0	295	0	(295)	0		(295)	0.0%
4111 Energy Costs	172	100	(72)	911	930	19	1,080		169	84.4%
4161 Cleaning	0	0	0	160	0	(160)	0		(160)	0.0%
4162 Waste Removal	103	0	(103)	103	0	(103)	0		(103)	0.0%
4163 Domestic Supplies	0	0	0	142	0	(142)	0		(142)	0.0%
4301 Equipment	0	0	0	150	0	(150)	0		(150)	0.0%
Eashing - Chapel :- Indirect Expenditure	<b>409</b>	<b>200</b>	<b>(209)</b>	<b>5,422</b>	<b>2,030</b>	<b>(3,392)</b>	<b>2,280</b>	<b>0</b>	<b>(3,142)</b>	<b>237.8%</b>
<b>Net Income over Expenditure</b>	<b>(339)</b>	<b>(200)</b>	<b>139</b>	<b>(5,142)</b>	<b>(1,960)</b>	<b>3,182</b>	<b>(2,140)</b>			
<u>415 Eashing - Lodge</u>										
1200 Rent	1,350	1,350	0	14,850	14,850	0	16,200			91.7%
Eashing - Lodge :- Income	<b>1,350</b>	<b>1,350</b>	<b>0</b>	<b>14,850</b>	<b>14,850</b>	<b>0</b>	<b>16,200</b>			<b>91.7%</b>
4102 Property Maintenance	0	0	0	1,887	375	(1,512)	500		(1,387)	377.4%
4103 Maintenance Contracts	0	0	0	80	0	(80)	100		20	80.0%
4301 Equipment	0	0	0	1,330	0	(1,330)	500		(830)	266.0%
Eashing - Lodge :- Indirect Expenditure	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,297</b>	<b>375</b>	<b>(2,922)</b>	<b>1,100</b>	<b>0</b>	<b>(2,197)</b>	<b>299.7%</b>
<b>Net Income over Expenditure</b>	<b>1,350</b>	<b>1,350</b>	<b>0</b>	<b>11,553</b>	<b>14,475</b>	<b>2,922</b>	<b>15,100</b>			
<u>421 Nightingale - Cemetery</u>										
1100 Interment	650	0	(650)	2,000	1,350	(650)	1,350			148.1%



## Detailed Income &amp; Expenditure by Phased Budget Heading 29/02/2020

Month No: 11

## 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
1101 Monument	300	0	(300)	900	450	(450)	450			200.0%
1102 Purchase of Grave Space	2,600	0	(2,600)	10,050	3,850	(6,200)	3,850			261.0%
Nightingale - Cemetery :- Income	<b>3,550</b>	<b>0</b>	<b>(3,550)</b>	<b>12,950</b>	<b>5,650</b>	<b>(7,300)</b>	<b>5,650</b>			<b>229.2%</b>
4014 Sexton Duties	0	0	0	32	0	(32)	0		(32)	0.0%
4015 Grave Digging	0	0	0	325	0	(325)	0		(325)	0.0%
4102 Property Maintenance	0	0	0	32	0	(32)	0		(32)	0.0%
4103 Maintenance Contracts	0	0	0	700	700	0	700		0	100.0%
4131 Rates	0	0	0	249	250	1	250		1	99.5%
4141 Water Service	12	0	(12)	133	150	17	200		67	66.7%
4171 Grounds Maintenance	0	1,000	1,000	6,245	9,400	3,155	10,900		4,655	57.3%
4172 Memorial Inspection	0	0	0	159	0	(159)	0		(159)	0.0%
Nightingale - Cemetery :- Indirect Expenditure	<b>12</b>	<b>1,000</b>	<b>988</b>	<b>7,875</b>	<b>10,500</b>	<b>2,625</b>	<b>12,050</b>	<b>0</b>	<b>4,175</b>	<b>65.4%</b>
<b>Net Income over Expenditure</b>	<b>3,538</b>	<b>(1,000)</b>	<b>(4,538)</b>	<b>5,075</b>	<b>(4,850)</b>	<b>(9,925)</b>	<b>(6,400)</b>			
<u>423</u> Nightingale - Chapel										
1200 Rent	0	0	0	5,000	5,000	0	5,000			100.0%
Nightingale - Chapel :- Income	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>			<b>100.0%</b>
4102 Property Maintenance	0	0	0	0	300	300	420		420	0.0%
4103 Maintenance Contracts	0	0	0	506	0	(506)	0		(506)	0.0%
Nightingale - Chapel :- Indirect Expenditure	<b>0</b>	<b>0</b>	<b>0</b>	<b>506</b>	<b>300</b>	<b>(206)</b>	<b>420</b>	<b>0</b>	<b>(86)</b>	<b>120.4%</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,494</b>	<b>4,700</b>	<b>206</b>	<b>4,580</b>			

## Detailed Income &amp; Expenditure by Phased Budget Heading 29/02/2020

Month No: 11

## 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	11,550	11,550	0	12,600			91.7%
Nightingale - Lodge :- Income	<b>1,050</b>	<b>1,050</b>	<b>0</b>	<b>11,550</b>	<b>11,550</b>	<b>0</b>	<b>12,600</b>			<b>91.7%</b>
4102 Property Maintenance	0	0	0	787	0	(787)	0		(787)	0.0%
4103 Maintenance Contracts	0	50	50	263	550	287	600		337	43.8%
4161 Cleaning	0	0	0	80	0	(80)	0		(80)	0.0%
4171 Grounds Maintenance	0	0	0	1,546	1,600	54	1,600		54	96.6%
Nightingale - Lodge :- Indirect Expenditure	<b>0</b>	<b>50</b>	<b>50</b>	<b>2,675</b>	<b>2,150</b>	<b>(525)</b>	<b>2,200</b>	<b>0</b>	<b>(475)</b>	<b>121.6%</b>
<b>Net Income over Expenditure</b>	<b>1,050</b>	<b>1,000</b>	<b>(50)</b>	<b>8,875</b>	<b>9,400</b>	<b>525</b>	<b>10,400</b>			
Grand Totals:- Income	<b>8,038</b>	<b>3,706</b>	<b>(4,332)</b>	<b>126,006</b>	<b>116,821</b>	<b>(9,185)</b>	<b>120,605</b>			<b>104.5%</b>
Expenditure	<b>2,854</b>	<b>4,896</b>	<b>2,042</b>	<b>99,585</b>	<b>95,716</b>	<b>(3,869)</b>	<b>127,045</b>	<b>0</b>	<b>27,460</b>	<b>78.4%</b>
<b>Net Income over Expenditure</b>	<b>5,183</b>	<b>(1,190)</b>	<b>(6,373)</b>	<b>26,421</b>	<b>21,105</b>	<b>(5,316)</b>	<b>(6,440)</b>			
<b>Movement to/(from) Gen Reserve</b>	<b>5,183</b>			<b>26,421</b>						



## MULBERRY & CO

Chartered Certified Accountants  
Registered Auditors  
& Chartered Tax Advisors

9 Pound Lane  
Godalming  
Surrey, GU7 1BX

t + 44(0)1483 423054  
e office@mulberryandco.co.uk  
w www.mulberryandco.co.uk

Our Ref: MARK/GOD003

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

25<sup>th</sup> November 2019

Dear Andy

**Re: Godalming Joint Burial Committee  
Internal Audit Year Ended 31<sup>st</sup> March 2020**

Following completion of our interim internal audit on the 25<sup>th</sup> November 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.**

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. 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.

**Interim Audit – Summary Findings**

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

- Review of the Financial Regulations & Standing Orders
- Review of the Risk Assessments
- Review of the Budgeting Process
- Proper Bookkeeping – review of the use of the accounts package.
- Review of salaries
- Review of fixed asset register

It is our opinion that the systems and internal procedures at Godalming Town Committee are well established, and followed. The RFO is very experienced and ensures the Committee follows best practice regulations. It is clear the Committee 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.

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

## **A. BOOKS OF ACCOUNT (INTERIM AUDIT)**

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 is 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 required 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 – read write to bookings
- Support services – read write to bookings.

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 cashbooks are routinely printed and are retrospectively accessible. The system requires the population of key data fields to enable the user to record a 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 a payments chosen at random from month six, showed that supporting documentation could be easily located from records. I make no recommendation to change in this system.

I tested opening balances as at 1/4/19 and confirmed they could be agreed back to the audited accounts for 2018/19.

The JBC is up to date with VAT returns. I confirmed that the return for period to 30 September 2019 has been submitted to HMRC, and I was able to prove that figures in the return could be agreed to reports derived directly from the RBS system, and that the VAT return reconciled to the VAT control account.

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)**

### **Interim Audit**

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 of the opinion the Committee is following its own regulations and that any changes to financial regulations are to be considered minor and no indicative of errors in the system. 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)**

#### **Interim Audit**

I confirmed the JBC has a valid insurance certificate.

We discussed assertion 8 of the AGAR and whether or not this had any impact on the Committee.

*"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)**

#### **Interim Audit**

I confirmed that the 2020-21 budget and precept setting process was underway at the time of the audit, the November 2019 minutes show discussion of the same.

Councillors receive regular reports on budget against actuals via reports to the Policy and Management Committee.

The Committee 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)**

#### **Interim Audit**

Fees and charges are reviewed annually by the JBC.

I will conduct further income testing at the year end visit

### **F. PETTY CASH (INTERIM & FINAL AUDIT)**

No petty cash

### **G. PAYROLL (INTERIM & FINAL AUDIT)**

#### **Interim Audit**

There are no material payroll costs, administrative costs are paid to Godalming Town Council.

## **H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)**

### **Interim Audit**

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)**

### **Interim Audit**

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. There were no errors, and I confirmed that the reconciliation and bank statements had been signed by the reviewing member of the committee.

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)**

TBC at the year end

## **K. TRUSTEESHIP (INTERIM AUDIT)**

No trusts.

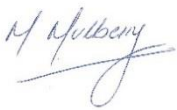
## **L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)**

Not applicable to the Burial Committee

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

Kind regards

Yours sincerely



**Mark Mulberry**

**FINANCIAL RISK ASSESSMENT FOR GODALMING JOINT BURIAL COMMITTEE FOR THE YEAR ENDED 31 MARCH 2020**

<b>Risk (What could happen)</b>	<b>Impact</b>	<b>Likely</b>	<b>Control Measure</b>	<b>Status Who/When</b>
<b>PRECEPT</b>				
Precept not set	H	L	Budget setting process is diarised to align with relevant Committee meetings.	RFO / Town Clerk
Precept not paid	M	L	Regular budget monitoring of actual against budget would pick up significant variances.	RFO
Adequacy of precept	M	L	Regular budget monitoring of actual against budget would pick up significant variances.	RFO
<b>CEMETERY CHARGES</b>				
Invoices not raised	H	L	Cemetery Manager raises invoices when paperwork received. RFO performs quarterly audit to ensure all Deeds of Grants and Burial Records have invoice associated with them.	Cemetery Manager / RFO
Grave not allocated or duplicate grave number allocated	H	L	Cemetery Manager allocates grave number when paperwork received. All allocated grave numbers are recorded in both Plot Register and Register of Purchased Graves. Cemetery Manager checks both registers before allocating new grave number. Secretary to the Town Clerk writes up Deeds of Grants and checks a grave number has been allocated.	Cemetery Manager
Invoices not paid	M	L	Burials are not performed until payment is confirmed. Deeds are not issued until payment is confirmed. RFO performs monthly credit control and follows up on unpaid invoices.	Cemetery Manager / RFO

Risk (What could happen)	Impact	Likely	Control Measure	Status Who/When
<b>EXPENDITURE</b>				
Goods / Services not supplied to JBC	M	L	Cemetery Manager signs off all invoices to confirm good / service has been received. RFO does not pay invoice without such signature.	Cemetery Manager / RFO
Invoice incorrectly calculated	L	L	RFO checks accuracy as inputted into financial system.	RFO
Payment made for wrong amount	M	M	JBC pays suppliers via cheque which are written up by the RFO. Cheque signing members are required to check that the amount of cheque matches the invoice and sign both the cheque stub and invoice as evidence of this check.	RFO / Members
Payment made to wrong party	M	M	JBC pays suppliers via cheque which are written up by the RFO. Cheque signing members are required to check the payee matches the invoice and sign both the cheque stub and invoice as evidence of this check	RFO / Members
<b>VAT</b>				
VAT return not completed	H	L	JBC has signed up for email alerts from HMRC reminding RFO it's time to complete return	RFO
Incorrect VAT charged on sales	H	L	All sales made by JBC are VAT exempt, reducing likelihood of error being made. RFO checks invoices raised by Cemetery Manager as inputting into financial system.	RFO



Risk (What could happen)	Impact	Likely	Control Measure	Status Who/When
<b>RESERVES</b>				
Inadequate levels of reserves are kept	M	L	The adequacy of reserves are considered both at budget setting time, and whenever significant projects are being considered.	RFO
Earmarked Reserves are used unlawfully	H	L	All payments to be funded by Earmarked Reserves must be authorised by the Committee and the Minute reference noted within the financial system and / or on the invoice.	RFO / Town Clerk
<b>ASSETS</b>				
Assets are lost or damaged	M	H	Regular inspections performed by Cemetery Manage. Insurance is reviewed annually to ensure adequate to protect against loss and / or damage.	Cemetery Manager / RFO
Risk or damage to third party property or individuals	H	M	Public Liability Insurance held and reviewed annually for adequacy.	RFO

11. AHMADIYYA MUSLIM COMMUNITY – DESIGNATED BURIAL AREA

Background

In accordance with article 5(1) (b) of the Local Authorities' Cemeteries Order 1977, a burial authority may, if they think fit, '*set aside for the use of a particular denomination or religious body any part of a cemetery which has not been consecrated.*'

As Members will be aware, historically Eashing Cemetery has met the needs of the community it serves including those of faith and of no-faith. When originally set out in 1901, the cemetery was arranged into two areas, consecrated and unconsecrated, with the consecrated area being for the Anglican community and the unconsecrated being for what at the time was known as the dissenters (non-conformists, Catholics and those of no faith).

However, over the 120 years since the cemetery opened the makeup of faith groups and/or communities in the Godalming and Waverley area has changed to reflect an evolving society. As such additional areas have been designated to specific faith groups, such as the Plymouth Brethren Christian Church.

Ahmadiyya Community in Godalming & Waverley

Another faith group who have a growing community within the area is the Ahmadiyya Muslim Community. The Ahmadi Community has been active in the United Kingdom for over 100 years and established a centre in Waverley in 1984, which following a move from the Fazl (London Mosque) in 2019 became the community's new International Headquarters.

Burial is an important rite for the Ahmadiyya Community, which until recently had availability at designated burial areas in Brookwood Cemetery and Merton & Sutton Joint Cemetery. However, whilst burial plots remain available at Merton & Sutton the designated area at Brookwood is now full.

Request

Godalming Joint Burial Committee has been approached by the Bereavement Officer of the Ahmadiyya Muslim Association to determine whether an area of Eashing Cemetery can be designated for the burial of members of the Ahmadiyya Community.

On receipt of this request, an investigation, to establish whether an as yet undesignated and unmapped area of the cemetery, which allows for setting out of grave spaces perpendicular to the Qibla, was carried out by the Clerk and Grounds Maintenance Team. From this investigation it was established that approximately 448 grave spaces could be established without affecting any of the pre-existing designated areas. Maps showing this area will be tabled at the meeting.

Burial rites of the Ahmadiyya Muslim Community do seek to conduct an inhumation as soon as practicable following the receipt of the necessary Certificate to Proceed with Burial or Coroner's Notice as appropriate. However, such inhumations are governed by the operational regulations of the cemetery, which in the case of Eashing means burials between 0930 and 1600 Monday to Friday and on Saturday by arrangement attracting supplementary fees (the norm is that only one burial slot is available at 1100 on a Saturday). As is the case with the Plymouth Brethren, funeral arrangements would be made via a single point of contact – the Association's Bereavement Officer, who will support the cemetery staff in providing a service in-line with the customs and traditions of the Ahmadiyya Muslim Community.

## Budget

Whilst the establishment of a designated area for use by the Ahmadiyya Muslim Community is possible and would meet a need which is, as yet, not provided for, the wish of the Ahmadiyya Muslim Association's Bereavement Officer to establish such an area as quickly as possible may be more challenging.

The costs associated with staff time, both grounds and admin staff have not been accounted for in the 2020/21 budget. Staff will either have to be pulled from other works to facilitate the setting out and mapping of the new areas or temporary staff will have to be engaged to conduct this works. The setting out and mapping of burial areas is required before the first burial may take place. The cost of this work is estimated at approximately £9,215 including staff time and digital mapping costs. If this work is to proceed in the 2020/21 financial year, the cost of developing the Ahmadiyya Muslim Association's burial area is to be subject to negotiation with the Association, recouping of costs to be either by donation from the Association or via a supplement on the Interment Fee.

Additionally, Members will wish to note that the anticipated burial rate provided by the Ahmadiyya Muslim Association's Bereavement Officer would increase the administrative requirements of Godalming Town Council in support of the Joint Burial Committee. This may require an additional part-time administration assistant funded from the increase in interment fee income.

## Equality of Opportunity in Service Delivery

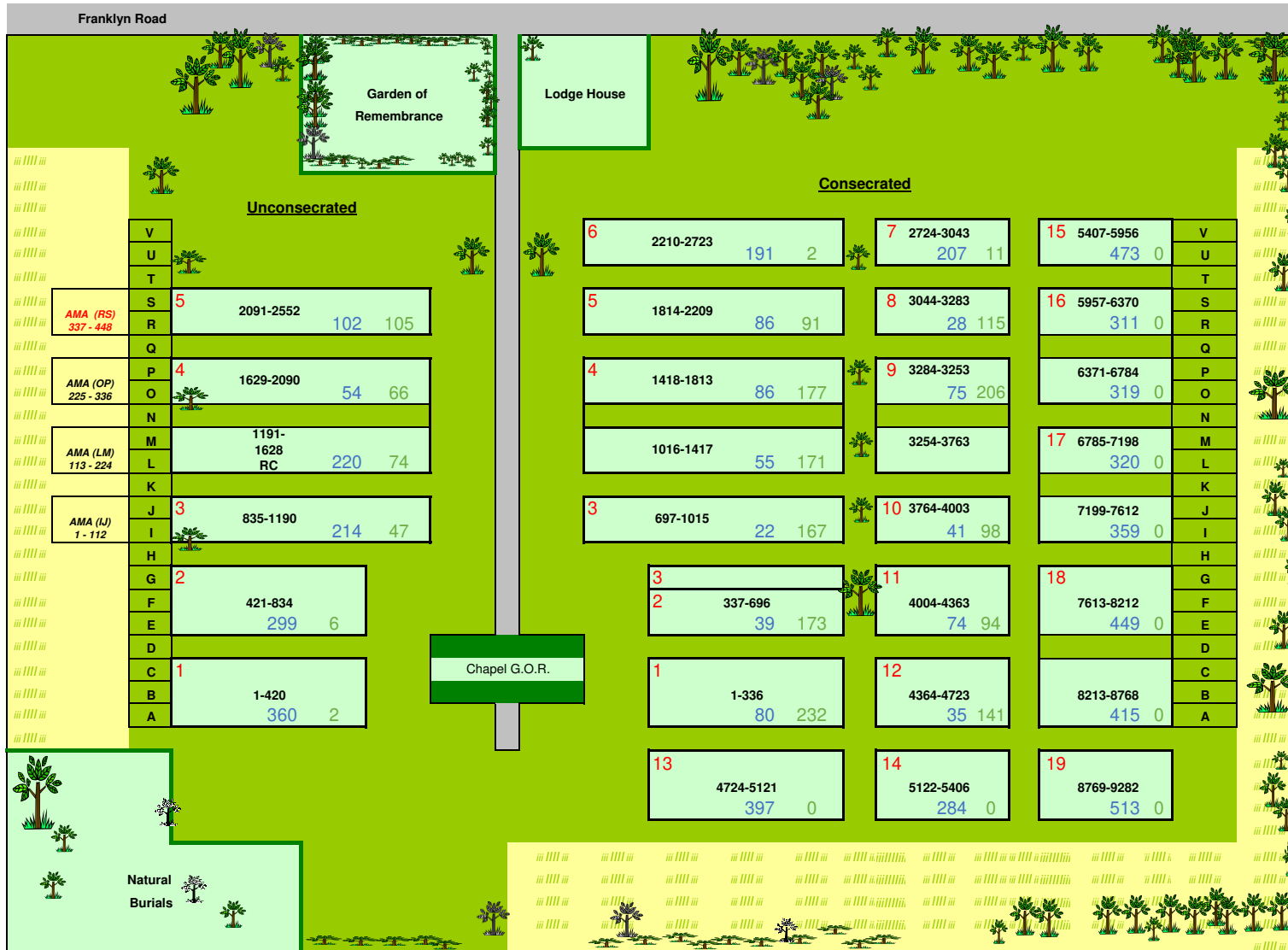
Godalming Joint Burial Committee is governed by the policies and procedures adopted by Godalming Town Council. Godalming Town Council is committed to equality of opportunity in the provision of services and access to its facilities. The Council will deliver services that are relevant, of the highest quality possible and accessible. Training in relation to the roles and responsibilities of employees and the Council in delivering services will be sought and undertaken.

If Members are minded to approve the recommendation below, the Clerk will seek opportunities from the Ahmadiyya Muslim Association's Bereavement Officer and/or Education/Outreach Officer to provide appropriate training/education to cemetery staff to ensure they have an understanding of the accepted form of showing dignity and respect to the bereaved of the Ahmadiyya Community.

## Recommendation:

**Subject to negotiations with the Ahmadiyya Muslim Association regarding the timing of the development of the designated area, Members to resolve to approve the designation of a new burial area for use by the Ahmadiyya Muslim Association.**

# EASHING CEMETERY SCHEMATIC



**Key:**  
 No. of Private Graves  
 No. of Common Graves

Total No. of Private Graves	6108	less 20%	4882
Common Graves available for Single Interment	1978	less 20%	1582

Figures correct as at 12 March 2020

## GODALMING JOINT BURIAL COMMITTEE

Disclosure by a Member<sup>1</sup> 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]<sup>2</sup> [a non-pecuniary interest]<sup>3</sup> 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** \_\_\_\_\_

<sup>1</sup> "Member" includes co-opted member, member of a committee, joint committee or sub-committee

<sup>2</sup> 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

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