

GODALMING JOINT BURIAL COMMITTEE

Tel: 01483 523575
Fax: 01483 523077
E-Mail: office@godalming-tc.gov.uk
Website: www.godalming-tc.gov.uk

Municipal Buildings
Bridge Street
Godalming
Surrey GU7 1HT

2 November 2018

I HEREBY SUMMON YOU to attend the **JOINT BURIAL COMMITTEE** meeting to be held in Godalming Council Chamber on THURSDAY, 8 NOVEMBER 2018 at 6.00pm.

Andy Jeffery
Clerk to the Committee

Committee Members: Councillor Wheatley – Chairman
Councillor Gordon-Smith – Vice Chairman
Councillor A Bott
Councillor Noyce
Councillor Williams
Councillor Gray
Councillor Long (Busbridge Parish Council)
Councillor Westwood (Busbridge Parish Council)

AGENDA

1. **MINUTES**

The Chairman to sign as a correct record the Minutes of the meeting held on 6 September 2018.

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. **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 Chairman should sign the schedule of accounts paid.

5. **SIGNING OF BANK RECONCILIATIONS**

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

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

6. ANNUAL RETURN FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018

Members to note the Annual Return for the Financial Year Ended 31 March 2018 (copy attached for the information of Members).

Members to note that the External Auditor has completed its review and has signed off Section 3 – External Report 2017/18 Certificate. No exceptions were found.

7. BUDGET MONITORING

Members to consider the budget monitoring report to 30 September 2018 (copy attached for the information of Members). Members are asked to note that all expenditure and income for the year to date is broadly in line with that expected at this time of year with the exception of the Memorial Garden, which is separately reported in Agenda Item 8. The Responsible Finance Officer will answer any question of detail at the meeting but offers the opinion that there is nothing in the budget monitoring report that gives cause for concern.

8. NIGHTINGALE MEMORIAL GARDEN AREA

Members agreed to the creation of a memorial garden area at Nightingale Cemetery with an approved budget of £3,500 for materials, plants and labour (Min Nos. 11-17 and 14-18 refer). The Go Godalming Association has also contributed £1,000 towards this project, giving a total of £4,500 available funds.

As the works progressed, it was clear that the ground works involved were more challenging than originally anticipated, which has resulted in the need for more materials and labour. The Chairman of this Committee was consulted and informed of the difficulties experienced in removing the stump and root system of the old cedar tree, which had been on the location of the new garden and the of the increases in the required hard landscaping. The Chairman agreed that the project could not be stopped part way through for both practical and reputational reasons and the Clerk was authorised to spend further monies to complete the project.

Consequently, a further £4,000 is requested to complete the project with this amount being funded from the Cemeteries Reserve (current balance £58,883).

Members are requested resolve to approve a virement of £4,000 from the Cemeteries Reserves (current balance £58,883) to the revenue budget cost centre 421/4171 for the completion of the project.

9. CREATION OF INHUMATION CAPACITY AT NIGHTINGALE CEMETERY

Members are requested to consider a report from the Clerk regarding options to provide additional inhumation capacity at Nightingale Cemetery (report attached for the information of Members).

If agreed, Members are requested to resolve to approve the recommendations contained within the report.

10. EASHING CEMETERY LODGE

Members are requested to approve the following expenditure from the Cemetery Lodge Reserve (current balance £32,071) for works on Eashing Cemetery Lodge:

- £1,200 for the replacement of external doors.
- £1,950 for the external repainting of all windows and doors.

11. EASHING CHAPEL

During the annual inspection of Eashing Cemetery, Members were shown the damage to the chapel guttering system caused prior to the installation of the CCTV system and the deterioration of the barge boards to the rear of the chapel archway. Having sought quotes for these works, as well as the installation of exterior frames and mesh to protect the windows located to the rear of the chapel, Members are requested to resolve to approve expenditure of £4,521 for these works to be funded from the Chapel reserves (current balance £20,000).

12. NIGHTINGALE CHAPEL

During the annual inspection of Nightingale Cemetery, Members were shown issues regarding the damp course of the cemetery chapels and vegetation grown against the stone work. Having sought quotes Members are requested to resolve to approve expenditure of £3,138 for the installation of a vertical DPM against the building and a horizontal geotextile membrane within a 300mm x 300mm void surrounding the building and covered with 20mm gravel in a similar system as that used around the old mortuary building. The cost of the works to be funded from the Chapel reserves (current balance £20,000).

13. REVISED ESTIMATES FOR THE YEAR ENDING 31 MARCH 2019 AND THE BUDGET FOR 2019/20

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

Members are asked to note that the total sum to be recharged to the constituent authorities has been reduced by 10% to £58,115; the allocation of this sum between the two authorities (currently £54,958 to Godalming Town Council and £3,157 to Busbridge Parish Council) is 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 2018/19 showing a surplus of £1,770 and the Budget for 2019/20 showing a deficit of £752. Both amounts to be charged to the Revenue reserve.

14. BURIAL STATISTICS

Statistics for the previous quarter and for the current quarter up to 31 October 2018 are attached for the information of Members.

15. INVESTMENTS

The Joint Burial Committee confirmed that it would adhere to the Standing Orders and Financial Regulations that govern Godalming Town Council (Min No 10-18 refers). Godalming Town Council has recently approved that excess reserve funds can be invested in appropriate organisations to maximise interest income.

Members are requested to approve that the Joint Burial Committee also allow excess reserve funds to be invested in accordance with the Treasury & Investment Policy approved by Godalming Town Council's Full Council on 19 July 2018.

16. DATE OF NEXT MEETING

The next meeting of the Godalming Joint Burial Committee is scheduled to take place on Thursday, 4 April 2019 at 6.00pm in the Council Chamber.

17. ANNOUNCEMENTS

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

TO: ALL MEMBERS OF THE GODALMING JOINT BURIAL COMMITTEE

RECEIVED
1 OCT 2018

RECEIVED
23 OCT 2018

Joint Committees

Return for the financial year ended 31 March 2018

The return on pages 2 to 5 is made up of four sections:

- Sections 1 and 2 are completed by the person nominated by the Joint Committee
- Section 3 is completed by BDO LLP as the reviewer appointed by the Joint Committee.
- Section 4 is completed by the Joint Committee's internal audit provider.

Completing your return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the return. Also our extranet contains useful advice for you to refer to, see below.

Complete all sections highlighted in red. Do not leave any red box blank. Incomplete or incorrect returns require additional work and so may incur additional costs.

Send the return, together with your bank reconciliation as at 31 March 2018, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to us, BDO LLP, by the due date.

We will identify and ask for any additional documents needed for our work. Therefore, unless requested, do not send any original financial records.

Once we have completed our work, the completed return will be returned to the Joint Committee.

It should not be necessary for you to contact us for guidance.

Section 1 – Governance statement 2017/18

We acknowledge as the members of

Enter name of reporting body here:

GODALMING JOINT BURIAL COMMITTEE

Our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2018, that:

	Agreed		'Yes'
	Yes	No*	Means that the body:
1 We approved the accounting statements prepared in accordance with the guidance notes within this Return.	✓		Prepared its accounting statements and approved them.
2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge
3 We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with generally accepted good practice that could have a significant financial effect on the ability of the body to conduct its business or on its finances and have reported our financial results to our host authority for inclusion in their accounts.	✓		Has only done what it has the legal power to do and has complied with general accepted good practice
4 We carried out an assessment of the risks facing the body and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		Considered the financial and other risks it faces and has dealt with them properly.
5 We maintained throughout the year an adequate and effective system of internal audit of the body's accounting records and control systems.	✓		Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the body.
6 We took appropriated action on all matters raised during the year in reports from internal audit and external reviews.	✓		Responded to matters brought to its attention by internal and external reviewers.
7 We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during for after the year-end, have a financial impact on the body and where appropriate have included them in the accounting statements.	✓		Disclosed everything it should have about its business activity during the yea including events taking place after the year-end if relevant.

The governance statement is approved by the Joint Committee and recorded as minute reference

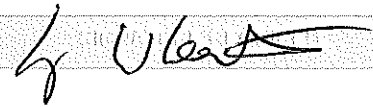
7 - 18

Date

21/06/2018

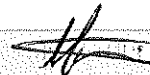
Signed by:

Chair



Signed by:

Clerk



*Note: Please provide explanations on a separate sheet for each 'No' response. Describe how the joint committee will address the weaknesses identified.

RECEIVED
23 APR 2018

Section 2 – Accounting Statements 2017/18 for

Enter name of reporting body here:

GODALMING JOINT BURIAL COMMITTEE

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1 Balances brought forward	190 013	131 752	Total balances and reserves at the beginning of the year as recorded in the body's financial records. Value must agree to Box 7 of previous year.
2 (+) Income from local taxation and/or levy	64 504	64 572	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body. Excluding any grants received.
3 (+) Total other receipts	79 530	66 544	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	441	954	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers)), pension contributions and employment expenses.
5 (-) Loan Interest/capital repayments	—	—	Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
6 (-) All other payments	201 854	97 276	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7 (=) Balances carried forward	131 752	164 638	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	124 876	158 503	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – to agree with bank reconciliation.
9 Total fixed assets plus other long term investments and assets	935 961	933 506	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the body as at 31 March
10 Total borrowings	—	—	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB)

I certify that for the year ended 31 March 2018 the accounting statements in the return present fairly the financial position of the Joint Committee and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

RCMong

Date 19/06/2018

I confirm that these accounting statements were approved by the Joint Committee on:

21/06/2018

and recorded as minute reference:

8-18

Signed by Chair of meeting approving these accounting statements:

[Signature]

Section 3 – External Report 2017/18 Certificate

We present the findings from our review of the return for the year ended 31 March 2018 in respect of:

Enter name of reporting body here:

GODALMING JOINT BURIAL COMMITTEE

Respective responsibilities of the Joint Committee and the reviewer

The Joint Committee has taken on the responsibility of ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The Joint Committee prepares a return which:

- summarises the accounting records for the year ended 31 March 2018; and
- confirms and provides assurance on various governance matters in accordance with generally accepted good practice

This report has been produced in accordance with the terms of our engagement letter dated [date] ("the Engagement Letter") and in accordance with the International Standard on Related Services 4400 applicable to agreed-upon-procedures engagements as published by IAASB.

We have performed the following work in respect of the return prepared by the Joint Committee:

- agreed to bank reconciliation to the annual return and the bank statements
- agreed the Annual return figures back to the trial balance
- ensured the trial balance and accounting statements adds up
- agreed the precept to the funding body
- agreed any loans to the PWLB or whoever the loan is with
- checked the comparative figures to the prior year accounts
- undertake an analytical review of the figures and investigated any variances in excess of 10%
- agree that the accounting statements and annual governance statement have been signed and dated as required.
- investigated any NO answers to the Annual Governance Statement
- investigated any NO answers in the Internal auditor report

[No exceptions were found / ~~Apart from the following exceptions, noted below, no exceptions were found.~~]

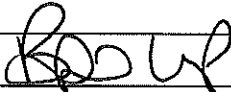
We have not subject the information contained in our report to checking or verification procedures except to the extent expressly stated above and this engagement does not constitute an audit or a review and, as such, no assurance is expressed. Had we performed additional procedures, an audit or a review, other matters might have come to light that would have been reported.

You were responsible for determining whether the agreed upon procedures we performed were sufficient for your purposes and we cannot, and do not, make any representations regarding the sufficiency of these procedures for your purposes.

Our report is prepared solely for the confidential use of the joint committee. Our report must not be used for any purpose other than for which it was prepared or be reproduced or referred to in any other document or made available to any third party without the written permission of BDO LLP.

We accept no liability to any other party who is shown or gains access to this report.

Reviewer signature



BDO LLP

24/9/18

Section 4 – Annual internal audit report 2017/18 to

Enter name of reporting body here:

GODALMING JOINT BURIAL COMMITTEE

The Joint Committee's internal audit service provider, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2018.

Internal audit has been carried out in accordance with the Joint Committee's needs and planned coverage.

On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Joint Committee.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. The Joint Committee's financial regulations have been met, payments were approved and VAT was appropriately accounted for.	✓		
C. The Joint Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The annual taxation or levy or funding requirements resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓ None
G. Salaries to employees and allowances to members were paid in accordance with the body approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, were supported by an adequate audit trail from underlying records, and, where appropriate, debtors and creditors were properly recorded.	✓		

For any other risk areas identified by the Joint committee (list and other risk areas below or on separate sheets if needed) adequate controls existed:

Name of person who carried out the internal audit:

MARK MULBERRY BA(ACONS) FCCA CTA

Signature of person who carried out the internal audit:

M. Mulberry

Date:

19/06/18

*Note: If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

Month No : 6

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
Administration & Overheads							
401 Administration & Overheads							
4013 Other Staff Expenses	0	0	500	500		500	0.0 %
4014 Sexton Duties	0	70	0	-70		-70	0.0 %
4103 Maintenance Contracts	0	0	500	500		500	0.0 %
4202 Car Allowances	47	59	0	-59		-59	0.0 %
4310 Administration Charge	0	13,750	27,500	13,750		13,750	50.0 %
4312 Professional Fees - Surveyors	0	2,150	0	-2,150		-2,150	0.0 %
4313 Professional Fees - Other	0	0	2,000	2,000		2,000	0.0 %
4314 Audit Fees	400	555	800	246		246	69.3 %
4315 Insurance	0	4,729	4,650	-79		-79	101.7 %
4321 Bank Fees	22	103	250	147		147	41.1 %
4326 Website	0	364	400	36		36	91.0 %
4327 Publicity Advertising	0	815	1,150	335		335	70.9 %
4900 Miscellaneous	7	27	400	373		373	6.8 %
Administration & Overheads :- Expenditure	477	22,621	38,150	15,529	0	15,529	59.3 %
1001 Precept - Godalming TC	0	30,532	61,064	-30,532			50.0 %
1002 Precept - Busbridge PC	0	1,754	3,508	-1,754			50.0 %
1300 Interest	0	177	340	-163			52.1 %
Administration & Overheads :- Income	0	32,463	64,912	-32,449			50.0 %
Net Expenditure over Income	477	-9,842	-26,762	-16,920			
Administration & Overheads :- Expenditure	477	22,621	38,150	15,529	0	15,529	59.3 %
Income	0	32,463	64,912	-32,449			50.0 %
Net Expenditure over Income	477	-9,842	-26,762	-16,920			

Eashing

411 Eashing - Cemetery							
4013 Other Staff Expenses	0	45	0	-45		-45	0.0 %
4014 Sexton Duties	140	350	0	-350		-350	0.0 %
4015 Grave Digging	0	8,785	0	-8,785		-8,785	0.0 %
4102 Property Maintenance	0	141	500	359		359	28.2 %
4103 Maintenance Contracts	0	800	750	-50		-50	106.7 %
4131 Rates	0	4,592	4,230	-362		-362	108.6 %
4141 Water Service	15	71	300	229		229	23.5 %
4162 Waste Removal	0	846	1,000	154		154	84.6 %
4171 Grounds Maintenance	15	13,889	43,500	29,611		29,611	31.9 %

Month No : 6

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4172 Memorial Inspection	0	0	2,000	2,000		2,000	0.0 %
4301 Equipment	0	3,244	0	-3,244		-3,244	0.0 %
Eashing - Cemetery :- Expenditure	171	32,762	52,280	19,518	0	19,518	62.7 %
1100 Interment	350	5,920	8,000	-2,080			74.0 %
1101 Monument	80	1,010	2,000	-990			50.5 %
1102 Purchase of Grave Space	2,100	8,600	6,000	2,600			143.3 %
1400 Miscellaneous	0	8,615	0	8,615			0.0 %
Eashing - Cemetery :- Income	2,530	24,145	16,000	8,145			150.9 %
Net Expenditure over Income	-2,359	8,617	36,280	27,663			
413 Eashing - Chapel							
4102 Property Maintenance	1,088	1,562	0	-1,562		-1,562	0.0 %
4103 Maintenance Contracts	50	169	180	11		11	93.8 %
4111 Energy Costs	93	200	550	350		350	36.3 %
4161 Cleaning	0	0	530	530		530	0.0 %
Eashing - Chapel :- Expenditure	1,231	1,931	1,260	-671	0	-671	153.2 %
1200 Rent	0	70	350	-280			20.0 %
Eashing - Chapel :- Income	0	70	350	-280			20.0 %
Net Expenditure over Income	1,231	1,861	910	-951			
415 Eashing - Lodge							
4102 Property Maintenance	0	651	550	-101		-101	118.4 %
4103 Maintenance Contracts	0	0	100	100		100	0.0 %
4161 Cleaning	0	40	0	-40		-40	0.0 %
4301 Equipment	0	428	100	-328		-328	427.8 %
Eashing - Lodge :- Expenditure	0	1,119	750	-369	0	-369	149.2 %
1200 Rent	1,350	8,100	16,200	-8,100			50.0 %
Eashing - Lodge :- Income	1,350	8,100	16,200	-8,100			50.0 %
Net Expenditure over Income	-1,350	-6,981	-15,450	-8,469			
Eashing :- Expenditure	1,402	35,812	54,290	18,478	0	18,478	66.0 %
Income	3,880	32,315	32,550	-235			99.3 %
Net Expenditure over Income	-2,478	3,496	21,740	18,244			

Nightingale

Month No : 6

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
421	<u>Nightingale - Cemetery</u>						
4013	Other Staff Expenses	0	15	0	-15	-15	0.0 %
4014	Sexton Duties	0	70	0	-70	-70	0.0 %
4015	Grave Digging	0	200	0	-200	-200	0.0 %
4103	Maintenance Contracts	0	700	750	50	50	93.3 %
4131	Rates	0	221	200	-21	-21	110.5 %
4141	Water Service	13	92	200	108	108	46.1 %
4171	Grounds Maintenance	8,739	9,113	15,750	6,637	6,637	57.9 %
4301	Equipment	0	66	0	-66	-66	0.0 %
	Nightingale - Cemetery :- Expenditure	8,752	10,477	16,900	6,423	0	62.0 %
1100	Interment	0	1,550	0	1,550		0.0 %
1101	Monument	0	600	0	600		0.0 %
1102	Purchase of Grave Space	0	5,100	0	5,100		0.0 %
1400	Miscellaneous	1,000	1,200	0	1,200		0.0 %
	Nightingale - Cemetery :- Income	1,000	8,450	0	8,450		
	Net Expenditure over Income	7,752	2,027	16,900	14,873		
423	<u>Nightingale - Chapel</u>						
4102	Property Maintenance	0	0	600	600	600	0.0 %
4103	Maintenance Contracts	85	204	100	-104	-104	203.8 %
	Nightingale - Chapel :- Expenditure	85	204	700	496	0	29.1 %
1200	Rent	0	0	5,000	-5,000		0.0 %
	Nightingale - Chapel :- Income	0	0	5,000	-5,000		0.0 %
	Net Expenditure over Income	85	204	-4,300	-4,504		
425	<u>Nightingale - Lodge</u>						
4102	Property Maintenance	9	259	0	-259	-259	0.0 %
4103	Maintenance Contracts	0	0	250	250	250	0.0 %
4301	Equipment	0	0	100	100	100	0.0 %
	Nightingale - Lodge :- Expenditure	9	259	350	91	0	74.0 %
1200	Rent	1,050	6,300	12,600	-6,300		50.0 %
	Nightingale - Lodge :- Income	1,050	6,300	12,600	-6,300		50.0 %
	Net Expenditure over Income	-1,041	-6,041	-12,250	-6,209		
	Nightingale :- Expenditure	8,846	10,940	17,950	7,010	0	60.9 %
	Income	2,050	14,750	17,600	-2,850		83.8 %
	Net Expenditure over Income	6,796	-3,810	350	4,160		

9. GRAVE PLOTS AT NIGHTINGALE CEMETERY

Introduction

Burial land is a finite resource and having been opened in 1857, there are now very few inhumation¹ grave spaces remaining in Nightingale Cemetery. Therefore, Officers have been exploring ways of increasing availability within Nightingale Cemetery.

The current rate of burial at Nightingale Cemetery shows an average of five inhumations per annum, although a small number, the wish to be buried in Farncombe close to family connections is important to many parishioners. However, despite the fact that inhumations at Nightingale are restricted to parishioners, the cemetery now has less than 12 months' of supply. As such, Officers wish to offer Members options and possibilities for creating at least a 20-year supply at Nightingale Cemetery.

Developing a Strategy

In order for the Joint Burial Committee to be able to continue to provide parishioners the option of an inhumation at Nightingale Cemetery, it will need to either create new burial space or reuse existing burial plots within the cemetery.

Both the creation of new plots and/or the reuse of existing burial plots will be challenging. If re-use is deemed the better option, it must be approached in a considered, well-resourced way. This will involve the development of a re-use strategy, requiring careful research and investigations of the existing burial records and cemetery plans before options are able to be fully considered. Once the research and investigations of the existing records has been completed, additional surveys may have to be conducted to confirm which areas of the cemetery would be the most suitable and acceptable areas for consideration for the re-use of graves.

Re-use may be seen as contentious by some people and would need to be carefully communicated to councillors, officers and the public. Therefore, there is a need to:

- have a plan by which to formally consult with councillors, residents and officers, and other stakeholders (including funeral directors);
- have the strategy costed and budgets allocated;
- set out clearly any risks associated with adopting and moving forward with the Strategy

A Cemetery Strategy may, in turn, ensure the burial committee will be able to:

- continue to have burial capacity and thus be able to offer a service to the community;
- maintain revenue to offset costs so as to enable cemetery landholdings to be managed in the long term.

Types of Burial Plots

There are two types of burial plots in Nightingale Cemetery:

- private graves, meaning that an Exclusive Right of Burial (ERoB) was purchased;

¹ the action or practice of burying the dead; the fact of being buried

- common graves, the norm for a common grave was that the cost of the interment was paid for by the estate/family of the deceased, but no EROB was purchased, this meant that inhumations of unrelated persons could have been made in the same grave space. Although the concept was that common graves should not have memorials on them, for whatever reason this convention does not seem to have been adhered to and though less frequent than on private graves, some common graves do have a memorial stone above them. If, however, the estate/family of the deceased could not afford the interment, it was paid by the parish and these were known as:
 - paupers' graves, meaning the parish paid for the burial. It is believed that many of those buried in this type of grave were parishioners who died in the Union Workhouse at Guildford and were returned to the parish for burial. There are no memorial stones on the paupers' graves.

What is surprising, when reviewing the burial records for Nightingale Cemetery, is how very few plots are shown to have more than a single inhumation, a sample of 255 plots within the area of the cemetery with the highest concentration of paupers' graves indicates that fewer than 6% have a double inhumation. This would indicate that the custom and practice was that the default position was to prepare graves for a single burial, with the resulting effect being a very inefficient use of the available space.

Reclamation of Unused Grave Space

Reclamation refers to burial into unused capacity (depth) in graves where the last interment was at least 75 years prior to the new burial. Generally this involves the cancellation of private burial rights where previously held on those graves, and removal of any memorial. Because of the limited depth over existing burials, reclamation often involves only a single new burial per grave.

- Reclamation is also used to refer to burial within private plots previously purchased in reserve where there has been no previous burial and where any rights over that plot have been extinguished.
- Reclamation is also sometimes used to refer to burial over common (public) graves where there is sufficient depth to conduct new burials without disturbance of existing remains.

Identifying Unused Capacity

1. Unused Capacity Within Common Graves

As there are no exclusive rights in unpurchased graves, local authorities may use any remaining depth in them for further burials at any time. Therefore, an option exists to conduct interments atop existing interments in common graves both within the consecrated and unconsecrated areas.

There are a number of issues associated with this option, the first being whether there would be a demand for this type of grave. It is possible that parishioners would not wish to be buried atop of an unrelated stranger, no matter how long ago that person was buried. However, an alternative viewpoint is this type of burial could be a cheaper option, which could cost less than a cremation, some people may consider it a preferable choice.

The reason the cost would be significantly cheaper is because an EROB is unlikely to be sold with this type of plot (as it would be for single use only). This being the case it would not be the norm to grant permission for a memorial to be installed over the grave. However, an option could be provided to allow the installation of a memorial over a 'Common Grave' for a fixed period of time on the payment of a permit fee. The details of

this type of permit would need to be explored further if Members were minded to consider this option.

The other, and possibly more important, consideration rests on the fact that the viability of this option is dependent upon the depth of the original interment as there is a legal requirement to ensure that all parts of the coffin, in suitable soil conditions, be covered by a minimum of 2ft of soil.

The use of this option, whilst on paper the simplest and potentially most expedient method of increasing capacity, is to a large extent, reliant upon the accuracy of the historic burial records.

2. Statutory Powers to Reclaim Space Remaining in Old, Unused Purchased Graves

Grave spaces may exist in Nightingale Cemetery where the ERoB, has existed for at least 75years² and not been exercised, i.e. no burials have taken place. This is likely where the exclusive rights in a grave were purchased as a means of reserving a grave for future use and for whatever reason not used. In such cases, a procedure exists for the Burial Authority to reclaim the grave plot. The relevant legislation is set out below:

The Local Authorities' Cemeteries Order 1977, Schedule 2 Part 3

1. -(1). This paragraph applies to the following rights and agreements granted or entered into by a burial authority or any predecessor of theirs at a time before 1st April 1974 and to the rights and agreements made or entered into between 31st March 1974 and 28th June 1974 which were validated by article 7 of the Local Authorities etc. (Miscellaneous Provision)(no.3) Order 1974-

- (a) all rights in respect of any grave space granted under a provision falling within paragraph 2(b) of Part 11 in perpetuity, or for a period exceeding 75 years from the date of the grant;
- (b) any other right to place and maintain a tombstone or other memorial so granted; and

-(2). Where any rights described in paragraph 1(1)(a) or (b) have not been exercised, the burial authority may, at any time after the expiration of 75 years beginning with the first day on which any such rights were granted, serve notice on the owner of the rights of their liability to determination under this paragraph, and the rights shall determine by virtue of the notice unless, within 6 months of the date of the service, the owner notifies the authority in writing of his intention to retain them.

It should be noted that due to the changes in the layout of Nightingale Cemetery over the preceding 164 years, finding the exact location of isolated vacant graves is challenging.

3. Statutory Powers to Reclaim Space Remaining in Old, Used Purchased Graves

Legislation to extinguish exclusive rights granted in perpetuity, where a burial has already taken place and the grave has remaining space i.e. the grave was originally prepared for a double interment but only one has taken place and the first interment was over 75 years ago, appears to be only applicable to London Boroughs, although further investigation could be undertaken to determine if this remains the case.

² Article 10 and Schedule 2 to the Local Authorities' Cemeteries Order 1977, as amended

4. Summary of Options 1 and 2

Option 1, whilst seemingly a simple solution, does pose difficulties due to the uncertainty of the depth of the original interments, especially on the steeper slopes within the cemetery. This in turn carries the risk of inadvertently exposing the remains of a previous burial and the resulting inability to achieve sufficient depth for a new interment and hence the cancelling of a funeral adding further distress to the bereaved.

In the case of Option 2, whilst a basic review of the cemetery plans indicate a very small number of unused plots scattered around the cemetery, recent experience has shown that there tended to be a reason for these plots not being used – either the indicated grave space not having sufficient width due to errors of measurement in preparing other graves in the same row, or the discovery of isolated seams of bargate stone, which, when discovered required a pneumatic drill and many hours of work to create a minimum depth grave space (Members may not be aware that the cemetery is in the shadow of what was a significant local stone quarry – Knoll Quarry).

It is suggested that whilst a full investigation of the cemetery records should be conducted to identify any unused capacity in plots which are recorded as having been prepared as double depth graves, the numbers available are unlikely to achieve significant additional capacity.

Reuse of Existing Burial Plots

5. Reuse of Graves Within the Unconsecrated Section

The disturbance of human remains within unconsecrated areas of public cemeteries requires the permission of the principal Secretary of State, which is currently unlikely to be given for the re-use of a grave space.

6. Re-use of Graves Within Consecrated Areas

The general position is that buried human remains may not be disturbed without specific authority. However, *Section 25 of the Burial Act 1857 (as amended by section 2 of the Church of England (Miscellaneous Provisions) Measure 2014* allows, with permission from the appropriate Church of England Diocese, for the disturbance of remains in churchyards and other consecrated ground.

The Diocese of Southwark has published advice that there should be an expectation of reuse of graves after 75 years and the Diocese of St Albans has issued a faculty to Bishop Stortford Town Council for re-use of graves within its historic cemetery. Therefore, it would appear that the general principle of grave re-use in consecrated sections of a cemetery is established, although it is the responsibility of each Diocese to set its own guidelines and determine its own criteria. Members will wish to note that discussions with the Diocesan Advisory Committee highlighted that some permissions for re-use of grave spaces have been granted by the Diocese of Guildford, although each case is assessed on its merits.

There is much work that would need to be done before applying for a Faculty to the Diocese, including identifying existing common graves or private graves with expired EROB, the dates of the last interment, whether a memorial stone exists, trees maintenance and establishing protocols, etc. In order to establish much of the required information, a full audit of the historic burial records for Nightingale would need to be conducted with the results being used to create an interpretive map that could be used to assess the viability and feasibility of any potential application for a Faculty from the Diocese of Guildford.

7. Lift and Deepen vs Lift and Re-inter

If permission were to be given to reuse existing grave spaces within the consecrated area of the cemetery, then a protocol for the dignified handling of any existing remains and possessions discovered would have to be approved.

There are two existing methods of managing the re-use of graves, the first is 'Lift & Deepen'. This method allows for any remains and possessions discovered during the preparation of the grave to be lifted from the existing position, the grave is then dug to a greater depth than required with the discovered remains replaced in the same grave and then covered over with a minimum of 6 inches of soil. Thereafter the grave space can be used as though it was a new grave. This is a simple system with much merit in that it allows graves to be re-used without having to extensively remap the cemetery.

The second method is 'Lift and Re-inter', with this method any existing remains discovered whilst preparing the grave are removed from the grave and re-buried in a designated burial plot within the same consecrated ground, i.e. the consecrated area of Nightingale Cemetery.

8. Summary of Options 4, 5 and 6

Although the House of Commons Briefing Paper No. 04060, 6 June 2017 – Reuse of Graves, shows that the availability of burial space is being kept under review, with the issue last being aired in November 2016,³ the only significant changes made to the 1857 Burial Act that would allow for the re-use of existing graves relate to burials in churchyards and other consecrated ground. As such, it is the re-use of graves in the consecrated area of Nightingale Cemetery that offers the best hope for parishioners wishing to be buried in Nightingale Cemetery.

At this stage of consideration, Officers would not wish to make any recommendations as to which re-use method would be the better option, as this would, if Members were minded to explore this possibility further, form part of the required considerations with the appropriate authorities.

Other Options for the Creation of New Capacity

9. Use of Footpaths

At some point between 1950 and 1955, the footpaths at Nightingale Cemetery were removed and replaced with earth taken from the Binscombe area during the building of the Binscombe estate. As such, with few exceptions it is difficult to visually identify where these footpaths used to be positioned.

Utilising the historic cemetery maps and plans along with appropriate survey techniques it may be possible to identify the location of the original paths.

The re-establishing of some of the original paths may be needed to allow for safe access to any new burial areas that might be opened up for use following the granting of the appropriate permissions.

It is RECOMMENDED that a survey is undertaken to identify the location of the historic pathways in both consecrated and unconsecrated areas of the cemetery and to

³ House of Commons Debate 29 November 2016 c1487

determine whether they can be used to create additional grave spaces or whether they would be needed to access new burial plots.

10. Lodge House Garden:

One option could be to reduce the size of Nightingale Lodge garden and utilise the area not designated for the lodge as new burial ground. This has the potential of creating approx. 30 new graves.

This option is achievable although it will require planning consent for change of use from residential grounds to cemetery use and would require negotiations with the current tenant.

11. Summary of Options 9 and 10

Options 9 and 10 could provide additional burial space and indeed similar works did provide some new capacity, the use of the old carriageway. However, the carriageway was a clearly defined area of sufficient width to easily accommodate the length of a grave, whereas the old pathways will be harder to identify and may not have sufficient width to allow for interments in the existing orientation i.e. facing towards Deanery Road. That said it is recommended that the use of old footpaths, especially in the unconsecrated section of the cemetery is fully explored.

Commonwealth War Graves

Graves that contain a Commonwealth war burial should not be included in any re-use scheme.

This covers both those graves owned by the Commission on which a standard pattern headstone has been erected and those private graves, owned by the relatives of the deceased war casualty, where a war burial has taken place. The Commission holds records for the latter graves that will assist in identifying their locations within any cemetery.

Notwithstanding the requirements contained in law for the Commission, i.e. the need to serve a notice on the Commission before undertaking any works on a war grave, and its right to object, it is advisable to inform the Commission that all graves containing a war burial will be specifically excluded from any potential scheme.

Church of England Faculty

Having identified and detailed the potential area(s) that might create new burial capacity within Nightingale Cemetery, the Joint Burial Committee would need to work with the Diocesan Advisory Committee to submit an application for a Church of England Faculty to gain the required permissions and authorisations.

A Faculty is a species of licence or permission required under Church law for any substantive alterations to church fabric. Faculty approval is required for all works, alterations and additions to parish churches and churchyards, and is also required for any substantial alteration to consecrated land within a municipal cemetery.

Faculty is also required for the re-use or reclamation of graves in consecrated ground. Faculty secures permission to undertake the action stated on the Faculty application, and cannot be taken as blanket approval to apply a particular procedure. So, for example, Faculty to re-use a particular section within a consecrated portion of the cemetery cannot be taken as permission to re-use all graves within the consecrated portion.

Faculty does not override parliamentary statute (or vica versa); s25 of the Burial Act 1857, rather it allows for the removal of remains from one consecrated place of burial to another.

Other operations as relevant to re-use/reclamation may also require permission from the diocesan authorities. Depending on their scope, nature or extent, such operations might include:

- Trial pits and intrusive site investigations.
- Development of new infrastructure such as paths and carriageways
- Development of new burial layouts.
- Development of new forms of memorialisation.

It is therefore essential to maintain good contact with the Diocese throughout the process of planning for re-use and to seek advice on the necessity for any Faculty permission.

Good practice in the matter of applications for any Faculty indicates that full information should be provided, since permission will be granted only to undertake the procedures clearly specified in the application.

The applications should include the following:

- The address of the site, and its date of opening,
- A justification for the intention to introduce re-use, including the estimated capacity of the cemetery,
- A site map with the consecrated sections clearly indicated, and the areas for intended re-use highlighted,
- Indicative photographs of the proposed section,
- A date range for the burials where re-use is intended.
- Summary of public notification strategy and planned consultation exercises with clergy, funeral directors and the public,
- A summary statement of your memorial strategy,
- A clear statement of the intent to reinter remains in consecrated ground,
- Copy of the re-use protocol.

The diocese may grant Faculty unconditionally, or require that certain conditions be met. The provision of full information at the outset gives diocesan authorities confidence that re-use will take place in a legal, ethical and fully transparent manner. The types of requirement the diocese may specify include a set notification procedure or it may require that only graves of a certain age be included in the re-use programme.

The principles of local Faculty notifications follow the need to ensure sufficient time for the lodging of objections, and the placement of notices at the areas due to be affected by the Faculty application.

The Church regards the respectful and dignified treatment of human remains as paramount, and would require applications for Faculty to re-use graves to demonstrate due sensitivity.

Sensitivity

Adverse publicity may occur often as a result of misinformation or misinterpretation. There may be a general view that the introduction of re-use is disrespectful. As such, it is important that an open and transparent process should include bringing the media (both traditional printed and social media) early into the information process, ensuring they are provided with all the appropriate facts. At the early stages the key fact being that;

- Godalming Joint Burial Committee, on behalf of Godalming Town Council and Busbridge Parish Council, does have the power to provide new burial land, but does not have statutory duty to do so.

- With options for potential new burial sites constrained by both availability and affordability, the burial committee has an obligation to manage its existing cemeteries to the best of its ability so as to continue to provide the option for burial in Godalming for as long as possible.
- The Godalming Joint Burial Committee understands that some people may never like the concept of re-use, in the same way that some people will never like the idea of cremation. These are personal preferences and the choice of whether to accept a previously used grave is also a personal choice.
- Whilst currently less common in the consecrated areas of public cemeteries, the re-use of graves in the consecrated churchyards of the Church of England is an established process.

Administration

Although Godalming Town Council provides the day to day operational support for the Joint Burial Committee, the degree of research and investigation needed for an application for a Faculty will require the Joint Burial Committee to provide supplementary project resource. As custodians of the burial records, Godalming Town Council has the burial registers, records of purchased graves, records of issue of deeds of EROB and cemetery plans for Nightingale Cemetery from 1857. As Members might appreciate, many of the original records are both delicate and irreplaceable and as such any research requiring access to the original burial records must be conducted with care and due regard for the continued preservation of the records.

Whilst at this stage the cost associated with conducting the required research and investigations in order to work up an appropriate Faculty application is unknown, any monies expended in the creation of additional burial space should be viewed as a 'spend to save' investment. Figure 1 provides an indication of the general process requirements to be in a position to create new capacity within Nightingale Cemetery.

Recommendation

1. Members to resolve to agree that the Clerk should engage the services of a suitable organisation to investigate the Nightingale Cemetery burial records to determine:
 - a. The location of private and common graves indicating on a plan of suitable scale:
 - i. the common graves within the consecrated portion of the cemetery;
 - ii. grave spaces with interments less than 75 years of age;
 - iii. Private graves where the EROB is older than 75 years and has not been exercised
 - iv. the presence of memorials on identified graves;
 - v. the presence of trees and significant shrubs over identified graves; and
 - vi. Graves of national or local significance, including Commonwealth War Grave Commission graves.
2. Members to resolve to agree that utilising the information gathered the Clerk should engage with the Diocesan Advisory Committee to establish appropriate protocols and procedures in support of a Faculty application to reuse specific identified grave spaces within the consecrated portion of Nightingale Cemetery.
3. Members to resolve to agree that the Clerk should present the outcomes of recommendations 1 and 2 above in order for the Godalming Joint Burial Committee to determine whether an application for a Faculty should be applied for.
4. Members to resolve to approve expenditure of up to £10,000, to be taken from the EMR Cemeteries, which currently stands at £58,883.

General Process Requirements

<i>Audit & Plan Ahead</i>		
Audit available space – by type of grave and cemetery area.i.e consecrated unconsecrated	Consider data projections for burial demand	
Start to plan ahead with estimated timescales, consider resource and staffing implications.		
<i>Consider Diocesan Matters</i>		
Confirm consecrated areas, initiate discussions with Diocese	Initiate Faculty application for advance work if required.	
<i>Research for General Cemetery Strategy</i>		
<i>Map out key Characteristics</i>	<i>Below ground assessment: Available Depth</i>	<i>Above ground assessment</i>
Map: Age/type (lawn/kerb)/ Consecrated/Purchased & Common/War Grave/Cremated Remains/Memorial etc	Review registers for recorded depths of last burials	Check and listed bldg. / funerary monuments.
	Conduct site investigations:- rodding and or trials digs	Check TPO status/ Wooded Hillside Policies
<i>Age Structure</i>	Correlate records against site investigations. Characterise depth available	<i>Practical constraints</i>
Conduct general review of records		Size of plots, ability to accurately identify plots
Check existing electronic records and digital filtering/sorting and/or sampling sufficient for requirement	Check confirm on general ground conditions (trial dig)	
Understand age structure of Common/purchased sections		
<i>Consultations & Communications</i>		
Initiate dialogue with Funeral Directors, faith groups, and other stakeholders.		
Develop and follow formal consultation programme, including stakeholder and residents		
<i>Develop and Adopt General Cemetery Strategy</i>		
Identify potential for developing burial capacity on a section by section, year by year approach.		
Map out on a section by section basis short mid and long term	Identify risks and opportunities. Develop an outline 'Cost Plan'	Consult upon Strategy, Scrutiny (including legal) Formally adopt
<i>Conservation Management Planning</i>		
Desktop review/ registers/archives	Assessment of amenity use	Habitat survey
	Review maintenance practices	Protected Species Survey
		General tree survey
Cultural significant research	Condition and specialist surveys if required	Review of tree management
Monument/architectural surveys	Statement of Significance	
Assess risks & opportunities	CMP aims & objectives	
Set out Management Prescriptions Action Plan		
<i>Prepare for Re-Use</i>		
Set up Admin Process/Records Check/Compile List of Graves Affected/Commence Extinguishing of Rights (Notifications) /Record Monuments / Prepare new Burial Records / Plan Infrastructure / Train Operatives / Prepare Info for FD's & Masons/ Initiate & Adopt any new Rules and Regulations/Agree Code for memorials etc		
Notification Periods		
Re-Use		

Figure 1.

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

2017/18 Actual	2018/19 Budget £	2018/19 Revised Estimate £	2019/20 Budget £	Notes 4 - Budget preparation 2018/19
Employees				
954 Indirect employee expenses	0			
Premises Related Expenditure				
5,195 Repairs, alteration & maintenance of buildings	4,280	15,400	4,400	2018/19 Maintenance Works to Eashing Lodge & Chapel and Nightingale Chapel; 2019/20 3% Increase
409 Energy costs	550	550	565	3% Increase
0 Rents	0	0	0	
4,346 Rates	4,430	4,813	5,000	Revised = actual Add 3% for 2019/20
682 Water services	500	500	500	
0 Fixtures and fittings				
1,296 Cleaning & domestic supplies	1,530	2,000	2,000	Revised = based on actual YTD Add 3% for 2019/20
50,132 Grounds maintenance costs ¹	61,250	61,250	54,730	See memo below
4,551 Premises insurance	4,650	4,729	4,870	Revised = actual Add 3% for 2019/20
11,000 Contribution to premises-related provisions ²	5,000	5,000	3,000	
Transport Related Expenditure				
203 Car allowances	500	500	500	No change
Supplies & Services				
885 Equipment, furniture and materials	200	4,200	500	CCTV Camera at Eashing, New Oven at Nightingale
0 Printing, stationery & general office expenses	0	0	0	
0 Services				
800				Professional Fees
27,000				Audit fees
193				Admin fees
0 Communications & computing				Bank charges
364				computers
805				website
				publicity
				Expenses
0 Grants & Subscriptions	150	150	150	No change
0 Contributions to provisions	0	0	0	
414 Miscellaneous expenses	400	9,185	400	No change

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

2017/18 Actual		2018/19 Budget £	2018/19 Revised Estimate £	2019/20 Budget £	
	Income				
	0		0	0	No longer to receive War Memorial Commission
(66,233)	Customer & client receipts ³	(50,150)	(69,535)	(51,540)	See memo below
(311)	Interest	(340)	(340)	(340)	No change
(64,572)	Recharges ⁴	(64,572)	(72,272)	(68,115)	See memo below
<u>(21,886)</u>	Net Expenditure (to/from revenue reserve)	<u>328</u>	<u>(1,770)</u>	<u>752</u>	

Memoranda

1. Grounds Maintenance

Eashing Maintenance Contract	42,000	42,000	35,000	Add 3% for 2019/20 for base contract, reduce £5,000 for completion of Memorial Garden included in 20
Nightingale Maintenance Contract	15,750	15,750	16,230	Add 3% for 2019/20
Tree Maintenance	1,500	1,500	1,500	2017/18 Compliance works, 2018/19 back to normal levels
Memorial Inspection	2,000	2,000	2,000	As previously agreed
	<u>61,250</u>	<u>61,250</u>	<u>54,730</u>	

2. Contribution to premises-related provisions

EMR Chapels	3,000	3,000	0
EMR Cemeteries	2,000	2,000	0
EMR Lodges	0		3,000
	<u>5,000</u>	<u>5,000</u>	<u>3,000</u>

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

2017/18 Actual		2018/19 Budget £	2018/19 Revised Estimate £	2019/20 Budget £	
					Notes 4 - Budget preparation 2018/19
3. Customer & client receipts					
(11,190)	Eashing Cemetery	(6,000)	(8,600)	(6,600)	Assume historic level of activity & 10% average fee increase
(8,970)		(8,000)	(8,000)	(8,800)	ditto
(3,050)		(2,000)	(2,000)	(2,200)	ditto
(5,140)		(350)	(70)	(140)	Assume chapel to be used 2 times
(26,800)		(16,200)	(16,200)	(16,200)	Assume no change of tenant
	Nightingale Cemetery				
	Purchases	0	(5,100)	0	Treat all Nightingale income as windfall & pick up at revised estimate
	Interments	0	(1,550)	0	ditto
	Memorials	0	(600)	0	
	Chapel Rent	(5,000)	(5,000)	(5,000)	Assume no change of tenant
	Lodge Rent	(12,600)	(12,600)	(12,600)	Assume no change of tenant
(1,223)	Miscellaneous Income	0	(9,815)	0	
<u>(56,373)</u>		<u>(50,150)</u>	<u>(69,535)</u>	<u>(51,540)</u>	
4. Recharges - Allocation between Constituent Authorities					
(61,521)	Godalming Town Council	(61,064)	(61,064)	(54,958)	10% Reduction 2019/20 allocation between Godalming & Busbridge are provisional - TBC January 2019
(3,051)	Busbridge Parish Council	(3,508)	(3,508)	(3,157)	ditto
Recharges - Transfers from Earmarked Reserves					
	EMR Cemeteries			(10,000)	
	EMR Chapels	0	(7,700)	0	
<u>(64,572)</u>		<u>(64,572)</u>	<u>(72,272)</u>	<u>(68,115)</u>	
Band D equivalent number 2017/18					
	Godalming	9,108.2	9,108.2	9,108.2	
	Busbridge	523.2	523.2	523.2	
		<u>9631.4</u>	<u>9631.4</u>	<u>9631.4</u>	

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

Variation between 2018/19 Base Budget & 2018/19 Revised Estimate

	£
2018/19 Budget (Net)	328
Less additional income (Nightingale Cemetery)	-7,250
Less additional income (Eashing Cemetery)	-2,320
Less transfer from reserves	-7,700
Add Cost of CCTV	3,125
Add property maintenance projects	11,120
Add oven at Nightingale	442
Add increase in waste disposal costs	470
Less roundings & minor adjustments	15
2018/19 Revised Estimate (Net)	<u>-1,770</u>

Variation between 2018/19 Base Budget & 2019/20 Base Budget

	£
2018/19 Budget (Net)	328
Less roundings & minor adjustments inc inflation	305
Less reduction in Grounds Maintenance	-6,520
Less reduction in transfer to reserves as levels sufficient	-2,000
Add increase in Admin Recharge from GTC	2,182
Add increase in Professional Fees - Nightingale Cemetery Resea	10,000
Less transfer from Cemteries reserve	-10,000
Add reduction in Recharges to BPC & GTC	6,457
2019/20 Budget (Net)	<u>752</u>

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

ACTUAL 2017/18
Godalming Joint Burial Committee
Actual Reserves at March 31 2018

	Balance c/f 31 March 2017 £	Deficit/Surplus from Revenue A/c £	Transfer from Revenue A/c £	Transfer to Revenue A/c £	Balance c/f 31 March 2018 £
1 Revenue Surplus	88,765	-21,886	-71,994		38,657
2 EMR Boundaries	22,500		-2,500		20,000 <small>Min 17-22</small>
3 EMR Driveways	16,883		2,000		18,883
4 EMR Memorial Inspections	15,027				15,027
5 EMR Nightingale Lodge	15,071		1,000		16,071
6 EMR Nightingale Cemetery	6,000		1,000		7,000
7 EMR Eashing Cemetery	7,000		1,000		8,000
8 EMR Letting Fees	5,000		1,000		6,000
9 EMR Chapels	-52,000		72,000		20,000 <small>Min 45-17; Min 17-22</small>
10 EMR Eashing Lodge	9,000		1,000		10,000
11 EMR Tree Maintenance	5,000				5,000
12 Consolidated Stock	4,506		-4,506		0 <small>Min 17-22</small>
	131,752	-21,886	0	0	164,638

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

BUDGET 2018/19
Godalming Joint Burial Committee
Projection of Reserves to March 31 2019

	Balance b/f 1 April 2018 £	Deficit/Surplus from Revenue A/c £	Transfer from Revenue A/c £	Transfer to Revenue A/c £	Balance c/f 31 March 2019 £
1 Revenue Surplus	38,657	4,870			33,787
2 EMR Boundaries	20,000				20,000
3 EMR Driveways	18,883				18,883
4 EMR Memorial Inspections	15,027				15,027
5 EMR Nightingale Lodge	16,071				16,071
6 EMR Nightingale Cemetery	7,000				7,000
7 EMR Eashing Cemetery	8,000				8,000
8 EMR Letting Fees	6,000				6,000
9 EMR Chapels	20,000		3,000		23,000
10 EMR Eashing Lodge	10,000				10,000
11 EMR Tree Maintenance	5,000		2,000		7,000
	164,638	4,870	5,000	0	164,768

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

REVISED ESTIMATE 2018/19
Godalming Joint Burial Committee
Projection of Reserves to March 31 2019

	Balance b/f 1 April 2018 £	Deficit/Surplus from Revenue A/c £	Transfer from Revenue A/c £	Transfer to Revenue A/c £	Balance c/f 31 March 2019 £
1 Revenue Surplus	38,657	-1,770			40,427
2 EMR Cemeteries	58,883		2,000		60,883
3 EMR Memorial Inspections	15,027				15,027
4 EMR Lodges	32,071				32,071
5 EMR Chapels	20,000		3,000	7,700	15,300
	164,638	-1,770	5,000	7,700	163,708

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

BUDGET 2019/20
Godalming Joint Burial Committee
Projection of Reserves to March 31 2020

	Balance b/f 1 April 2019 £	Deficit/Surplus from Revenue A/c £	Transfer from Revenue A/c £	Transfer to Revenue A/c £	Balance c/f 31 March 2020 £
1 Revenue Surplus	40,427	752			39,675
2 EMR Cemeteries	60,883			10,000	50,883
3 EMR Memorial Inspections	15,027				15,027
4 EMR Lodges	32,071		3,000		35,071
5 EMR Chapels	15,300				15,300
	163,708	752	3,000	10,000	155,956

GODALMING JOINT BURIAL COMMITTEE
Final Statistics as at 31 March 2018 and Curret Year Statistics to 31 October 2018

INTERMENTS

(a) Eashing

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-14	1	1	2	0	0	0	1	0	1	1	2	3	3	3	6
30-Sep-14	5	1	6	0	0	0	0	1	1	2	1	3	7	3	10
31-Dec-14	2	1	3	0	0	0	1	0	1	2	1	3	5	2	7
31-Mar-15	7	3	10	0	0	0	0	0	0	2	0	2	9	3	12
30-Jun-15	1	1	2	0	0	0	1	0	1	2	4	6	4	5	9
30-Sep-15	4	1	5	0	0	0	0	0	0	1	1	2	5	2	7
31-Dec-15	4	0	4	0	0	0	0	0	0	3	0	3	7	0	7
31-Mar-16	3	0	3	0	0	0	2	0	2	1	0	1	6	0	6
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	2		2			0			0			0	2	0	2
31-Mar-19															

(b) Nightingale

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-14	3	0	3	0	0	0	0	0	0	0	0	0	3	0	3
30-Sep-14	0	3	3	0	0	0	0	0	0	0	0	0	0	3	3
31-Dec-14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-Mar-15	1	2	3	0	0	0	1	0	1	0	0	0	2	2	4
30-Jun-15	1	1	2	0	0	0	0	0	0	0	2	2	1	3	4
30-Sep-15	0	0	0	0	0	0	1	0	0	0	0	0	1	0	1
31-Dec-15	0	3	3	0	0	0	0	0	0	0	0	0	0	3	3
31-Mar-16	3	0	3	0	0	0	0	0	0	0	0	0	3	0	3
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	0	3	3	0	0	0	0	0	0	0	0	0	0	3	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
31-Mar-19			0			0			0			0			0

Total

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-09	14	10	24	0	0	0	2	1	3	0	1	1	16	12	28
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	10	10	20	0	0	0	2	1	3	3	0	3	15	11	26

PLOTS SOLD

Quarter Ending	Eash	Natural	N'gale	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
30-Jun-16	4	3	0	7	
30-Sep-16	2	2	0	4	
31-Dec-16	6	2	2	10	
31-Mar-17	1	2	0	3	24
30-Jun-17	3	2	3	8	
30-Sep-17	1	1	1	3	
31-Dec-17	5	1	1	7	
31-Mar-18	2	4	1	7	25
30-Jun-18	8	0	0	8	
30-Sep-18	8	1	2	11	
31-Dec-18	2	0	0	2	
31-Mar-19				0	21

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.