

GODALMING JOINT BURIAL COMMITTEE

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21 May 2021

I HEREBY SUMMON YOU to attend the **JOINT BURIAL COMMITTEE** meeting to be held in **The Pepperpot, High Street, Godalming** on THURSDAY, 27 MAY 2021 at 5.45pm. The meeting will be preceded by an inspection of **Eashing Cemetery** at 5.00pm.

Andy Jeffery
Clerk to the Committee

If you wish to speak at this meeting please contact Godalming Town Council on 01483 523575 or email office@godalming-tc.gov.uk

Committee Members: Councillor Martin
Councillor Neill
Councillor Purvis – Vice Chair
Councillor PS Rivers
Councillor Steel – Chair
Councillor Stubbs
Councillor Bond (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 8 April 2021.

2. **APOLOGIES FOR ABSENCE**

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

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

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

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

5. **QUESTIONS BY MEMBERS**

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

6. **ACCOUNTS PAID SINCE LAST MEETING & SCHEDULE OF PAYMENTS**

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

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

Members to agree that the Chair should sign the schedule of accounts paid.

7. **SIGNING OF BANK RECONCILIATIONS – ITEM FOR DECISION**

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

8. **INTERNAL AUDITOR'S REPORT – ITEM FOR DECISION**

Members to consider the report from the Committee's Internal Auditor, Mulberry & Co, on the final audit conducted on 12 April 2021 for the 2020/21 financial year (report attached for the information of Members).

9. **ANNUAL GOVERNANCE STATEMENT – ITEM FOR DECISION**

The Annual Governance Statement is attached for the information of Members and Members are required to consider the answers to the questions posed by the Statement.

10. **ACCOUNTING STATEMENTS 2020/21 – ITEM FOR DECISION**

Members to consider and agree the Joint Burial Committee's Accounting Statements for the Financial Year Ended 31 March 2021 (attached for the information of Members).

11. **BUDGET MONITORING – ITEM TO NOTE**

Members to consider a budget monitoring report to 30 April 2021 (detailed report attached for the information of Members).

Cost Centre	Year to date Variance	Projected Variance @ Year
	£	End £
Administration & Overheads	5,862 o/s	£11,000 o/s
Eashing Cemetery	3,093 u/s	NIL
Eashing Chapel	300 u/s	NIL
Eashing Lodge	100 u/s	NIL
Nightingale Cemetery	1,971 u/s	NIL
Nightingale Chapel	55 u/s	NIL
Nightingale Lodge	50 u/s	NIL
TOTAL	292 o/s	11,000 o/s

The monitoring report shows a current variance of £292 overspend against budget.

Councillor Heagin did a complete review of the Committee's insurance as part of the renewal of our Long Term Agreement. This resulted in savings of around £1,000 from last year and £1,200 against budget.

A four wheel coffin bier was purchased for £2,300 to assist in moving coffins from vehicles to gravesides.

As per Min No 45-20 the administration charge was increased to reflect the support required for AMA burials. As this was agreed after the budget was set for 2021/22, there is an overspend showing. This will be adjusted at Revised Estimates.

12. **ELECTION OF MEMBERS TO THE AUDIT COMMITTEE – ITEM FOR DECISION**

Recommendation: Members to resolve to agree to nominate a Godalming Member of the Joint Burial Committee to represent the Joint Burial Committee on the GTC Audit Committee.

Under Godalming Town Council Standing Orders, the Joint Burial Committee is required to nominate one of its GTC Members as a Member of the Council's Audit Committee. This requirement exists because the JBC is governed by GTC financial and other governance regulations. The present nominee being elected as Mayor of Godalming is, under the same Standing Orders, unable to be a Member of the Audit Committee.

13. **NON DOMESTIC RATES RE-VALUATION – ITEM TO NOTE**

The RFO engaged an external consultant to assist JBC in challenging the rateable value of Eashing Cemetery. This challenge has been successful and the rateable value has decreased from £19,450 to £10,500. This places the cemetery within the scope of small business rate relief. In due course JBC will receive a rebate of rates paid since 1 April 2017. It should be noted that the consultants were engaged on a no win no fee basis therefore an element of the rebate will be paid out in fees, however, going forward the reduction will be reflected in future budgets.

14. **CEMETERY EQUIPMENT & VEHICLES – ITEM FOR DECISION**

Members will be aware that during late 2019 and throughout 2020 as cemetery maintenance has increasingly been insourced to GTC's maintenance staff, the JBC has re-equipped with the majority of hand operated power tools being battery fuelled. April 2020 also saw the delivery of the tractor unit, which is supplied on a leased basis. The tractor unit supports burials at both cemeteries and particularly AMA funerals at Eashing Cemetery where the backfill is required immediately after interment so that the funeral prayers for the deceased can take place.

Utilising power take off (PTO) operated attachments the tractor unit is used by ground staff to maintain hedges and boundaries and the loader allows for the handling and maintenance of the green waste recycling and composting area.

In order to continue developing and improving the cemeteries environment, a PTO operated cut and collect attachment is required for the maintenance of the grassed meadows to provide best use of naturally produced seed stock. The anticipated cost being in the region of £10,000 with an estimated useable life of 15 years, making a through life cost of approximately £667 per annum.

Additionally, to improve the efficiency of the cemetery a suitable flatbed tipper unit with a tommy lift for equipment and a secure tool storage unit is required. However, whilst a suitable diesel fuelled unit is readily available, for a range of reasons including operating environment and climate issues relating to locally produced emissions such vehicles are not considered to be the best option, even one meeting Euro 6 specification. Likewise, whilst the possibility of a 'Mild Hybrid' vehicle exists, such as the Ford Transit Ecoboast Hybrid, these are still predominantly diesel vehicles and the procurement of such a vehicle would be at odds with constituent Members' carbon reduction plans. As such, Officers wish to explore the availability of a suitable electric fuelled vehicle. Whilst the range of manufacturers for this type of vehicle is small, a number of potential options are coming on stream.

Members are requested to:

- a) resolve to agree to the procurement of a suitable cut and collect PTO operated attachment for use with the tractor unit up to a maximum cost of £10,000. Funds to be taken from reserves, which currently stand at £130,000; and
- b) resolve to agree in principle that the GJBC should procure a suitable electric tipper vehicle to support cemetery operations. Officers to bring forward further detail on purchase and lease options for consideration by Members.

15. BURIAL STATISTICS

Statistics for the current quarter up to 20 May 2021 are attached for the information of Members.

16. RBS CEMETERY RECORD SYSTEM – DATA ENTRY – ITEM FOR NOTE

Data entry of the historic burial records is continuing to progress, to date 20 May 2021

Nightingale Cemetery 5670/5670 interment records have been entered into RBS system. The transfer of interment records from manuscript to digital records for Nightingale Cemetery is now complete and all new entries are direct into the digital records as well as also being recorded in the manuscript ledgers.

Eashing Cemetery 2634/8101 interment records have been entered into the RBS system.

Transfer of the historic interment records for Eashing Cemetery continue to be undertaken by the RFO on an ad-hoc basis. At this stage further resource is not considered necessary.

17. EASHING CEMETERY DRIVEWAY

As agreed by the Committee at its meeting of 8 April 2021, quotes have been received for works to repair the Eashing Cemetery driveway. Works will take place on 21 June requiring closure of the cemetery and access to the residential parking area during the works and overnight with the cemetery and access re-opened on 22 June. Appropriate notices will be displayed and our residential neighbours informed. The cost for the works being £5,240 to be taken from the EMR which currently stands at £60,883.

18. COMMUNICATIONS ARISING FROM THIS MEETING

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

19. DATE OF NEXT MEETING

The next meeting of the Godalming Joint Burial Committee is scheduled to take place in the Council Chamber on Thursday, 2 September 2021 at 5.45pm following an inspection at 5.00pm at Nightingale Cemetery).

20. ANNOUNCEMENTS

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

TO: ALL MEMBERS OF THE GODALMING JOINT BURIAL COMMITTEE



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Our Ref: MARK/GOD003

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

12th April 2021

Dear Andy

Re: Godalming Joint Burial Committee
Internal Audit Year Ended 31st March 2021

Executive Summary

Following completion of our interim internal audit on the 22nd September 2020 and our final report on the 12th April 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. **Testing requirements are shown in Red** and where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report.**

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified, followed by recommended minimum testing requirements. Each section is then concluded with an opinion as to whether the assertion has been met or not.

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

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

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

It is therefore our opinion that the systems and internal procedures at Godalming Joint Burial Committee are well established, and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper

practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

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

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

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

Independence & Competence

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

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

Engagement Letter

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

Planning & Inherent Risk Assessment

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

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

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

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A. BOOKS OF ACCOUNT (INTERIM AUDIT)

Internal audit requirement

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

The JBC is administered as a company on the RBS accounting system hosted at Godalming Town Council. The Committee continues to use RBS and now uses the Rialtus suite. This 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 by secure log on to the local machine and a separate password for the cloud system.

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

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

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

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

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

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

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

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

The JBC is VAT registered and the last VAT return was for quarter ended 30th June 2020. This was submitted using the software package under the making tax digital rules and was submitted on time ahead of the deadline. The return was a refund return and I proved the amount shown on the return to the HMRC system. This test indicates that the Committee is up to date with its postings on the financial package and that these can be verified to third party evidence. **The refund of £9,090.49 for the quarter ended 30th June has not been received and is being actively followed up by the RFO.**

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.

Section Conclusion

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

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

Internal audit requirement

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

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

Final Audit

All other expenditure was £151,127 (2020: £115,728) an increase of £35,399, due in the main to additional expenditure on the burial ground and tractor hire. I have reviewed the expenditure list which is broadly similar to the prior year after accounting for one off expenditure items. I also reviewed the nominal ledger for evidence of netting off and significant journal entries, the individual entries were in accordance with the heading under which they were posted and corrections/transfers where evident were bonafide. We found no evidence of breaches of financial regulations in the sample testing completed.

Creditors were £20,616 of which

- Trade creditors £13,081- agrees to aged creditors rpt – no aged balances.
- Accruals £7,535 – in the main grounds maintenance agrees to schedule.

Section Conclusion

I am 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 AUDIT)

Internal audit requirement

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

Interim Audit

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

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

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

Section Conclusion

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

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

Internal audit requirement

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

Interim Audit

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

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

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

Final Audit

The committee has £269,043 of reserves of which £138,981 is earmarked reserves and £130,062 are general reserves. In respect of general reserves, rule of thumb calculations would suggest that 50% of precept as adjusted for local conditions would be reasonable being circa £29k. I am not surprised by the higher level of reserves this year and would also expect a burial committee to hold higher reserves as income cannot be reliably forecasted. I am of the opinion that general reserves are reasonable and properly reported on.

Section Conclusion

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

E. INCOME (INTERIM & FINAL AUDIT)

Internal audit requirement

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

Interim Audit

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

Final Audit

The precept income was tested to invoices to GTC and Busbridge Town Council together with remittance advice notes. There has been no change year on year and the amounts agreed exactly.

Other income of £164,780 and consists of burial income only. There is no evidence of netting off, nor were there significant numbers of journal corrections.

In total, other income has increased by £92,367 this is due to an increased number of burials. This has been reported on the report of significant variances. I am of the opinion that income is properly recorded.

At the year-end date the Committee has £1,845 of debtors and £13,637 of VAT outstanding. The Committee is actively chasing the refunds due.

Section Conclusion

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

F. PETTY CASH (INTERIM AUDIT)

Internal audit requirement

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

Not applicable – no petty cash

G. PAYROLL (INTERIM & FINAL AUDIT)

Internal audit requirement

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

Not applicable - There are no payroll costs. Administrative costs are paid to Godalming Town Council.

H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)

Internal audit requirement

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

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.

The Committee does not hold any long term investments i.e. over 1 year. Any addition to the asset register is normally with a cost value greater than £1,000.

There is no change year on year in fixed assets.

Section Conclusion

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

I. BANK & CASH (INTERIM & FINAL AUDIT)

Internal audit requirement

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

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.

Final Audit

At the year-end date the committee had a reconciled bank position which has been signed in accordance with financial regulations. I have reviewed the reconciliation there was one outstanding lodgement for £1,650 which cleared on the 1st April 2021, there were no outstanding payments. I also tested the cut off and can confirm the payments and lodgements are shown in the correct year.

The committee has three bank accounts. None of the accounts are long term investments and as such do not need to be disclosed in box 9 of the AGAR.

The JBC follows the same regulations as that of GTC and as such has the same investment strategy in place.

Section Conclusion

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

J. YEAR END ACCOUNTS (FINAL AUDIT)

Internal audit requirement

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

The committee, at its meeting to sign off the year-end accounts, must discuss the Annual Governance Statement and record this activity in the minutes of the meeting. Based on the internal audit finding, I recommend using the table below as the basis for that discussion. THIS MUST BE A SEPARATE AGENDA ITEM TO THE SIGNING OF THE ANNUAL ACCOUNTS.

Section 1 – Annual Governance Statement

	Annual Governance Statement	<i>'Yes' means that this authority</i>	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – income & expenditure accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk is experienced and advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 2018/19 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>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 this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor has completed two audits during the year.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – where matters are raised, action taken by council is recorded in the minutes.
8	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	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.

	authority and. Where appropriate, have included them in the accounting statements.		
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts.

Section 2 – Accounting Statements

Agar Box Number		2019/20	2020/21	Auditor Notes
1	Balances brought forward	182,475	197,275	Agrees to 2019 cfwd
2	Precept or Rates and Levies	58,115	58,115	Agrees to bank statements & invoices
3	Total other receipts	72,413	164,780	Agrees to Nominal ledger
4	Staff costs	0	0	-
5	Loan interest/capital repayments	0	0	-
6	All other Payments	115,728	151,127	Agrees to underlying records
7	Balances carried forward	197,275	269,043	Cast correctly

8	Total value of cash and short term investments	195,647	274,177	Agrees to reconciliation
9	Total fixed assets plus long term investments and assets	933,506	933,506	Agrees to register
10	Total borrowings	0	0	Agreed no loans

11	For Local Councils Only) Disclosure note re Trust funds (including charitable)	YES	NO	No trusts
			✓	

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

The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the 2019-20 AGAR.

The variance analysis was required because there were variances greater than 15% and £500. This was properly prepared on a summary table basis showing the financial elements and explanatory narrative.

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

Section Conclusion

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

K. LIMITED ASSURANCE REVIEW (INTERIM & FINAL AUDIT)

Internal audit requirement

If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")

Not applicable

L: TRANSPARENCY (INTERIM & FINAL AUDIT)

Internal audit requirement

If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.

Not applicable

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).

Not applicable

N. PUBLICATION REQUIREMENTS (INTERIM & FINAL AUDIT)

Internal audit requirement

The authority has complied with the publication requirements for 2019/20 AGAR. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Not applicable

O. TRUSTEESHIP (INTERIM AUDIT)

Internal audit requirement

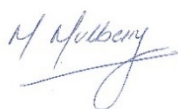
Trust funds (including charitable) – The council met its responsibilities as a trustee.

Not applicable - No trusts.

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

Kind regards

Yours sincerely



Mark Mulberry

9. ANNUAL GOVERNANCE STATEMENT FOR 2020/21

	Question <i>Godalming Joint Burial Committee</i>	Recommended Answer	Evidence
1	We approved the accounting statements which have been prepared in accordance with the guidance notes within this Return	YES	Assurances from the Internal Auditor and the Town Clerk & Responsible Finance Officer.
2	We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	YES	Detailed evidence from the work programme of the Audit Committee. Also assurances in the Internal Audit Reports.
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.	YES	We employ competent staff and maintain an adequate budget for external professional advice augmented as required for specific additional advice.
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.	YES	Risk assessments are all available for inspection in the Council's offices and on-going programme of risk analysis as part of the Audit Committee's work programme. JBC specific risk assessment on this agenda.
5	We maintained throughout the year an adequate and effective system of internal audit of the body's accounting records and control systems.	YES	Assurances in the Internal Audit Reports, on this agenda.
6	We took appropriate action on all matters raised in reports from internal audit and external reviews.	YES	Response to matters raised on Interim Audit are noted on this agenda.
7	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council and, where appropriate, have included them in the accounting statements.	YES	Annual provision made in reserves for liability in respect of long term maintenance of assets. See earmarked reserves.

Section 1 – Governance statement 2020/21

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 2021, that:

		Agreed		'Yes' Means that the body:
		Yes	No*	
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 or 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 year including events taking place after the year-end if relevant.

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

MINUTE REFERENCE

Date

27/05/2021

Signed by:

Chair

SIGNATURE REQUIRED

Signed by:

Clerk

SIGNATURE REQUIRED

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

Section 2 – Accounting Statements 2020/21 for

Enter name of
reporting body here:

GODALMING JOINT BURIAL COMMITTEE

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
			Please round all figures to nearest £1. Do not leave any boxes blank and reports £0 or Nil balances. All figures must agree to underlying financial records.
1 Balances brought forward	182,475	197,275	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	58,115	58,115	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	72,413	164,780	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	NIL	NIL	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	NIL	NIL	Total expenditure or payments of capital and Interest made during the year on the body's borrowings (if any).
6 (-) All other payments	115,728	151,127	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	197,275	269,043	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	195,647	274,177	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	933,506	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	NIL	NIL	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 2021 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:

SIGNATURE REQUIRED

Date

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

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair of meeting approving these accounting statements:

SIGNATURE REQUIRED

Detailed Income & Expenditure by Phased Budget Heading 30/04/2021

Month No: 1

Cost Centre Report

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
<u>401 Administration & Overheads</u>							
1001 Precept - Godalming TC	18,845	18,845	0	37,690			50.0%
1002 Precept - Busbridge PC	1,155	1,155	0	2,310			50.0%
1300 Interest	6	33	27	400			1.5%
Administration & Overheads :- Income	20,006	20,033	27	40,400			49.5%
4102 Property Maintenance	0	0	0	500		500	0.0%
4164 Workshop Supplies	0	15	15	180		180	0.0%
4202 Car Allowances	0	40	40	500		500	0.0%
4204 Fuel Costs	32	25	(7)	300		268	10.6%
4205 Vehicle Maintenance	0	100	100	1,200		1,200	0.0%
4301 Equipment	2,930	750	(2,180)	9,000		6,070	32.6%
4310 Administration Charge	19,888	14,840	(5,048)	29,680		9,793	67.0%
4313 Professional Fees - Other	0	0	0	2,000		2,000	0.0%
4314 Audit Fees	120	0	(120)	800		680	15.0%
4315 Insurance	3,758	5,000	1,242	5,000		1,242	75.2%
4321 Bank Fees	9	25	16	300		291	2.9%
4324 Broadband	19	0	(19)	0		(19)	0.0%
4326 Website	0	0	0	400		400	0.0%
4327 Publicity Advertising	0	95	95	1,150		1,150	0.0%
4900 Miscellaneous	0	30	30	400		400	0.0%
Administration & Overheads :- Indirect Expenditure	26,755	20,920	(5,835)	51,410	0	24,655	52.0%
Net Income over Expenditure	(6,749)	(887)	5,862	(11,010)			

Detailed Income & Expenditure by Phased Budget Heading 30/04/2021

Month No: 1

Cost Centre Report

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
<u>411 Eashing - Cemetery</u>							
1100 Interment	2,600	1,200	(1,400)	14,300			18.2%
1101 Monument	380	183	(197)	2,200			17.3%
1102 Purchase of Grave Space	2,550	2,300	(250)	27,500			9.3%
1400 Miscellaneous	900	0	(900)	0			0.0%
	6,430	3,683	(2,747)	44,000			14.6%
Eashing - Cemetery :- Income							
4102 Property Maintenance	503	0	(503)	0		(503)	0.0%
4103 Maintenance Contracts	800	0	(800)	0		(800)	0.0%
4131 Rates	6,943	6,300	(643)	6,300		(643)	110.2%
4141 Water Service	17	20	3	240		223	7.1%
4162 Waste Removal	823	350	(473)	4,200		3,377	19.6%
4171 Grounds Maintenance	303	2,900	2,597	34,600		34,297	0.9%
4172 Memorial Inspection	0	165	165	2,000		2,000	0.0%
	9,389	9,735	346	47,340	0	37,951	19.8%
Eashing - Cemetery :- Indirect Expenditure							
Net Income over Expenditure	(2,959)	(6,052)	(3,093)	(3,340)			
<u>413 Eashing - Chapel</u>							
4102 Property Maintenance	0	100	100	1,200		1,200	0.0%
4103 Maintenance Contracts	0	100	100	1,200		1,200	0.0%
4111 Energy Costs	0	100	100	1,200		1,200	0.0%
	0	300	300	3,600	0	3,600	0.0%
Eashing - Chapel :- Indirect Expenditure							
Net Expenditure	0	(300)	(300)	(3,600)			

Detailed Income & Expenditure by Phased Budget Heading 30/04/2021

Month No: 1

Cost Centre Report

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
<u>415 Eashing - Lodge</u>							
1200 Rent	1,350	1,350	0	16,200			8.3%
Eashing - Lodge :- Income	1,350	1,350	0	16,200			8.3%
4102 Property Maintenance	0	100	100	1,200		1,200	0.0%
4103 Maintenance Contracts	0	0	0	100		100	0.0%
Eashing - Lodge :- Indirect Expenditure	0	100	100	1,300	0	1,300	0.0%
Net Income over Expenditure	1,350	1,250	(100)	14,900			
<u>421 Nightingale - Cemetery</u>							
1100 Interment	350	0	(350)	0			0.0%
Nightingale - Cemetery :- Income	350	0	(350)	0			
4103 Maintenance Contracts	0	700	700	700		700	0.0%
4131 Rates	334	300	(34)	300		(34)	111.4%
4141 Water Service	10	15	5	180		170	5.4%
4171 Grounds Maintenance	0	950	950	11,600		11,600	0.0%
Nightingale - Cemetery :- Indirect Expenditure	344	1,965	1,621	12,780	0	12,436	2.7%
Net Income over Expenditure	6	(1,965)	(1,971)	(12,780)			
<u>423 Nightingale - Chapel</u>							
1200 Rent	0	0	0	5,000			0.0%
Nightingale - Chapel :- Income	0	0	0	5,000			0.0%

Detailed Income & Expenditure by Phased Budget Heading 30/04/2021

Month No: 1

Cost Centre Report

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
4102 Property Maintenance	0	0	0	200		200	0.0%
4103 Maintenance Contracts	0	55	55	660		660	0.0%
Nightingale - Chapel :- Indirect Expenditure	<u>0</u>	<u>55</u>	<u>55</u>	<u>860</u>	<u>0</u>	<u>860</u>	<u>0.0%</u>
Net Income over Expenditure	<u>0</u>	<u>(55)</u>	<u>(55)</u>	<u>4,140</u>			
<u>425 Nightingale - Lodge</u>							
1200 Rent	1,050	1,050	0	12,600			8.3%
Nightingale - Lodge :- Income	<u>1,050</u>	<u>1,050</u>	<u>0</u>	<u>12,600</u>			<u>8.3%</u>
4103 Maintenance Contracts	0	50	50	600		600	0.0%
4161 Cleaning	0	0	0	40		40	0.0%
Nightingale - Lodge :- Indirect Expenditure	<u>0</u>	<u>50</u>	<u>50</u>	<u>640</u>	<u>0</u>	<u>640</u>	<u>0.0%</u>
Net Income over Expenditure	<u>1,050</u>	<u>1,000</u>	<u>(50)</u>	<u>11,960</u>			
Grand Totals:- Income	29,186	26,116	(3,070)	118,200			24.7%
Expenditure	36,487	33,125	(3,362)	117,930	0	81,443	30.9%
Net Income over Expenditure	<u>(7,301)</u>	<u>(7,009)</u>	<u>292</u>	<u>270</u>			
Movement to/(from) Gen Reserve	<u>(7,301)</u>						

GODALMING JOINT BURIAL COMMITTEE

Final Statistics as at 31 March 2021

INTERMENTS

Eashing

Quarter Ending	<u>Godalming</u>			<u>Busbridge</u>			<u>Excepted Category</u>			<u>Non-Parishioners</u>			<u>Total</u>		
	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>
30-Jun-20	4	0	4	0	0	0	1	0	1	13	0	13	18	0	18
30-Sep-20	3	1	4	0	0	0	1	0	1	6	1	7	10	2	12
31-Dec-20	2	0	2	0	0	0	1	2	3	11	0	11	14	2	16
31-Mar-21	3	1	4	0	0	0	1	0	1	16	1	17	20	2	22
30-Jun-21	2	2	4	0	0	0	0	1	1	5	0	5	7	3	10
30-Sep-21			0			0			0			0			0
31-Dec-21			0			0			0			0			0
31-Mar-22			0			0			0			0			0

Nightingale

Quarter Ending	<u>Godalming</u>			<u>Busbridge</u>			<u>Excepted Category</u>			<u>Non-Parishioners</u>			<u>Total</u>		
	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>
30-Jun-20	0	1	1	0	0	0	0	0	0	0	0	0	0	1	1
30-Sep-20	0	2	2	0	0	0	0	1	1	0	0	0	0	3	3
31-Dec-20	1	0	1	0	0	0	0	0	0	0	0	0	1	0	1
31-Mar-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30-Jun-21	1	0	1	0	0	0	0	0	0	0	0	0	1	0	1
30-Sep-21			0			0			0			0			0
31-Dec-21			0			0			0			0			0
31-Mar-22			0			0			0			0			0

Total

Year Ending	<u>Godalming</u>			<u>Busbridge</u>			<u>Excepted Category</u>			<u>Non-Parishioners</u>			<u>Total</u>		
	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>
31-Mar-13	16	6	22	0	0	0	4	1	5	6	0	7	27	7	34
31-Mar-14	10	10	20	0	0	0	5	2	7	5	1	6	20	13	33
31-Mar-15	19	11	30	0	0	0	3	1	4	7	4	11	29	16	45
31-Mar-16	16	6	22	0	0	0	4	0	4	7	7	14	27	13	40
31-Mar-17	19	5	24	0	0	0	8	3	11	3	5	8	30	13	43
31-Mar-18	9	0	9	0	0	0	4	2	6	7	6	13	20	8	28
31-Mar-19	19	10	29	0	0	0	5	5	10	4	2	6	28	17	45
31-Mar-20	9	7	16	0	0	0	4	3	7	6	1	7	19	11	30
31-Mar-21	13	5	18	0	0	0	4	3	7	46	2	48	63	10	73
31-Mar-22	3	2	5	0	0	0	0	1	1	5	0	5	8	3	11

Plots Sold

Quarter Ending	<u>Eash</u>	<u>Natural</u>	<u>N'gale</u>	<u>AMA</u>	<u>Total</u>	<u>Year End Total</u>
2009/10	16	8	7		31	31
2010/11	13	6	22		41	41
2011/12	11	3	2		16	16
2012/13	14	5	12		31	31
2013/14	12	1	15		28	28
2014/15	14	1	19		34	34
2015/16	15	1	5		21	34
2016/17	13	9	2		24	24
2017/18	11	8	6		25	25
2018/19	24	1	4		29	29
2019/20	12	2	9		23	23
2020/21	18	4	3	43	68	68
30-Jun-21	2	0	0	5	7	
30-Sep-21						
31-Dec-21						
31-Mar-22						7

<u>Interments 10 Year Average</u>	
18/19	36
19/20	36
20/21	39
21/22	38

10 year average 29
10 year average 29
10 year average 31

10 year average to date 30

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.