

GODALMING JOINT BURIAL COMMITTEE

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

107-109 High Street
Godalming
Surrey
GU7 1AQ

1 June 2022

I HEREBY SUMMON YOU to attend the **JOINT BURIAL COMMITTEE** meeting to be held in the Council Chamber, Waverley Borough Council, The Burys, Godalming on THURSDAY, 9 JUNE 2022 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 – Vice Chair
Councillor Neill
Councillor PS Rivers
Councillor Steel – Chair
Councillor Stubbs
Councillor Bond (Busbridge Parish Council)
Councillor Westwood (Busbridge Parish Council)

AGENDA

1. **MINUTES**

The Chair to sign as a correct record the Minutes of the meeting held on 24 February 2022.

2. **APOLOGIES FOR ABSENCE**

3. **DISCLOSABLE PECUNIARY INTERESTS AND OTHER REGISTERABLE INTERESTS**

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

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

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

5. **QUESTIONS BY MEMBERS**

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

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

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

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

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

7. SIGNING OF BANK RECONCILIATIONS

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

8. RISK ASSESSMENT 2021/22

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

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

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

9. FINAL ACCOUNTS YEAR ENDING 31 MARCH 2022

Members to receive and agree the final accounts for the year ending 31 March 2022 (attached for the information of Members).

10. INTERNAL AUDITOR'S REPORT

Members to consider the report from the Committee's Internal Auditor, Mulberry & Co, on the final audit conducted on 5 May 2022 for the 2021/22 financial year (report attached for the information of Members).

11. ANNUAL GOVERNANCE STATEMENT

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.

12. ACCOUNTING STATEMENTS 2021/22

Members to consider and agree the Joint Burial Committee's Accounting Statements for the Financial Year Ended 31 March 2022 (attached for the information of Members).

13. BURIAL STATISTICS

Statistics for the previous quarter and for the twelve months ending 31 May 2022 are attached for the information of Members.

14. COMMUNICATIONS ARISING FROM THIS MEETING

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

15. DATE OF NEXT MEETING

The next meeting of the Godalming Joint Burial Committee is scheduled to take place in The Pepperpot on Thursday, 8 September 2022 at 5.45pm (following an inspection at 5.00pm at Nightingale Cemetery).

16. ANNOUNCEMENTS

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

IN PURSUANCE OF THE PUBLIC BODIES (ADMISSION TO MEETINGS) ACT 1960 S.1(2), THE COMMITTEE MAY WISH TO RESOLVE TO EXCLUDE THE PUBLIC AND PRESS FROM THE MEETING AT THIS POINT PRIOR TO CONSIDERATION OF AGENDA ITEM(S) 17 BY REASON OF THE CONFIDENTIAL NATURE OF THE BUSINESS TO BE TRANSACTED - COMMERCIAL-IN CONFIDENCE.

17. LAND ADJACENT TO EASHING CEMETERY

Members to receive a confidential oral report from the Chair & Clerk relating to a recent meeting with the landowner.

TO: ALL MEMBERS OF THE GODALMING JOINT BURIAL COMMITTEE

FINANCIAL RISK ASSESSMENT FOR GODALMING JOINT BURIAL COMMITTEE FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

GODALMING JOINT BURIAL COMMITTEE**Income and Expenditure Account 2021/22**

2020/21		2021/22	2021/22	2021/22
Actual		Actual	Budget	Revised
£		£	£	Estimate
				£
	Employees			
0	Direct employee expenses	0	0	0
5,539	Indirect employee expenses	1,464	0	4,585
	Premises Related Expenditure			
8,529	Repairs, alteration & maintenance of buildings	21,107	6,360	18,197
1,106	Energy Costs	1,598	1,200	1,048
6,328	Rates	7,277	6,600	7,277
228	Water services	176	420	374
0	Fixture and fittings	0	0	0
4,706	Cleaning and domestic supplies	6,151	4,420	6,419
50,300	Grounds and maintenance costs	60,218	48,200	61,055
4,709	Premises insurance	4,065	5,000	4,065
5,000	Contribution to reserves	0	0	0
	Transport Related Expenditure			
25	Car allowances	53	500	277
1,031	Fuel & Maintenance Costs	2,891	1,500	1,493
	Supplies & Services			
15,084	Equipment, furniture and materials	52,505	9,000	50,001
1,535	Printing, stationery & general office expenses	187	0	0
21,673	Services	22,140	2,000	9,340
550	Professional fees	825	800	875
29,680	Audit fees	39,775	29,680	39,776
284	Admin fees	154	300	216
0	Bank charges	0	0	0
19	Communications & computing	247	0	247
0	Postage	0	400	400
760	Communications	4,225	1,000	1,330
0	Website	0	150	0
791	Publicity	251	400	400
0	Grants and subscriptions			
	Income			
0	Other grants	0	0	0
(164,458)	Customer and client receipts	(189,866)	(77,800)	(151,047)
(322)	Interest	(106)	(400)	(41)
(58,115)	Recharges	(45,240)	(40,000)	(45,240)
(65,018)	Net Expenditure (to/from revenue reserve)	(9,905)	(270)	11,047

GODALMING JOINT BURIAL COMMITTEE

Balance Sheet as at 31 March 2022

2020/21		2021/22
£		£
	<u>Current Assets</u>	
1,845	Debtors	1,325
274,177	Cash at Bank	278,647
13,637	VAT	4,673
<u>289,660</u>		<u>284,645</u>
	<u>Current Liabilities</u>	
(20,616)	Trading Creditors	(10,936)
0	Payroll Accruals	0
<u>269,043</u>	NET ASSETS	<u>273,709</u>
	Represented By:	
	<u>Capital and Reserves</u>	
138,981	Earmarked Reserves	233,741
130,062	Revenue Balances	39,968
<u>269,043</u>		<u>273,709</u>



MULBERRY & CO

Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisors

9 Pound Lane
Godalming
Surrey, GU7 1BX

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

Our Ref: MARK/GOD003

Mr A Jeffery
Godalming Joint Burial Committee
107-109 High Street
Godalming
Surrey
GU7 1AQ

5th May 2022

Dear Andy

Re: Godalming Joint Burial Committee
Internal Audit Year Ended 31st March 2022

Executive Summary

Following completion of our interim internal audit on the 27th of September and our final audit on the 4th May we enclose our report for your kind attention and presentation to the Committee. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report.**

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.

Interim Audit Summary

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.

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

Final audit Summary

We have reviewed the AGAR and underling documentation and we are of the opinion the AGAR is ready for approval by committee and submission to the external auditor.

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 In September 2021 covering the 2021/22 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

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.

Contents

- A. BOOKS OF ACCOUNT (INTERIM AUDIT)..... 4
- B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)..... 4
- C. RISK MANAGEMENT & INSURANCE (INTERIM AUDIT) 4
- D. BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT) 4
- E. INCOME (INTERIM & FINAL AUDIT) 4
- F. PETTY CASH (INTERIM AUDIT)..... 5
- G. PAYROLL (INTERIM & FINAL AUDIT) 5
- H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT) 5
- I. BANK & CASH (INTERIM & FINAL AUDIT)..... 5
- J. YEAR END ACCOUNTS (FINAL AUDIT) 6

A. BOOKS OF ACCOUNT (INTERIM AUDIT)**Internal audit requirement**

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

B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)**Internal audit requirement**

This Joint Committee's financial regulations have been met, payments were approved and VAT was appropriately accounted for.

Final Audit

I have reviewed the expenditure list which is broadly similar to the prior year after accounting for one of expenditure items. I also reviewed the cashbook 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.

Section Conclusion

I am of the opinion that the control assertion has been met.

C. RISK MANAGEMENT & INSURANCE (INTERIM AUDIT)**Internal audit requirement**

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

D. BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT)**Internal audit requirement**

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.

Final Audit

The council has £273,709 of total reserves of which earmarked reserves are £233,741 and £39,968 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 £25k.

The committees' general reserves are a little high but not excessive.

Section Conclusion

I am of the opinion that the control objective 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.

Final Audit

The income from local taxation/levy was tested to sales invoices and has been correctly disclosed in box two of the AGAR.

All other income has been correctly shown in box 3 of the AGAR.

I have reviewed the income list which is broadly similar to the prior year after accounting for one of income items. I also reviewed the cashbook 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.

I remind the committee that as part of the host body's financial regulations (para 9.3) it must review its annual rents & charges and minute this appropriately.

There is no evidence to suggest the JBC should be registered for VAT.

Section Conclusion

I am of the opinion that the control objective of 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.

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.

No payroll.

H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)

Internal audit requirement

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

Final Audit

The fixed asset register has been maintained in an Excel spreadsheet and agreed to the AGAR. The asset register was up to date with all relevant assets as at the current financial year end and could be agreed to the AGAR.

Section Conclusion

I am of the opinion that the control objective has been met.

I. BANK & CASH (INTERIM & FINAL AUDIT)

Internal audit requirement

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

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 verified the March reconciliation and am under no doubt regulations are properly followed in respect of reconciling the bank.

I have reviewed the reconciliation there were no outstanding payments and no outstanding lodgements. I have also tested the cut off and can confirm payments and invoices are shown in the correct period.

The committee has three bank accounts, with total holdings of £278,647. The movement year on year in bank and cash balances of £4,470 is below the threshold to report on the list of significant variances.

Section Conclusion

I am of the opinion that that the control objective 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 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	'Yes' means that this authority	Suggested response based on evidence
1	We approved the accounting statements prepared in accordance with the guidance notes within this return.	<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 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.	<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 committee in respect of its legal powers.
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.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the committee has a risk management scheme and appropriate external insurance.

5	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 committee has appointed an independent and competent internal auditor has completed two audits during the year.
6	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 committee is recorded in the minutes.
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 this authority and. Where appropriate, have included them in the accounting statements.	<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.

Section 2 – Accounting Statements

Agar Box Number	2020/21	2021/22	Auditor Notes	
1	Balances brought forward	197,275	269,043	Agrees to cfwd
2	Precept or Rates and Levies	58,115	40,000	Agrees to third party evidence provided to auditor
3	Total other receipts	164,780	189,972	Agrees to underlying records – adjustments made for reallocation of income and expenditure to report gross
4	Staff costs	0	0	Agrees to underlying records
5	Loan interest/capital repayments	0	0	Agreed no loans
6	All other Payments	151,127	225,306	Agrees to underlying records – adjustments made for reallocation of income and expenditure to report gross
7	Balances carried forward	269,043	273,709	Cast correctly agrees to balance sheet

8	Total value of cash and short term investments	274,177	278,647	Agrees to reconciliation
9	Total fixed assets plus long term investments and assets	933,506	971,629	Agrees to register and additions
10	Total borrowings	0	0	Agreed no loans

11	For Local Councils Only) Disclosure note re Trust funds (including charitable)	YES	NO	N/A
				✓

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

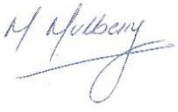
The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the prior year.

Section Conclusion

I am of the opinion the control objective has been met.

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

Kind regards
Yours sincerely

A handwritten signature in black ink, appearing to read 'M Mulberry', with a long horizontal flourish extending from the end of the name.

Mark Mulberry

Section 1 – Governance statement 2021/22

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 2022, 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 tor 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

MINUTE REFERENCE

Date

DD/MM/YYYY

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.

11. ANNUAL GOVERNANCE STATEMENT FOR 2021/22

	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 2 – Accounting Statements 2021/22 for

Enter name of reporting body here:

GODALMING JOINT BURIAL COMMITTEE

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
			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	197,275	269,043	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	40,000	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	164,780	189,972	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line2). 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	151,127	225,306	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	269,043	273,709	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	274,177	278,647	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	971,629	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 2022 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

DD/MM/YYYY

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair of meeting approving these accounting statements:

SIGNATURE REQUIRED

GODALMING JOINT BURIAL COMMITTEE

Final Statistics as at 31 March 2021 and to date 31 May 2022

INTERMENTS

	<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>
Eashing															
Quarter Ending															
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	6	2	8	8	5	13
30-Sep-21	3	1	4	0	0	0	0	0	0	9	4	13	12	5	17
31-Dec-21	2	1	3	0	0	0	1	0	1	9	1	10	12	2	14
31-Mar-22	5	2	7	0	0	0	0	0	0	13	0	13	18	2	20
30-Jun-22	1	2	3	0	0	0	0	0	0	6	2	8	7	4	11
30-Sep-22			0			0			0			0	0	0	0
31-Dec-22			0			0			0			0	0	0	0
31-Mar-23			0			0			0			0	0	0	0
Nightingale															
Quarter Ending															
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	3	3	6	0	0	0	0	0	0	0	1	1	3	4	7
31-Dec-21	2	0	2	0	0	0	0	0	0	0	0	0	2	0	2
31-Mar-22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30-Jun-22	1	2	3	0	0	0	0	0	0	0	0	0	1	2	3
30-Sep-22			0			0			0			0	0	0	0
31-Dec-22			0			0			0			0	0	0	0
31-Mar-23			0			0			0			0	0	0	0
Total															
Year Ending															
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	18	9	27	0	0	0	1	1	2	37	8	45	56	18	74
31-Mar-23	2	4	6	0	0	0	0	0	0	6	2	8	8	6	14

Plots Sold

Quarter Ending	Eash	Natural	N'gale	AMA	Total	Year End Total
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
2021/22	19	6	12	31	68	68
30-Jun-22	3	0	1	4	8	
30-Sep-22					0	
31-Dec-22					0	
31-Mar-23					0	8

Interments 10 Year Average	
18/19	36
19/20	36
20/21	39
21/22	45
22/23	43

Plots Sold 10 Year Average	
2018/19	29
2019/20	29
2020/21	31
2021/22	36
2022/23 to date	34

GODALMING JOINT BURIAL COMMITTEE

Disclosure by a Member¹ of a disclosable pecuniary interest or other registerable interest (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 Godalming Members' Code of Conduct, **I HEREBY DISCLOSE**, for the information of the authority that I have [a disclosable pecuniary interest]² [a registerable interest (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 Interests	Other Registerable Interests (Non-Pecuniary Interests)	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 registerable interest (non-pecuniary interest) is defined by Section 9 of the Godalming Members' Code of Conduct.