

**Crewkerne & West Crewkerne
Joint Burial Committee**

TOWN HALL
Market Square
Crewkerne
Somerset
TA18 7LN

towncouncil@crewkerne.gov.uk

Councillors are hereby summoned, and members of the public and press are invited, to attend the Annual meeting of the **Joint Burial Committee** to be held on **Tuesday 7 June 2022**, starting at **18.45** in the Townsend Cemetery Chapel, Mount Pleasant, Crewkerne.

Note:

- **Due to location, this meeting will not be recorded or streamed.**

K. Sheehan, Town Clerk (signed on original)
30 May 2022

Agenda

1. **To elect a Chairman.**
2. **Report from retiring Chairman.**
3. **To elect the Vice Chairman.**
4. **To confirm the appointments by Crewkerne Town Council and West Crewkerne Parish Council of Councillors to the Joint Burial Committee.**
5. **To note apologies for absence.**
6. **Open Forum:** Questions may be put to the Committee in person during this Public Participation Session of up to 15 minutes and a maximum of 3 minutes per person. Issues notified to the Clerk a minimum of 3 working days before the meeting (i.e., by 5pm on the preceding Thursday) will receive a response during this session. Issues raised in this session without prior notice may be referred to the Clerk to respond to within 10 working days or listed on a subsequent agenda.
7. **To confirm the minutes of the meeting held on 5 April 2022.**
8. **Declarations of interest** in items on the agenda.
9. **Clerk's progress report:** to receive an update report (for information).
10. **To confirm matters raised during the Committee's Annual Cemetery inspection.**
11. **Financial Matters for consideration:**
 - a) To receive the financial update report for the cemetery.
 - b) To approve the updated Financial Risk Register for 21/22 and note that this will be incorporated in the Town Council's Risk Register going forward.
 - c) To receive the final report of the Internal Auditor and note that following consolidation the auditing of cemetery accounts will form part of the Crewkerne Town Council audit process.
 - d) To formally approve the internally audited accounts for 2021/22.

12. **Cemetery Paths:** to identify next section of cemetery pathway for surfacing and ask Clerk to seek quotes accordingly.
13. **Inspections:** to make arrangements for cemetery inspections until September 2022.
14. **To approve the applications, transfers and memorials received.**
15. **To confirm dates of Committee meetings for 22/23:** 4 October 2022, 6 December 2022 and 4 April 2023.
16. **Matters of report** (for information only).
17. **Date of the next meeting** – Tuesday 4 October 2022, 18.45, Council Chamber.

11a)

INCOME/EXPENDITURE REPORT 2022-23

		2021/22 Actual	2022/23 Budget	As at 27/05/22	End of Year F'cst	Notes
ADMINISTRATION	Computer software	249	270	80	270	
	Admin	1807	500	6	500	
	Audit Fees	245	250	186	186	
	Insurance	4,846	4,950	2,410	4,950	
	Subscriptions	95	100	95	95	
	Cemetery Training	0	150	0	150	
	TOTAL	7,242	6,220	2,777	6,151	
CHAPELS	Repairs/Maintenance	5,434	2,000	30	2,000	
	Rates	3,194	3,257	642	3,194	
	Electricity	207	200	0	400	
	TOTAL	8,835	5,457	672	5,594	
LODGE	Repairs/Gen maint/refurb	2,494	11,000	0	11,000	
	Electricity	90	100	20	200	
	Gas	110	100	19	200	
	Council Tax	2,040	2,080	349	2,109	
	TOTAL	4,734	13,280	388	13,509	
GROUNDS	Grounds Maintenance	13,644	18,000	1,292	18,000	
	Water Rates	394	700	91	546	
	New Equipment	0	300	0	0	
	TOTAL	14,037	19,000	1,383	18,546	
TREWORK/NEW PLANTING	TOTAL	1,293	2,500	0	2,500	
PATH IMPROVEMENTS	TOTAL	7,194	7,000	0	7,000	
TOTAL EXPENDITURE		43,336	53,457	5,220	53,300	
RECEIPTS	Burial Fees	12,660	8,280	1,400	8,400	
	Digging of plots	1,140	740	120	720	
	Garden of Remembrance	1,160	680	0	680	
	Plot Purchases	19,045	8,550	1,950	11,700	
	Memorials + inscriptions	5,580	4,550	990	5,940	
	Chapel Use	1300	550	100	600	
	Transfer fees	2145	1,670	380	2,280	
Total Cemetery Fees	43,030	25,020	4,940	30,320		
TOTAL NET EXPENDITURE TO DATE			280			

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EARMARKED RESERVES MOVEMENTS 2022-23

	01.04.2022	Added in year	Used in year	Balance	Comments
Tennis Courts Upgrade	9,356.43			9,356.43	
Invest for Crewkerne's Future	6,751.69			6,751.69	
Bincombe	843.75			843.75	SCC Grant
Youth Town Council	4,940.19			4,940.19	SCC Grant
Playgrounds	2,157.33			2,157.33	
Barn Street rec. ground	2,067.05			2,067.05	Wayleave funding
Town Hall Project	9,355.39			9,355.39	
Staff Costs	20,300.00			20,300.00	
Neighbourhood Plan	1,000.00			1,000.00	
New Projects	2,150.00			2,150.00	
Events	2,000.00			2,000.00	
Grounds Maintenance	10,924.34			10,924.34	
Utilities	7,000.00			7,000.00	
Cemetery **	106,109.88	0.00	0.00	106,109.88	
	184,956.05	0.00	0.00	184,956.05	

	Balance brought fwd	Added in year	Used in year	Total	Comments	West Crew 7%	Town Council 93%
Cemetery **							
Chapels	8,242.00			8,242.00		576.94	7,665.06
Trees	4,650.98			4,650.98		325.57	4,325.41
New Burial Grounds/Paths	8,000.00			8,000.00		560.00	7,440.00
Lodge	34,994.00			34,994.00		2,449.58	32,544.42
Total Allocated Reserves	55,886.98	-	-	55,886.98		3,912.09	51,974.89
Cemetery Unallocated Reserves	58,209.67			58,209.67		4,074.68	54,134.99
TOTAL CEMETERY RESERVES	114,096.65	-	-	114,096.65		7,986.77	106,109.88

11 b)

FINANCIAL RISK MANAGEMENT

CREWKERNE & WEST CREWKERNE JOINT BURIAL COMMITTEE

RISK	CONSEQUENCES	MEASURES TO AVOID / REDUCE OR CONTROL THE RISK	FURTHER ACTION NEEDED
Non-adherence to the Agreed Financial Regulations	Low risk, medium value	Members and staff to have clear understanding of the Regulations. Periodic review of the Regulations. • Minutes having been reviewed	This is current practice
Loss of, or damage to Assets	Low risk, high value Increased Insurance in future	Maintain an up-to-date Asset Register and regularly review the Insurance of all property and effects.	This is current practice. This is current practice.
Accounts do not balance at the year end	Low risk, low value Time and effort to correct. Will not be signed off by auditor.	Risk is mitigated through regular reconciliation of bank accounts and checking & signing the reconciliation figures and original bank statements by the Clerk Handling of cash: cash transactions kept to an absolute minimum. Fees banked same day.	This is current practice This is current practice
Loss of Business Continuity due to substantial damage to Town Hall	Low risk, medium value Inability to deliver some services	Use of web-based cemetery administration software as back-up to paper records. Burial records stored online as well as paper. All admin transaction paperwork is scanned in and filed electronically.	This is current practice This is current practice.
Inability of the Joint Burial Committee to deliver the quality services expected of the Committee resulting from lack of budgeted funds.	Low risk, medium value Insufficient funds to: • Repair • Replace • Deliver Loss of reputation Expensive litigation	Detailed Precept discussions and preparation of appropriate information by the Clerk for the October JBC meeting. • Review current year budget and spending • Determine the cost of spending plans • Assess levels of income. • Review level of general and allocated reserves Approve the Budget and confirm precept. • Minutes	This is current practice This is current practice
Insufficient Reserves to deal with unexpected / emergency	Low risk, medium value	Regular assessment of forward maintenance requirements for physical assets linked to assessment of	This is current practice

<p>events</p> <p>Overspend and underspend of budget</p>	<p>Low risk, low value</p>	<p>required budget.</p> <p>Production of quarterly Receipts and Payments variance reports.</p>	<p>This is current practice</p>
<p>Spending money with no legal power to do so.</p>	<p>Reduction of reserves</p>	<p>Maintain adequate reserves, as per the Reserves Policy</p>	<p>This is current practice</p>
<p>Loss of income through failure to review fees / charges</p>	<p>Low risk, low value</p>	<p>Awareness of the regulations pertaining to public spending.</p>	<p>This is current practice</p>
<p>Internal Fraud / corruption</p>	<p>Low risk, low value</p>	<p>Annual review of Cemetery fees</p>	<p>This is current practice</p>
<p>(See also External Fraud)</p>	<p>Low risk, high value</p>	<p>Adherence to Financial Regulations.</p>	<p>This is current practice.</p>
	<p>Loss of public money.</p>	<p>Periodic review of financial procedures and the role of the internal auditor and the effectiveness of the system of internal audit.</p>	<p>This is current practice</p>
	<p>Inability to deliver services.</p>	<p>Annual review of Fidelity Insurance.</p>	<p>This is current practice</p>
	<p>Public disgrace and loss of reputation.</p>	<p>Document the duties and responsibilities of the Clerk.</p>	<p>This is current practice</p>
	<p>Possible expensive litigation.</p>	<p>Adherence to the Financial Regulations in relation to the signing of cheques.</p>	<p>This is current practice</p>
		<p>Statements of accounts for payment presented to the Committee. Nominated Councillor to check invoices to statement of accounts before approval.</p>	<p>This is current practice</p>
		<p>Reconciliation of bank accounts presented to the Committee. Bank statements checked by the Clerk against the bank reconciliation. Bank reconciliation independently checked by Councillor.</p>	<p>This is current practice</p>
		<p>Appointment of an independent, competent internal auditor whose scope of work and responsibilities are under periodic review.</p>	<p>This is current practice</p>
		<p>Annual reconciliation of bank accounts presented to and approved by the JBC.</p>	<p>This is current practice</p>
		<p>Adherence to the regulations regarding tendering and contracts.</p>	<p>This is current practice</p>
		<p>Adherence to the regulations regarding the use of public funds and ensuring that a proper legal power has been</p>	<p>This is current practice</p>

<p>External Fraud / corruption (See also Internal Fraud)</p>	<p>Low risk, high value Loss of funds Inadequate services from suppliers.</p>	<p>identified for the expenditure. Detailed consideration of estimates and contracts by CTC Operations Manager. Checking of invoices. Obtain professional expertise and/or CTC Operations Manager to check work where necessary. Cemetery management software is web-based. Comprehensive back-up of data on CTC PC's. Anti-virus software installed on all CTC PC's.</p>	<p>This is current practice This is current practice This is current practice This is current practice</p>
<p>Loss of data resulting from fire or theft of computers or failure of the operating system (corruption)</p>	<p>Low risk, high value Inability to deliver some services</p>	<p>Ensure payments received before issuing Deed for Burial plot, or before granting permission for Memorials. Monitoring of interments and chapel usage to ensure correct fee received. Ensure local funeral directors have up-to-date fees. Regular review of insurance policy</p>	<p>This is current practice This is current practice This is current practice This is current practice</p>
<p>Bad Debts</p>	<p>Low risk, low value Loss of income</p>	<p>Contact insurance company as soon as notable purchases have been made and when other changes have occurred. Regular review of property values. Periodically obtain quotes from other insurance companies to ensure best value for the Committee.</p>	<p>This is current practice This is current practice This is current practice</p>
<p>Inadequate Insurance</p> <ul style="list-style-type: none"> • Property • Fidelity • Public Liability • Commercial Insurance 	<p>Low risk, high value Possible expensive litigation. Large repair / replacement bills.</p>	<p>Regular review of all risk assessments by CTC Operations Manager. CTC Operations Manager to ensure appropriate H&S training of staff. Maintain detailed reports on all H & S issues. • Annual review of Public Liability Insurance</p>	<p>This is current practice This is current practice This is current practice This is current practice</p>
<p>Accidents (to staff, Councillors and members of the public within any Committee asset)</p>	<p>Medium risk, high value Potential loss of reputation Potentially expensive claims against Committee's insurance</p>	<p>Regular review and report to Committee of services provided. On a regular basis obtain quotes from other companies</p>	<p>This is current practice This is current practice This is current practice</p>
<p>Poor service from suppliers / contractors.</p>	<p>Low risk, low value Poor service – loss of reputation Waste of public money.</p>		<p>This is current practice This is current practice</p>

Contractor Health & Safety			to ensure best value for the JBC.	This is current practice
	Low risk, high value		CTC Operations Manager to ensure adequate contractor H&S documentation and verify insurance policies.	This is current practice
Security of Joint Burial Committee community records, property and equipment	Low risk, high value		Annual review of insurance cover	This is current practice
	Insurance Claims Expensive replacement		Alarm system installed in Town Hall and regularly checked and maintained. All employees to be aware of the need to secure property and equipment on leaving the work place. During Meetings in the Council Chamber the office doors to be locked. Fire alarm system regularly checked and maintained. Fire Risk Assessments reviewed on a regular basis.	This is current practice This is current practice This is current practice This is current practice
Loss of Burial and Purchase Registers	Low risk, medium value		Use of Epitaph web-based cemetery administration software as back-up to paper records. Register details copied to Epitaph. All paperwork for admin transactions scanned in and stored electronically	This is current practice This is current practice
Loss of Town Council Finance Officer	Medium risk, low value		Clerk and other office staff trained in financial procedures (CTC Business Continuity Plan).	This is current practice
Loss of Clerk	Medium risk, low value		CTC Finance Officer is fully trained in Burial Procedures and administration. Assistance sought from Chairman to the Committee and/or Councillors where necessary.	This is current practice This is current practice
Inaccurate plot records	Low risk, high value		Cemetery plots now mapped in detail and cross-checked with Epitaph	This is current practice

Update approved at Joint Burial Committee meeting 7 June 2022, Minute No. XX
This document relates to 21/22.

11c)

DARKIN MILLER ~ CHARTERED ACCOUNTANTS

Accountancy ~ Internal Audit ~ Taxation



FINAL

Internal audit report 2021/22

Visit 1 of 1

CREWKERNE AND WEST CREWKERNE JOINT BURIAL COMMITTEE

Date: 25th May 2022

Report author: R Darkin-Miller
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Registered Office: 24e Deverel Road, Charlton Down, Dorchester, Dorset DT2 9UD
Principal and Director: Rosie Darkin-Miller LLB (Hons) FCA
Company registered in England no. 8590012

Introduction

This report contains a note of the audit recommendations made to Crewkerne and West Crewkerne Joint Burial Committee following the carrying out of internal audit testing remotely on the 18th May 2022.

The audit work has been carried out in accordance with Appendix 9 of the 2014 'Governance and Accountability for Local Councils: A Practitioners' Guide'.

An internal audit covers the review of the operation of the Council's internal control environment. It is not designed to review and give full assurance over every transaction carried out by the Council. Instead it enables the auditor, following the sample testing of a number of different types of transaction, to give an opinion as to whether or not the control objectives are being achieved across a range of financial and governance systems.

Audit Opinion

The internal audit for 2021/22 has now been completed in accordance with the provisions of the Practitioners' Guide and the CIPFA code of internal audit practice.

Based on the sample testing carried out at this final audit visit, all of the Committee's current financial controls appear to be operating effectively.

Audit Recommendations

Recommendations made during the audit are shown in appendix one to this report. Recommendations are graded as follows:

Rating	Significance
High	Either a critical business risk is not being adequately addressed or there is substantial non-conformity with regulations and accepted standards.
Medium	Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards.
Low	Either minor non-conformity with procedure or opportunity to improve working practices further.

The number of recommendations made at this audit visit and their priority are summarised in the following table:

Rating	Number
High	0
Medium	1
Low	0
Information	1
TOTAL	2

I would like to thank Katharine Sheehan - Clerk to the Committee, and Paula Hewitt – Finance Officer, Crewkerne Town Council for their assistance during this audit.

Darlin Miller ~ Chartered Accountants
 2021/22 INTERNAL AUDIT OF CREWKERNE AND WEST CREWKERNE JBC
 FINAL REPORT VISIT 1 OF 1: 25th MAY 2022

Appendix 1 – Recommendations and Action Plan

Recommendation number	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
3.1 – Ensure all minutes are signed and on the minute file and website	<p>I reviewed the minutes for unusual financial activity. I found no such activity but noted that:</p> <ol style="list-style-type: none"> 1. Only the back page was signed for the minutes of the Committee meetings held on 02/06/20, 06/10/20, 01/12/20, 06/04/21; 2. The minutes of 05/10/21 and 07/12/21 were on the website but not on file. These were located during the audit; and 3. The minutes of 17/06/21 were on file but not on the website. These were added during the audit. <p>I recommend that all pages of the minutes are signed/initialled in order to evidence that they are the approved minutes of the Committee in order to ensure that there is a complete record of Committee business and decisions.</p>	M	I will ensure all pages initialled going forward. All minutes now on correct file and/or website as noted.	Town Clerk	
9.1 – Unadjusted error on bank reconciliation	I checked to see that there were no unusual items on the bank reconciliation. I found that a bank transfer of £19,116.16 made on 07/04/21 was included as an unrepresented payment at the year-end. The Practitioner's Guide notes that transfers cannot be unrepresented items as they are effected immediately. Were the Committee still a separate entity subject to external audit, this item would need to be adjusted.	Info	As this approach is consistent with previous years and this being the final year of separate audit, it seemed practicable to not change things as amending the accounts would not have		

	<p>However, as the Committee does not require an internal audit, and as the approach of including the payment of the final invoice from the Town Council for the year is consistent with prior years (when this payment would have been made by cheque), the Town Clerk has decided not to make an amendment to the accounts. This decision will not have any impact on the consolidation of the Committee's results into the Town Council's accounts as the inter-company transactions between the Town Council and Burial Committee are removed on consolidation.</p> <p>The Town Clerk has confirmed that the end of year transfer will be paid on or before 31st March in future years, in order to ensure that all payments relating to the financial year are included in the accounts.</p> <p>This means that the bank balance and reserves are understated, and payments are overstated, by £19,116.16 when the accounts are presented on a receipts and payments basis. This is a timing difference (as the payment has been recognised in 21/22 as opposed to 22/23) so has no net effect on year-end reserves going forwards. The Council has confirmed that as the Burial Committee is now fully consolidated within the Town Council's accounts, this is the last year that this adjustment will be required.</p>	<p>any practical effect due to the consolidation.</p>		
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**CREWKERNE & WEST CREWKERNE
JOINT BURIAL COMMITTEE
RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

2020/2021	RECEIPTS	2021/2022
19,940.00	Cemetery Fees	43,030.00
0.00	Other Income	2.60
2.90	Bank Interest	1.49
45,292.00	Precepts	46,135.00
5,841.31	VAT Refund	3,177.67
71,076.21	TOTAL RECEIPTS	92,346.76
=====		
	PAYMENTS	
24,058.31	Salaries & Wages	16,101.24
6,722.08	General Administration	7,242.25
3,007.65	Cemetery Lodge	4,734.40
5,647.64	Cemetery Chapel Complex	8,835.57
5,198.65	Cemetery Grounds	14,037.28
1,890.00	Treework	1,292.76
0.00	Path Improvements	7,193.65
4,811.67	VAT	3,220.24
51,336.00	TOTAL PAYMENTS	62,657.39
=====		
	Balance B/F 1 st April 2021	84,407.28
	Add Total Receipts	92,346.76
	Less Total Payments	62,657.39
	Balance C/F 31 st March 2022	114,096.65
=====		
	Balance per statement 31 st March 2022	
	Account No 29737260 Lloyds	14,759.79
	Balance per statement 31 st March 2022	
	Account No 29448460 Lloyds	118453.02
	Less unrepresented payment	19,116.16
	TOTAL	114,096.65

11d)

**CREWKERNE & WEST CREWKERNE
JOINT BURIAL COMMITTEE
RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

NOTES

1) The Precept figure of £ 46,135.00 is made up as follows:-	
Crewkerne Town Council	£42,906.00
West Crewkerne Parish Council	£ 3,229.00
2) General Administration includes:-	
General Insurance	£ 4,846.23
3) Cemetery Chapel Complex includes:-	
Business Rates	£ 3,194.00
Replastering & repointing of walls	£ 4,220.00
4) Cemetery Lodge includes:-	
House clearance	£ 1,400.00
Council Tax	£ 2,040.00
5) Cemetery Grounds includes:-	
Water Rates	£ 394.00
Grass Cutting	£10,914.12

ALLOCATED RESERVES AT 31 March 2022

1) The Chapel Complex	£ 8,242.00
2) Cemetery Trees	£ 4,650.98
3) Paths	£ 8,000.00
4) Lodge	£ 34,994.00
TOTAL	£ 55,886.98
UNALLOCATED RESERVES	<u>£ 58,209.67</u>
TOTAL	<u>£114,096.65</u>

Approved

Chairman

Clerk

Dated _____