
RELEVANT LEGISLATION AND GUIDANCE

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JOINT BURIAL COMMITTEE OF CLAYBROOKE PARVA, CLAYBROOKE MAGNA AND ULLESTHORPE
PARISH COUNCILS'

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Burial and Cremation Authorities (Arnold Baker on Local Council Administration)

33.7 The councils of principal council, parishes and communities are burial and cremation authorities. The parish meetings of English parishes without a parish council (whether separate or common) are burial authorities only. When burial boards, joint boards, and the joint committees with burial board powers, were abolished¹, their property and functions were transferred to the relevant burial authority or authorities jointly²; but in the case of a joint transfer the authorities concerned had to set up a joint committee³, unless the Secretary of State had created a joint board for a united district⁴. Such joint committees may be dissolved by agreement; but if the constituent authorities disagree, then if they are all parish or communal authorities the principal council may effect the dissolution, but if one or more of them is a principal council, the Secretary of State may do so⁵.

Local Government Act 1972 214

- (1) The following authorities, that is to say, the councils of Welsh counties, county borough districts, London boroughs, parishes and communities, the Common Council and the parish meetings of parishes having no parish council, whether separate or common, shall be burial authorities for the purpose of, and have the functions given to them by, the following provision of this section and Schedule 26 to this Act; and –
- (a) the powers conferred by the Burial Acts 1852 to 1906 to provide burial grounds shall cease to be exercisable; and
- (b) any existing burial board, joint burial board or joint committee with the powers of such a board established under the Burial Act 1852 or section 53(2) of the Local Government Act 1894 or by any local statutory provision shall cease to exist.

Governance and Accountability for Smaller Authorities in England, Joint Panel on Accountability and Governance, 2019

Authorities that participate in joint arrangements/committees must ensure that their own accounting records fully and accurately reflect the authority's appropriate share of joint arrangement/committee reserves, income, expenditure, assets and liabilities. Detailed guidance is given in Section 5 (paragraphs 5.133 to 5.138)⁶.

Authorities that operate joint committees, boards or other joint arrangements should make sure that the appropriate shares of income, expenditure, assets and liabilities (including any year-end balances) are included within their own accounts. Merely accounting for net contributions to joint arrangements is not acceptable. Such contributions need to be "grossed up" to reflect the actual share of income

¹ Local Government Act 1972, s 214(1).

² For details see Local Government Act 1972, Sch 26, para 1.

³ Local Government Act 1972, Sch 26, para 2.

⁴ Local Government Act 1972, Sch 26, para 3.

⁵ Local Government Act 1972, Sch 26, para 4.

⁶ Governance and Accountability for Smaller Authorities in England, JPAG, 2019, 2.11.

and expenditure (or receipts and payments if applicable) of the joint arrangements operations. Additionally, the authority's share of any separately identifiable bank/cash balances at the year end should be included within Line 8, matched (with the necessary reconciliation for specific Debtors, Stock and Creditors) by a share of earmarked reserves in Line 7⁷.

Separate, published accounting statements for joint arrangements are no longer required under legislation and so the proper practices, supporting information and examples contained in this guide do not apply to joint arrangements⁸.

Authorities should, however, understand the risks associated with how their share of the assets and liabilities is used by any joint arrangement in which they participate, as well as their share of income and expenditure (or receipts and payments) employed in delivering the service managed by a joint arrangement⁹.

Joint arrangements are not bodies corporate and may not own assets, hold bank accounts in their own name, have employees or enter into any form of contract¹⁰.

All authorities in a joint arrangement need to communicate with one another. If an original formation document cannot be found, the constituent bodies need to make and record proper decisions about how the arrangement is set up and how the income, expenditure, assets and liabilities are owned and accounted for in each participating body's Annual Governance and Accountability Return¹¹.

Where one authority is officially the accountable authority for the joint arrangement, balances held on behalf of other participants should be accounted for as liabilities at the year end, having been appropriately eliminated from the accountable authority's reserves¹².

DOCUMENT END

⁷ Governance and Accountability for Smaller Authorities in England, JPAG, 2019, 5.133.

⁸ Governance and Accountability for Smaller Authorities, JPAG, 2019, 5.134.

⁹ Governance and Accountability for Smaller Authorities, JPAG, 2019, 5.135.

¹⁰ Governance and Accountability for Smaller Authorities, JPAG, 2019, 5.136.

¹¹ Governance and Accountability for Smaller Authorities, JPAG, 2019, 5.137.

¹² Governance and Accountability for Smaller Authorities, JPAG, 2019, 5.138.