

# Merton Council

## Merton and Sutton Joint Cemetery Board Agenda

### Membership

#### Councillors:

Geraldine Stanford  
Agatha Mary Akyigyina  
Stan Anderson  
David Williams  
Dave Callaghan  
Malcolm Brown  
Stephen Fenwick  
Peter Geiringer  
Roger Thistle

#### Substitute Members:

Roger Roberts

**Date: Friday 20 June 2014**

**Time: 14:00 (Annual inspection), 14:30 (Annual meeting)**

**Venue: The Chapel, Merton and Sutton Joint Cemetery, Garth Road, Morden, Surrey**

This is a public meeting and attendance by the public is encouraged and welcomed. For more information about the agenda please contact [colin.millar@merton.gov.uk](mailto:colin.millar@merton.gov.uk) or telephone [020 8545 3616](tel:02085453616).

All Press contacts: [press@merton.gov.uk](mailto:press@merton.gov.uk), 020 8545 3181

# **Merton and Sutton Joint Cemetery Board Agenda**

## **20 June 2014**

1. Election of Chair for 2014-15 (Sutton)
2. Declarations of Pecuniary interest
3. Apologies for Absence
4. Election of vice-chair for 2014-15 (Merton)
5. Minutes of the meeting held on 20 February 2014 1 - 2
6. Appointment of a Clerk to the Board 3 - 4
7. Abstract of Accounts 2013/2014 5 - 28

### **Note on declarations of interest**

Members are advised to declare any Disclosable Pecuniary Interest in any matter to be considered at the meeting. If a pecuniary interest is declared they should withdraw from the meeting room during the whole of the consideration of that matter and must not participate in any vote on that matter. If members consider they should not participate because of a non-pecuniary interest which may give rise to a perception of bias, they should declare this, withdraw and not participate in consideration of the item. For further advice please speak with the Assistant Director of Corporate Governance.

All minutes are draft until agreed at the next meeting of the committee/panel. To find out the date of the next meeting please check the calendar of events at your local library or online at [www.merton.gov.uk/committee](http://www.merton.gov.uk/committee).

## MERTON AND SUTTON JOINT CEMETERY BOARD 12 FEBRUARY 2014

(14.00 - 15.00)

PRESENT Councillors Councillor Geraldine Stanford (in the Chair),  
Councillor Agatha Mary Akyigyina, Councillor Stan Anderson,  
Councillor Margaret Brierly, Councillor David Williams, Brown  
and Thistle

### 1. DECLARATIONS OF INTEREST (Agenda Item 1)

None were made

### 2. APOLOGIES FOR ABSENCE (Agenda Item 2)

Councillors Dave Callaghan and Peter Geiringer sent apologies for absence

### 3. MINUTES OF THE MEETING HELD ON 19 JUNE 2013 (Agenda Item 3)

RESOLVED: That the minutes of the meeting held on 19 June 2013 are agreed as a correct record

### 4. BUDGET MONITORING 2013/14 AND REVENUE ESTIMATES 2014/15 (Agenda Item 4)

The resolutions in the report were put to the meeting and voted on:

For the resolutions:

Councillors Agatha Akyigyina, Stan Anderson, Margaret Brierly, Malcolm Brown,  
Geraldine Stanford, Roger Thistle and David Williams

Against the resolutions:

None

RESOLVED:

1. That the current budgetary position for 2013/14 based on the third quarters monitoring be noted.
2. The Revenue Estimates for 2014/15 as submitted be approved.
3. That the precepts for the financial year ended 31 March 2015 be set at zero.
4. That the Board agree to the following increases to fees in 2014/15:

Purchase of Graves/Interment in Common Graves 10%

Transfer of Ownership 10%

Interment Fees 5%

Cremations/Interment of Ashes 0%

Memorial Fees 0%

Planting and Upkeep 0%

Miscellaneous Fees (excluding Transfer of Ownership) 0%

5. That the scale of fees and charges detailed within Appendix E are approved.
6. That the Board establishes it's next meeting in June 2013 to ensure that information is despatched to Merton's External Auditors by 30th June 2014.
7. That the board note the impact of the Surrey County Council Actuarial Evaluation of Pension Contributions and costs.
8. That the Board adopt Merton's revised Risk Strategy with the "Service" ranking of risk impact and review and approve the Risk Register attached as Appendix I

5. EXCLUSION OF THE PUBLIC (Agenda Item )

RESOLVED: That the public are excluded from the meeting for the following items of business for the reasons stated on the public agenda.

6. LAND HOLDINGS PROGRESS REPORT (Agenda Item 5)

RESOLVED:

1. That the Board notes the position with regard to its land holdings.
2. That the Board authorises the completion of the Farm Business Tenancy in respect of Area C1.
3. That the Board endorses negotiations for a new lease of Area C on the basis of a three year term at an agreed annual fixed rent.

7. APPLICATION FOR ILL-HEALTH RETIREMENT - APPEAL (Agenda Item 6)

RESOLVED: That the Board agrees to delegate the hearing of the appeal to Pension Manager of the London Borough of Merton

## **Committee: Merton and Sutton Joint Cemetery Board**

**Date: 20 June 2014**

**Wards: All**

## **Subject: Appointment of a Clerk to the Board**

Lead officer: Chris Pedlow, Acting Clerk to the Board

Contact officer: [chris.pedlow@merton.gov.uk](mailto:chris.pedlow@merton.gov.uk)

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### **Recommendations:**

- A. That Chris Pedlow, Senior Democratic Services Officer, London Borough of Merton, is appointed as the with effect from 1 April 2014
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### **1 PURPOSE OF REPORT AND EXECUTIVE SUMMARY**

- 1.1. To seek the Board's agreement to formally appoint Chris Pedlow as the clerk to the board.

### **2 DETAILS**

- 2.1. The Board is required to appoint a clerk to the board and this appointment, together with all other senior officer appointments, has normally been made on the nomination of the Chief Financial Officer of the London Borough of Merton.
- 2.2. Chris Pedlow has been acting as the Board's Clerk since 1 April 2014, follow the resignation of the previous Clerk Colin Miller. It is therefore proposed to backdate the formal appointment to 1 April 2014.

### **3 ALTERNATIVE OPTIONS**

- 3.1. The Board can appoint any suitable person as its Clerk, appointing an officer from Democratic Services will ensure the officer has the appropriate skills and qualifications and enable the Boards required activities to dovetail with those of the Authority which are subject to audit and review to ensure their appropriateness.

### **4 CONSULTATION UNDERTAKEN OR PROPOSED**

- 4.1. The Director of Corporate Services, London Borough of Merton, has been consulted and has made this nomination.

### **5 TIMETABLE**

- 5.1. The appointment will be backdated to 1 April 2014

**6 FINANCIAL, RESOURCE AND PROPERTY IMPLICATIONS**

6.1. The budget for this post is included in the annual estimates of the board.

**7 LEGAL AND STATUTORY IMPLICATIONS**

7.1. The Board is required to appoint a Clerk to the board

**8 RISK MANAGEMENT AND HEALTH AND SAFETY IMPLICATIONS**

8.1. It is essential for the proper management of the Board that a suitably qualified and experienced person is appointed to this position.

## **Committee: MERTON AND SUTTON JOINT CEMETERY BOARD**

**Date:** 20 June 2014

**Agenda item:**

**Wards:** Borough Wide Merton and Sutton

**Subject:** ABSTRACT OF ACCOUNTS 2013/2014

**Lead officer:** Zoe Church

**Lead member:**

**Key decision reference number:**

### **Recommendations:**

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- A. To appoint Littlejohn LLP as auditors of the Board to hold office until the conclusion of the next general Meeting at which accounts are laid before the board.
  - B. To receive and approve the Draft Abstract of Accounts for 2013-14
  - C. To approve the Annual Audit Return for 2013-14
  - D. To review and amend the Risk Register attached as Appendix H
  - E. That the board note the activity in Section 3 and endorse the commissioning of a rental opportunities report up to the value of £5,000 (excl. VAT)
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### **1. Purpose of report and executive summary**

- 1.1 This report presents MSJCB's Accounts for 2013-14 which comply with the CIPFA Accounting Code of Practice which is compliant with International Financial Reporting Standards (IFRS).

### **2. Details**

- 2.1 The statement of accounts for 2013-14 is attached to this report. It includes the details of actuals for 2012/2013 for comparison purposes. The accounts are subject to external audit. The Annual Governance Statement is contained in page 3 of Appendix E.

2.2 The principal under/over spending areas when compared to budget are as follows: -

<u>Item</u>	<u>£</u>	<u>Reason</u>
Income underachieved	7,330	
Employee expenditure	11,056	Slight overspends on all codes – agency staff cover required whilst a vacant post was appointed to
Running expenses	15,421	Slight overspends on maintenance and equipment and depreciation higher than budgeted for.
Loan repayment	7,539	Variance to budgeted figure
Net over spend	<u>41,345</u>	

### 2.3 Breakdown of Debtors/Pre Payments

The table below provides a breakdown of debtors and pre payments as at 31<sup>st</sup> March 2014

#### Sundry Debtors/Prepayments

Rents Due not Received	2,529
Net Burial Income due	15,534
Pre-Payment Service Plan - 2 years left to run	1,880
<b><u>Total Sundry Debtors/Prepayments</u></b>	<b><u>19,942</u></b>

### 2.4 Breakdown of Sundry Creditors

The table below provides a breakdown of sundry creditors as at 31st March 2014

#### Sundry Creditors

Surrey County Council - Pension Management Fees 2012-14	9,463
Pick Everard - Cemetery Extension	4,541
London Borough of Sutton - Repayment of Loan and Interest	65,860
Prepayment of Graves Maintenance 2014/15	31,335
<b><u>Total Sundry Creditors</u></b>	<b><u>111,199</u></b>



- 2.5 **Fund balances and reserves**
- 2.6 Members should note the overall level of the Common Fund Balance to be £319,082. A distribution to Constituent Boroughs for 2013-14 is not recommended due to proposed capital projects.
3. **Update on Operational Activity**
- 3.1 Planning Permission – has now been obtained to erect a new single storey structure to provide an office and WCs replacing the existing waiting room. It is valid for 3 years. It is envisaged that the scheme will be progress during the financial year 2016/17 to enable reserves to build up to approximately £0.5million.
- 3.2 Cemetery Van – the cemetery van is coming to the end of its useful life. A legislative change taking effect on 1<sup>st</sup> September 2015 will require that consideration is given to the use of a smaller van when replaced.
- 3.3 Temporary Staff – temporary staff have been taken on for two months to cut the grass during its peak growing period. Permanent staff are unable to devote sufficient time to this activity.
- 3.4 Rental Opportunities – based on discussions at the last meeting of the Board the Consultant Surveyor will be commissioning a report on rental options/potential of the Board's land. It is envisaged that this will cost no more that £5,000 (excluding VAT).
4. **Alternative options**
- 4.1 None for the purposes of this report
5. **Consultation undertaken or proposed**
- 5.1 None for the purposes of this report
6. **Timetable**
- 6.1 None for the purposes of this report
7. **Financial, resource and property implications**
- 7.1 As contained in the body of the report
8. **Legal and statutory implications**
- 8.1 None for the purposes of this report
9. **Human rights, equalities and community cohesion implications**
- 9.1 None for the purposes of this report
10. **Risk management and health and safety implications**
- 10.1 Attached as Appendix H

**11. Appendices – the following documents are to be published with this report and form part of the report**

Appendices	A – Movement in Reserves B – Balance Sheet as at 31 March 2014 C – Income and Expenditure Account 2013-14 D – Cash Flow Statement E – Copy of Annual Return 2013-14 to Auditors F – Capital Accounts G – Precept History H – Risk Register
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**12. Background Papers – the following documents have been relied on in drawing up this report but do not form part of the report**

12.1 Closing files, Budget files and Budgetary Control files in the Corporate Services Department

**13. Contacts**

- Report author:
  - Name: Name: Zoe Church
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  - Tel: 020 8545 3181
- London Borough of Merton:
  - Address: Civic Centre, London Road, Morden, SM4 5DX
  - Tel: 020 8274 4901

**14. Useful links**

14.1 Merton Council's Web site: <http://www.merton.gov.uk>

14.2 Readers should note the terms of the legal information (disclaimer) regarding information on Merton Council's and third party linked websites.

14.3 <http://www.merton.gov.uk/legal.htm>

14.4 This disclaimer also applies to any links provided here.

**MERTON AND SUTTON JOINT CEMETERY BOARD**

**ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2014**

Treasurer of the Board

Merton Civic Centre  
London Road  
Morden  
Surrey  
SM4 5DX

## **MERTON AND SUTTON JOINT CEMETERY BOARD**

### **ABSTRACT OF ACCOUNTS 2013/2014**

#### **STATEMENT OF MAIN ACCOUNTING PRINCIPLES**

The accounts have been prepared in accordance with the Accounts and Audit Regulations 1983. There was a change in the basis of accounting during 1995/96. In prior years accounts have been prepared on an income and expenditure basis. Since 1996/97, the accounts have been prepared on an accruals basis. The Revenue Account therefore includes all sums due to the Board in respect of the financial year and all sums payable for work done or goods received during the year.

The accounts have been produced in accordance with CIPFA's Code of Practice which is based on International Financial Reporting Standards (IFRS).

Capital expenditure defined as expenditure relating to assets in excess of £1,000. Capital expenditure is financed from the capital fund and loans, the redemption of which is provided for by the annual setting aside of sums in the Movement of Reserves Statement to repay the principal and the charging of interest on the loan in the revenue account.

A precept can be levied on the London Boroughs of Merton and Sutton to meet the net expenditure of the Board (after adjusting for contributions to or from balances held in the Board's Common Fund). No precept was levied in 2013-14. This is to be reviewed in the 2015-16 budget setting process.

## AREA OF CEMETERY'S LAND

Areas	Narrative	Acres
N/A	Utilised for Burial Purposes	26.35
B, B1 & C	Let for stabling and grazing of horses at a rent of £75 per annum (plus share of profit once a threshold is reached)	24.74
C1	Grazing land taken back temporarily for regarding and consolidation (expected future rental £25.p.a.)	1.34
A	Let to Royal Borough of Kingston-upon-Thames for school playing fields at a rent of £4,000 per annum.	2.64
CC	ARQIVA rent of £7,875 per annum (plus 25% site share)	0.03
<b>Total</b>		<b>55.10</b>

**MSJCB Movement in Reserves Statement 1 April 2012 to 31 March 2013**

Type of Funding	Usable				Unusable	Combined	
Fund Narrative	Purchasing Graves Reserves Fund	Maintenance of Graves Fund	Common Fund	Capital Fund	Capital Adjustment Account	Revaluation Reserve Account	Total
Balance at 1 April 2012 b/fwd	(26,040)	(252)	(279,845)	(3,919)	(408,262)	0	(718,318)
(Surplus)/Deficit of the Year	0	0	(9,621)	0	0	0	(9,621)
<b>Adjustments between statutory Accounting and Proper Accounting Practice</b>							
Depreciation	0	0	(23,220)	0	23,220	0	0
<b>Appropriations</b>							
Provision for loan repayment	0	0	0	0	0	0	0
Minimum Revenue Provision	0	0	23,220	0	(23,220)	0	0
Contribution to Capital Fund	0	0	0	0	0	0	0
Application of Money to Fund Capital	0	0	0	0	0	0	0
<b>Balance at 31 March 2013 c/fwd</b>	<b>(26,040)</b>	<b>(252)</b>	<b>(289,467)</b>	<b>(3,919)</b>	<b>(408,262)</b>	<b>0</b>	<b>(727,940)</b>

**MSJCB Movement in Reserves Statement 1 April 2013 to 31 March 2014**

Type of Funding	Usable				Unusable	Combined	
Fund Narrative	Purchasing Graves Reserves Fund	Maintenance of Graves Fund	Common Fund	Capital Fund	Capital Adjustment Account	Revaluation Reserve Account	Total
Balance at 1 April 2013 b/fwd	(26,040)	(252)	(289,467)	(3,919)	(408,262)	0	(727,940)
(Surplus)/Deficit of the Year			(29,615)				(29,615)
<b>Adjustments between statutory Accounting and Proper Accounting Practice</b>							
Depreciation			(93,752)		93,752		0
<b>Appropriations</b>							
Provision for loan repayment			70,532		(70,532)		0
Minimum Revenue Provision			23,220		(23,220)		0
Contribution to Capital Fund							
Application of Money to Fund Capital							
<b>Balance at 31 March 2013 c/fwd</b>	<b>(26,040)</b>	<b>(252)</b>	<b>(319,082)</b>	<b>(3,919)</b>	<b>(408,262)</b>	<b>0</b>	<b>(757,554)</b>

## MERTON AND SUTTON JOINT CEMETERY BOARD

## BALANCE SHEET AS AT 31st MARCH 2014

31st March 2013

31st March 2014

**LONG TERM ASSETS**

1,995,979	Land and Building	1,921,245
136,223	Vehicles, Plant Furniture & Equipment	117,204
0	Long Term Debtors	
<u>2,132,202</u>		<u>2,038,450</u>

**CURRENT ASSETS**

249	Investment at cost	249
920,059	Sundry Debtors / Prepayments	19,942
0	Provision of Bad Debt	0
<u>(458,360)</u>	Cash & Bank/(Overdraft)	<u>502,909</u>
461,948		523,101

**CURRENT LIABILITIES**

<u>102,871</u>	Sundry Creditors	<u>111,199</u>
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359,077

**NET CURRENT ASSETS**

411,902

**LONG TERM LIABILITIES**

881,664	Loans from London Borough of Merton	846,398
881,664	Loans from London Borough of Sutton	846,398
11	Loans from the Public Works Loans Board	0
<u>1,763,340</u>		1,692,797

727,940**NET ASSETS**757,555**UNUSABLE RESERVES**

408,262	Capital Adjustment account	408,262
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**USABLE RESERVES**

289,467	Common Fund	319,082
3,919	Capital Fund	3,919
26,040	Purchasing Graves In Reserve Fund	26,040
252	Graves maintained in perpetuity	252
		349,293

727,940**TOTAL RESERVES**757,555



(0)

0

**Sundry Debtors/Prepayments**

881,664	London Borough of Sutton - Cemetery Extension	0
0	Rents Due not Received	2,529
35,575	Net Burial Income due	15,534
2,820	Pre Payment Service Plan - 2 years left to run	1,880
<b><u>920,059</u></b>	<b><u>Total Sundry Debtors/Prepayments</u></b>	<b><u>19,942</u></b>

**Sundry Creditors**

35,000	Browne Construction - Cemetery Extension	0
23,795	Moy Construction - Front Entrance/Bearer Beams	0
	Surrey County Council - Pension Management Fees 2012-14	9,463
	Pick Everard - Cemetery Extension	4,541
0	London Borough of Sutton - Repayment of Loan and Interest	65,860
30,658	Prepayment of Graves Maintenance 2014/15	31,335
13,418	Other	0
<b><u>102,871</u></b>	<b><u>Total Sundry Creditors</u></b>	<b><u>111,199</u></b>

**MERTON AND SUTTON JOINT CEMETERY BOARD****REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2014**

<b>Actual to date 2012/13 £</b>	<b>REVENUE ESTIMATE 2013/14 £</b>	<b>Actual to date 2013/14 £</b>	<b>Variance Act-Est</b>	<b>Variance Act-Act</b>
<b>Employees</b>				
70,653 Salaries	67,690	72,545	4,855	1,892
148,360 Wages	147,290	151,697	4,407	3,337
4,963 Pensions	5,060	5,854	794	891
0 Advertisements	0	1,000	1,000	1,000
<b>223,976</b>	<b>220,040</b>	<b>231,096</b>	<b>11,056</b>	<b>7,120</b>
<b>Running Expenses</b>				
3,030 Maintenance - Buildings	4,930	5,935	1,005	2,904
3,238 Maintenance - Mechanical	0	1,371	1,371	(1,867)
5 Maintenance - Electrical	1,040	108	(932)	103
7,358 Maintenance - Grounds and Paths	6,090	14,220	8,130	6,862
2,096 Electricity	3,700	5,580	1,880	3,484
1,724 Gas	3,970	3,558	(412)	1,834
0 Cleaning Materials	320	0	(320)	0
7,038 Rubbish Disposal	3,550	1,300	(2,250)	(5,738)
(228) Water	2,250	1,424	(826)	1,652
7,088 Rates	7,020	7,276	256	189
2,457 Equipment	1,870	11,241	9,371	8,784
0 Tools	160		(160)	0
2,200 Materials	3,880		(3,880)	(2,200)
0 Memorial Seats - Purchase	1,280		(1,280)	0
0 Laundry	100	52	(48)	52
257 Clothing and Uniforms	660	619	(41)	362
0 Car Allowances	0	188	188	188
552 Petrol and Oil	950	439	(511)	(113)
5,228 Repair and Maintenance - Vehicles and	7,060	4,207	(2,853)	(1,021)
1,921 Printing and Stationery	1,550	690	(860)	(1,231)
0 Advertising	0		0	0
0 Postage	50		(50)	0
534 Telephones & IT	580	698	118	164
0 Training & Conference Expenses	560		(560)	0
1,691 Subscriptions	430	745	315	(946)
0 Software Licence	2,260		(2,260)	0
3,020 Insurance	3,070	3,070	0	50
57,740 Management and Administration Expens	57,740	57,740	0	0
0 Members Allowances	0		0	0
3,000 Audit Fee	2,710	2,430	(280)	(570)
0 Travel Expenses	60		(60)	0
0 Loss on Disposal	0		0	0
23,220 Depreciation	12,850	23,220	10,370	0
0 Provision for Bad Debt	0		0	0
<b>133,168</b>	<b>130,690</b>	<b>146,111</b>	<b>15,421</b>	<b>12,943</b>

**MERTON AND SUTTON JOINT CEMETERY BOARD****REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2014****Debt Charges**

0 Capital Debt Charges	124,180	131,719	7,539	131,719
0 Operational Leasing	0	0	0	0
0 Other	0	0	0	(0)
<b>0</b>	<b>124,180</b>	<b>131,719</b>	<b>7,539</b>	<b>131,719</b>

**Miscellaneous Expenses**

170,187 Concrete Headstone Bearers/Front Entr:	0	0	0	(170,187)
12,071 Gate & Fencing Repairs	0	0	0	(12,071)
<b>182,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(182,258)</b>
<b>539,401 TOTAL EXPENDITURE</b>	<b>474,910</b>	<b>508,926</b>	<b>34,016</b>	<b>(30,476)</b>

**INCOME**

(445,156) Interment Fees	(482,850)	(450,897)	31,953	(5,741)
(31,909) Memorial Fees	(25,000)	(37,267)	(12,267)	(5,358)
0 Memorial Seats	(200)	0	200	0
(29,454) Maintenance of Graves	(12,000)	(30,234)	(18,234)	(781)
0 Grave Rights Transfer Fees	(12,000)	0	12,000	0
0 Telephone Coin Box	0	0	0	0
(14,558) Rents	(13,740)	(14,504)	(764)	55
0 Interest	(20)	0	20	0
(27,947) Miscellaneous Fees	(60)	(5,639)	(5,579)	22,308
0 Sponsorship/Commercial Options	0	0	0	0
Miscellaneous ( Use of balances )			0	0
<b>(549,024) TOTAL INCOME</b>	<b>(545,870)</b>	<b>(538,540)</b>	<b>7,330</b>	<b>10,484</b>
<b>(9,622) NET EXPENDITURE/(INCOME)</b>	<b>(70,960)</b>	<b>(29,615)</b>	<b>41,345</b>	<b>(19,992)</b>

**MERTON AND SUTTON JOINT CEMETERY BOARD****REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2014****(1) PURCHASING GRAVES IN RESERVE FUND**

26,040	Balance Brought Forward	26,040
0	Add Surplus	0
<b>26,040</b>		<b>26,040</b>

**(2) COMMON FUND**

279,845	Balance Brought Forward	289,467
0	Contribution to - London Borough of Merton	0
0	London Borough of Sutton	0
279,845		289,467
9,622	Add Surplus (Deficit) for the year	29,615
23,220	Transfer depreciation to capital adjustment account	23,220
0	Loss on Disposal	
0	Provision for Repayment of Loan	70,532
(23,220)	Minimum Revenue Provision	(93,752)
0	Contribution to Capital Fund	
<b>289,467</b>	<b>Common Fund Balance</b>	<b>319,082</b>

**(3) CAPITAL FUND**

3,919	Balance Brought Forward	3,919
0	Add Loan from LBM	0
0	Add Contribution from Common Fund	0
0	Less Capital Investment Programme	0
<b>3,919</b>	Balance Carried Forward	<b>3,919</b>
<b>319,426</b>	<b>TOTAL FUNDS AND BALANCES</b>	<b>349,041</b>

<b>MSJCB Cash Flow Statement 2012-13</b>	<b>£</b>
Net (surplus) or deficit on the provision of services	(9,622)
Adjustment to the net surplus or (deficit) on the provision of services for non-cash movements	(23,220)
Adjustments for items included in the net surplus or (deficit) on the provision of services that are investing and financing activities	800,334
<b>Net cashflows from Operating Activities</b>	<b>767,492</b>
Investing activities	909,867
Financing activities	(1,577,312)
<b>Net increase or decrease in cash and cash equivalents</b>	<b>100,047</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>358,314</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>458,360</b>

<b>MSJCB Cash Flow Statement 2013-14</b>	<b>£</b>
Net (surplus) or deficit on the provision of services	(29,614)
Adjustment to the net surplus or (deficit) on the provision of services for non-cash movements	(93,752)
Adjustments for items included in the net surplus or (deficit) on the provision of services that are investing and financing activities	(908,446)
<b>Net cashflows from Operating Activities</b>	<b>(1,031,812)</b>
Investing activities	0
Financing activities	70,543
<b>Net increase or decrease in cash and cash equivalents</b>	<b>(961,269)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>458,360</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>(502,910)</b>



## Small Bodies in England

# Annual return for the financial year ended 31 March 2014

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Small relevant bodies in England with an annual turnover of £6.5 million or less must complete an annual return in accordance with proper practices summarising their annual activities at the end of each financial year.

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

- Sections 1 and 2 are completed by the person nominated by the body.
- Section 3 is completed by the external auditor appointed by the Audit Commission.
- Section 4 is completed by the body's internal audit provider.

Each body must approve this annual return no later than 30 June 2014.

### Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

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

Send the annual return, together with your bank reconciliation as at 31 March 2014, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to your external auditor by the due date.

Your external auditor will identify and ask for any additional documents needed for audit. Therefore, unless requested, do not send any original financial records to the external auditor.

Audited and certified annual returns will be returned to the body for publication or public display of sections 1, 2 and 3. You must publish or display the audited annual return by 30 September 2014.

It should not be necessary for you to contact the external auditor or the Audit Commission directly for guidance.

More guidance on completing this annual return is available in the Practitioners' Guides for either local councils or internal drainage boards. These publications may be downloaded from the National Association of Local Councils (NALC) or Society of Local Council Clerks (SLCC) websites ([www.nalc.gov.uk](http://www.nalc.gov.uk) or [www.slcc.co.uk](http://www.slcc.co.uk)) or from the members area of the Association of Drainage Authorities website ([www.ada.org.uk](http://www.ada.org.uk)).

# Section 1 – Accounting statements 2013/14 for:

Enter name of reporting body here:

London Borough of Merton

	Year ending		Notes and guidance
	31 March 2013 £	31 March 2014 £	
1 Balances brought forward	-341,459	358,828	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	0	0	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body.
3 (+) Total other receipts	2,126,347	538,540	Total income or receipts as recorded in the cashbook less income from taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	223,976	231,096	Total expenditure or payments made to and on behalf of all body employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5 (-) Loan interest/capital repayments	11	131,728	Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
6 (-) All other payments	1,202,073	122,891	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	358,828	411,653	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	-458,360	502,909	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	2,132,451	2,038,699	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	1,763,340	1,692,797	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 2014 the accounting statements in this annual return present fairly the financial position of the body and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

*Z D Church*

Date 23/5/14

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

and recorded as minute reference:

Signed by Chair of meeting approving these accounting statements:

Date

## Section 2 – Annual governance statement 2013/14

We acknowledge as the members of  NO BODY NAME HERE

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 2014, that:

	Agreed –		'Yes' means that the body:
	Yes	No*	
1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	<input checked="" type="radio"/>	<input type="radio"/>	prepared its accounting statements in the way prescribed by law.
2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<input checked="" type="radio"/>	<input type="radio"/>	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 laws, regulations and proper practices that could have a significant financial effect on the ability of the council to conduct its business or on its finances.	<input checked="" type="radio"/>	<input type="radio"/>	has only done what it has the legal power to do and has complied with proper practices in doing so.
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.	<input checked="" type="radio"/>	<input type="radio"/>	during the year has given all persons interested the opportunity to inspect and ask questions about the body's accounts.
5 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.	<input checked="" type="radio"/>	<input type="radio"/>	considered the financial and other risks it faces and has dealt with them properly.
6 We maintained throughout the year an adequate and effective system of internal audit of the body's accounting records and control systems.	<input checked="" type="radio"/>	<input type="radio"/>	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.
7 We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="radio"/>	<input type="radio"/>	responded to matters brought to its attention by internal and external audit.
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 the body and where appropriate have included them in the accounting statements.	<input checked="" type="radio"/>	<input type="radio"/>	disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.

This annual governance statement is approved by the body and recorded as minute reference

dated

Signed by:

Chair

dated

Signed by:

Clerk

dated

\*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how the body will address the weaknesses identified.



## Section 3 – External auditor certificate and opinion 2013/14

### Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2014 of:

London Borough of Merton

### Respective responsibilities of the body and the auditor

The body is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The body prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2014; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

our responsibility is to conduct an audit in accordance with guidance issued by the Audit Commission and, on the basis of our review of the annual return and supporting information, to report whether any matters that come to our attention give cause for concern that relevant legislation and regulatory requirements have not been met.

### External auditor report

(Except for the matters reported below)\* on the basis of our review, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.  
(\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the body:

(continue on a separate sheet if required)

External auditor signature

External auditor name

Date

Note: The auditor signing this page has been appointed by the Audit Commission and is reporting to you that they have carried out and completed all the work that is required of them by law. For further information please refer to the Audit Commission's publication entitled Statement of Responsibilities of Auditors and of Audited Small Bodies.

## Section 4 – Annual internal audit report 2013/14 to

London Borough of Merton

ENTER REPORTING BODY NAME HERE

The body's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2014.

Internal audit has been carried out in accordance with the body's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the body.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A Appropriate accounting records have been kept properly throughout the year.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
B The body's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
C The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
D The annual taxation or levy or funding requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
F Petty cash payments were properly supported by receipts, all expenditure was approved and VAT appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
G Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
H Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
I Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
J 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, were supported by an adequate audit trail from underlying records, and, where appropriate, debtors and creditors were properly recorded.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

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

Name of person who carried out the internal audit: Margaret Cullen

Signature of person who carried out the internal audit: [Signature] Date: 23/5/14

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

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

## Guidance notes on completing the 2013/14 annual return

- 1 You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guides\* which are updated from time to time and contain everything you should need to prepare successfully for your financial year-end and the subsequent audit. Both NALC and SLCC have helplines if you want to talk through any problem you may encounter.
- 2 Make sure that your annual return is complete (i.e. no empty red boxes), and is properly signed and dated. Avoid making any amendments to the completed return. But, if this is unavoidable, make sure the amendments are drawn to the attention of and approved by the body, properly initialled and an explanation is provided to the external auditor. Annual returns containing unapproved or unexplained amendments will be returned unaudited and may incur additional costs.
- 3 Use the checklist provided below. Use a second pair of eyes, perhaps a member or the Chair, to review your annual return for completeness before sending it to the external auditor.
- 4 Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must notify the external auditor of any change of Clerk, Responsible Financial Officer or Chair.
- 5 Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your body holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the Accounting statements. You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guides\*.
- 6 Explain fully significant variances in the accounting statements on page 2. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a complete analysis to support your explanation. There are a number of examples provided in the Practitioners' Guides\* to assist you.
- 7 If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge.
- 8 Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2012) equals the balance brought forward in the current year (Box 1 of 2014).
- 9 Do not complete section 3. The external auditor will complete it at the conclusion of their audit.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All red boxes have been completed?	
	All information requested by the external auditor has been sent with this annual return? Please refer to your notice of audit.	
Section 1	Approval by the body confirmed by signature of Chair of meeting approving the accounting statements?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2014 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Section 2	For any statement to which the response is 'no', an explanation is provided?	
Section 4	All red boxes completed by internal audit and explanations provided?	

\*Note: Governance and Accountability for Local Councils in England – A Practitioners' Guides, is available from NALC and SLCC representatives or Governance and Accountability for Internal Drainage Boards in England – A Practitioners' Guides, is available from the ADA at The Association of Drainage Authorities, 12 Cranes Drive, Surbiton, Surrey, KT5 8AL or from the NALC, SLCC or ADA websites - see page 1 for addresses.

## MERTON AND SUTTON JOINT CEMETERY BOARD

## CAPITAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2013

## Capital and Finance leases

There are no finance leases as at 31st march 2013

There are no capital leases as at 31st march 2013

	Expenditure to 31/3/2012 £	Depreciation at 31/03/2013	Disposals during year	Additions during year £	Valuation at 31/3/2013 £
Land acquired from constituent authorities -					
Nil Carshalton UDC	22,220	0			22,220
Nil Merton & Morden UDC	29,975	0			29,975
Nil acquired from Merton & Morden UDC	18,621	0			18,621
40 Layout of new section	4,293	107			4,186
40 Superintendent's house & office	3,781	95			3,686
40 Waiting room and lavatories	6,630	166			6,464
40 Drawing room for works staff	204	5			199
40 Greenhouses	2,733	68			2,665
40 Chapel	12,080	302			11,778
40 Chapel heating	476	12			464
40 Layout of Roman Catholic section	860	22			839
10 Potting shed conversion	686	69			617
Nil Cemetery extension	853,462	0		909,867	1,763,329
40 Mess room	3,861	97			3,765
40 Boundary Wally, Layout, Fencing & Elect. Works	130,433	3,261			127,172
7 Tractor	5,072	725			4,347
7 Grave Digger	40,532	5,790			34,742
7 Vehicle equipment & potting sheds	4,141	592			3,549
7 Ivenco Tipper Truck	13,031	1,862			11,169
5 Indexing & Digitization DB	22,788	4,558			18,230
5 Dumper Truck	11,850	2,370			9,480
20 Cemetery Grounds	17,539	877			16,662
20 Sub Transformer	35,672	1,784			33,888
10 Store shed	141	14			127
Backlog Depreciation	0				0
10 Repairs to Service Yard & Storage	4,476	448			4,028
<b>TOTAL</b>	<b>1,245,555</b>	<b>23,220</b>	<b>0</b>	<b>909,867</b>	<b>2,132,202</b>

## CAPITAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2014

## Capital and Finance leases

There are no finance leases as at 31st march 2014

There are no capital leases as at 31st march 2014

	Expenditure to 31/3/2013 £	Depreciation at 31/03/2014	Disposals during year	Additions during year £	Valuation at 31/3/2014 £
Land acquired from constituent authorities -					
Nil Carshalton UDC	22,220	0			22,220
Nil Merton & Morden UDC	29,975	0			29,975
Nil acquired from Merton & Morden UDC	18,621	0			18,621
40 Layout of new section	4,186	107			4,079
40 Superintendent's house & office	3,686	95			3,592
40 Waiting room and lavatories	6,464	166			6,298
40 Drawing room for works staff	199	5			194
40 Greenhouses	2,665	68			2,597
40 Chapel	11,778	302			11,476
40 Chapel heating	464	12			453
40 Layout of Roman Catholic section	839	22			817
10 Potting shed conversion	617	69			549
Nil Cemetery extension	1,763,329	70,532			1,692,797
40 Mess room	3,765	97			3,668
40 Boundary Wally, Layout, Fencing & Elect. Works	127,172	3,261			123,911
7 Tractor	4,347	725			3,623
7 Grave Digger	34,742	5,790			28,951
7 Vehicle equipment & potting sheds	3,549	592			2,958
7 Ivenco Tipper Truck	11,169	1,862			9,308
5 Indexing & Digitization DB	18,230	4,558			13,673
5 Dumper Truck	9,480	2,370			7,110
20 Cemetery Grounds	16,662	877			15,785
20 Sub Transformer	33,888	1,784			32,105
10 Store shed	127	14			113
Backlog Depreciation	0				0
10 Repairs to Service Yard & Storage	4,028	448			3,581
<b>TOTAL</b>	<b>2,132,202</b>	<b>93,752</b>	<b>0</b>	<b>0</b>	<b>2,038,450</b>

Year ended 31st March	Interments	Expenditure	Income (excluding precepts)	Net Expenditure/ (Income)	Precepts	Surplus / (Deficit) C/Fwd
		£	£	£	£	£
1948	170	8,000	1,266	6,734	8,243	1,316
1949	285	7,477	2,214	5,263	4,593	646
1950	377	8,803	3,476	5,327	5,747	1,066
1951	414	9,927	4,572	5,355	6,494	2,205
1952	373	10,422	3,931	6,491	4,411	125
1953	406	10,845	4,152	6,693	6,927	359
1954	364	10,305	5,032	5,273	7,531	2,617
1955	379	11,091	5,660	5,431	5,344	2,530
1956	417	12,915	6,297	6,618	6,626	2,538
1957	423	14,338	6,584	7,754	7,355	2,139
1958	396	15,237	7,482	7,755	7,413	1,797
1959	422	14,680	7,459	7,221	9,215	3,791
1960	374	17,225	7,123	10,102	8,903	2,592
1961	372	16,485	7,121	9,364	9,455	2,683
1962	379	17,968	8,226	9,742	10,462	3,403
1963	409	19,154	8,202	10,952	11,406	3,851
1964	333	18,636	8,150	10,486	10,956	4,327
1965	339	19,356	7,727	11,629	10,472	3,170
1966	410	21,488	9,539	11,949	12,971	4,192
1967	355	24,293	9,307	14,986	13,989	3,195
1968	375	26,500	9,322	17,178	18,346	4,363
1969	399	26,182	10,103	16,079	17,564	5,848
1970	411	25,878	10,191	15,687	17,983	8,144
1971	387	30,941	10,156	20,785	17,983	5,342
1972	397	33,707	15,173	18,534	26,228	13,036
1973	359	33,495	18,645	14,850	18,395	16,581
1974	346	37,703	15,871	21,832	20,104	14,853
1975	322	46,775	17,103	29,672	19,785	4,966
1976	323	57,495	24,559	32,936	35,180	7,210
1977	295	67,119	24,308	42,811	42,084	6,483
1978	313	67,444	25,799	41,645	36,636	1,424
1979	301	75,975	28,991	46,984	53,581	8,071
1980	325	91,654	34,860	56,794	60,155	11,432
1981	304	107,837	43,524	64,313	69,434	16,553
1982	304	117,461	48,842	68,619	69,784	17,718
1983	325	129,798	48,909	80,889	71,163	7,992
1984	303	137,921	51,307	86,614	80,920	2,298
1985	306	129,955	61,550	68,705	88,640	22,533
1986	311	134,485	66,690	67,795	80,560	35,298
1987	333	148,940	71,782	77,158	67,860	26,000
1988	320	146,533	75,728	70,805	73,442	28,637
1989	340	159,704	80,465	79,239	69,058	18,456
1990	327	162,053	88,208	73,845	75,565	20,176
1991	314	179,929	92,042	87,887	85,149	17,438
1992	343	188,624	110,025	78,599	68,365	7,204
1993	312	191,312	107,427	83,885	76,192	(489)
1994	387	189,687	152,926	36,761	79,444	42,194
1995	379	231,725	167,181	64,544	79,444	36,261
1996	358	207,870	197,191	10,679	80,795	106,377
1997	348	198,678	204,958	(6,280)	40,000	152,658
1998	364	194,514	236,535	(42,021)	0	194,679
1999	356	211,242	244,542	(33,300)	0	227,979
2000	312	216,869	248,694	(31,825)	0	259,804
2001	314	230,329	255,315	(24,987)	0	284,791
2002	317	218,613	286,709	(68,096)	(194,064)	158,823
2003	320	260,664	302,866	(42,202)	0	201,025
2004	320	285,719	336,688	(50,970)	0	251,995
2005	302	291,487	351,113	(59,626)	(150,000)	161,621
2006	290	329,568	394,944	(65,376)	0	226,997
2007	290	357,500	374,118	(16,619)	0	243,616
2008	264	363,008	361,033	1,975	0	241,641
2009	267	503,040	447,967	55,073	0	186,568
2010	228	467,356	385,789	81,567	0	98,340
2011	243	347,679	402,080	(54,401)	0	139,969
2012	212	361,096	500,971	(139,876)	0	279,845
2012	224	539,401	549,024	(9,622)	0	289,468
2013	216	508,926	538,540	(29,615)	0	319,082

Risk No	Short Name	Risk	Issue	Cause	Consequences	Impact Likelihood	Risk Score	RAG Status	Direction of travel	Impact code	Risk Owner	Portfolio Holder	Action Plan (Y/N) / Review date	Comment regarding review
MSJCB2	Pandemic	✓		Increase in deaths due to pandemic	Unable to deal with demand for graves & different burial procedures	1 4	4	G	↓	R	MSJCB	Clr Judge (M) Clr Whitehead (S)	Corporate Pandemic (swine flu) plan	LBM will update plans as and when any new pandemic arises
MSJCB3	Income		✓	Unable to maximise income through rents	The bulk of MSJC Land rented out at a peppercorn rent	6 1	6	A	→	F1	MSJCB	Clr Judge (M) Clr Whitehead (S)	Rents reviewed regularly	Currently stables occupy bulk of unused land & pay peppercorn rent
MSJCB6	Death or injury from unsafe memorials		✓	Death or injury due to unsafe memorials, unmarked or sunken graves and delapidation of bear beams.	Injury or death	2 3	6	A	→	Hs	MSJCB	Clr Judge (M) Clr Whitehead (S)	N/A	Replacement of Beams part of a programme of works
MSJCB8	Waterlogged Land		✓	High levels of rainfall have resulted in the ground being waterlogged	Graves being dug are collapsing, my have to suspend the service	3 1	3	G	↓	R	MSJCB	Clr Judge (M) Clr Whitehead (S)	N/A	No Longer an issue - RECOMMEND REMOVE

Emerging risks														
Risk	Issue													