

# Merton Council

## Merton and Sutton Joint Cemetery Board Agenda

### Membership

#### Councillors:

Nick Emmerson  
Trish Fivey  
Patrick McManus  
Richard Marston (Chair)  
Holly Ramsey  
Stan Anderson (Deputy Chair)  
Geraldine Stanford  
David Williams  
Joan Henry  
Jill West

#### Substitute Members:

Adrian Davey

**Date:** Friday 27 February 2015

**Time:** 2.00 pm

**Venue:** Committee rooms D & E - Merton Civic Centre, London Road,  
Morden SM4 5DX

This is a public meeting and attendance by the public is encouraged and welcomed.  
For more information about the agenda please contact  
[democratic.services@merton.gov.uk](mailto:democratic.services@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

## 27 February 2015

- |   |  |         |
|---|--|---------|
| 1 | Apologies for Absence  |         |
| 2 | Declarations of Pecuniary Interest   |         |
| 3 | Minutes of the Previous Meeting  | 1 - 4   |
| 4 | Budget Monitoring 2014/2015 and Revenue Estimates 2015/2016  | 5 - 24  |
| 5 | Exclusion of the Public<br>To RESOLVE that the public are excluded from the meeting during consideration of the following report(s) on the grounds that it is (they are) exempt from disclosure for the reasons stated in the report(s). |         |
| 6 | Service delivery, Cemetery boundaries and parking (Confidential Report)  | 25 - 28 |
| 7 | Green Lane Stables. Options For Future Use   | 29 - 56 |

### **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

20 JUNE 2014

(14.30 – 15.30)

PRESENT

Councillor Stan Anderson (LB Merton), Councillor Nick Emmerson (LB Sutton), Councillor Joan Henry (LB Merton), Councillor Patrick McManus (LB Sutton), Councillor Richard Marston (LB Sutton), Councillor Geraldine Stanford (LB Merton) and Councillor Jill West (LB Merton)

Mark Robinson (Registrar), Mark Waldron (Cemetery Supervisor), Zoe Church (Treasurer), and Chris Pedlow (Clerk to the Board)

### 1 ELECTION OF CHAIR FOR 2014-15 (Agenda Item 1)

Councillor Nick Emmerson moved, and seconded by Councillor Geraldine Stanford

RESOLVED:

That Councillor Richard Marston be elected as chair for 2014/15.

### 2 DECLARATIONS OF PECUNIARY INTEREST (Agenda Item 2)

Councillor Richard Marston declared that he was a shareholder in a vehicle rental company – [fleetprices.co.uk](http://fleetprices.co.uk)

Councillor Nick Emmerson asked that it be recorded that he was Vice-Chair, Housing, Economy & Business Committee at LB Sutton

### 3 APOLOGIES FOR ABSENCE (Agenda Item 3)

Apologies were received from Councillors Trish Fivey (LB Sutton), Holly Ramsey (LB Sutton) and David Williams (LB Merton).

### 4 ELECTION OF VICE-CHAIR FOR 2014-15 (Agenda Item 4)

Councillor Geraldine Stanford moved, and seconded by Councillor Joan Henry

RESOLVED:

That Councillor Stan Anderson be elected as vice-chair for 2014/15.

### 5 MINUTES OF THE MEETING HELD ON 12 FEBRUARY 2014 (Agenda Item 5)

RESOLVED:

That the minutes of the meeting held on 12 February 2014 are agreed as a correct record.

## 6 APPOINTMENT OF A CLERK TO THE BOARD (Agenda Item 6)

RESOLVED:

That Chris Pedlow, Senior Democratic Services Officer, London Borough of Merton, be appointed as the Clerk to the board with effect from 1 April 2014.

## 7 ABSTRACT OF ACCOUNTS 2013/2014 (Agenda Item 7)

The Board's Treasurer presented the report which set out the Merton and Sutton Joint Cemetery Board's Accounts for 2013-14. It was noted that the accounts needed to be approved to comply with the CIPFA Accounting Code of Practice which was compliant with International Financial Reporting Standards (IFRS).

The report provided the Board with a copy of the Draft Abstract of Accounts for 2013-14, Annual Audit Return for 2013-14 and Risk Register for their consideration and approval. It was noted that the accounts had been scrutinised by Merton's internal auditors and that the report also sought approval to appoint an external auditor Littlejohn LLP to audit and sign off the accounts.

Section 3 of the report provided an update on operational activities at the cemetery, noting that there would be soon a new cemetery van and that the main office would be rebuilt. Members received a copy of the plans for the new office, including public toilets, which had recently received planning permission, which would be valid for a 3 year period. The Treasurer expanded on paragraph 3.4 of the report over the request to seek an external consultant surveyor to look at a potential rental opportunities for the Board's land.

The Board then discussed the report and asked a number of questions including:

- It was confirmed that in respect of the cemetery van that the normal process would be purchased it via Merton's service level vehicle management agreement. The Board asked that consideration be given to commercial rental rather than outright purchasing and the Board's registrar confirmed he would look at all options.
- It was confirmed that the building of the new office would not take place until there was £500,000 in the reserves.
- The Board were very supportive of the use of the external consultant surveyor, to look at ways of maximising the land's rental value. They asked that if once the findings had been produced, and if it was significantly in advance of the scheduled meeting in February 2015, that the Board be sent a copy

- It was confirmed that in Appendix b the Long term assets figures had been rounded to the nearest pound, in line with audit procedures, and that was why the total was a pound difference to the two figures combined.
- On the risk register the Board asked that risk no MSJCB2, in the column *Action Plan (Y/N) Review Date*, that in the future it reads *Corporate Pandemic (Flu) plan*, with the word swine being removed.
- On Paragraph 2.4 Breakdown of Sundry Creditors, the Treasury confirmed that the debt to LB Sutton would be paid back at 3.47% over the next 25 years.

RESOLVED:

- A. That Littlejohn LLP be appointed as auditors of the Board to hold office until the conclusion of the next general Meeting at which accounts would be laid before the board.
- B. That the Draft Abstract of Accounts for 2013-14 be approved
- C. That the Annual Audit Return for 2013-14 be approved
- D. That the Risk Register be approved, subject to the amendment highlighted within the minute
- E. That the board notes the activity in Section 3 and endorsed the commissioning of a rental opportunities report up to the value of £5,000 (excl. VAT), and subject to when the report was available it be sent to the Board.

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

**Date: 27 February 2015**

**Agenda Item:**

**Wards; Borough Wide Merton and Sutton**

**Subject: Budget Monitoring 2014/15 and Revenue Estimates 2015/16**

**Lead Officer: Zoe Church**

## **Recommendations:**

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1. That the current budgetary position for 2014/15 based on the third quarters monitoring be noted.
  2. The Revenue Estimates for 2015/16 as submitted be accepted in the short term but that officers are tasked with re-presenting estimates to the June 2015 meeting that break even.
  3. That the precepts for the financial year ended 31 March 2016 be set at zero.
  4. That the scale of fees and charges detailed within Appendix E are approved effective from 1 April 2015.
  5. That the Board establishes it's next meeting in June 2013 to ensure that information is despatched to Merton's External Auditors by 30<sup>th</sup> June 2015.
  6. That the Board review and approve the Risk Register attached as Appendix I
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## **1. Purpose of the Report and Executive Summary**

- 1.1 This report presents the projected outturn for 2014/15 based on the budgetary monitoring to 31 December 2014 and revenue estimates for 2015-2016.

## **2. Details**

### **2.1 Estimates**

- 2.1.1 The Board's 2014/15 3<sup>rd</sup> quarter's Budgetary Monitoring are attached at Appendix A. The draft Revenue Estimates for 2015/16 are attached as Appendix B. All estimates are at outturn prices. Supplementary details of direct employee expenses are contained in Appendix C, with Appendix D providing a breakdown of Management and Administration Expenses. Appendix H contains the precept history of the Merton and Sutton Joint Cemetery Board.

## 2.2 Fees and Charges

- 2.2.1 **Interment income** constitutes 84% of the income generated by the Cemetery. The income generated by interments has proved to be price and climate sensitive; given the current economic climate the registrar believes that price sensitivity will continue and the mild winter has led to fewer interments.
- 2.2.4 Attached as Appendix J is the calculation of the estimated Interments income for 2014/15 based on the increases contained in Appendix E.
- 2.2.5 Appendix E contains the proposed scale of fees and charges and Appendix F provides a comparison of fees and charges with other local authorities.

## 2.3 Rents

- 2.3.1 The following rental income is anticipated in 2014/15 onwards:

Area	Annual Rental 2014/15	Acres
A	4,000.00	2.640
B	25.00	8.290
B1	25.00	13.060
C	25.00	3.390
C1	25.00	1.340
CC	7,875.00	0.025
	2,508.28	
Cemetery Use	N/A	26.350
<b>Total</b>	<b>14,483.28</b>	<b>55.095</b>

## 2.4 Salaries

- 2.4.1 Salaries to the Board's part time Chief Officers, i.e. Clerk, Treasurer, Registrar and Consultant Surveyor are increased annually in line with negotiated and announced Joint Negotiating Committee (JNC) awards in accordance with the Board policy, approved on 8th March 1972 (Min. 48/3/72).



- 2.4.2 The Board meeting of 24th April 1989 resolved that subject to there being no legal impediment, future salary awards for the Board's part time officers be implemented from 1 April each year so as to coincide with the Board's financial year. Allowance for a 1.5% pay award has been built into salary estimates for 2015/16.
- 2.4.3 Every three years Authorities are required to evaluate the sufficiency of their pension funds to meet future commitments and review appropriate contribution rates. This is called an Actuarial Evaluation. In January 2014, officers of the Board were informed that Surrey County Councils Actuary had completed their tri-annual review as at 31 March 2013 and the following contribution rates would be applicable for MSJCB Staff:

2014/15	20.1% of payroll plus monetary sum of £18,000 per annum
2015/16	21.0% of payroll plus monetary sum of £18,000 per annum
2016/17	21.9% of payroll plus monetary sum of £18,000 per annum

## **2.5 Interest / Minimum Revenue Provision**

- 2.5.1 Machinery: Based on analysis undertaken in previous years regarding the replacement programme for machinery and equipment an annual minimum revenue provision of £12,850 has been entered into the revenue estimates over the projection period.
- 2.5.2 Loan: Appendix G sets out the interest and principle repayments incurred from the £1.763 million loan for various works. It is assumed that the loan will be over 25 years (the anticipated life of the extension) at a rate of 3.47% (rate as at June 2013). These figures have been fed into the estimates in Appendices A and B.

## **2.6 Installation of New Bearer Beams within Existing Sections of the Cemetery**

- 2.6.1 Sections (areas) of the cemetery are allocated for different religions and for grave styles (e.g. lawn graves and traditional graves). Lawn grave sections require bearer beams to allow memorial headstones to be securely installed. Previously external contractors constructed the bearer beams. Currently the cemetery team construct the bearer beams. However with other work pressures priorities the cemetery team are unable to deliver this work year round.
- 2.6.2 In 2014/15 a two year programme of works was agreed by the board, however, £13,500 of the programme for 2015/16 was completed in 2014/15. This has been reflected in the monitoring and the estimates for 2015/16
- 2.6.4 When the above sections are completed the allocated budget would then allow bearer beams to be installed in the cemetery extension and a rolling program to repair and replace any dangerous bearer beams in the existing cemetery.

2.6.5 Quotations will be sought in accordance with Merton's Standing Orders, Financial Regulations and Financial Procedures and the work will be awarded to the best value quotation received.

### **3. Common Fund Balances**

3.1 The balance on the Common Fund brought forward into 2014/2015 is £319,082. The balance on Purchasing Graves in Reserve Fund brought forward into 2014/2015 is £26,040. This provides a total fund balances carried forward of £345,122.

### **4. Alternative options**

4.1 The current estimates presented to the Board do not break even, officers are requested to bring revised estimates to the June 2015 meeting of the Board which do break even. The following will be explored:

- a) Increasing Rental Income – consideration must be given to alternative uses of the 26 acres of land that currently generates £100 per annum
- b) Undertaking marketing activity to attract income
- c) Cost reduction, and
- d) Repaying the loan over 30 years rather than 25 years

### **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.

### **13. Risk management and health and safety implications**

13.1 Attached as Appendix I is the Risk Strategy 2015/16 and updated risk register for review and approval by the Board.

<b><u>Appendices</u></b>	A – Q3 Budgetary Monitoring 2014/15 B – Revenue Estimates 2015/2016 C – Employee Costs D – Management and Administration Expenses E – Proposed Scale of Fees and Charges F – Comparison of Fees and Charges G – Estimated Debt Repayment H – Precept History MSJCB I – Risk Register as at January 2015 J – Interment Fee Income Calculation
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**Background Papers – the following documents have been relied on in drawing up this report but do not form part of the report**

Budget files and Budgetary Control files in the Corporate Services Department

**Contacts**

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- London Borough of Merton:
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  - Useful links

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

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	REVENUE ESTIMATE 2014/15 £	Expected to Date End December 2014 £	Actual to Date End December 2014 £	Variance to Date £	Forecast Position as at 31 March 2015 £	Projected Year End Variance £
<b>Employees</b>						
Salaries	65,900	33,000	33,150	150	68,290	2,390
Wages	150,720	113,040	98,950	(14,090)	131,930	(18,790)
Pensions	18,000	13,500	0	(13,500)	18,000	0
Agency	0	0	7,087	7,087	7,087	7,087
						0
	<b>234,620</b>	<b>159,540</b>	<b>139,187</b>	<b>(20,353)</b>	<b>225,307</b>	<b>(9,313)</b>

**Running Expenses**

General Maintenance - Buildings	5,500	4,125	1,550	(2,575)	6,000	500
General Maintenance - Electrical	500	375	387	12	500	0
General Maintenance -Mechanical	1,500	1,125	150	(975)	1,600	100
General Maintenance - Grounds & Paths	5,000	3,750	8,240	4,490	5,000	0
Electricity	2,670	2,003	605	(1,398)	3,500	830
Gas	2,020	1,515	1,187	(328)	3,500	1,480
Rubbish Disposal	6,000	4,500	5,000	500	6,000	0
Water	3,500	2,625	1,200	(1,425)	2,000	(1,500)
Rates	7,020	7,020	7,418	398	7,418	398
Equipment	1,700	1,275	5,200	3,925	6,500	4,800
Materials	2,300	1,725	1,503	(222)	2,700	400
Laundry	40	30	0	(30)	40	0
Clothing and Uniforms	0	0	35	35	35	35
Petrol and Oil	550	413	318	(95)	450	(100)
Repair and Maintenance - Vehicles (SLA)	5,360	4,020	3,692	(328)	5,360	0
Printing and Stationery	750	563	0	(563)	200	(550)
LBM Legal Services	2,330	1,748	996	(752)	1,400	(930)
Telephones	450	338	301	(37)	400	(50)
Affiliation fees	560	420	0	(420)	300	(260)
Training/Conference Expenses	450	338	0	(338)	0	(450)
Subscriptions	240	180	0	(180)	0	(240)
Software Licence	2,200	1,650	2,200	550	2,200	0
Insurance	3,020	0	0	0	3,020	0
Management and Administration Expenses	57,740	0	0	0	57,740	0
Members Allowances	0	0	0	0	6,000	6,000
Audit Fee	2,430	1,823	1,300	(523)	2,430	0
Depreciation	12,850	0	0	0	12,850	0
Provision for Bad Debt	0	0	0	0	0	0
	<b>126,680</b>	<b>41,558</b>	<b>41,282</b>	<b>(276)</b>	<b>137,143</b>	<b>10,463</b>

Interest and MRP Loan	129,270	0	0	0	129,270	0
<b>Interest / Minimum Revenue Provision</b>	<b>129,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129,270</b>	<b>0</b>

**Miscellaneous Expenses**

Bearer Beams	39,500	39,500	48,945	0	53,000	13,500
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Appendix A

	REVENUE ESTIMATE 2014/15 £	Expected to Date End December 2014 £	Actual to Date End December 2014 £	Variance to Date £	Forecast Position as at 31 March 2015 £	Projected Year End Variance £
	<b>39,500</b>	<b>39,500</b>	<b>48,945</b>	<b>0</b>	<b>53,000</b>	<b>13,500</b>
	<b>530,070</b>	<b>240,598</b>	<b>229,414</b>	<b>(20,629)</b>	<b>544,720</b>	<b>14,650</b>
Interment Fees	(490,000)	(367,500)	(300,000)	67,500	(433,000)	57,000
Memorial Fees	(25,000)	(18,750)	(23,040)	(4,290)	(33,000)	(8,000)
Memorial Seats	(200)	(150)	0	150	0	200
Maintenance of Graves	(12,000)	(9,000)	(34,900)	(25,900)	(34,900)	(22,900)
Grave Rights Transfer Fees	(6,000)	(4,500)	0	4,500	0	6,000
Rents	(14,480)	(10,860)	(6,579)	4,281	(14,480)	0
Interest	(20)	(15)	(2)	13	(3,000)	(2,980)
Miscellaneous Fees	(60)	(45)	0	45	0	60
<b>TOTAL INCOME</b>	<b>(547,760)</b>	<b>(410,820)</b>	<b>(364,521)</b>	<b>46,299</b>	<b>(518,380)</b>	<b>29,380</b>
<b>Budget Total</b>	<b>(17,690)</b>	<b>(170,223)</b>	<b>(135,107)</b>	<b>25,671</b>	<b>26,340</b>	<b>44,030</b>

## Merton and Sutton Joint Cemetery Board

### Appendix B

	REVENUE ESTIMATE 2014/15 £	ESTIMATED OUTTURN 2014/15 £	REVENUE ESTIMATE 2015/16 £
<b>Employees</b>			
Salaries	65,900	68,290	65,100
Wages	150,720	131,930	152,580
Pensions	18,000	18,000	18,000
Agency	0	7,087	0
	<b>234,620</b>	<b>225,307</b>	<b>235,680</b>
<b>Running Expenses</b>			
General Maintenance - Buildings	5,500	6,000	5,580
General Maintenance -Mechanical	1,500	1,600	1,520
General Maintenance - Electrical	500	500	510
General Maintenance - Grounds & Paths	5,000	5,000	5,080
Electricity	2,670	3,500	2,710
Gas	2,020	3,500	2,050
Rubbish Disposal	6,000	6,000	6,090
Water	3,500	2,000	3,550
Rates	7,020	7,418	7,130
Equipment	1,700	6,500	1,730
Materials	2,300	2,700	2,330
Laundry	40	40	40
Clothing and Uniforms	0	35	0
Petrol and Oil	550	450	560
Repair and Maintenance - Vehicles (SLA)	5,360	5,360	5,440
Printing and Stationery	750	200	760
LBM Legal Services	2,330	1,400	2,360
Telephones	450	400	460
Affiliation fees	560	300	570
Training/Conference Expenses	450	0	460
Subscriptions	240	0	240
Software Licence	2,200	2,200	2,230
Insurance	3,020	3,020	3,070
Management and Administration Expenses	57,740	57,740	57,740
Audit Fee	2,430	2,430	2,470
Depreciation	12,850	12,850	12,850
	<b>126,680</b>	<b>137,143</b>	<b>127,530</b>

## Merton and Sutton Joint Cemetery Board

### Appendix B

	REVENUE ESTIMATE 2014/15 £	ESTIMATED OUTTURN 2014/15 £	REVENUE ESTIMATE 2015/16 £
Interest and MRP - Loan	129,270	129,270	126,830
<b>Interest / Minimum Revenue Provision</b>	<b>129,270</b>	<b>129,270</b>	<b>126,830</b>
<b><i>Miscellaneous Expenses</i></b>			
Bearer Beams	39,500	53,000	43,000
	<b>39,500</b>	<b>53,000</b>	<b>43,000</b>
<b>TOTAL EXPENDITURE</b>	<b>530,070</b>	<b>544,720</b>	<b>533,040</b>
Interment Fees	(490,000)	(433,000)	(443,830)
Memorial Fees	(25,000)	(33,000)	(30,000)
Memorial Seats	(200)	0	0
Maintenance of Graves	(12,000)	(34,900)	(30,000)
Grave Rights Transfer Fees	(6,000)	0	0
Rents	(14,480)	(14,480)	(14,480)
Interest	(20)	(3,000)	(3,000)
Miscellaneous Fees	(60)	0	(60)
<b>TOTAL INCOME</b>	<b>(547,760)</b>	<b>(518,380)</b>	<b>(521,370)</b>
<b>Budget Total</b>	<b>(17,690)</b>	<b>26,340</b>	<b>11,670</b>
Miscellaneous ( Use of balances )			

Employee Costs

	REVENUE ESTIMATE	REVENUE ESTIMATE
	2014/15	2015/16
	£	£
<b>Salaries</b> (inclusive of employers' Superannuation and National Insurance)		
Full time Officers		
Foreman/Supervisor	36,190	34,580
Other supervisory costs	23,750	24,000
	<b>59,940</b>	<b>58,580</b>
Part time Officers		
Clerk	1,480	2,040
Treasurer	1,480	1,950
Registrar	1,480	1,920
Consultant Surveyor	490	610
Superannuation and National Insurance	1,030	0
	<b>65,900</b>	<b>65,100</b>
<b>Wages</b> (inclusive of employers' Superannuation and National Insurance)	150,720	152,580
<b>Pensions</b>	18,000	18,000
<b>Total Employee Costs</b>	<b>234,620</b>	<b>235,680</b>



**Merton and Sutton Joint Cemetery Board**

**REVENUE REVENUE  
ESTIMATEESTIMATE  
2014/15 2015/16  
£ £**

**Management and Administration Expenses**

**CORPORATE SERVICES DEPARTMENT:**

Environmental Finance Manager and Principal Accountant and Clerical Assistant - Payments & Income Payroll	4,620	4,620
Cashiers Office Recharge (Incl Merton Link)	1,610	1,610
Human Resources, Training & Staff Side	2,230	2,230
Information Technology	5,740	5,740
Internal Audit	1,380	1,380
Marketing & Communications	3,380	3,380
Democratic Services	210	210
	2,690	2,690
Sub total for CORPORATE SERVICES DEPARTMENT:	<u>21,860</u>	<u>21,860</u>

**ENVIRONMENT & REGENERATION DEPARTMENT:**

3 Professional Officers with technical, horticultural and arboricultural experience	15,140	15,140
2 Administrative Assistants	18,450	18,450
Various professional officers experienced in mechanical, electrical and general building repairs and Estates Management staff	2,290	2,290
Sub total for ENVIRONMENT & REGENERATION DEPT:	<u>35,880</u>	<u>35,880</u>

**Total for MANAGEMENT & ADMIN EXPENSES**

**57,740    57,740**

# Merton & Sutton Joint Cemetery Board fees effective from 1st April 2015

Appendix E

Merton & Sutton Joint Cemetery: graves can only be purchased at the time of a burial.

## 1. Lawn Grave & Interments - coffins only

All new graves are dug for 2 interments

	Lawn Grave			
	Resident purchase 50 Year Lease	Non Resident (x 1.75) 50 Year Lease	Resident purchase 75 Year Lease	Non Resident (x 1.75) 75 Year Lease
PURCHASE OF BURIAL RIGHTS	<b>£2,160.00</b>	<b>£3,780.00</b>	<b>£3,240.00</b>	<b>£5,670.00</b>
INTERMENTS - the chapel can be included if required	<b>£1,350.00</b>	<b>£2,363.00</b>	<b>£1,350.00</b>	<b>£2,363.00</b>
<b>TOTAL</b>	<b>£3,510.00</b>	<b>£6,143.00</b>	<b>£4,590.00</b>	<b>£8,033.00</b>

## 3. Semi Lawn Grave & Interments - coffins only

All new graves are dug for 2 interments

	Semi Lawn Grave			
	Resident purchase 50 Year Lease	Non Resident (x 1.75) 50 Year Lease	Resident purchase 75 Year Lease	Non Resident (x 1.75) 75 Year Lease
PURCHASE OF BURIAL RIGHTS	<b>£2,410.00</b>	<b>£4,218.00</b>	<b>£3,615.00</b>	<b>£6,327.00</b>
INTERMENTS - the chapel can be included if required	<b>£1,350.00</b>	<b>£2,363.00</b>	<b>£1,350.00</b>	<b>£2,363.00</b>
<b>TOTAL</b>	<b>£3,760.00</b>	<b>£6,581.00</b>	<b>£4,965.00</b>	<b>£8,690.00</b>

## 2. Interments for under 12 yrs of age in a Private Grave - coffins only

	Child Interments	
	Resident	Non Resident
<b>Coffins only</b> Stillborn or child up to 1 year interred at 4'6" in an existing family grave	<b>£276.00</b>	<b>£690.00</b>
Over 1 year up to 12 years interred at 4'6" in an existing family grave	<b>£510.00</b>	<b>£1,275.00</b>
Stillborn or child up to 1 year interred into a new or existing family grave at 6'6" or 8'6"	<b>£786.00</b>	<b>£1,220.00</b>
Child over 1 to 12 years interred into a new or existing family grave at 6'6" or 8'6"	<b>£1,040.00</b>	<b>£1,805.00</b>

## 4. Interments in a Common Grave - coffins only

All common graves are owned by the cemetery and have other

		Common Graves	
		Resident	Non Resident
<b>Coffins only</b>			
INTERMENTS - the chapel can be included if required	Stillborn or child up to one year	<b>£276.00</b>	<b>£690.00</b>
	Over 1 year up to 12 years	<b>£510.00</b>	<b>£1,275.00</b>
	Over 12 years	<b>£1,350.00</b>	<b>£2,363.00</b>

Garden spaces or vases are not allowed on common graves

## Merton & Sutton Joint Cemetery Board fees effective from 1st April 2015

Appendix E

### 5. Cremation Remain Lawn Graves & Interments - biodegradable containers only

Biodegradable containers only	Cremation Remain Lawn Graves			
	Resident purchase 25 Year Lease	Non Resident (x 1.75) 25 Year Lease	Resident purchase 40 Year Lease	Non Resident (x 1.75) 40 Year Lease
PURCHASE OF BURIAL RIGHTS	<b>£904.00</b>	<b>£1,582.00</b>	<b>£1,446.00</b>	<b>£2,531.00</b>
INTERMENTS - the chapel can be included if required	<b>£363.00</b>	<b>£414.00</b>	<b>£363.00</b>	<b>£414.00</b>
TOTAL	<b>£1,267.00</b>	<b>£1,996.00</b>	<b>£1,809.00</b>	<b>£2,945.00</b>

### 6. ~~Reduced~~ Interment Fees for Non Residents Interments

For the re-opening of a grave space, where the deceased has moved out from Merton and Sutton Boroughs (this does not include the purchase of a new grave).

To qualify for this: evidence of residency of 40 years and over must be provided and within a maximum time period of 90 days after the date of the funeral.

Number of years as a resident.	Fee for an interment in a cremated remains grave	Fee for an interment in a coffin grave
40 + years	<b>£363.00</b>	<b>£1,350.00</b>

## Merton & Sutton Joint Cemetery Board fees effective from 1st April 2015

Appendix E

### 7. Miscellaneous fees

Digging extra depth beyond 2 metres (6'6") - for 3 or 4 interments depending on location		<b>£530.00</b>
Digging extra depth beyond 2 metres (6'6") English Casket & coffins 29" and over (depending on location)		<b>£565.00</b>
Coffins 29" and over extra charge		<b>£263.00</b>
Scattering Cremated Remains Over Graves under the turf		<b>£103.00</b>
Scattering Cremated Remains for a still born or up to 1 years old		<b>£60.00</b>
Interment of Cremated Remains of Resident in a private grave only		<b>£363.00</b>
Each additional Interment of Cremated Remains is half price of the original fee		<b>POA</b>
Transfer of Ownership of Grave (includes V.A.T.)		<b>£100.00</b>
Duplicate deed		<b>£60.00</b>
Exhumations:	Exhumation of a body	<b>£3,885.00</b>
	Exhumation of a cremation remains	<b>£564.00</b>
Search fee for per burial		<b>£58.00</b>
11.00am Saturday Funeral Service * if available* additional charge	Coffin	<b>£690.00</b>
	Ashes	<b>£189.00</b>
Shroud burial including formation of chamber		<b>£360.00</b>
Cancellation (if a grave has already been prepared)		<b>£1,350.00</b>
Cancellation (if a grave has already been prepared) for a coffin 29" and over		<b>£1,680.00</b>
Cancellation of cremated remains interment (if a grave has already been prepared)		<b>£363.00</b>
Hire of Chapel only - extra 1/2 hour use of chapel, maximum 1 hour (for weekends please contact the Cemetery office)		<b>£104.00</b>
Service over run / late arrival of funeral per 30 mins		<b>£262.00</b>
Refund Charge		<b>£52.00</b>
Turfing of a grave only undertaken between October and March		<b>£155.00</b>
Bi degradable cremation remains container		<b>£14.00</b>
Grave location map per grave via email		<b>£6.00</b>



## MSJC 2014 Comparison of Resident Fees

	Merton 2015 on average 2.5% increase	Wandsworth 2015 40 year lease	Sutton 2015 approx 2.5% increase TBC	North East Surrey Crematorium 2015	Croydon 2015 approx 2.5 % increase	Lambeth 2014	Kingston 2014	Richmond 2014	Hammersmith and Fulham 2014
Purchase lawn section 50 Yr lease	2160	2694	1922		3312	4273	2065	1740	1730
Interment lawn section	1350	1777	979		1002	1222	770	1155	1298
<b>TOTAL</b>	<b>3510</b>	<b>4358</b>	<b>2830</b>		<b>4314</b>	<b>5495</b>	<b>2835</b>	<b>2760</b>	<b>2940</b>
NR Purchase lawn section	3780	3228	3845		6624	4932		3480	3460
NR Interment lawn section	2363	2337	1957		1716	1222		2310	2596
Purchase of CR section 25yr	904					1473		1040	1192
Purchase CR section 40 yr	1446		1086	1900	1481		960		
NR purchase CR section 25yr	1582					3330		2080	2384
NR purchase CR section 40yr	2530		2173	1900					
Interment CR in CR section	363	431	287	250	195	173	160	295	324
NR Interment cremated remains	414	431	574	250		173		470	648
Interment in common grave adult	1350	715	831		977	2329			1298
Interment in public grave 1 up to 12	510	305	410		170				0
Interment in public grave still born to 1 yr	276	213	420		1356				0
NR Interment in common grave adult	2363	921	1660		1356				2596
NR Interment in common over 1 to 12	1275	399	820		559				
NR Interment in common still born to 1 year	725	213	820		455				
Interment in private grave still born or child up to 1 year	276	213	410		77	720			0
Interment in private grave over 1 to children under 12	510	992	410		166	720			0
Interment in private grave over 12	1350	1777	1921		977	1222			
NR Interment in private grave still born or child up to 1 year	725	823	820		544	720			
NR Interment in private grave over 1 to children under 12	1275	1134	820		455	720			
NR Interment private grave over 12 yrs	2363	2337	1660		1356	1222			
Scattering of CR's in the grave	103		N/A		76	81	80		81
Transfer of ownership	100	67	86		35	74	30		91
Geneology Search Fee	60	59			35	54	30		28
Erection of Memorials under 4ft 6in	252		190		116	180	80		243
Erection of Memorials over 4ft 6in	582		240	155	249	180			243
Right to erect vase urn etc.	102		92	155	116	90	80		243
Additional inscriptions	102		92	60.3	93	90	80		81
Surcharge weekend funeral	690	599		339		778	550		
Exhumation	3885	1974				3557	1500		
Exhumation of ashes	563	646				619	160		
Late Funeral per 1/2 hr	262					218	35		
Use/Hire of chapel per 1/2hr	104	88	102		189		90		92

Prices not available

<b>Merton Loan</b>																									
Interest	3.47% as at June 2013																								
Repayment Period	25 Years																								
Total Original Loan	881,664																								
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38
Interest	30,594	29,370	28,146	26,922	25,699	24,475	23,251	22,027	20,804	19,580	18,356	17,132	15,909	14,685	13,461	12,237	11,014	9,790	8,566	7,342	6,119	4,895	3,671	2,447	1,224
Repayment	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267
<b>Total</b>	<b>65,861</b>	<b>64,637</b>	<b>63,413</b>	<b>62,189</b>	<b>60,966</b>	<b>59,742</b>	<b>58,518</b>	<b>57,294</b>	<b>56,071</b>	<b>54,847</b>	<b>53,623</b>	<b>52,399</b>	<b>51,176</b>	<b>49,952</b>	<b>48,728</b>	<b>47,504</b>	<b>46,281</b>	<b>45,057</b>	<b>43,833</b>	<b>42,609</b>	<b>41,386</b>	<b>40,162</b>	<b>38,938</b>	<b>37,714</b>	<b>36,491</b>
Adjustment to 13/14	7,649																								
<b>Adjusted Total</b>	<b>73,509</b>																								
Balance as at 31/3	846,397	811,131	775,864	740,598	705,331	670,065	634,798	599,532	564,265	528,998	493,732	458,465	423,199	387,932	352,666	317,399	282,132	246,866	211,599	176,333	141,066	105,800	70,533	35,267	0

<b>Sutton Loan</b>																									
Interest	3.47% as at June 2013																								
Repayment Period	25 Years																								
Total Original Loan	881,664																								
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38
Interest	30,594	29,370	28,146	26,922	25,699	24,475	23,251	22,027	20,804	19,580	18,356	17,132	15,909	14,685	13,461	12,237	11,014	9,790	8,566	7,342	6,119	4,895	3,671	2,447	1,224
Repayment	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267
<b>Total</b>	<b>65,861</b>	<b>64,637</b>	<b>63,413</b>	<b>62,189</b>	<b>60,966</b>	<b>59,742</b>	<b>58,518</b>	<b>57,294</b>	<b>56,071</b>	<b>54,847</b>	<b>53,623</b>	<b>52,399</b>	<b>51,176</b>	<b>49,952</b>	<b>48,728</b>	<b>47,504</b>	<b>46,281</b>	<b>45,057</b>	<b>43,833</b>	<b>42,609</b>	<b>41,386</b>	<b>40,162</b>	<b>38,938</b>	<b>37,714</b>	<b>36,491</b>
Adjustment to 13/14	(7,649)																								
<b>Adjusted Total</b>	<b>58,212</b>																								
Balance as at 31/3	846,397	811,131	775,864	740,598	705,331	670,065	634,798	599,532	564,265	528,998	493,732	458,465	423,199	387,932	352,666	317,399	282,132	246,866	211,599	176,333	141,066	105,800	70,533	35,267	0

<b>Combined Loan</b>																									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38
Interest	61,188	58,740	56,292	53,844	51,398	48,950	46,502	44,054	41,608	39,160	36,712	34,264	31,818	29,370	26,922	24,474	22,028	19,580	17,132	14,684	12,238	9,790	7,342	4,894	2,448
Repayment	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533
<b>Total</b>	<b>131,721</b>	<b>129,273</b>	<b>126,825</b>	<b>124,377</b>	<b>121,931</b>	<b>119,483</b>	<b>117,035</b>	<b>114,587</b>	<b>112,141</b>	<b>109,693</b>	<b>107,245</b>	<b>104,797</b>	<b>102,351</b>	<b>99,903</b>	<b>97,455</b>	<b>95,007</b>	<b>92,561</b>	<b>90,113</b>	<b>87,665</b>	<b>85,217</b>	<b>82,771</b>	<b>80,323</b>	<b>77,875</b>	<b>75,427</b>	<b>72,981</b>
Balance as at 31/3	1,692,795	1,622,262	1,551,729	1,481,196	1,410,662	1,340,129	1,269,596	1,199,063	1,128,530	1,057,997	987,464	916,931	846,397	775,864	705,331	634,798	564,265	493,732	423,199	352,666	282,132	211,599	141,066	70,533	0

## PRECEPT HISTORY M&amp;SJC

## Appendix H

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	327	285,719	336,688	(50,970)	0	251,995
2005	306	291,487	351,113	(59,626)	(150,000)	161,621
2006	290	329,568	394,944	(65,376)	0	226,997
2007	292	357,500	374,118	(16,618)	0	243,615
2008	264	363,008	361,033	1,975	0	241,640
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
2013	224	539,401	549,024	(9,622)	0	289,468





Calculation of Interment Income

Number of Interments	2014/15	2013/14	2012/13	2011/12	2010/11
April	19	24	19	22	18
May	17	22	26	21	28
June	11	27	14	17	24
July	16	25	20	16	13
August	10	15	26	13	16
September	17	9	18	26	14
October	19	19	13	17	22
November	21	10	17	13	21
December	19	11	17	13	24
January	25	16	17	22	26
February	18	20	21	14	12
March	17	18	16	18	20
<b>TOTAL (for full year)</b>	<b>209</b>	<b>216</b>	<b>224</b>	<b>212</b>	<b>243</b>

Projected burial 14/15 209

Internement income received 14/15 (433,000)

Projected income 15/16 with 2.5% price uplift (443,830)

By virtue of paragraph(s) 1 of Part 1 of Schedule 12A of the Local Government Act 1972.

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