

Merton Council

Merton and Sutton Joint Cemetery Board Agenda

Membership

Councillors:

Graham Whitham
Nick Emmerson
Trish Fivey
Richard Marston
Geraldine Stanford
David Williams
Joan Henry
Jill West
Agatha Mary Akyigyina

Substitute Members:

Adrian Davey

Date: Friday 26 June 2015

Time: 2pm (Annual Inspection), 2.30 pm (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 democratic.services@merton.gov.uk or telephone [020 8545 3616](tel:02085453616).

All Press contacts: press@merton.gov.uk, 020 8545 3181

Merton and Sutton Joint Cemetery Board Agenda

26 June 2015

- | | | |
|----|--|---------|
| 1 | Election of Chair and Vice Chair for 2015- 2016 | |
| 2 | Apologies for Absence | |
| 3 | Declarations of Pecuniary Interest | |
| 4 | Minutes of the previous Meeting | 1 - 4 |
| 5 | Annual Governance Statement 2014/15 | 5 - 14 |
| 6 | Abstract of Accounts 2014/2015 | 15 - 42 |
| 7 | Breakdown of faiths | 43 - 44 |
| 8 | Proposed Dates for future Board Meetings
<i>Proposed Budget Setting Meeting date 29 February 2016</i>
<i>Proposed Annual Meeting date 17 June 2016</i> | |
| 9 | Exclusion of the public
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). | |
| 10 | Exempt Minute | 45 - 48 |

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.

MERTON AND SUTTON JOINT CEMETERY BOARD 27 FEBRUARY 2015

(14.00 - 15.35)

PRESENT Councillor Richard Marston (in the Chair) (LB Sutton),
Councillor Nick Emmerson (LB Sutton), Councillor Stan Anderson
(LB Merton), Councillor Geraldine Stanford (LB Merton),
Councillor David Williams (LB Merton), Councillor Joan Henry (LB
Merton) and Councillor Jill West (LB Merton)

Zoe Church (Treasurer to the Board), Howard Joy (Surveyor to the
Board), Doug Napier (Leisure and Culture Greenspaces Manager -
LB Merton), Mark Robinson (Cemeteries Manager and Registrar),
Mark Waldron (Cemetery Supervisor), and Chris Pedlow (Clerk to
the Board)

1 APOLOGIES FOR ABSENCE (Agenda Item 1)

Apologies were received from Councillors Trish Fivey, Patrick McManus and Holly Ramsey.

2 DECLARATIONS OF PECUNIARY INTEREST (Agenda Item 2)

No pecuniary declarations were made.

3 MINUTES OF THE PREVIOUS MEETING (Agenda Item 3)

The Minutes of the Meeting of the Board held on the 20 June 2014 were approved as a correct record.

4 BUDGET MONITORING 2014/2015 AND REVENUE ESTIMATES 2015/2016 (Agenda Item 4)

Following a request in advance of the meeting the Chair of the board invited Terry Downes, (Unison Branch Chair) to address the Board on a number of issue of concerns raised with him by his union members. Those included: limiting one booking only on Saturdays, the Merton's TOMs (target operating model) report and implications for the staff of the cemetery board.

The Board's Treasurer presented the report which detailed the projected outturn for 2014/15 based on the budget monitoring to 31 December 2014 and the revenue estimates for 2015/16. The report also contained the risk register, proposed fees and charges along with a breakdown of employees' costs. It was noted that there was an expected overspend in the budget of over £26,000 for 2014/15 and there would also be an expected ongoing shortfall of £11,600 per year from 2015/16.

The Board discussed the report and the appendices in detail, and raised a number of actions included:

- The board felt that they were missing a trick of additional income in turning away business for Saturday's burials and agreed to rescind the rule of only one burial on Saturdays.
- The Board requested to have a breakdown of the use of the cemetery by faith be provided for the next meeting, both current usage and future allocation of land.
- On the risk register the board ask that the change requested made at the last meeting of the word 'swine' being removed from risk no MSJCB2.
- The board requested the Treasurer look into and bring back a note as to why in Appendix A on page 10 'Running Expenses' there is a category of 'Members Allowances' with a £6000 allocation for this purpose.
- Members in relation to Appendix D on page 15 'Management and Administration Expenses' questioned how the time estimates had been calculated. The Treasurer confirmed that a couple of years ago a survey of Merton's officers' time were taken (to calculate the time) and therefore cost had been spend on the Cemetery Boards work. Members then debated the value of requesting a further survey, but felt that such a survey would cause officers extra work and thus decided against a further survey.

RESOLVED

- 1). That the actions and issues identified within the Minute be actioned included rescinding the rule of only one burial on Saturday.
- 2). That the current budgetary position for 2014/15 based on the third quarters monitoring be noted.
- 3). That 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.
- 4). That the precepts for the financial year ended 31 March 2016 be set at zero.
- 5). That the scale of fees and charges detailed within Appendix E are approved effective from 1 April 2015.
- 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 2015.
- 7). That the Board review and approve the Risk Register attached as Appendix I of the report.

5 EXCLUSION OF THE PUBLIC (Agenda Item 5)

That the public are excluded from the meeting during consideration of the following reports on the grounds that they are exempt from disclosure for the reasons stated in the reports.

6 SERVICE DELIVERY, CEMETERY BOUNDARIES AND PARKING (CONFIDENTIAL REPORT) (Agenda Item 6)

The board considered the report on Services delivery, Cemetery boundaries and parking. Members were guided through the report which was split into two separate aspects. The first half of the report related to future service delivery of the cemetery.

In debating the report, Members understood the logic of the proposals, relating to recommendations A and B, and acknowledged that further work and information was required before they could make definitive decisions and confirmed that they would require a further report on those issues. Councillors David Williams and Jill West did not support the principles contained within recommendation B, of the report, and asked that it be recorded they voted against the recommendation.

In examining the second half of the report in relation to the cemetery boundaries and staff parking. Members felt that the proposed boundary were fair and were in fully supported the proposal as presented by the officers and contained within the report. Members were also supportive of utilising the cemetery yard as the clearly designated area for staff parking.

NB a more detailed exempt minute has been produced for this item.

RESOLVED

That the Board

- 1). supports in principle recommendations A and B (as set out within the report), to allow further exploratory work to occur and requests that a further report be brought back to the Board on those issues.
- 2). agrees to set the boundary of the Cemetery Lodge and its grounds, and the installation of a drive for the parking of three cars, within the new boundary (as shown in the appendix A to the exempt minute) which is to be the designated parking area for the tenant.
- 3). agrees that an area designated for staff parking is to be set within the cemetery's yard and that this only area set aside for staff parking.

7 GREEN LANE STABLES. OPTIONS FOR FUTURE USE (Agenda Item 7)

The Board considered the requested report by the Surveyor to the Board on Green Lane Stables – Options for the Future Use. The report provided the findings of the requested consultants' surveyor which was to evaluate the ways of maximising the land's rental value.

In considering the report the Board were slightly disappointed with the lack of potential ideas or 'blue sky thinking' suggested, but were pleased that it did recognise that the current rental was below the levels expected for such pieces of land. Members felt that further dialogue was needed between the Board and Ms Goodman over the levels of rent, and empowered officers to speak and negotiate with her and bring back an update, hopefully for their agreement to the next meeting.

Members also noted that there still issues of flooding and further exploration would be required to find out the underlining cause. The Board agreed to fund the investigative flood works, but requested that the findings be provided to them at their next meeting for consideration.

RESOLVED

That the Broad

1. agrees to the expenditure (approximately £200) on the exploratory flooding works and request the findings be brought back to their next meeting.
2. requests that the Surveyor to the Board to go and speak to Ms Goodman over the rental issues and bring back an update report to their next meeting.

MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 26 June 2015

Agenda item:

Wards: Borough Wide Merton and Sutton

Subject: Annual Governance Statement 2014/15

Lead officer: Zoe Church

Lead member:

Forward Plan reference number:

Contact officer:

Recommendations:

That the Annual Governance Statement be noted and agreed

1. PURPOSE OF REPORT AND EXECUTIVE SUMMARY

- 1.1 The Merton and Sutton Joint Cemetery Board is required to prepare an Annual Governance Statement (AGS) for the year 2014/15. This statement is required in order to comply with Regulation 4(3) of the Accounts and Audit Regulations 2011. As a Joint Committee, MSJCB is one of the scheduled bodies for the purposes of these regulations.
- 1.2 MSJCB has approved and adopted a code of corporate governance, which is consistent with the principles of the CIPFA/SOLACE Framework "Delivering Good Governance in Local Government"
- 1.3 The AGS explains how MSJCB has complied with the code and also meets the requirements of the 2011 Regulations.

2. DETAILS

- 2.1 The purpose of the AGS is to report on the robustness of the governance arrangements at MSJCB. Corporate governance is defined, for the purposes of this report, as:

"The framework of accountability to users, stakeholders and the wider community, within which organisations take decisions, and lead and control their functions, to achieve objectives. The quality of corporate governance arrangements is a key determinant of the quality of services provided by organisations."
- 2.2 The framework describes the key elements of systems and processes that comprise the Authority's governance arrangements including arrangements for:

- Focussing on the purpose of the Authority and creating and implementing a vision.
- Members and officers working together to achieve a common purpose with clearly defined function and roles.
- Values of Good Governance and standards of behaviour
- Making transparent decisions which are subject to scrutiny and risk management
- Developing the capacity of members and officers
- Engaging with local people and stakeholders

3. ALTERNATIVE OPTIONS

3.1 There are no alternative options as the AGS is a statutory requirement.

4. CONSULTATION UNDERTAKEN OR PROPOSED

4.1 No external consultation has taken place or is planned for this document.

5. TIMETABLE

5.1 This report has been prepared to meet the timetable for the approval of the Statement of Accounts.

6. FINANCIAL, RESOURCE AND PROPERTY IMPLICATIONS

6.1 There are no specific financial, resource or property implications.

7. LEGAL AND STATUTORY IMPLICATIONS

7.1 The AGS is a statutory requirement.

8. HUMAN RIGHTS, EQUALITIES AND COMMUNITY COHESION IMPLICATIONS

8.1 There are no specific human rights, equalities or community cohesion implications.

9. CRIME AND DISORDER IMPLICATIONS

9.1 None for the purposes of this report.

10. RISK MANAGEMENT AND HEALTH AND SAFETY IMPLICATIONS

10.1 There are no specific risk management or health and safety implications.

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

11.1 Appendix I: Annual Governance Statement 201415

- 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 CIPFA / SOLACE Delivering Good Governance in Local Government – Framework
 - 12.2 CIPFA / SOLACE Delivering Good Governance in Local Government – Guidance Note for Local Authorities

Appendix 1

1. ANNUAL GOVERNANCE STATEMENT (AGS) 2014/15

- 1.1 In compiling the AGS the Board has adhered to the Solace/CIPFA Guidance which is deemed best practice and addressed their six key principles:

2. **Principle 1 – Focussing on the purpose of the Authority and creating and implementing a vision.**

MSJCB is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently, and effectively. The Board also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

The governance framework comprises the systems and processes, culture and values by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads its communities. It enables the MSJCB to monitor the achievement of its scope and to consider whether this has led to the delivery of appropriate services and value for money.

In discharging this overall responsibility, the Board is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which include arrangements for the management of risk.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on going process designed to identify and prioritise the risks to the achievement of MSJCB activities etc., to evaluate the likelihood and potential impact of those risks being realised, and to manage them efficiently, effectively and economically.

The Board works within a code of corporate governance consisting of regulations issued by the Secretary of State. The members and officers of the Board discharge their duties within this framework and consistently with the adopted codes of corporate governance of their constituent councils. This is consistent with the principles of the CIPFA / SOLACE Framework, *Delivering Good Governance in Local Government*. The Annual Governance Statement explains how MSJCB has complied with the code and also meets the requirements of regulation 4(3) of the Accounts and Audit Regulations 2011.

2.1 Performance Management

The council has robust performance management arrangements in place and as part of the service planning process, performance indicators are challenged by the Business Planning team, Departmental Management Team, Corporate Management Team, reviewed by members and Overview and Scrutiny.

The performance management of MSJCB forms part of the arrangements established for Parks and Green Spaces. The key indicator for cemeteries is the level of income achieved from activities. This is monitored closely by the Board and its officers.

2.2 Financial Strategy and Management

Both Merton and Sutton have well established procedures for compiling their multi-year financial and business strategies. These are reviewed and updated annually. Implicit within these plans is the need for MSJCB to break even so that they do not need to precept constituent authorities.

Recently the Board has had to extend the cemetery at a cost of just over £1.6 million. This cost has been met by matching loans from the constituent authorities. The Board also plan to develop a reception/toilet block once reserves reach £0.5 million and is monitoring its income position closely to ensure it retains its break even position.

3. Principle 2 – Members and officers working together to achieve a common purpose with clearly defined function and roles.

MSJCB was established under the 1943 Order “for the purpose of the acquisition, construction and maintenance of a cemetery for the interment of the inhabitants of the constituent districts.” MSJCB is therefore a special purpose authority, whose activities are clearly defined.

The Order established a Constitution, which has been updated over the years as necessary. The Board currently comprises ten members (five councillors from Merton and five from Sutton), and four officers. Under current arrangements for the appointment of officers, in force since 1986, the Board's part-time Chief Officers are senior officers of the London Borough of Merton. The Registrar to the Board is the Cemeteries Manager and Registrar. The Treasurer and Section 151 Officer is the Council's Head of Business Planning. The Consultant Surveyor is a Merton employee. The Clerk to the Board is an officer from Corporate Governance. These officers work within the powers of the MSJCB, and the delegations from the London Borough of Merton.

4. Principle 3 – Values of Good Governance and standards of behaviour

The Board's members are bound by the Codes of Conduct of the constituent Councils. The Board's officers are employed by Merton Council and work within the governance standards of Merton Council. Officers and members undertake any training on these codes and standards as deemed appropriate by their constituent councils and this is considered sufficient for the purposes of discharging their duties as Board members and officers. Members and officers make declarations of interest in accordance with these codes and standards either to their constituent council or to the Board or to both as appropriate to the circumstances.

The accounts of the board are prepared and reviewed by internal audit, prior to despatch to external auditors as part of the annual governance process. The Board compiled a ten year budget plan to fully assess the impact of the cemetery extension. Financial performance is reported on a regular basis to Board members. The Board meets its gross expenditure through fees and charges. A Common Fund is also maintained as part of prudent financial management, in order to deal with unforeseen circumstances. In recent years MSJCB has been self-financing, and has not required a precept on the constituent boroughs.

5. Principle 4 – Making transparent decisions which are subject to scrutiny and risk management

The Board has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the managers within the authority who have responsibility for the development and maintenance of the governance environment, the head of internal audit's annual review, and also by comments made by the external auditors and other review agencies and inspectorates. A programme of bearer beam replacement was undertaken in response to feedback from users.

Operationally the Cemetery falls within Merton Council and as such adheres to its anti fraud and corruption strategy, which was updated and approved by General Purposes committee in 2011/12. Integral to these arrangements is the Whistleblowing policy which is communicated to staff via the intranet, TV screen in the Civic Centre foyer, leaflets and posters to outbuildings. All Whistleblowing cases and action are reported annually to the General Purposes committee. Any items in respect of MSJC would be reported through to the Board.

The council also participates in the National Fraud Initiative (NFI) a computerised data matching exercise, led by the Audit Commission, designed to detect fraud perpetrated on public bodies.

5.1 Complaints

Constituent authorities' complaints policies are reviewed regularly to ensure on-going continuous improvement in how we deal with complaints. The annual complaints report is now published on the council's website. Complaints handling is included in departmental induction and specific training on how to respond positively to complaints has been provided to teams who have high volumes of complaints. The Board has reviewed and responded to complaints made in respect of Bearer Beams and this has led to work being carried out to rectify concerns.

5.2 Transparency agenda

In delivering this agenda the Board is currently encompassed within the arrangements made by Merton Council to publish most of the information specified by the government's Open Data requirements on the council's Open Data webpage. Work is in progress to publish the outstanding data to meet the new requirements of the 2014 Transparency Code.

The Protection of Freedoms Act 2012 requires the council to publish datasets that are requested.

Merton Council publishes an Information requests disclosure log which gives brief details of the requests received that week under the Freedom of Information Act 2000 and the Environmental Information Regulations 2004.

Under the Freedom of Information (FOI) Act, a public authority must respond to an FOI Freedom of Information (FOI) request within 20 working days. The council's performance in responding to Freedom of Information requests is published on the council's website via the performance monitoring dashboard.

5.3 Data Security

The council has established processes to manage the risk of the loss of personal data, of which a significant amount is held across many business areas. The processes include mandatory training for staff, publication of guidance and an Information Security Policy. Prompt reporting of any security incident is required to enable appropriate remedial action to be taken. Each reported incident is followed up by the Information Governance Team to ensure that any lessons learnt are quickly deployed. The Head of Information Governance will decide whether cases are to be reported to the Information Commissioner's Office, and no cases reported during 2014/15 have resulted in any sanctions or monetary penalties against the council, due to the effectiveness of the policies and procedures that are in place.

The council's progress towards more flexible working has brought new challenges for the security of the personal data that we use, and the team constantly revises the content of the weekly staff bulletin items to give guidance about the latest risks and issues.

5.3 Risk management

Risk management is a central part of the Board's system of internal control. The focus of the risk management strategy is to ensure the identification and treatment of risk as part of everyday management. The Risk Register is reviewed at each meeting of the Board.

5.4 Health and safety

The council's safety management system ensures compliance of employers under the Health and Safety At Work Etc Act 1974, The Management of Health and Safety At Work Regulations 1999 and all sister regulations.

Primary functions are to promote good health and safety practice across the council, develop and implement corporate policies and guidance to safeguard the health, safety and welfare of the Council's employees, clients, and members of the public and other persons. Assist departmental management teams identify and develop suitable systems and procedures in compliance with their duties under the legislation.

5.5 Contingencies, business continuity and emergency planning

The past year has seen a significant change in civil contingencies and emergency management. The revision of the Minimum Standards for London during 2013 placed increased responsibility on local authorities to self-regulate and provide greater resilience on supporting community cohesion and community recovery post incident. This increase in workload has come with no additional resource.

Safety Services has started testing the business continuity plans and departmental arrangements as part of the on-going assurance to London Resilience Team that Merton is compliant with Civil Contingencies both at a local level and as part of the London resilience planning process.

MSJC forms a part of the arrangements for burials which would be key during occurrences where there was a pandemic or mass fatality.

6. Principle 5 – Developing the capacity of members and officers

Members – Provision of Member development is made jointly with Sutton and a member's development plan is in place for both authorities. Induction training is provided for all new and existing members.

Officers – Training needs are identified through staff appraisals and training can now be booked on the council's iTrent System. The Council has Induction workshops throughout the year for new starters and for employees who change their roles. There is a managers' induction session for managers new to the Council or new to role. Training is available for all staff to ensure they have the skills and knowledge to undertake their role. The management behaviours have been included in the appraisals for Departmental Management Teams and Leadership team for 2014/15 with the view to rolling it out to other management grades after the appraisal analysis.

7. Principle 6 – Engaging with local people and stakeholders

A wide range of communications channels are used by the council to target different audiences. The Council magazine, My Merton, is delivered to every household in the borough four times a year. The Council also uses online and social media channels to target different audiences. Some services have developed bespoke communication channels to reach particular target audiences.

A wide range of engagement forums are used, some led by the council, others by the community, to communicate the council's vision and to consult local people, for example the Interfaith Forum, LGBT Forum, BAME Forum, Involve, Community Forums, Youth Parliament, and Young Advisors

The council follows the principles for engagement agreed by the Merton Partnership in 2010 and refreshed in 2014 as part of the Get Involved - Community Engagement Strategy. These principles let residents know what they can expect from council consultations and they are invited to report on occasions when consultations fall short of these expectations.

All our consultations and many of our partner's consultations are listed in our online database. Residents and stakeholders can sign up for alert emails to be updated when new consultations are in place on the system so they can find out how to get involved.

8. Overarching

Merton Council internal audit services has carried out reviews of the councils main financial systems which are also used by MSJCB, an assurance has been provided as part of the councils AGS that the controls are reasonable. A review of the return has also been carried out.

The Treasurer has provided a Certificate of Internal Control for the year ended 31 March 2015, stating that they were aware of their responsibilities, and that they had complied with the Council's policies and procedures. All officers of the Board have signed a certificate of assurance to confirm compliance with Merton's processes and Procedures during 2014/15.

No significant governance issues have been identified during 2014/15, however, steps will be taken to ensure appropriate professional advice is sort in a timely manner. MSJCB, in conjunction with Merton Council, will continue to review its internal control processes, particularly with regard to performance management, risk management and business continuity.

Chair of the Board

Registrar to the Board

Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 26 June 2015

Agenda item:

Wards: Borough Wide Merton and Sutton

Subject: ABSTRACT OF ACCOUNTS 2014/2015

Lead officer: Zoe Church

Lead member:

Key decision reference number:

Recommendations:

- 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 2014-15
 - C. To approve the Annual Audit Return for 2014-15
 - D. To review, amend and approve the Risk Register attached as Appendix H
 - E. To approve the finalised estimates for 2015-16 attached as Appendix I
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1. Purpose of report and executive summary

- 1.1 This report presents MSJCB's Accounts for 2014-15 which comply with the CIPFA Accounting Code of Practice which is compliant with International Financial Reporting Standards (IFRS). In addition, this report proposes a final 2015-16 Budget for Approval

2. Details

- 2.1 The statement of accounts for 2014-15 is attached to this report. It includes the details of actuals for 2013/2014 for comparison purposes. The accounts are subject to external audit.

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

<u>Item</u>	<u>£</u>	<u>Reason</u>
Income overachieved	(42,878)	Over achievement of maintenance of grave income and interment fees.
Employee expenditure	(14,225)	Net underspend on Salaries
Running expenses	31,574	Overspends on maintenance, equipment, rubbish disposal, members allowances and depreciation.
Special Projects	7,535	Final payment on front entrance for which no budgetary provision.
Net under spend	<u>(17,994)</u>	

2.3 Breakdown of Debtors/Pre Payments

The table below provides a breakdown of debtors and pre payments as at 31st March 2015

Sundry Debtors/Prepayments

Net Burial Income due	29,424
Pre Payment Service Plan - 1 year left to run	940

<u>Total Sundry Debtors/Prepayments</u>	<u>30,364</u>
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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 2014-15	18,000
London Borough of Sutton - Repayment of Loan and Interest	130,496
Prepayment of Graves Maintenance 2014/15	28,996
Other	1,980

<u>Total Sundry Creditors</u>	<u>179,472</u>
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- 2.5 **Fund balances and reserves**
- 2.6 Members should note the overall level of the Common Fund Balance to be £354,316. A distribution to Constituent Boroughs for 2014-15 is not recommended due to proposed capital projects.
- 3. **Revised Estimates for 2015-16**
- 3.1 Attached as Appendix I are the revised revenue estimates for 2015/16 for approval. These income (Appendix J) and depreciation budgets have been updated to reflect outturn and special projects have been updated for developments since the meeting in February 2015.
- 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 for review and approval.

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 2015 C – Income and Expenditure Account 2014-15 D – Cash Flow Statement E – Copy of Annual Return 2014-15 to Auditors F – Capital Accounts G – Precept History H – Risk Register I – Revised Estimates 2015-16 J – Interment Fees 2014-16
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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
 - Tel: 0208 545 3451
 - email: zoe.church@merton.gov.uk
- Meeting arrangements - Democratic Services:
 - email: democratic.services@merton.gov.uk
 - Tel: 020 8545 3356/3357/3359/3361/3616
- All press contacts - Merton's Press office:
 - email: press@merton.gov.uk
 - 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 2015

Treasurer of the Board

Merton Civic Centre
London Road
Morden
Surrey
SM4 5DX

MERTON AND SUTTON JOINT CEMETERY BOARD

ABSTRACT OF ACCOUNTS 2014/2015

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 2014-15. 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 £3,500 per annum.	2.64
CC	ARQIVA rent of £7,875 per annum (plus 25% site share)	0.03
Total		55.10

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)
Adjustments between statutory Accounting and Proper Accounting Practice							
Depreciation			(93,752)		93,752		0
Appropriations							
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							
Balance at 31 March 2013 c/fwd	(26,040)	(252)	(319,082)	(3,919)	(408,262)	0	(757,554)

MSJCB Movement in Reserves Statement 1 April 2013 to 31 March 2015

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)	(319,082)	(3,919)	(408,262)	0	(757,554)
(Surplus)/Deficit of the Year			(35,234)				(35,234)
Adjustments between statutory Accounting and Proper Accounting Practice							
Depreciation			93,752		(93,752)		0
Appropriations							
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							
Balance at 31 March 2013 c/fwd	(26,040)	(252)	(354,315)	(3,919)	(408,262)	0	(792,788)

MERTON AND SUTTON JOINT CEMETERY BOARD

BALANCE SHEET AS AT 31st MARCH 2015

31st March 2014

31st March 2015

LONG TERM ASSETS

1,921,245	Land and Building	1,846,511
117,204	Vehicles, Plant Furniture & Equipment	98,187
0	Long Term Debtors	
<u>2,038,450</u>		<u>1,944,699</u>

CURRENT ASSETS

249	Investment at cost	249
19,942	Sundry Debtors / Prepayments	30,364
502,909	Cash & Bank/(Overdraft)	619,214
<u>523,101</u>		<u>649,827</u>

CURRENT LIABILITIES

<u>111,199</u>	Sundry Creditors	<u>179,472</u>
----------------	------------------	----------------

411,902**NET CURRENT ASSETS****470,355****LONG TERM LIABILITIES**

846,398	Loans from London Borough of Merton	811,132
846,398	Loans from London Borough of Sutton	811,132
<u>1,692,797</u>		<u>1,622,265</u>

757,555**NET ASSETS****792,789****UNUSABLE RESERVES**

408,262	Capital Adjustment account	408,262
---------	----------------------------	---------

USABLE RESERVES

319,082	Common Fund	354,316
3,919	Capital Fund	3,919
26,040	Purchasing Graves In Reserve Fund	26,040
252	Graves maintained in perpetuity	252
		<u>384,527</u>

757,555**TOTAL RESERVES****792,789**

Sundry Debtors/Prepayments

15,534	Net Burial Income due	29,424
1,880	Pre Payment Service Plan - 1 year left to run	940
<u>19,942</u>	<u>Total Sundry Debtors/Prepayments</u>	<u>30,364</u>

Sundry Creditors

9,463	Surrey County Council - Pension Management Fees 2014-15	18,000
65,860	London Borough of Sutton - Repayment of Loan and Interest	130,496
31,335	Prepayment of Graves Maintenance 2014/15	28,996
0	Other	1,980
<u>111,199</u>	<u>Total Sundry Creditors</u>	<u>179,472</u>

0

MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2015**

Actual to date 2013/14 £	REVENUE ESTIMATE 2014/15 £	Actual to date 2014/15 £	Variance Act-Est	Variance Act-Act
Employees				
72,545 Salaries	65,900	83,237	17,337	10,692
151,697 Wages	150,720	121,466	(29,254)	(30,231)
5,854 Pensions	18,000	16,141	(1,859)	10,288
Training	450	0	(450)	0
1,000 Advertisements	0	0	0	(1,000)
231,096	235,070	220,845	(14,225)	(10,251)
Running Expenses				
5,935 Maintenance - Buildings	5,500	13,355	7,855	7,420
1,371 Maintenance - Mechanical	1,500	249	(1,251)	(1,122)
108 Maintenance - Electrical	500	387	(113)	279
14,220 Maintenance - Grounds and Paths	5,000	2,054	(2,946)	(12,166)
5,580 Electricity	2,670	605	(2,065)	(4,975)
3,558 Gas	2,020	2,542	522	(1,016)
0 Cleaning Materials			0	0
1,300 Rubbish Disposal	6,000	12,600	6,600	11,300
1,424 Water	3,500	1,339	(2,161)	(85)
7,276 Rates	7,020	7,418	398	142
11,241 Equipment	1,700	8,319	6,619	(2,922)
Tools			0	0
Materials	2,300	1,857	(443)	1,857
Memorial Seats - Purchase	0	683	683	683
52 Laundry	40	8	(32)	(44)
619 Clothing and Uniforms	0	142	142	(477)
188 Car Allowances	0	86	86	(102)
439 Petrol and Oil	550	361	(189)	(78)
4,207 Repair and Maintenance - Vehicles and	5,360	5,053	(307)	846
690 Printing and Stationery	750	311	(439)	(379)
Advertising	0	0	0	0
Postage	0	0	0	0
698 Telephones & IT	450	688	238	(10)
Training & Conference Expenses	450	1,000	550	1,000
745 Subscriptions	800	275	(525)	(470)
Software Licence	2,200	5,678	3,478	5,678
3,070 Insurance	3,020	3,020	0	(50)
Legal Services	2,330	1,381	(950)	1,381
57,740 Management and Administration Expens	57,740	57,740	0	0
Members Allowances	0	6,578	6,578	6,578
2,430 Audit Fee	2,430	1,300	(1,130)	(1,130)
Travel Expenses	0	0	0	0
Loss on Disposal	0	0	0	0
23,220 Depreciation	12,850	23,220	10,370	0

MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2015**

Provision for Bad Debt	0	0	0	0
146,111	126,680	158,252	31,572	12,142

Debt Charges

131,719 Capital Debt Charges	129,270	129,272	2	(2,447)
131,719	129,270	129,272	2	(2,447)

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2015

Actual to date 2013/14 £	REVENUE ESTIMATE 2014/15 £	Actual to date 2014/15 £	Variance Act-Est	Variance Act-Act
Miscellaneous Expenses				
0 Concrete Headstone Bearers/Front Entr	39,500	47,035	7,535	47,035
0	39,500	47,035	7,535	47,035
508,926	530,520	555,404	24,884	46,479

INCOME

(450,897) Interment Fees	(490,000)	(501,063)	(11,063)	(50,166)
(37,267) Memorial Fees	(25,000)	(32,279)	(7,279)	4,988
0 Memorial Seats	(200)	0	200	0
(30,234) Maintenance of Graves	(12,000)	(34,900)	(22,900)	(4,666)
(14,504) Rents	(14,480)	(14,395)	85	109
0 Interest	(20)	(2)	18	(2)
(5,639) Miscellaneous Fees	(6,060)	(8,000)	(1,940)	(2,361)
(538,540)	(547,760)	(590,638)	(42,878)	(52,098)
(29,615)	(17,240)	(35,234)	(17,994)	(5,619)

MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2015****(1) PURCHASING GRAVES IN RESERVE FUND**

26,040	Balance Brought Forward	26,040
0	Add Surplus	0
26,040		26,040

(2) COMMON FUND

289,467	Balance Brought Forward	319,082
0	Contribution to - London Borough of Merton	0
0	London Borough of Sutton	0
289,467		319,082
29,615	Add Surplus (Deficit) for the year	35,234
23,220	Transfer depreciation to capital adjustment account	23,220
	Loss on Disposal	
70,532	Provision for Repayment of Loan	70,532
(93,752)	Minimum Revenue Provision	(93,752)
	Contribution to Capital Fund	
319,082	Common Fund Balance	354,316

(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
3,919	Balance Carried Forward	3,919
349,041	TOTAL FUNDS AND BALANCES	384,275

MSJCB Cash Flow Statement 2013-14	£
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	(908,445)
Net cashflows from Operating Activities	(1,031,811)
Investing activities	0
Financing activities	70,543
Net increase or decrease in cash and cash equivalents	(961,268)
Cash and cash equivalents at the beginning of the period	458,360
Cash and cash equivalents at the end of the period	(502,909)

MSJCB Cash Flow Statement 2014-15	£
Net (surplus) or deficit on the provision of services	(35,235)
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	(57,850)
Net cashflows from Operating Activities	(186,837)
Investing activities	0
Financing activities	70,532
Net increase or decrease in cash and cash equivalents	(116,305)
Cash and cash equivalents at the beginning of the period	(502,909)
Cash and cash equivalents at the end of the period	(619,215)

Small Bodies in England

Annual return for the financial year ended 31 March 2015

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 2015.

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 2015, 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 their work. Therefore, unless requested, do not send any original financial records to the external auditor.

Once the auditor has completed their work, 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 annual return, including the external auditor's report, by 30 September 2015.

It should not be necessary for you to contact the external auditor 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 or www.slcc.co.uk) or from the members area of the Association of Drainage Authorities website (www.ada.org.uk).

Section 1 – Accounting statements 2014/15 for:

Enter name of reporting body here:

Merton and Sutton Joint Cemetery Board

	Year ending		Notes and guidance
	31 March 2014 £	31 March 2015 £	
			Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
1 Balances brought forward	358,828	411,653	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	538,540	590,638	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	231,096	220,845	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5 (-) Loan interest/capital repayments	131,728	129,272	Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
6 (-) All other payments	122,891	182,067	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	411,653	470,107	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	502,909	619,214	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	2,038,699	1,944,948	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	1,692,797	1,622,265	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 2015 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:

SIGNATURE REQUIRED

Date 26/06/2015

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

26/06/2015

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair of meeting approving these accounting statements:

SIGNATURE REQUIRED

Date 26/06/2015

Section 2 – Annual governance statement 2014/15

We acknowledge as the members of **Merton and Sutton Joint Cemetery Board** 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 2015, 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.	✓		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.	✓		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 body to conduct its business or on its finances.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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.	✓		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

MINUTE REFERENCE

dated 26/06/2015/YYYY

Signed by:

Chair SIGNATURE

dated 26/06/2015

Signed by:

Clerk SIGNATURE REQUIRED

dated 26/06/2015YYYY

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

Section 3 – External auditor certificate and report 2014/15

Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Audit Commission Act 1998 as transitionally saved, for the year ended 31 March 2015 in respect of:

Merton and Sutton Joint Cemetery Board

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 2015; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to review the annual return in accordance with guidance issued by the Audit Commission (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

External auditor report

(Except for the matters reported below)* on the basis of our review of the annual return, 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 Audit Commission issued guidance in its Standing Guidance, which is applicable to external auditors' work on 2014/15 accounts.

Section 4 – Annual internal audit report 2014/15 to

Merton and Sutton Joint Cemetery Board

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 2015.

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.	✓		
B The body's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
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.	✓		
E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F Petty cash payments were properly supported by receipts, all expenditure was approved and VAT appropriately accounted for.	✓		
G Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.	✓		
H Asset and investments registers were complete and accurate and properly maintained.	✓		
I Periodic and year-end bank account reconciliations were properly carried out.	✓		
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.	✓		

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 CULLETON NAME

Signature of person who carried out the internal audit: SIGNATURE REQUIRED Date: 05/06/2015/Y

*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 2014/15 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 2014) equals the balance brought forward in the current year (Box 1 of 2015).
- 9 Do not complete section 3. The external auditor will complete it at the conclusion of the 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 2015 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.

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
TOTAL	2,132,202	93,752	0	0	2,038,450
					117,205
Land and Buildings	1,995,979	74,734	0	0	1,921,245
Vehicles, Plant and Equipment	136,223	19,018	0	0	117,205
	2,132,202	93,752	0	0	2,038,450

CAPITAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2015

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 31/3/2014 £	Depreciation at 31/03/2015	Disposals during year	Additions during year £	Valuation at 31/3/2015 £
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	4,079	107			3,971
40 Superintendent's house & office	3,592	95			3,497
40 Waiting room and lavatories	6,298	166			6,133
40 Drawing room for works staff	194	5			189
40 Greenhouses	2,597	68			2,528
40 Chapel	11,476	302			11,174
40 Chapel heating	453	12			441
40 Layout of Roman Catholic section	817	22			796
10 Potting shed conversion	549	69			480
Nil Cemetery extension	1,692,797	70,532			1,622,265
40 Mess room	3,668	97			3,572
40 Boundary Wally, Layout, Fencing & Elect. Works	123,911	3,261			120,650
7 Tractor	3,623	725			2,898
7 Grave Digger	28,951	5,790			23,161
7 Vehicle equipment & potting sheds	2,958	592			2,366
7 Ivenco Tipper Truck	9,308	1,862			7,446
5 Indexing & Digitization DB	13,673	4,558			9,115
5 Dumper Truck	7,110	2,370			4,740
20 Cemetery Grounds	15,785	877			14,908
20 Sub Transformer	32,105	1,784			30,321
10 Store shed	113	14			98
Backlog Depreciation	0				0
10 Repairs to Service Yard & Storage	3,581	448			3,133
TOTAL	2,038,450	93,752	0	0	1,944,698
					98,187
Land and Buildings	1,921,245	74,734	0	0	1,846,511
Vehicles, Plant and Equipment	117,205	19,018	0	0	98,187
	2,038,450	93,752	0	0	1,944,698

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
2013	224	539,401	549,024	(9,622)	0	289,468
2014	216	508,926	538,540	(29,615)	0	319,082
2015	217	555,404	590,638	(35,235)	0	354,316

Risk No	Short Name	Risk	Issue	Cause	Consequences	Likelihood	Impact	Risk Score	RAG Status			Direction of travel			Impact code	Risk Owner	Portfolio Holder	Action Plan (Y/N) / Review date	Comment regarding review
									R	A	G	↑	→	↓					
MSJCB2	Pandemic	✓		Increase in deaths due to pandemic- Reduction in Burials as population has reduced	Unable to deal with demand for graves & different burial procedures- Reduction in Burial Income	1	4	4	G			→		R	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	Corporate Pandemic (swine flu) plan	LBM will update plans as and when any new pandemic arises	
MSJCB3	Rental Income		✓	Unable to maximise income through rents	The bulk of MSJC Land rented out at a peppercorn rent	6	1	6	A			→		FI	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	Rents reviewed regularly	For discussion at the board	
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	1	3	3	A			↓		HS	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	N/A	Replacement of Beams part of a programme of works has allowed this to be reduced	

Emerging risks		Risk	Issue															

	REVENUE ESTIMATE 2014/15 £	ESTIMATED OUTTURN 2014/15 £	ACTUAL OUTTURN 2014/15 £	ORIGINAL REVENUE ESTIMATE 2015/16 £	REVISED REVENUE ESTIMATE 2015/16 £	VARIANCE
Employees						
Salaries	65,900	68,290	83,237	65,100	65,100	0
Wages	150,720	131,930	121,466	152,580	152,580	0
Pensions	18,000	18,000	16,141	18,000	18,000	0
Agency	0	7,087	0	0	0	0
	234,620	225,307	220,844	235,680	235,680	0

Running Expenses

General Maintenance - Buildings	5,500	6,000	13,355	5,580	5,580	0
General Maintenance -Mechanical	1,500	1,600	249	1,520	1,520	0
General Maintenance - Electrical	500	500	387	510	510	0
General Maintenance - Grounds & Paths	5,000	5,000	2,054	5,080	5,080	0
Electricity	2,670	3,500	605	2,710	2,710	0
Gas	2,020	3,500	2,542	2,050	2,050	0
Rubbish Disposal	6,000	6,000	12,600	6,090	6,090	0
Water	3,500	2,000	1,339	3,550	3,550	0
Rates	7,020	7,418	7,418	7,130	7,130	0
Equipment	1,700	6,500	8,319	1,730	1,730	0
Tools	0	0	0	0	0	0
Materials	2,300	2,700	1,857	2,330	2,330	0
Memorials, Burial and Cremation	0	0	683	0	0	0
Laundry	40	40	8	40	40	0
Clothing and Uniforms	0	35	142	0	0	0
Car Allowances	0	0	86	0	0	0
Petrol and Oil	550	450	361	560	560	0
Repair and Maintenance - Vehicles (SLA)	5,360	5,360	5,053	5,440	5,440	0
Printing and Stationery	750	200	311	760	760	0
Advertising	0	0	0	0	0	0
LBM Legal Services	2,330	1,400	1,381	2,360	2,360	0
Postage	0	0	0	0	0	0
Telephones	450	400	688	460	460	0
Affiliation fees	560	300	0	570	570	0
Training/Conference Expenses	450	0	1,000	460	460	0
Subscriptions	240	0	275	240	240	0
Software Licence	2,200	2,200	5,678	2,230	2,230	0
Insurance	3,020	3,020	3,020	3,070	3,070	0
Management and Administration Expenses	57,740	57,740	57,740	57,740	57,740	0
Members Allowances	0	6,000	6,578	0	0	0
Audit Fee	2,430	2,430	1,300	2,470	2,470	0
Travel Expenses	0	0	0	0	0	0
Depreciation	12,850	12,850	23,220	12,850	23,220	10,370
Provision for Bad Debt	0	0	0	0	0	0
	126,650	143,143	158,251	127,530	137,900	10,370

	REVENUE ESTIMATE 2014/15 £	ESTIMATED OUTTURN 2014/15 £	ACTUAL OUTTURN 2014/15 £	ORIGINAL REVENUE ESTIMATE 2015/16 £	REVISED REVENUE ESTIMATE 2015/16 £	VARIANCE
Interest and MRP - Loan	129,270	129,270	129,272	126,830	126,830	0
Interest / Minimum Revenue Provision	129,270	129,270	129,272	126,830	126,830	0
<i>Miscellaneous Expenses</i>						
Bearer Beams	39,500	53,000	47,035	43,000	33,000	(10,000)
Yard Improvements					10,000	10,000
Essential Tree Works					15,000	15,000
Chapel Meter Exchange	0	0	0	0	10,000	10,000
	39,500	53,000	47,035	43,000	68,000	25,000
TOTAL EXPENDITURE	530,070	544,720	555,402	533,040	568,410	35,370
Interment Fees	(490,000)	(433,000)	(501,063)	(443,830)	(513,590)	(69,760)
Memorial Fees	(25,000)	(33,000)	(32,279)	(30,000)	(30,000)	0
Memorial Seats	(200)	0	0	0	0	0
Maintenance of Graves	(12,000)	(34,900)	(34,900)	(30,000)	(30,000)	0
Grave Rights Transfer Fees	(6,000)	0	0	0	0	0
Rents	(14,480)	(14,480)	(14,395)	(14,480)	(14,480)	0
Interest	(20)	(3,000)	(2)	(3,000)	(3,000)	0
Miscellaneous Fees	(60)	0	(8,000)	(60)	(60)	0
TOTAL INCOME	(547,760)	(518,380)	(590,639)	(521,370)	(591,130)	(69,760)
Budget Total	(17,690)	26,340	(35,237)	11,670	(22,720)	(34,390)

Calculation of Interment Income

Number of Interments	Actual 2014/15	Estimate 2014/15	2013/14	2012/13	2011/12	2010/11
April	19	19	24	19	22	18
May	17	17	22	26	21	28
June	11	11	27	14	17	24
July	16	16	25	20	16	13
August	10	10	15	26	13	16
September	17	17	9	18	26	14
October	19	19	19	13	17	22
November	21	21	10	17	13	21
December	19	19	11	17	13	24
January	25	25	16	17	22	26
February	21	17	20	21	14	12
March	22	16	18	16	18	20
TOTAL (for full year)	217	207	216	224	212	243

	<u>Adjusted</u>	<u>Estimate</u>	<u>Variance</u>
Internement income received 14/15	(501,063)	(433,000)	(68,063)
Projected income 15/16 with 2.5% price u	(513,590)	(443,830)	

Reason for the 2014/15 Variance

Interment Income Due	(29,424)
Additional Income from Additional Interments/Unit Income	(39,179)
Total	(68,603)

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Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: June 2015

Agenda item:

Wards: Borough Wide Merton and Sutton

Subject: Breakdown of the use of the cemetery by faith

Lead officer: Mark Robinson

Lead member:

Details of the breakdown of burials by faith since 2011 (by financial year)

Details of available graves by faith

DETAILS

Breakdown of burials by faith

	Church of England	Roman Catholic	Non Conformist	General Muslim	Ahmadiyya Muslim	Jewish
2011/2012	117	78	28	28	21	0
2012/2013	102	61	23	19	19	2
2013/2014	85	57	24	27	22	0
2014/2015	72	65	23	31	20	0

Breakdown of graves available by faith (approximately)

	Church of England	Roman Catholic	Non Conformist	General Muslim	Ahmadiyya Muslim	Jewish
Existing cemetery ground	330	370	686	295	608	160
New cemetery ground	933	933	Nil	511	674	Nil
Total	1263	1303	686	806	1282	160

2. FINANCIAL, EQUAL OPPORTUNITIES, PERSONNEL AND LEGAL IMPLICATIONS

2.1. None for the purposes of this report.

Contact Officer:

Mark Robinson, Registrar: 020 8545 3235

Liaison/cemetery/statistics/Merton and Sutton Cemetery Statistics

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

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