

North East Surrey Crematorium Board

13 June 2017

10.00 am at the

**North East Surrey Crematorium, Cemetery Lodge, Lower Morden Lane, Morden
SM4 4NU**

To all members of the North East Surrey Crematorium Board:-

Chair: Councillor Philip Jones, London Borough of Merton
Vice-Chair Councillor Vincent Galligan, London Borough of Sutton

Members: Councillor Abdul Latif, London Borough of Merton
Councillor Geraldine Stanford, London Borough of Merton
Councillor Paul Wingfield, London Borough of Sutton
Councillor Claire Clay, London Borough of Wandsworth
Councillor Michael Ryder, London Borough of Wandsworth
Councillor Stuart Thom, London Borough of Wandsworth
Councillor Candida Jones, London Borough of Wandsworth
Councillor Sue McKinney, London Borough of Wandsworth

Clerk to the Board
Civic Offices
St Nicholas Way
Sutton
SM1 1EA

Friday 2 June 2017

Enquiries to: Aimee Wittams-Smith, Clerk to the Board
Tel: 020 8770 4990, Email: committeeservices@sutton.gov.uk
Copies of reports are available in large print on request

AGENDA

1. Apologies for absence

2. Declarations of Interest

3. Minutes of the last meeting

To approve as a correct record the Minutes of the meeting held on 14 March 2017.

4. Report of the Treasurer

1 - 20

5. Report of the Surveyor

21 - 48

6. Time of Future Meetings

To discuss a proposal by The Chair to hold future meetings of the North East Surrey Crematorium Board in the afternoon.

7. Exclusion of the press and public

The following motion should be moved, seconded and approved if the committee wishes to exclude the press and public to deal with reports revealing exempt information:

“That the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraph 3 Schedule 12A of the Local Government Act 1972.”

8. Any urgent items brought forward at the discretion of the Chair

The Chair must approve the reason for urgency.

9. Date of next meeting

The next meeting of the Board will take place on 12 September 2017 at Sutton Civic Offices, St Nicholas Way, SM1 1EA.

Reminder – Declarations of Interests

Members should consider the following interests and whether they have any they should declare.

Disclosable Pecuniary Interests

Where you have a Disclosable Pecuniary Interest in any business of the Authority at this meeting and you have either declared it beforehand in the Register of Members' Interests or to the Monitoring Officer for entry in the Register you must state at this meeting that you have such an interest and then withdraw from the room or chamber where the meeting is being held whilst that business is considered.

Where you have a Disclosable Pecuniary Interest in any business of the Authority at this meeting and have not previously declared it you must declare the nature of that interest at this meeting and then withdraw from the room or chamber where the meeting is being held whilst that business is considered.

Other Pecuniary and Non-Pecuniary Interests

Where you have any other pecuniary or non-pecuniary interest in any business at this meeting you must declare that interest, but may continue to speak and vote on the matter. However, if the interest is one which a member of the public, with knowledge of the relevant facts, would reasonably regard as so significant that it is likely to prejudice your judgement of the public interest then you should declare the interest and withdraw from the room or chamber where the meeting is being held whilst that business is considered.

If, during the course of the committee meeting, you consider you may have an interest you should always declare it.

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NORTH EAST SURREY CREMATORIUM BOARD

Minutes of the Meeting held at Civic Offices, St Nicholas Way, Sutton on 14 March 2017 at 10.00 am

MEMBERS Merton: Councillors Philip Jones (Chair) Abdul Latif and Geraldine Stanford.
(*absent)

Sutton: Councillors Vincent Galligan and Paul Wingfield.

Wandsworth: Councillors Stuart Thom, Michael Ryder, Claire Clay, Candida Jones, Sue McKinney*

OFFICERS Aimee Wittams-Smith (Clerk)
Jean Stevenson (Treasurer)
Clive Andrews (Surveyor)
Barbara Ward - Bereavement Services Manager, Enable
Hussein El-Bahrawy - Head of Design Services, Wandsworth
Simon Ingyon - Executive Director Parks & Leisure, Enable

28. APOLOGIES FOR ABSENCE

Apologies were received from Councillor Sue McKinney.

29. DECLARATIONS OF INTEREST

There were no declarations of interest.

30. MINUTES OF THE LAST MEETING

The minutes of the meeting held on 6 December 2016 were agreed and signed as a correct record.

31. APPOINTMENT OF CLERK TO THE BOARD

Resolved: Aimee Wittams-Smith was appointed as the clerk to the board.

32. REPORT OF THE SURVEYOR

Clive Andrews, Surveyor, introduced the report. The Board noted that the winter weather and the end of the 'Baby Boomer' generation's natural lifespan could have an effect on the rate of need. The report included:

- Performance monitoring - Two major projects planned for this Summer, the resurfacing of the main drive and the installation of a new heating system to include a heat exchanger. The intention is carry out both projects at the same to minimise disruption to the crematorium.
- One complaint received in the last 3 months which was dealt with at the time.
- Barbara Ward had been appointed as Bereavement Services Manager.
- Hussein El Bahrawy, Design Services Head of Service, would be covering provision of advice to the Board until a permanent appointment is made to replace Mark Ferguson.
- No Health and Safety matters to report in the last quarter.

**North East Surrey Crematorium Board
14 March 2017**

Clive Andrews moved on to discuss music provision at North East Surrey Crematorium, he informed the Board that most other crematoriums had already moved to a more modern digital music system as relying on CDs and various iPods and mp3 players was not reliable and could pose potential copyright issues where a customer brings in a burned copy of a CD. He highlighted that there would be less room for error with a digital system where customers have chosen from a library of tracks available to them. Simon Ingyon confirmed that the system would assist with preparation for services, and that the installation of such systems had been successful for other crematoriums. Councillor Abdul Latif asked whether the system allowed access to music that may be required for residents from varying religions and ethnicity, such as for a Sikh or Hindu service, Clive Andrews confirmed that the systems were designed to access a wide range of music.

Simon Ingyon took the Board through the formal tender process undertaken by Enable and an evaluation of the tenders received from the two suppliers in the market music systems. It was suggested that the Board could choose which service to tender or delegate the decision to Officers. Councillors raised concerns about the cost of providers versus the guarantee of quality and it was confirmed that the tender analysis would take account of both cost and quality.

One provider (Provider A) had displayed further innovation than Provider B, however Provider B had been running for a long time and was popular with other crematoriums. Councillors discussed the benefits of the add-on features, in particular the potential for income generation that would be available to the crematorium if they had the facility to provide a webcast. Councillor Wingfield raised concerns about endorsing a monopoly for Provider B's system by continuing to go with the 'tried and tested' service providers.

The discussion moved to whether the music system was required, and Simon Ingyon confirmed that the crematorium would prefer to move towards installing the system as soon as possible.

Following a motion from Councillor Philip Jones, The Board agreed that the decision for the contract award to the service provider for a digital music system would be delegated to the Surveyor, subject to his first reporting his recommendation to Board members

Clive Andrews informed the Board that there had been positive news in regard to opening up space for cremated remains graves and above ground niches. Councillor Candida Jones asked if there could be annual reports including statistics on the amount of carbon and energy that had been saved by using the new heating system once it was installed, and the energy saving light bulbs that were in place. Clive Andrews agreed to seek the statistics from Wandsworth Energy Management to bring to future meetings of The Board.

RESOLVED that the North East Surrey Crematorium Board agreed that the decision to award the contract for the provision of a digital music system would be delegated to the Surveyor, subject to his first reporting his recommendation to Board members.

33. REPORT OF THE TREASURER

Jean Stevenson, Treasurer, introduced the report. She informed the committee that the Board could expect to meet the income target for the year.

Wandsworth Council's Internal Audit Service had made three recommendations following an audit of the Board's operations, outlined in Appendix C(i) on page 47 of the report, specifically in points 5, 6 and 7.

Councillor Paul Wingfield raised concerns about not recording staff overtime, and Barbara Ward confirmed that there were measures in place that allowed management to verify that claimed overtime had been undertaken.

Jean Stevenson directed the Board to point D on pages p1-2 of the report which outlined that PKF Littlejohn LLP had been appointed for audit services from 1 April 2017 to 31 March 2022 for the London and Surrey areas, and therefore would be taking over the Board's audit from BDO LLP once the 2016/17 audit was completed.

RESOLVED that The North East Surrey Crematorium Board noted the report.

34. ANY URGENT ITEMS BROUGHT FORWARD AT THE DISCRETION OF THE CHAIR

There were no urgent items.

35. DATE OF NEXT MEETING

The next meeting of the Committee will be held at 10am on 13 June 2017 at North East Surrey Crematorium, Cemetery Lodge, Lower Morden Lane, Morden, SM4 4NU.

The meeting ended at 11.00 am

Chair:

Date:

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NORTH EAST SURREY CREMATORIUM BOARD

13th JUNE, 2017

REPORT OF THE TREASURER

- A) Performance against the 2016/17 Annual Budget under the Management Agreement, attached, for information.

- B) The Board's Accounts for 2016/17, attached, for information

- C) Annual Return for year ending 31st March 2017, attached, for approval.

The Town Hall
Wandsworth High Street
London, SW18 2PU
May, 2017

J M Stevenson
Treasurer to the Board

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NORTH EAST SURREY CREMATORIUM BOARD**MANAGEMENT STATEMENT****FOR YEAR: 2016/17**

		2015/16	2016/17	% of	Revised
		Outturn	Actual	Revised	Budget
		£	to Date	%	£
				100%	
(As at 31st March)					
<u>4254 NESCIB MANAGEMENT AGREEMENT</u>					
0001	SALARIES - MONTHLY	222,694.86	209,431.01	96%	218,300
0040	NATIONAL INSURANCE	15,183.40	18,951.93	95%	20,000
0045	EMPLOYER PENSION CONTRIBUTIONS	38,858.96	34,295.25	91%	37,700
0051	AGENCY STAFF	3,511.48	10,590.02	66%	16,000
<u>SALARIES</u>		280,248.70	273,268.21	94%	292,000
0077	TRAINING - EXTERNAL COURSES	2,805.00	1,590.00	114%	1,400
0096	STAFF ADVERTISING - VACANCIES	-	960.00	96%	1,000
<u>INDIRECT EMPLOYEE EXPENSES</u>		2,805.00	2,550.00	106%	2,400
1017	ROSES & ROSE PLAQUES	2,701.89	999.39	28%	3,600
1070	ENERGY COSTS - ELECTRICITY	5,756.74	5,561.50	86%	6,500
1072	ENERGY COSTS - GAS & OTHER	52,296.67	40,318.86	74%	54,500
1207	SKIP HIRE	4,013.47	3,356.07	75%	4,470
1213	GROUNDS MAINTENANCE COSTS	5,458.70	2,178.27	36%	6,000
1301	CLEANING & DOMESTIC SUPPLIES	782.68	186.52	12%	1,500
1305	TOILET HYGIENE SERVICES	412.00	412.00	0%	0
1306	WINDOW CLEANING	990.00	900.00	90%	1,000
1380	SEWERAGE & ENVIRONMENTAL SVCS	522.96	93.46	0%	0
1381	WATER CHARGES (METERED)	-	875.88	109%	800
<u>PREMISES RELATED COSTS</u>		72,935.11	54,881.95	70%	78,370
2003	CAR ALLOWANCE	569.09	-	0%	600
2010	PUBLIC TRANSPORT FARES	145.40	10.10	5%	200
2041	HIRE - TRANSPORT	4,518.18	3,942.88	110%	3,600
<u>USE OF TRANSPORT</u>		5,232.67	3,952.98	90%	4,400
3000	EQUIPMENT, FURNITURE & MATS	2,643.74	641.47	21%	3,000
3014	ENGRAVING MATERIALS	25.00	-	0%	0
3015	FIRE EXTINGUISHERS	- 80.00	-	0%	0
3037	PURCHASE OF SOUND RECORDINGS	73.62	-	0%	100
3104	FOOD & CONSUMABLES	417.88	168.56	34%	500
3150	CLOTHING & UNIFORMS	704.42	1,197.72	92%	1,300
3151	LAUNDRY	225.65	202.29	51%	400
3342	PRINTING AND STATIONERY	2,105.66	2,697.48	73%	3,700
3347	PUBLICITY	-	-	0%	1,000
3404	ANNUAL MEMORIAL SERVICE	1,691.00	1,659.03	100%	1,660
3414	BOOK OF REMEMBRANCE	3,797.24	5,449.29	68%	8,000
3416	CASH IN TRANSIT	187.00	-	0%	0
3427	CREMATION PLOTS	6,412.00	13,492.41	135%	10,000
3428	CREMATION REGISTER	273.96	-	0%	150
3435	ELECTRICAL TESTING	-	-	0%	0
3453	KERBSTONE MEMORIALS	3,197.18	434.25	22%	2,000
3462	MEDICAL REFEREES FEES	12,360.75	13,709.75	101%	13,640
3463	MEMORIAL PLAQUES	2,923.42	3,636.19	91%	4,000
3467	MINIATURE BOOKS AND CARDS	1,069.06	191.44	24%	800

NORTH EAST SURREY CREMATORIUM BOARD

		2015/16	2016/17	% of Revised	Revised Budget
		Outturn	Actual to Date		
(As at 31st March)		£	£	%	£
				100%	
3483	PURCHASE OF MEMORIAL BENCHES	642.15	-	0%	0
3499	URNS/BOXES	4,043.97	1,666.57	42%	4,000
3522	CREMATION JEWELLERY	3,237.60	2,759.45	69%	4,000
3600	COMMUNICATIONS - POSTAGE	1,658.15	1,252.00	63%	2,000
3602	COMMUNICATIONS - TELEPHONES	435.67	595.54	74%	800
3621	I.T. EQUIPMENT & MAINTENANCE	1,888.07	3,173.30	79%	4,000
3764	SUBSCRIPTIONS	445.00	445.00	91%	490
<u>SUPPLIES AND SERVICES</u>		50,378.19	53,371.74	81%	65,540
<u>CENTRAL AND TECHNICAL SUPPORT</u>		1,110.47	2,000.00	100%	2,000
GROSS EXPENDITURE		412,710.14	390,024.88	88%	444,710
9328	NESCB REIMBURSEMENT	-412,710.14	-390,024.88	88%	-444,710
<u>INCOME</u>		-412,710.14	-390,024.88	88%	-444,710
TOTAL INCOME		-412,710.14	-390,024.88	88%	-444,710
<u>MAINCODE TOTAL</u>		-	-	-	-

NORTH EAST SURREY CREMATORIUM BOARD

13th JUNE 2017

REPORT OF THE TREASURER

ACCOUNTS FOR THE YEAR ENDING 31st MARCH 2017

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ACCOUNTS FOR THE YEAR ENDING 31st MARCH 2017**FOREWORD**

The Local Audit & Accountability Act 2014 confirmed the Board's position as a "smaller authority". As such, the Board is required to prepare an income and expenditure account and a statement of balances in the form of a specified Annual Return. The Annual Return also includes an "Annual Governance Statement". The statements presented below are in line with these requirements. Some of the practices used in larger local authority accounts are specifically excluded from the requirements for smaller authorities. The Annual Return is the next item on this agenda and requires the Board's approval.

The Board's accounts are presented on the following pages. The Board is accustomed to receiving regular reports on its financial position against its approved estimates. The position for the year just ended is shown on the next two pages, and culminates in the Board's level of balances at 31st March. The next page is the Board's balance sheet, and shows the value of the Board's assets and liabilities. This is followed by notes to the accounts.

Income and Expenditure Account (page 4 & 5)

Expenditure (Line 18) was £69,570 less than anticipated. This was mainly due to lower than anticipated expenditure on the management agreement costs by the Board (Line 14 - £54,685). The main reasons for the underspend on the management agreement costs were lower staffing costs, lower than anticipated energy costs and less expenditure on variety of supplies and services costs.

Income (Line 38) was £68,649 more than anticipated. This was mainly due additional income from Cremation Fees (Line 20 - £42,811), with the final number of services undertaken being higher than the revised estimate and higher than expected sales of Cremated Remains Graves (Line 30 - £22,007).

The net surplus for the year (Line 53) was £338,242. The effects of the variances on income and expenditure described above, coupled with a lower than anticipated capital spend resulted in the surplus being £203,341 more than estimated, meaning that the Board's balances at 31st March were £788,481. It is anticipated that a proportion of the Board's balances will be utilised in the 2017/18 financial year to fund capital works including the resurfacing of the driveway.

Balance Sheet (page 6)

The Board's assets are reflected at cost or a proxy for cost, where it has not been possible to ascertain the actual historic cost – the 2009 insurance valuations (reinstatement cost assessments undertaken by Lambert Smith Hampton as at 6 August 2009) have been used for buildings.

The increase in Debtors and Payments in Advance (£104,810) reflects problems experienced in obtaining payment from a funeral director that has now been resolved. Outstanding debts were substantially cleared by the middle of May 2017; however a bad debt provision has been maintained to cover one debt that continues to be difficult to collect. Investments reduced (£150,000) in line with the reduction in reserves as the capital costs of various projects were met and surpluses were distributed to constituent authorities. The decrease in Cash in Hand reflects a lower volume of payments received in the last few days of the financial year compared to the previous year. Creditor balances remained high as there were outstanding costs on the management agreement at the end of the year, mainly related to energy bills.

Due to the surplus for the year being higher than expected, the Board's balances are higher than planned. Any surplus balances would normally be considered for distribution to constituent authorities, however given the planned capital programme, a proportion of the balance will be used for capital purposes in 2017/18. Any surplus balances will be distributed in accordance with the constituent authorities' Council Tax bases.

Statement of Responsibilities for the Statement of Accounts

The Board is required: -

- to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. For the Board, that officer is the Treasurer to the Board.
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- approve the statement of accounts

The Treasurer to the Board is responsible for the preparation of the Board's accounts in accordance with the Accounts and Audit Regulations 2015.

In preparing this statement of accounts, the Treasurer to the Board has: -

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with the relevant regulations;
- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

Certificate

I certify that the attached statement of accounts presents fairly the financial position of the North East Surrey Crematorium Board at 31st March 2017, and its income and expenditure for the year then ended.

Signed:

Signed:

Date: 31st May 2017

Date: 13th June 2017

J M STEVENSON
Treasurer to the Board
The Town Hall
Wandsworth High Street
London, SW18 2PU

Chairman presiding over meeting
North East Surrey Crematorium Board
Civic Offices
St. Nicholas Way
Sutton
Surrey, SM1 1EA

NORTH EAST SURREY CREMATORIUM BOARD**Report by the Treasurer****Income and Expenditure Account for the period 1st April 2016 to 31st March 2017**

		2015/16 <u>Actual</u> £	2016/17 <u>Estimate</u> £	2016/17 <u>Actual</u> £
<u>EXPENDITURE</u>				
<u>EMPLOYEES</u>				
Salaries	(1)	12,537	15,379	15,338
	(2)	12,537	15,379	15,338
<u>PREMISES</u>				
Maintenance of Buildings and Plant	(3)	46,975	114,550	100,544
Maintenance of Grounds	(4)	3,480	3,510	3,510
Rents	(5)	9,763	9,770	9,763
Rates	(6)	66,690	67,210	67,210
	(7)	126,908	195,040	181,027
<u>SUPPLIES AND SERVICES</u>				
Audit, Actuary and Bank Fees	(8)	3,731	3,760	3,517
Environmental Protection Act Fees	(9)	1,111	1,120	989
Expenses	(10)	627	450	0
Subscriptions etc	(11)	952	940	936
Insurance	(12)	13,244	14,540	14,537
	(13)	19,665	20,810	19,979
<u>THIRD PARTY PAYMENTS</u>				
Wandsworth Borough Council	(14)	412,710	444,710	390,025
Tradeable Mercury Abatement Credits	(15)	28,950	0	0
Clerical and Accounting Assistance	(16)	18,330	18,490	18,490
	(17)	459,990	463,200	408,515
<u>TOTAL EXPENDITURE</u>	(18)	619,100	694,429	624,859
<u>INCOME</u>				
<u>FEES AND CHARGES</u>				
Agency Reimbursement - LBW	(19)	7,150	7,220	7,220
Cremation Fees	(20)	845,272	894,770	937,581
Inscriptions in Books of Remembrance	(21)	13,420	13,080	12,282
Miniature Books and Cards	(22)	658	400	227
Rose Trees & Bushes	(23)	50,588	51,000	52,440
Memorial Plaques	(24)	18,614	18,000	16,778
Memorial Stones	(25)	424	200	166
Cremation Plots	(26)	16,743	9,000	12,519
Memorial Tablets	(27)	2,685	2,700	2,920
Kerbstone Vase Memorials	(28)	14,371	15,000	13,038
Teak Seats	(29)	1,556	2,100	2,832
Cremated Remains Graves	(30)	67,561	25,360	47,367
Flower Vases	(31)	10,307	10,000	10,305
Crystal Plaques	(32)	17,332	15,000	14,658
Granite Niches	(33)	31,462	35,000	32,523
Fountain Leaves	(34)	2,160	3,000	4,680
Ashes into Glass	(35)	5,571	3,500	4,088
Cremation Urns, postage etc.	(36)	9,444	9,000	9,316
Tradeable Mercury Abatement Credits	(37)	27,355	25,000	27,039
<u>TOTAL INCOME</u>	(38)	1,142,673	1,139,330	1,207,979

<u>TOTAL INCOME</u>	(Line 38)	(39)	1,142,673	1,139,330	1,207,979
<u>Less: TOTAL EXPENDITURE</u>	(Line 18)	(40)	(619,100)	(694,429)	(624,859)
NET SERVICE INCOME/(EXPENDITURE)		(41)	523,573	444,901	583,120
Interest and Investment Income		(42)	2,674	0	1,014
NET OPERATING INCOME	(Lines 41 to 42)	(43)	526,247	444,901	584,134
<u>APPROPRIATIONS</u>					
Contribution to Capital Reserves:					
Replacement Cremator Project		(44)	(760,871)	(35,000)	(2,834)
Resurfacing of driveways and pathways		(45)	4,000	(9,000)	(9,000)
Cremated Remains Grave Circles		(46)	0	(100,000)	(77,837)
New Mower		(47)	(8,399)	0	0
New Intruder Alarm		(48)	0	(10,000)	(1,650)
Granite Niche Development		(49)	0	(30,000)	(30,000)
New Music System		(50)	0	0	0
Refurbishment of External Surfaces		(51)	0	(126,000)	(124,571)
		(52)	(765,270)	(310,000)	(245,892)
SURPLUS/(DEFICIT) FOR YEAR	(Line 43 + 52)	(53)	(239,023)	134,901	338,242
<u>BALANCES</u>					
Balance at 1st April		(54)	1,239,292	900,269	900,269
Distribution of Surplus Balances		(55)	(100,000)	(450,000)	(450,030)
Balance at 31st March	(Lines 53 to 55)	(56)	900,269	585,170	788,481

BALANCE SHEET

<u>As at 31/03/2016</u>			<u>As at 31/03/2017</u>	
£	£		£	£
		Non-Current Assets		
	1,890,000	Operational Assets		1,890,000
	<u>880,841</u>	- Crematorium and Land		<u>880,841</u>
	2,770,841	- Plant		2,770,841
		Current Assets		
114,590		Debtors and Payments in Advance	219,400	
760,000		Investments	610,000	
<u>90,008</u>		Cash in Hand	<u>20,775</u>	
964,598			850,175	
		Current Liabilities		
<u>64,331</u>		Creditors	<u>61,696</u>	
	900,267			788,479
	<u>3,671,108</u>	Total Assets less Current Liabilities		<u>3,559,320</u>
	0	Long-Term Borrowing		0
	<u>3,671,108</u>	Total Assets less Liabilities		<u>3,559,320</u>
		Capital Reserves		
<u>2,770,840</u>	2,770,840	Revaluation Reserve	<u>2,770,840</u>	2,770,840
	900,268	Common Fund Cumulative Surplus		788,480
	<u>3,671,108</u>	Total Equity		<u>3,559,320</u>

NOTES TO THE ACCOUNTS

1. Accounting Policies

General Principles

The Statement of Accounts summarises the Board's transactions for the 2016/17 financial year and its position at 31st March 2017. It has been prepared on a consistent basis with previous years in accordance with proper accounting practice.

Non-Current Assets

Operational assets have been included in the balance sheet at historic cost, or a proxy for historic cost. The building values used in the accounts are primarily based upon professional reinstatement valuations for insurance purposes which were undertaken in June 2009 by Lambert Smith Hampton. The valuation date is 1st April 2009.

Plant has been included at historic cost.

Basis of Provision for Redemption of Debt

The Board became debt-free following repayment of its remaining loan on 31st March 2007.

Revaluation Reserve

The Revaluation Reserve records unrealised revaluation gains arising from holding assets. The Reserve reflects the current carrying value of the Board's non-current assets.

Basis on which Debtors and Creditors at Year-End are Included in the Accounts

For all transactions, the Board operates on a system of income and expenditure attributable to the year.

Debtors - All sums due to the Board are set up in the accounts at the time they are due.

Creditors - At the year end, estimates of the amounts payable in respect of goods and services received before 31st March are made.

Basis of Valuation of Investments

All investments are shown at their cost price.

2. Non-Current Assets

	Operational Assets	
	Crematorium Building	Cremators Plant & Equipment
	£	£
Valuations at beginning of year	1,890,000	880,840
Additions	-	-
Disposals/Write-offs	-	-
Revaluations	-	-
Net book value at end of year	1,890,000	880,840

Non Current Assets are valued at historic cost or a proxy for historic cost where this is not available.

3. Debtors

	2016/17	2015/16
	£	£
Debtors – Funeral Directors	209,192	108,344
Debtors – Other	8,183	6,246
Payments in Advance	2,025	-
	219,400	114,590

4. Investments

Investments reflect the amounts held by Wandsworth Council, redeemable on seven days' notice.

5. Audit Fees

Fees payable to BDO LLP with regard to external audit services carried out as the appointed auditor under the Audit Commission's *Code of Audit Practice* in accordance with section 5 of the Audit Commission Act 1998 amounted to £2,000 in 2016/17 (2015/16 = £2,030).

6. Contingent Liabilities and Contingent Assets

As at 31st March 2017, the Board had no contingent liabilities or contingent assets.

7. Capital Commitments

As at 31st March 2017, the Board had an outstanding capital commitment of £19,140.

NORTH EAST SURREY CREMATORIUM BOARD13th June 2017**REPORT BY THE TREASURER****Requirement to approve and submit an Annual Return
under the Accounts and Audit Regulations 2015****Introduction**

1. The Local Audit and Accountability Act 2014 (Section 6) defines the meaning of a “smaller authority” as follows: -

“(1) For the purposes of section 5, a relevant authority is a “smaller authority” for a financial year if –

- (a) where that year is the year in which the authority was established, the qualifying condition is met for that year,
- (b) where that year is the year following that in which the authority was established, the qualifying condition is met for that year or the previous year, and
- (c) where that year is the second or any subsequent year following that in which the authority was established, the qualifying condition is met for that year or either of the two previous years.

(2) The qualifying condition is met for a relevant authority and a financial year if the higher of the authority’s gross income for the year and its gross expenditure for the year does not exceed £6.5 million.”

The Board currently falls into the category of a smaller authority and consequently produces an Annual Return which is subject to audit, with a reduced audit fee compared to a larger authority.

2. Guidelines were received from BDO LLP, the Board's appointed external auditor, including deadlines for the completion and submission of the Annual Return for 2016/17, the opening of the accounts for inspection, and the appointed day on which any local government elector for the area served by the Board may ask the appointed auditor questions. The published dates are as follows: -

Records available for inspection (30 working days) - 20th June to 31st July 2017

3. Legislation dictates that the Board must approve the statement of governance and statement of accounts by 30th June 2017.
4. The notice of public rights was posted on the Board’s website.

Annual Return - requirements

5. The return requires completion of a total of four sections: -
 - (a) Section 1 - Annual governance statement
 - (b) Section 2 - Statement of accounts
 - (c) Section 3 - External auditor's certificate and opinion
 - (d) Section 4 - Annual internal audit report

6. Sections 1 and 2 have to be approved by the Board, and together with a completed Section 4, the Annual Return has to be submitted to the auditors.
7. A copy of the Annual Return for 2016/17 is attached, and is subject to audit.
8. For the 2016/17 accounts, the return must be submitted to the auditor by 26th June 2017. The Board's Accounts appears elsewhere on this agenda, and the Annual Return is based on the figures reported.

Statement of Governance 2016/17

9. In approving the Statement of Governance, the Board acknowledges responsibility for the preparation of the Statement of Accounts and the Board's internal controls. The statement defines specific responsibilities which require individual confirmation.
10. The Board can take assurance from the services provided by Wandsworth Council's internal audit service, together with the regular reports presented throughout the years concerned, including:-
 - (a) Review of risk management strategy and annual review of risks (13/09/16)
 - (b) Conclusion of the audit for the year ended 31st March 2015 (06/12/16)
 - (c) Review of internal control including a review of the effectiveness of Internal Audit (14/03/17)

Recommendations

11. For the Annual Return for the year ending 31st March 2017, the Board is recommended: -
 - (a) approve Section 1 - Statement of governance, and
 - (b) approve Section 2 - Statement of accounts

The Town Hall
Wandsworth High Street
London SW18 2PU
May, 2017

J M Stevenson
Treasurer to the Board

Local Councils, Internal Drainage Boards and other Smaller Authorities in England

Annual return for the year ended 31 March 2017

Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

The annual return on pages 2 to 4 is made up of three sections:

- Sections 1 and 2 are completed by the smaller authority. **Smaller authorities must approve Section 1 before Section 2.**
- Section 3 is completed by the external auditor.

In addition, the **internal audit report** is completed by the smaller authority's internal audit provider.

Each smaller authority must approve Section 1 and Section 2 in order and in accordance with the requirements of the Accounts and Audit Regulations 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 highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2017, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority for publication and public display of Sections 1, 2 and 3. You must publish and display the annual return, including the external auditor's report, by 30 September 2017.

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' Guide that can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

NORTH EAST SURREY CREMATORIUM 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 2017, that:

	Agreed		'Yes' means that this smaller authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	Yes		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Yes		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 this smaller authority to conduct its business or on its finances.	Yes		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.	Yes		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Yes		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 accounting records and control systems.	Yes		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 this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	Yes		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 this smaller authority and, where appropriate have included them in the accounting statements.	Yes		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
		NA	

This annual governance statement is approved by this smaller authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair at meeting where approval is given:

SIGNATURE

Clerk:

SIGNATURE

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

Section 2 – Accounting statements 2016/17 for

Enter name of
smaller authority here:

NORTH EAST SURREY CREMATORIUM BOARD

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	1,239,292	900,269	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	NIL	NIL	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,145,345	1,208,993	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	(12,536)	(15,338)	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	(1,471,832)	(1,305,443)	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	900,269	788,481	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8. Total value of cash and short term investments	850,008	630,775	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 long term investments and assets	2,770,841	2,770,841	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.
10. Total borrowings	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
	—	—	

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

M. Jensen

Date

31/05/2017

I confirm that these accounting statements were approved by this smaller authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair at meeting where approval is given:

SIGNATURE

Section 3 – External auditor report and certificate

In respect of:

Enter name of smaller authority here:

NORTH EAST SURREY CREMATORIUM BOARD

1. Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (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.

2. 2016/17 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 other matters have come to our attention giving cause for concern that relevant legislative 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 smaller authority:

(continue on a separate sheet if required)

3. 2016/17 External auditor certificate

We certify/do not certify* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

* We do not certify completion because:

External auditor signature

External auditor name

Date

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Annual internal audit report 2016/17 to

Enter name of
smaller authority here:

NORTH EAST SURREY CREMATORIUM BOARD

This smaller authority'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 2017.

Internal audit has been carried out in accordance with this smaller authority'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 this smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.			
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates 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 petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's 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, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Name of person who carried out the internal audit

PRINT NAME

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

*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 2016/17 annual return

1. You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guide* which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent work by the auditor. NALC, SLCC and ADA have helplines if you want to talk through any problem you encounter.
2. Make sure that your annual return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the smaller authority, properly initialled and explanation provided. Annual returns containing unexplained or unapproved amendments may be returned and incur additional costs.
- 3. Smaller authorities must approve Section 1 on page 2 before approving Section 2 on page 3.**
4. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member, to review the annual return for completeness and accuracy before sending it to the external auditor.
5. Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must tell the external auditor about any change of Clerk, Responsible Finance Officer or Chair.
6. 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 smaller authority 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 (Section 2 on page 3). You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guide*.
7. Explain fully significant variances in the accounting statements on page 3. 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 numerical and narrative analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide* to assist you.
8. 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.
- 9. You must inform the external auditor of the date set for the commencement of the period for the exercise of public rights.**
10. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2016) equals the balance brought forward in the current year (Box 1 of 2017).
11. Do not complete Section 3 which is reserved for the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxes have been completed?	
	All additional information requested, including the dates set for the period for the exercise of public rights , has been provided for the external auditor?	
Section 1	For any statement to which the response is 'no', an explanation is provided?	
Section 2	Smaller authority approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2017 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Sections 1 and 2	Trust funds – all disclosures made if a Council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	
Internal Audit report	All highlighted boxes completed by internal audit and explanations provided?	

*Note: The Practitioners' Guide is available from your local NALC, SLCC or ADA representatives or from www.nalc.gov.uk or www.slcc.co.uk or www.ada.org.uk.

NORTH EAST SURREY CREMATORIUM BOARD**Report by the Surveyor to the Board – June 2017****1. BUSINESS LEVEL ACTIVITY**

- 1.1 Appendix A to this report provides information on cremation numbers for the past five years and for the first two months of this financial year. Appendix B shows the same information in a graph.

This item is for information.

2. PERFORMANCE MONITORING

- 2.1 The performance report for Enable Leisure and Culture, quarter 3, year 2 (May 2017) is sent under separate cover to the surveyors report. Notably the crematorium continues to meet all of its requirements in accordance with its permit to cremate. The Merton environmental health officer, who oversees the crematoriums permit, carried out an inspection in the past three months and was satisfied with both the operational aspects and associated statutory information for the management of the crematorium. Random samples of legal paperwork regarding cremations were taken for the preceding period (February, March and April 2017). Details from the forms were examined and found to be in accordance with crematorium legislation.
- 2.2 Members will note that the new driveway will be relayed in August with the crematorium closed for services for 3 days for preparatory works (14- 16.08.17) The resurfacing will take place during the evenings when the temperatures are cooler allowing the materials to be effectively applied.

This item is for information.

- 3.0 FINANCIAL MATTERS** All financial matters have been correctly reported. Member's attention is drawn to the current situation with the crematoriums CCTV system. Ongoing repair costs have revealed that continual call outs to breakdowns have resulted in £1,200 being spent on repairs in the past financial year and to date, over £7,000 has been spent on repairs in the past five years. Despite incurring the aforementioned costs, the system remains unfit for purpose. Therefore the Chairman was contacted and under the circumstances, agreed to proceed with obtaining associated costs to replace the entire system.

- 3.1 Three companies were asked to submit costs including associated costs for annual maintenance.

Stanley Security		ADT Fire and Security		DS Security	
Provision and Installation	Annual Maintenance	Provision and Installation	Annual Maintenance	Provision and Installation	Annual Maintenance
£9,222.89 + VAT	£963.45 +VAT	£6480.45 +VAT	£500.00 +VAT	£6,335.00	£440.00 +VAT

- 3.3 Two of the specifications did not provide sufficient information or did not fully meet the requirements of the crematorium. The chosen tenderer, DS Security, are a local company who provided a detailed specification and understanding of the needs of the crematorium. An order will now be placed with DS Security. The Treasurer will include these costs in future estimates as part of the revised capital works, repair and renewals.

This item is for information.

- 4.0 **QUALITY CONTROL ISSUES** Two complaints were received in the past quarter, one relating to the retention of ashes at the crematorium and the subsequent arrangements for their disposal and the other regarding the slight misspelling of a surname on the associated paperwork. Both complainants received a full explanation and in the case of the misspelling, an apology on behalf of the service. Both complaints were dealt with in accordance with the crematoriums complaints procedure.

This item is for information.

- 5.0 **EMPLOYEE MATTERS.** Members are asked to note the following:

- 5.1 Barbara Ward has received a distinction for the Cemetery and Crematorium law module as part of the Institute of Cemetery and Crematorium Management diploma.
- 5.2 Claire Dark is the new administration assistant replacing Dee Walsh, who left the service in March 2017.
- 5.3 Following the resignation of a crematorium technician, interviews have taken place for his replacement. Subject to satisfactory references, arrangements will be made to offer the post to the chosen applicant.

This item is for information.

- 6.0 **CUSTOMER STATISTICS.** All statistics have been produced as required.

- 7.0 **HEALTH AND SAFETY MATTERS.**

- 7.1 In the past quarter, there have been no reported Health and Safety issues at the crematorium or within its grounds.

This item is for information.

8. **MUSIC PROVISION AT NORTH EAST SURREY CREMATORIUM**

- 8.1 Members were provided with tender evaluations for the new internet based music system from the two companies who tendered for the contract. The associated costs proved to be very close and both systems were considered to be appropriate for the needs of the service. Following an assessment of the two tenders, members were advised to accept the Wesley Media music system based upon their extensive music library and their reduced costs for webcast facilities. Accordingly arrangements have been made to install the new system with the intention for the system to be in place for the meeting. A demonstration of the new music system will be provided as part of the meeting.

This item is for information

9. THE NORTH EAST SURREY ANNUAL MEMORIAL SERVICE

- 9.1 Members are advised that the service will take place at the crematorium, 3.00pm, Sunday 2nd July 2017. Invitations have been sent to the Mayors and their consorts of the three constituent boroughs and the service will be conducted by Reverend Martin Davy.

10.0 ACTION PLAN

- 10.1 Appendix C provides the Board's current 2016/17 action plan, updated in bold to reflect actions taken since the last meeting.

11. REPAIR AND RENEWAL – ROUTINE WORKS

- 11.1 Appendix D provides information on the repairs and renewals revenue programme for 2016/17 and 2017/18.

This item is for information.

12. REPAIR AND RENEWAL – CAPITAL WORKS

- 12.1 Appendix E provides information on the repairs and renewals capital programme with expenditure requirements forecast through until 2025/26. Members are advised that plans are in place to arrange for the installation of the crematorium's heat exchanger whilst the new heating system is installed. Discussions are currently taking place with both companies over the practical points for both the installation and its ongoing maintenance. The intention is for the works to take place in August during the resurfacing of the main drive in order to minimise disruption to the day to day operation of the crematorium.

This item is for information.

13th June 2017

Clive Andrews
Surveyor to the Board

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Appendix A**NORTH EAST SURREY CREMATORIUM BOARD**

13th June 2017

CREMATION STATISTICS

Number of Cremations included in Estimates for this year

1,800

MONTHLY FIGURES

YEAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR
2017/18	145	170										
2016/17	173	125	165	123	128	126	123	122	157	203	178	189
AVERAGE FOR LAST 5 YEARS	159	147	143	139	127	118	136	138	144	186	171	177

CUMULATIVE FIGURES

YEAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR
2012/13	153	300	446	577	719	824	965	1,137	1,269	1,432	1,600	1,770
2013/14	168	328	453	599	747	889	1,041	1,176	1,327	1,540	1,711	1,881
2014/15	141	295	435	583	715	838	1,006	1,156	1,303	1,477	1,641	1,820
2015/16	160	307	448	597	681	774	869	979	1,114	1,289	1,463	1,639
2016/17	173	298	463	586	714	840	963	1,085	1,242	1,445	1,623	1,812
2017/18	145	315										
% (+)/(-) PREVIOUS YEAR	-16%	6%										
AVERAGE FOR LAST 5 YEARS	159	306	449	588	715	833	969	1,107	1,251	1,437	1,608	1,784
% (+)/(-) AVERAGE FOR LAST 5 YEARS	-9%	3%										

The Town Hall,
Wandsworth High Street,
London, SW18 2PU
June 2017

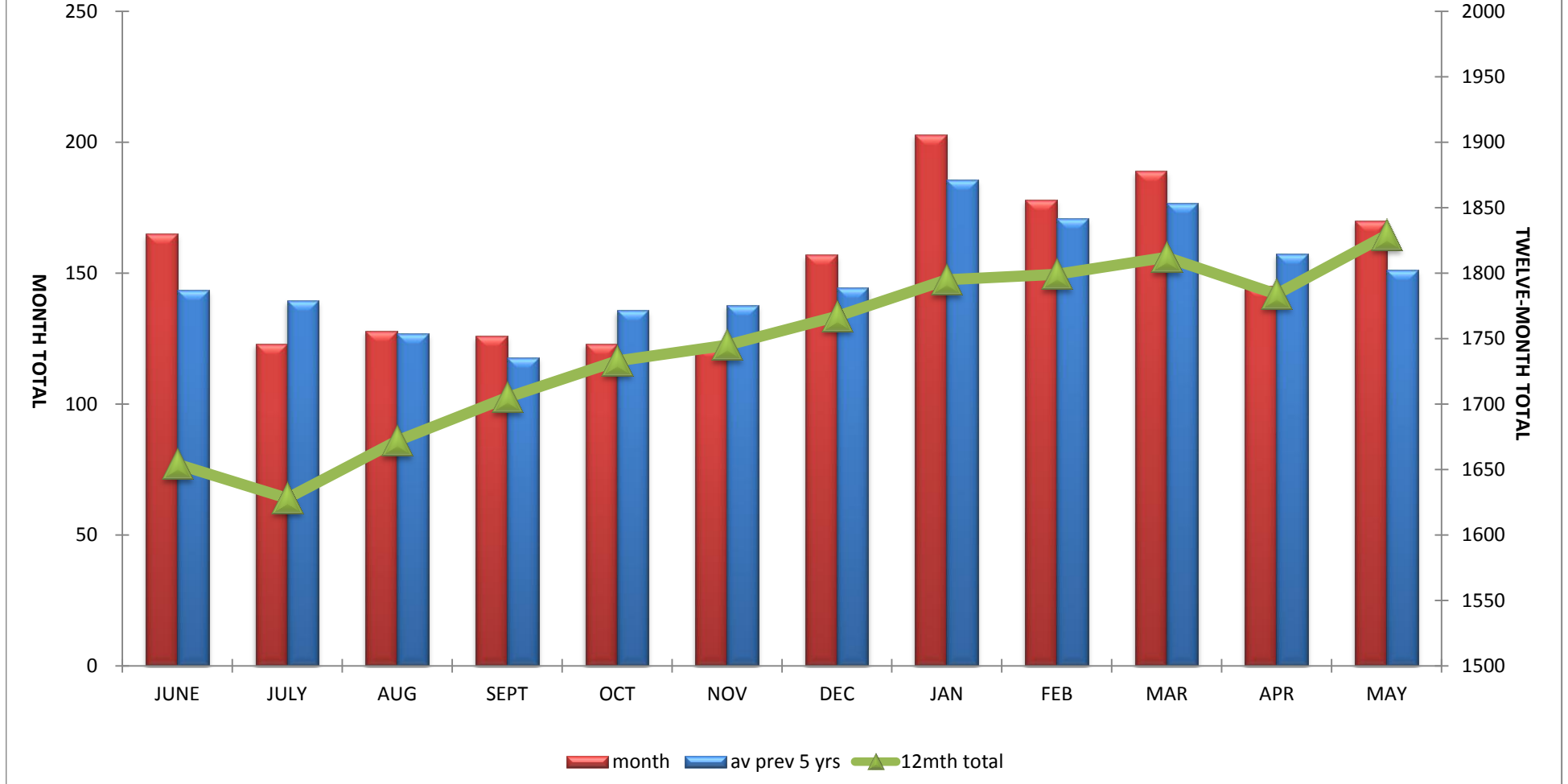
CLIVE ANDREWS
Surveyor to the Board

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NORTH EAST SURREY CREMATORIUM BOARD

Cremations for previous 12 months

(Estimate for current financial year - 1,800)



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ACTION PLAN 2017/18 June (2017) – updates in bold

Item	Action	By When	By Whom	Progress/Comment
1.	Investigate options for the developing income from any Tradable Mercury Abated Cremations (TMACs) remaining following the establishment of the main Mercury Abatement burden sharing agreement with Wandsworth Council.	On going	Board Officers - Surveyor and Treasurer	Putney Vale Crematorium required 635 TMACS at the agreed cost per cremation. Payment for the calendar year 2016 has now been made to NESC.
2.	Develop improvements to the Garden of Remembrance and the Cremated Remains lawn areas.	2018	Board Officers - Surveyor	<p>The new cremated remains grave circles and above ground niches are completed and available to the public.</p> <p>To date 24 cremated remains graves have been sold on the new section from a total of 112 graves. The above ground niche area is a comparatively larger piece of land and offers the opportunity to consider other forms of memorials in addition to the above ground niches.</p> <p>The Surveyor will examine other proposals for new memorials and bring forward the results for member's consideration as part of a future report.</p> <p>Previous negotiations with Wandsworth Council to acquire new land were suspended when land was identified in the Garden of</p>

Item	Action	By When	By Whom	Progress/Comment
				Remembrance. The Surveyor and Treasurer will recommence negotiations and the results will be presented to Board members in a future report.
3.	Review the range of memorials offered by the Board.	On going	Board Officers – Surveyor, Treasurer and Clerk	See above , officers continue to consider the options available and will bring forward proposals when appropriate.
4.	Hold a focus group meeting with Funeral Directors.	2017	Board Officers	Visits to local Funeral Directors are planned at the end of June 2017, with outcomes of the discussions included in the Surveyors September report.
5.	Develop and publicise the Board’s facilities and services.	On going	Board Officers – Surveyor, Treasurer and Clerk	NESC current website host will no longer be offering the service with effect from September 2016. A new host, Media on Demand, has been sourced who previously provided the website with the virtual tour of the crematorium.
6.	To take all necessary steps to ensure that the Crematorium is and continues to be compliant with all regulations relating to the operation of cremators.	Ongoing	Board Officers – Surveyor, Treasurer and Clerk	The Surveyor has included the results of the Merton EHO visits and details of the performance monitoring of the crematorium as part of his report. The results of the annual stack testing report carried out in March 17’ has been received and sent to Merton EHO. No issues to report.

NORTH EAST SURREY CREMATORIUM BOARD

REVENUE REPAIRS AND RENEWAL
2016/17

Appendix D

Job No.	Works	Order No.	Invoice Total £	Forecast £	Budget		Notes
					Original	Revised £	
1	Chapel						
a	Redecoration of Chapel	DS026795	15,000.00	15,000	8,000	8,000	
b	Deep cleanse of Upholstery & Carpets in Chapel	DS026795	6,650.00	6,650	3,000	3,000	
2	Internal works & Service items						
a	Service gas equipment		600.00	600	600	600	Journal transfer from central budget
b	Service sewage pumps (part) BTU		500.00	500	500	500	Journal transfer from central budget
c	Service Air con equip.	DS30359	500.92	500	200	200	
d	Service Fire Alarm System	DS30343	942.47	940	400	400	
e	Service Intruder Alarm	DS018447	1,031.54	1,030	500	500	
f	Annual inspection of Lightning Conductor	DS30387	152.00	150	200	200	
g	Redecoration of Crematory	DS026795	700.00	700	4,000	4,000	
h	Redecoration of Bearers area	DS026795	700.00	700	1,750	1,750	
i	Redecoration of Kitchen area	DS026795	700.00	700	1,750	1,750	
j	Update Telephone Lines to digital			-	5,000	5,000	
k	Service Curtain Track mechanism in Chapel			-	-	500	New item identified following operational problem
l	Remodelling of office area	DS027366	1,500.00	1,500	-	1,500	New item identified
m	LED Lighting programme			-	-	5,000	Energy efficiency measure agreed by Board
n	Service Boilers	DS30376	226.39	230			
3	External Works						
a	Repairs to eroding brickwork in Cloisters	DS023671	2,740.00	2,740	10,000	10,000	
b	Repairs to Slate Plinth			-	500	500	
c	Annual contract for fountain cleaning	DS30383	380.12	380	650	650	
d	Rebedding of cremation plot memorials			-	5,000	-	Slipped to 17/18
e	Redecoration of outside of main building			-	5,500	5,500	Incorporated with Capital Works
f	Annual renovation of benches			-	1,000	-	Problems sourcing Contractor in 16/17
g	Repointing of brickwork in Cloisters			-	10,000	-	Slipped to 17/18
h	Repointing of flower slabs in Cloisters			-	5,000	5,000	
i	Installation of removable bollard			-	750	-	Slipped to 17/18
4	Cremators						
a	Annual testing		2,495.00	2,500	5,000	5,000	
b	Maintenance		43,629.90	43,630	46,000	43,000	
5	General						
6	Repairs Contingency (see next page)		20,613.18	20,610	10,000	10,000	
7	Cremators Contingency (see next page)		-	-	2,000	2,000	
			99,061.52	99,060	127,300	114,550	

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Agenda Item 5

NORTH EAST SURREY CREMATORIUM BOARD

REVENUE REPAIRS AND RENEWAL
2016/17

Job No.	Works	Order No.	Invoice Total £	Forecast £	Budget		Notes
					Original	Revised £	
6	Repairs Contingency - details				10,000		
a	Clear blocked drains	DS026484	995.00	1,000			
b	Investigate underground water leak near garden tap	DS025905	943.46	940			
c	Deal with low battery on Fire Alarm Panel	DS026424	76.74	80			
d	Supply and install doorbell	DS025768	130.99	130			
e	Deal with fault on CCTV Camera covering drive	DS025869	141.34	140			
f	Repair Garage Door	DS021998	117.16	120			
g	Rectify fault on CCTV monitor at The Lodge	DS026453	1,026.07	1,030			
h	Repair ceiling in staff kitchen	DS023994	208.82	210			
i	Unblock drains/toilets	DS027125	195.00	190			
j	Re-lamps throughout the building	DS023788	220.19	220			
k	Install 240v mains power for new security alarm	DS027151	180.79	180			
l	Install guard rail for gas pipes and ventilation grilles	DS024448	295.00	300			
m	Clear blocked Men's toilet	DS31221	85.00	90			
n	Repair or replace hot tap in the Bearers Room	DS31248	361.46	360			
o	Rectify fault with heater in Bearers Room	DS31250	254.62	250			
p	Underground water leak on the main drive	DS31267	57.15	60			
q	Repair to the pipe work	DS31389	2,964.50	2,960			
r	Legionella Log Book & Temperature Probe	DS31412	320.00	320			
s	Repair to Fountain and replace filter covers	DS31509	222.00	220			
t	Repair leak from the overflow to the main boiler	DS31579	98.67	100			
u	Rectify fault with the pumps	DS31624	1,221.29	1,220			
v	Investigate and rectify fault with boiler at The Lodge	DS31787	77.02	80			
w	Change batteries in the fire alarm system	DS31951	76.98	80			
x	Repair to curtain closing mechanism	DS32146	637.99	640			
y	Replace flat battery in smoke detector at chapel	DS32264	138.91	140			
z	Deal with flickering overhead lighting	DS32400	76.88	80			
aa	Mend fault with light over ministers lectern	DS32451	103.88	100			
ab	Rectify fault to traffic light system	DS32468	69.22	70			
ac	Rectify faulty lighting in flower bay	DS32469	79.90	80			
ad	Replace bottom hinges on pedestrian gates	DS32585	1,235.00	1,240			
ae	Repair push tap dispensing too much water	DS32597	44.11	40			
af	Restore electricity supply to chapel	DS32642	77.71	80			
ag	Replace water heater & temperature controlled taps	DS32733	2,472.44	2,470			
ah	Repair broken/detached left handrail at steps	DS32823	66.16	70			
ai	Rectify low battery/faults with the fire alarm system	DS33092	190.94	190			
aj	Investigate possible leak to AC unit	DS33131	145.64	140			
ak	Make safe area of roof	DS33148	1,234.00	1,230			
al	Rectify fault with hot water heater in men's toilet	DS33197	589.72	590			

NORTH EAST SURREY CREMATORIUM BOARD

REVENUE REPAIRS AND RENEWAL
2016/17

Job No.	Works	Order No.	Invoice Total £	Forecast £	Budget		Notes
					Original	Revised £	
am	Repair tap on sink in ladies toilet	DS33281	68.32	70			
an	Rectify crack/tripping hazard in grave circle	DS33324	74.97	70			
ao	Replacement of light bulbs	DS33325	72.45	70			
aq	Rectify outside cold water tap which was stuck on	DS33358	56.76	60			
ar	Replace broken hot water tap in Bearers Room	DS31248	361.68	360			
as	Replace broken toilet seat	DS33508	103.80	100			
at	Mend leak to outside cold water tap	DS33441	91.76	90			
au	Investigate non-working lights	DS32596	216.84	220			
av	Repair faulty cold water tap	DS33575	45.76	50			
aw	Replace broken window in gas inlet room	DS33071	259.00	260			
ax	Repair faulty radiator	DS32620	270.03	270			
ay	Repair jammed Fire Door	DS33812	54.29	50			
az	Repair fault on garage door	DS33814	57.15	60			
ba	Rectify low battery fault on fire alarm	DS32618	102.98	100			
bb	Rectify fire alarm fault	DS32537	69.43	70			
bc	Investigate and rectify fault on smoke detector	DS33447	126.72	130			
bd	Repair cracks in tarmac	DS32815	1,105.00	1,100			
be	Repair crack in tarmac	DS33508	44.49	40			
			20,613.18	20,610	10,000	-	
7	Cremators Contingency - details			2,000	2,000		
			-	2,000	2,000	-	

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NORTH EAST SURREYCREMATORIUM BOARD

CAPITAL PROGRAMME

APPENDIX E

	Order No.	15/16		16/17			17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	Comments
		Actual	Revised	Actual	Original	Revised	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
		£	£	£	Estimate	Estimate	£	£	£	£	£	£	£	£	£	
1	Major Repairs and Cleaning to External Surfaces			124,571	120,000	126,000										Nov-16 Fees added
2	Mower/tractor	8,399	8,400						12,000						14,000	Replaced every 5 years
3	Contribution to resurfacing pathways and rest of main drive			9,000	125,000	9,000	125,000									Nov-16 Main works slipped to 2017/18 due to other works
4	Re-roof Cloister walkway							30,000								
5	Cremator Replacement	760,871	900,000	2,834	-	35,000										Nov-16 Retention payments + new Catafalque for heavier coffins
6	Creation of new Cremated Remains Grave Circles			77,837	100,000	100,000										
7	New Intruder Alarm			1,650	10,000	10,000										
8	Development of new site for Granite Niche memorials and associated paving			30,000	30,000	30,000										
9	New Internet Music System				5,000	-	5,000									Nov-16 Slipped to 2017/18
10	Installation of Heat Exchange system and new Heating						85,000									Nov-16 Was initially part of Cremator Replacement Project
11	Replacement of Curtains and track system in Chapel							20,000								Nov-16 New item identified
		769,270	908,400	245,892	390,000	310,000	215,000	50,000	-	12,000	-	-	-	-	14,000	

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By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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