

Merton and Sutton Joint Cemetery Board
31 July 2008
Supplementary Agenda

8 Accounts

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Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 31st July 2008

Agenda item: 8

Wards: Borough Wide Merton and Sutton

**Subject: ABSTRACT OF ACCOUNTS 2007/2008 & BUDGETARY CONTROL
1ST QUARTER 2008-09**

Lead officer:

Lead member:

Key decision reference number:

Urgent report:

The legal requirements for Access to Information have not been met. The chair has approved the urgent submission of this item for the following reason:

Recommendations:

- A. That the Abstract of Accounts for 2007/2008 and the 1st quarter's budgetary Monitoring 2008/09 is approved.
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1. Purpose of report and executive summary

- 1.1 This report presents the Abstract of Accounts for 2007/2008 and the Budgetary Monitoring up to 30th June 2008.

2. Details

- 2.1 The Abstract of Accounts for 2007/2008 is attached to this report. It includes the details of actuals for 2006/2007 for comparison purposes. The accounts are subject to audit.
- 2.2 The principal underspending/overspending areas are as follows: -

<u>Item</u>	<u>£</u>	<u>Reason</u>
Miscellaneous Expenses	(26,254)	Underspend as a result of operational delays due to flooding.

Income	(18,562)	Overall increase in Fees
Employee Costs	15,811	Overspend as a result of mid-year services of a new Cemetery Manager
Other decrease income and/or increase expenditure	(899)	
Net Underspend	<u>(29,904)</u>	

2.3 Fund balances and reserves

2.4 Members should note the overall level of the Common Fund Balance to be £241,641 and may wish to give consideration during the budget setting process later this year to a distribution to Constituent Boroughs for 2009-10.

2.5 Budgetary Control Q1 2008-09

2.6 A budgetary control report for the 1st quarter of 2008-09 is also attached. There is a net overspend for the 1st quarter of approximately £7k. Forecast for the full financial year at this stage is expected to be a slight overspend mainly due to operational reasons namely the loss of rental income due to flooding.

3. Alternative options

3.1 None for the purposes of this report

4. Consultation undertaken or proposed

4.1 None for the purposes of this report

5. Timetable

5.1 None for the purposes of this report

6. Financial, resource and property implications

6.1 As contained in the body of the report

7. Legal and statutory implications

7.1 None for the purposes of this report

8. Human rights, equalities and community cohesion implications

8.1 None for the purposes of this report

9. Risk management and health and safety implications

9.1 None for the purposes of this report

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

10.1

Appendices	A – Abstract of Accounts for 2007/2008 B – Q1 Budgetary Monitoring 2008/09
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11. Background Papers – the following documents have been relied on in drawing up this report but do not form part of the report

11.1 2007/08 Closing files, 2008/09 Budget files and Budgetary Control files in the Corporate Services Department

12. Contacts

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13. Useful links

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

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

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

13.4 This disclaimer also applies to any links provided here.

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MERTON AND SUTTON JOINT CEMETERY BOARD

ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2008

Treasurer of the Board

Merton Civic Centre
London Road
Morden
Surrey
SM4 5DX

MERTON AND SUTTON JOINT CEMETERY BOARD

ABSTRACT OF ACCOUNTS 2007/2008

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.

Capital expenditure is dealt with on a cash basis and is defined as expenditure relating to assets in excess of £6,000. Capital expenditure is financed from the capital fund and loans, the redemption of which is provided for by annual instalments of principal and interest charged to 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 2007/2008. This is to be reviewed in the 2009-10 budget setting process.

AREA OF CEMETERY'S LAND	ACRES
Utilised at present for burial purposes	21.8
Let for stabling and grazing of horses at a rent of £17,700 per annum	32
Let to Royal Borough of Kingston-upon-Thames for school playing fields at a rent of £3,500 per annum.	2.5
Crown Castle UK Ltd rent of £6,700 per annum	0.03
TOTAL	56.33

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MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2008**

ACTUAL 2006/07 £		REVENUE ESTIMATE 2007/08 £	ACTUAL 2007/08 £
	Employees		
92,441	Salaries	45,130	62,892
117,410	Wages	163,340	162,770
0	Pensions	250	0
0	Gratuities	90	0
209,851		208,810	225,662
	Running Expenses		
65	Maintenance - Buildings	2,580	9,252
345	Maintenance - Grounds and Paths	10,940	5,580
2,260	Electricity	1,920	1,784
479	Gas	720	3,089
210	Cleaning Materials	310	302
5,880	Rubbish Disposal	7,970	1,840
1,399	Water	2,060	1,441
1,275	Rates	1,440	1,397
660	Equipment	2,970	262
0	Tools	160	0
6,393	Materials	5,110	7,101
1,955	Memorial Seats - Purchase	1,060	1,982
0	Laundry	100	0
532	Clothing and Uniforms	600	960
137	Car Allowances	490	228
510	Petrol and Oil	880	2,483
701	Repair and Maintenance - Vehicles and Plant	5,170	126
1,495	Printing and Stationery	1,420	1,091
0	Advertising	740	1,033
333	Postage	350	1,691
676	Telephones	990	664
0	Training/Conference Expenses	500	4,975
2,640	Insurance	2,720	2,720
36,320	Management and Administration Expenses	37,410	37,410
0	Members Allowances	180	0
980	Audit Fee	990	990
82	Travel Expenses	60	0
65,327		89,840	88,401
7,458		5,700	5,199
7,458	Debt Charges	5,700	5,199

MERTON AND SUTTON JOINT CEMETERY BOARD

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2008

ACTUAL 2006/07 £		REVENUE ESTIMATE 2007/08 £	ACTUAL 2007/08 £
	Miscellaneous Expenses		
0	Soil Clearance	10,000	0
0	Trees and Bedding	0	1,219
0	Concrete Headstone Bearers	6,000	0
586	Repairs and Signage	5,000	5,072
19,278	Path and Road Repairs	10,000	9,455
0	Survey Fees	6,000	0
0	Drainage Design and Contract	5,000	0
19,864		42,000	15,746
302,500	TOTAL EXPENDITURE	346,350	335,008
	INCOME		
(271,964)	Interment Fees	(258,420)	(263,723)
(20,941)	Memorial Fees	(15,670)	(15,892)
(2,787)	Memorial Seats	(1,000)	(703)
(33,461)	Maintenance of Graves	(29,030)	(34,793)
(2,483)	Grave Rights Transfer Fees	(1,830)	(3,685)
0	Telephone Coin Box	(50)	0
(29,619)	Rents	(31,850)	(32,939)
(10,923)	Interest	(7,900)	(11,257)
(6,189)	Miscellaneous Fees	(50)	(1,921)
0	Sponsorship/Commercial Options	(550)	0
(378,367)	TOTAL INCOME	(346,350)	(364,912)
(75,868)	NET EXPENDITURE (INCOME)	0	(29,904)
	<u>(1) PURCHASING GRAVES IN RESERVE FUND</u>		
11,850	Balance Brought Forward	11,850	16,099
4,249	Add Surplus	0	3,879
16,099		11,850	19,978

MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2008**

ACTUAL 2006/07 £		REVENUE ESTIMATE 2007/08 £	ACTUAL 2007/08 £
<u>(2) COMMON FUND</u>			
226,997	Balance Brought Forward	180,722	243,616
0	Contribution to - London Borough of Merton	0	0
0	London Borough of Sutton	0	0
<u>226,997</u>		<u>180,722</u>	<u>243,616</u>
71,619	Add Surplus	0	26,025
(55,000)	Contribution to Capital Fund	(28,000)	(28,000)
<u>243,616</u>	Common Fund Balance	<u>152,722</u>	<u>241,641</u>
<u>(3) CAPITAL FUND</u>			
33,260	Balance Brought Forward	88,260	67,760
55,000	Add Contribution from Common Fund	28,000	28,000
(20,500)	Less Capital Investment Programme	0	0
<u>67,760</u>	Balance Carried Forward	<u>116,260</u>	<u>95,760</u>
<u>327,475</u>		<u>280,832</u>	<u>357,379</u>

MERTON AND SUTTON JOINT CEMETERY BOARD

BALANCE SHEET AS AT 31st MARCH 2008

31st March 2007		31st March 2008	
£		£	£
	FIXED ASSETS		
187,239	Capital Outlay	187,239	
<u>186,784</u>	Less Capital Discharged	<u>186,931</u>	
455			308
	CURRENT ASSETS		
249	Investment at cost	249	
0	Sundry Debtors	0	
<u>327,478</u>	Cash	<u>357,382</u>	
<u>327,727</u>			357,631
	CURRENT LIABILITIES		
<u>0</u>	Sundry Creditors	<u>0</u>	
327,727	NET CURRENT ASSETS		357,631
	LONG TERM LIABILITIES		
<u>-454</u>	Loans from the Public Works Loans Board	<u>-308</u>	-308
<u>327,727</u>	TOTAL NET ASSETS		<u>357,631</u>
	FUND BALANCES & RESERVES		
243,616	Common Fund		241,641
67,760	Capital Fund		95,760
16,099	Purchasing Graves In Reserve Fund		19,978
	MAINTENANCE OF GRAVES FUNDS:		
<u>252</u>	Graves maintained in perpetuity	<u>252</u>	
<u>252</u>			<u>252</u>
<u>327,727</u>	TOTAL		<u>357,631</u>

MERTON AND SUTTON JOINT CEMETERY BOARD

CAPITAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2008

	£	£
Capital Expenditure		
Expenditure brought forward		187,239
Expenditure during year		0
		<hr/>
		187,239
		<hr/> <hr/>
Financed by:		
Loans Outstanding		
London Borough of Merton - Repaid	0	
London Borough of Sutton - Repaid	0	
Public Works Loan Board	308	
	<hr/>	308
Loan raised but now repaid	114,298	
Revenue contributions	36,393	
Capital Fund Contributions	36,240	
	<hr/>	186,931
		<hr/>
		187,239
		<hr/> <hr/>

MERTON AND SUTTON JOINT CEMETERY BOARD

CAPITAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2008

	Expenditure to 31/3/2007 £	Expenditure during year £	Expenditure to 31/3/2008 £
Land acquired from constituent authorities -			
Carshalton UDC	22,220		22,220
Merton & Morden UDC	29,975		29,975
Layout, boundary walls & fencing acquired from Merton & Morden UDC	18,621		18,621
Layout of new section	4,632		4,632
Superintendent's house & office	4,079		4,079
Waiting room and lavatories	7,153		7,153
Drawing room for works staff	220		220
Greenhouses	2,949		2,949
Chapel	13,033		13,033
Vehicle equipment & potting sheds	6,575		6,575
Store shed	193		193
Chapel heating	514		514
Layout of Roman Catholic section	928		928
Potting shed conversion	941		941
Cemetery extension	574		574
Mess room	4,166		4,166
Tractor	8,054		8,054
Grave Digger	35,815		35,815
Cemetery Grounds	20,457		20,457
Repairs to Service Yard & Storage	6,140		6,140
TOTAL	187,239	0	187,239

PRECEPT HISTORY M&SJCB

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

PRECEPT HISTORY M&SJC

Year ended 31st March	Interments	Expenditure	Income (excluding precepts)	Net Expenditure/ (Income)	Precepts	Surplus / (Deficit) C/Fwd
		£	£	£	£	£
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

MERTON AND SUTTON JOINT CEMETERY BOARD**BUDGETARY CONTROL Q1 2008/09**

	Full Year Estimates 2007/08 £	Expected to date End Jun07 £	Actual to date End Jun07 £	Variance to date £
Employees				
Salaries	55,880	13,970	9,956	(4,014)
Wages	168,360	42,090	51,387	9,297
Pensions	260	70	0	(70)
Gratuities	90	20	220	200
	224,590	56,150	61,563	5,413
Running Expenses				
Maintenance - Buildings	2,620	660	0	(660)
Maintenance - Grounds and Paths	11,100	2,780	2,288	(493)
Electricity	2,450	610	673	63
Gas	2,030	510	491	(19)
Cleaning Materials	310	80	0	(80)
Rubbish Disposal	7,590	1,900	0	(1,900)
Water	2,090	520	713	193
Rates	1,460	1,460	1,672	212
Equipment	1,710	430	0	(430)
Tools	160	40	0	(40)
Materials	5,190	1,300	448	(853)
Memorial Seats - Purchase	1,080	270	0	(270)
Laundry	100	30	0	(30)
Clothing and Uniforms	610	150	276	126
Car Allowances	500	130	65	(65)
Petrol and Oil	890	220	0	(220)
Repair and Maintenance - Vehicles and PI	5,250	1,310	0	(1,310)
Printing and Stationery	1,440	360	334	(26)
Advertising	750	190	1,397	1,207
Postage	360	90	90	0
Telephones	1,000	250	179	(71)
Training/Conference Expenses	510	130	120	(10)
Insurance	2,800	0	0	0
Management and Administration Expense:	50,420	0	0	0
Members Allowances	180	50	0	(50)
Audit Fee	1,020	0	0	0
Travel Expenses	60	20	0	(20)
	103,680	13,490	8,744	(4,746)
Debt Charges	5,400	0	0	0
Miscellaneous Expenses	42,000	10,500	7,798	(2,702)
TOTAL EXPENDITURE	375,670	80,140	78,106	(2,034)

BUDGETARY CONTROL Q1 2008/09

	Full Year Estimates 2007/08 £	Expected to date End Jun07 £	Actual to date End Jun07 £	Variance to date £
INCOME				
Interment Fees	(293,720)	(73,430)	(75,976)	(2,546)
Memorial Fees	(16,920)	(4,230)	(5,394)	(1,164)
Memorial Seats	(1,000)	(250)	0	250
Maintenance of Graves	(31,350)	(7,840)	(1,356)	6,484
Grave Rights Transfer Fees	(1,830)	(460)	0	460
Telephone Coin Box	(50)	(10)	0	10
Rents	(20,400)	(5,100)	0	5,100
Interest	(9,800)	0	0	0
Miscellaneous Fees	(50)	(10)	0	10
Sponsorship/Commercial Options	(550)	(140)	0	140
TOTAL INCOME	(375,670)	(91,470)	(82,726)	8,744
NET EXPENDITURE (INCOME)	0	(11,330)	(4,620)	6,710