

Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 23rd July 2009

Agenda item:

Wards: Borough Wide Merton and Sutton

Subject: ABSTRACT OF ACCOUNTS 2008/2009 & BUDGETARY CONTROL
1ST QUARTER 2009-10

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 2008/2009 and the 1st quarter's budgetary Monitoring 2009/10 be approved.
-

1. Purpose of report and executive summary

- 1.1 This report presents the Abstract of Accounts for 2008/2009 and the Budgetary Monitoring up to 30th June 2009.

2. Details

- 2.1 The Abstract of Accounts for 2008/2009 is attached to this report. It includes the details of actuals for 2007/2008 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>
Income	(78,359)	Overall increase in fees and charges
Miscellaneous Expenses	(32,837)	Underspend as a result of operational delays due to flooding.

Maintenance Electrical	44,591	Additional operational costs due to rental of power generator
Maintenance Building	7,324	Additional operational costs due to flooding
Other decrease income and/or increase expenditure	(1,708)	
Net Underspend	<u>(60,989)</u>	

2.3 Fund balances and reserves

2.4 Members should note the overall level of the Common Fund Balance to be £186,568. A distribution to Constituent Boroughs for 2009-10 is not recommended due to ongoing and foreseeable capital projects.

2.5 Budgetary Control Q1 2009/10

2.6 A budgetary control report for the 1st quarter of 2009/10 is also attached. There is a net overspend for the 1st quarter of approximately £42k. 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 from 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 2008/2009 B – Q1 Budgetary Monitoring 2009/10
------------	---

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 2008/2009 Closing files, 2009/10 Budget files and Budgetary Control files in the Corporate Services Department

12. Contacts

- Report author:
 - Name: Name: Grant Miles
 - Tel: 0208 545 3458
 - email: grant.miles@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

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.

MERTON AND SUTTON JOINT CEMETERY BOARD

ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2009

Treasurer of the Board

Merton Civic Centre
London Road
Morden
Surrey
SM4 5DX

MERTON AND SUTTON JOINT CEMETERY BOARD

ABSTRACT OF ACCOUNTS 2008/2009

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 2008/2009. This is to be reviewed in the 2010-11 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 £12,900 per annum	0.03
National Grid rent of £7,875 per annum	0.02
TOTAL	<u>56.35</u>

MERTON AND SUTTON JOINT CEMETERY BOARD

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2009

ACTUAL 2007/08 £		REVENUE ESTIMATE 2008/09 £	ACTUAL 2008/09 £
	Employees		
62,892	Salaries	55,880	48,590
162,770	Wages	168,360	179,443
0	Pensions	260	4,963
0	Gratuities	90	0
225,662		224,590	232,996
	Running Expenses		
9,252	Maintenance - Buildings	2,620	9,944
0	Maintenance - Electrical		44,591
5,580	Maintenance - Grounds and Paths	11,100	8,630
1,784	Electricity	2,450	2,728
3,089	Gas	2,030	1,844
302	Cleaning Materials	310	290
1,840	Rubbish Disposal	7,590	2,894
1,441	Water	2,090	2,768
1,397	Rates	1,460	1,672
262	Equipment	1,870	3,857
7,101	Materials	5,190	2,587
1,982	Memorial Seats - Purchase	1,080	456
0	Laundry	100	24
960	Clothing and Uniforms	610	864
228	Car Allowances	500	399
2,483	Petrol and Oil	890	66
126	Repair and Maintenance - Vehicles and Plant	5,250	2,724
1,091	Printing and Stationery	1,440	1,971
1,033	Advertising	750	1,397
1,691	Postage	360	360
664	Telephones & IT	1,000	2,120
4,975	Training & Conference Expenses	510	593
	Subscriptions		326
2,720	Insurance	2,800	2,800
37,410	Management and Administration Expenses	50,420	50,420
0	Members Allowances	180	0
990	Audit Fee	1,020	1,020
0	Travel Expenses	60	65
88,401		103,680	147,410
	Debt Charges		
5,199		5,400	3,471
5,199		5,400	3,471

MERTON AND SUTTON JOINT CEMETERY BOARD

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2009

ACTUAL 2007/08 £		REVENUE ESTIMATE 2008/09 £	ACTUAL 2008/09 £
	Miscellaneous Expenses	42,000	
1,219	Trees and Bedding		0
5,072	General Repairs and Signage		508
0	Loading and Disposing Spoil Heap		3,461
9,455	Path and Road Repairs		0
0	Office Removal Expenses		58
0	Burial and Cremation		336
0	Landscaping		173
0	Legal & Professional Fees		4,627
15,746		42,000	9,163
335,008	TOTAL EXPENDITURE	375,670	393,040
	INCOME		
(263,723)	Interment Fees	(293,720)	(354,520)
(15,892)	Memorial Fees	(16,920)	(20,857)
(703)	Memorial Seats	(1,000)	(821)
(34,793)	Maintenance of Graves	(31,350)	(30,800)
(3,685)	Grave Rights Transfer Fees	(1,830)	(1,396)
0	Telephone Coin Box	(50)	0
(32,939)	Rents	(20,400)	(30,182)
(11,257)	Interest	(9,800)	(10,211)
(1,921)	Miscellaneous Fees	(50)	(5,242)
0	Sponsorship/Commercial Options	(550)	0
(364,912)	TOTAL INCOME	(375,670)	(454,029)
(29,904)	NET EXPENDITURE (INCOME)	0	(60,989)

MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2009**

ACTUAL 2007/08 £		REVENUE ESTIMATE 2008/09 £	ACTUAL 2008/09 £
	<u>(1) PURCHASING GRAVES IN RESERVE FUND</u>		
16,099	Balance Brought Forward		19,978
3,879	Add Surplus		6,062
<u>19,978</u>			<u>26,040</u>
	<u>(2) COMMON FUND</u>		
243,616	Balance Brought Forward		241,641
0	Contribution to - London Borough of Merton		0
0	London Borough of Sutton		0
<u>243,616</u>			<u>241,641</u>
26,025	Add Surplus		54,927
(28,000)	Contribution to Capital Fund		(110,000)
<u>241,641</u>	Common Fund Balance		<u>186,568</u>
	<u>(3) CAPITAL FUND</u>		
67,760	Balance Brought Forward		95,760
28,000	Add Contribution from Common Fund		110,000
0	Less Capital Investment Programme		(203,033)
<u>95,760</u>	Balance Carried Forward		<u>2,727</u>
<u>357,379</u>	TOTAL FUNDS AND BALANCES		<u>215,335</u>

MERTON AND SUTTON JOINT CEMETERY BOARD

BALANCE SHEET AS AT 31st MARCH 2009

31st March 2008		31st March 2009
	FIXED ASSETS	
187,239	Capital Outlay	390,272
<u>150,641</u>	Less Capital Discharged	<u>150,776</u>
36,598		239,496
	CURRENT ASSETS	
350	Investment at cost	350
0	Sundry Debtors	31,488
<u>357,310</u>	Cash	<u>186,692</u>
357,660		218,530
	CURRENT LIABILITIES	
<u>0</u>	Sundry Creditors	<u>2,915</u>
357,660		2,915
	NET CURRENT ASSETS	215,615
	LONG TERM LIABILITIES	
<u>387</u>	Loans from the Public Works Loans Board	<u>251</u>
<u>393,871</u>		<u>251</u>
	TOTAL NET ASSETS	454,860
36,240	CAPITAL FINANCING ACCOUNT	239,273
	FUND BALANCES & RESERVES	
241,641	Common Fund	186,568
95,760	Capital Fund	2,727
19,978	Purchasing Graves In Reserve Fund	26,040
	MAINTENANCE OF GRAVES FUNDS:	
252	Graves maintained in perpetuity	<u>252</u>
<u>393,871</u>		<u>252</u>
	TOTAL	454,860

MERTON AND SUTTON JOINT CEMETERY BOARD

CAPITAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2009

Capital Expenditure

Expenditure brought forward	187,239
Expenditure during year	203,033
	<u><u>390,272</u></u>

Financed by:

Loans Outstanding

London Borough of Merton - Repaid	0	
London Borough of Sutton - Repaid	0	
Public Works Loan Board	<u>251</u>	251
Loan raised but now repaid	114,434	
Revenue contributions	36,315	
Capital Fund Contributions	<u>239,273</u>	390,022
		<u><u>390,273</u></u>

MERTON AND SUTTON JOINT CEMETERY BOARD

CAPITAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2009

	Expenditure to 31/3/2008 £	Expenditure during year £	Expenditure to 31/3/2009 £
Land acquired from constituent authorities -			
Carshalton UDC	22,220		22,220
Merton & Morden UDC	29,975		29,975
Layout, boundary walls & fencing and electrical works		203,033	203,033
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	203,033	390,272

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

PRECEPT HISTORY M&SJCB

Year ended 31st March	Interments	Expenditure	Income (excluding precepts)	Net Expenditure/ (Income)	Precepts	Surplus / (Deficit) C/Fwd
		£	£	£	£	£
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		503,040	447,967	55,073	0	186,568

MERTON AND SUTTON JOINT CEMETERY BOARD**BUDGETARY CONTROL Q1 2009/10**

	REVENUE ESTIMATE 2009/10 £	Expected to date End Jun09 £	Actual to date End Jun09 £	Variance to date £	Forecast Position at 31st March 2010 £
Employees					
Salaries	59,350	14,840	11,213	(3,627)	
Wages	200,060	50,020	51,995	1,975	
Pensions	270	70	25,228	25,158	
Gratuities	90	20	0	(20)	
	259,770	64,950	88,436	23,486	285,000
Running Expenses					
Maintenance - Buildings	2,660	670	0	(670)	
Maintenance - Electrical	0	0	6,541	6,541	
Maintenance - Grounds and Paths	11,270	2,820	2,927	107	
Electricity	2,490	620	760	140	
Gas	2,060	520	520	0	
Cleaning Materials	310	80	0	(80)	
Rubbish Disposal	7,700	1,930	1,930	0	
Water	2,120	530	490	(40)	
Rates	1,480	1,480	5,335	3,855	
Equipment	1,740	440	0	(440)	
Tools	160	40	0	(40)	
Materials	5,270	1,320	4,288	2,968	
Memorial Seats - Purchase	1,100	280	209	(71)	
Laundry	100	30	0	(30)	
Clothing and Uniforms	620	160	655	495	
Car Allowances	510	130	0	(130)	
Petrol and Oil	900	230	0	(230)	
Repair and Maintenance - Vehicles a	5,330	1,330	0	(1,330)	
Printing and Stationery	1,460	370	268	(102)	
Advertising	760	190	0	(190)	
Postage	370	90	0	(90)	
Telephones	1,020	260	0	(260)	
Training/Conference Expenses	520	130	0	(130)	
Insurance	2,880	0	0	0	
Management and Administration Exp	55,060	0	0	0	
Members Allowances	180	50	0	(50)	
Audit Fee	1,050	0	0	0	
Travel Expenses	60	20	0	(20)	
	109,180	13,720	23,923	10,203	119,180

MERTON AND SUTTON JOINT CEMETERY BOARD**BUDGETARY CONTROL Q1 2009/10**

	REVENUE ESTIMATE 2009/10 £	Expected to date End Jun09 £	Actual to date End Jun09 £	Variance to date £	Forecast Position at 31st March 2010 £
Debt Charges	4,000	0	0	0	4,000
Miscellaneous Expenses	42,000	10,500	1,491	(9,009)	10,000
TOTAL EXPENDITURE	414,950	89,170	113,850	24,680	418,180
INCOME					
Interment Fees	(337,660)	(67,530)	(62,942)	4,588	
Memorial Fees	(18,270)	(4,570)	(2,684)	1,886	
Memorial Seats	(1,000)	(250)	0	250	
Maintenance of Graves	(32,500)	(8,130)	(1,605)	6,525	
Grave Rights Transfer Fees	(1,830)	(460)	0	460	
Telephone Coin Box	(50)	(10)	0	10	
Rents	(15,890)	(3,970)	0	3,970	
Interest	(7,150)	0	0	0	
Miscellaneous Fees	(50)	(10)	(647)	(637)	
Sponsorship/Commercial Options	(550)	(140)	0	140	
TOTAL INCOME	(414,950)	(85,070)	(67,878)	17,192	(414,950)
NET EXPENDITURE (INCOME)	0	4,100	45,972	41,872	3,230