

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

**Date: 18<sup>th</sup> February 2010**

**Agenda item:**

**Wards: Borough Wide Merton and Sutton**

**Subject:** Budget Monitoring 2009/10 & Revenue Estimates 2010/11

**Lead officer:** Grant Miles

**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:

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In order that the statutory requirements to levy a Council Tax for 2010/2011 are met, it is essential that this Board consider the proposals in this report

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## **Recommendations:**

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1. That the current budgetary position for 2009/10 based on the 3<sup>rd</sup> quarter's budgetary Monitoring 2009/10 be noted.
  2. The Revenue Estimates for 2010/2011 as submitted be approved.
  3. That the precepts for the financial year ended 31<sup>st</sup> March 2011 be set at zero.
  4. That the interim pay award be implemented by the Treasurer, in consultation with the Clerk to the Board, for the groups of staff covered by each separate agreement, or negotiating body.
  5. That the scale of fees and charges detailed within Appendix E is approved.
  6. That the board approve the inclusion of a capital scheme of £2m to fund the extension and development of the cemetery, be funded by borrowing, and to be repaid over 25 years as set in paragraph 2.6
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## **1. Purpose of report and executive summary**

- 1.1 This report presents the revised revenue estimates for 2009/2010, the estimates for 2010/2011, the Budgetary Monitoring up to 31<sup>st</sup> December 2009 and the Capital Strategy for 2005-06 to 2011-12.

## **2. Details**

### **2.1 ESTIMATES**

2.2 The Board's 2009/10 3<sup>rd</sup> quarter's Budgetary Monitoring are attached at Appendix A. The draft Revenue Estimates for 2010/2011 and Revised Estimates for 2009/2010 are attached at Appendix B. All estimates are at outturn prices. Supplementary details of direct employee expenses are contained in Appendix C, with Appendix D providing a breakdown of Management and Administration Expenses. Appendix E contains the proposed scale of fees and charges and Appendix F provides a comparison of fees and charges with other local authorities. Appendix G contains the Precept History of the Merton and Sutton Joint Cemetery Board. Appendix H sets out the Capital Requirements of the board for the financial years 2005-2012.

### **2.3 FEES AND CHARGES**

2.4 The proposed new fees and charges as detailed in Appendix E

2.5 In setting the scale of fees and charges they compare favourably with other local cemeteries authorities as shown in Appendix F.

### **2.6 CAPITAL PROGRAMME & REVENUE IMPLICATION OF THE EXTENSION OF THE CEMETERY**

2.7 This report includes the provision of a capital scheme of £2m to finance the extension and development of the cemetery in order to provide future burial space for the residents of Merton & Sutton. This scheme will be undertaken over several financial years and will require future increases in fees and charges to finance the ongoing cost of borrowing over the life of the loan. The loan will be organised through the London Borough of Merton. It is anticipated that the scheme will commence in March 2010. Regular progress reports will be provided to the Board during the lifetime of the scheme.

2.8 Following approval at the Board's last meeting for the progression of the scheme, preliminary ground sampling has been undertaken and Pick Everard has been appointed to undertake the design of the scheme. The initial design works will take place during 2010/11 with a start on the ground works anticipated to start in spring 2011.

2.9 The revenue costs of financing the scheme are estimated at £72,000 p.a. in 2010/11. The revenue costs will rise to £180,000 by 2011/12 when the scheme is completed. The initial costs associated with the loan of £72,000 in 2010/11 have been incorporated into the budget for 2010/11. A further increase in debt charges of £108,000 will need to be provided for in the 2011/12 revenue budgets. Members of the board will need to consider increasing fees and charges in 2011/12 to 2012/13 to fund the additional debt costs to avoid the requirement to precept upon the constituent boroughs in 2011/12 or 2012/13. The profile of the debt costs are as follows:-

	2010/11	2011/12	2012/13	2013/14
	£'000	£'000	£'000	£'000
Cemetery Extension	72	180	180	180

## 2.10 **PAY AWARDS**

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

2.11 The Board meeting of 24th April 1989 resolved that subject to there being no legal impediment, future salary awards for the Board's part time officers be implemented from 1 April each year so as to coincide with the Board's financial year. The interim JNC pay award for Officers has been paid at 1% although the pay award is currently subject to arbitration.

## 2.12 **COMMON FUND (BALANCES)**

2.13 The balance on the Common Fund brought forward into 2010/2011 is £106,568.

2.14 Members are asked to note that the schedule of funding for the Capital Programme contained, as Appendix H.

2.15 The balance on Purchasing Graves in Reserve Fund brought forward into 2010/2011 is £19,978.

2.16 This provides a total fund balances carried forward of £209,273.

## 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**

Appendices	A – Q3 Budgetary Monitoring & 2009/10 B – Revenue Estimates 2010/2011 C – Employee Costs D – Management and Administration Expenses E – Proposed Scale of Fees and Charges F – Comparison of Fees and Charges G – Precept History MSJCB H – Capital Programme
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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 2008/09 to 2009/10 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.

**MERTON AND SUTTON JOINT CEMETERY BOARD****BUDGETARY CONTROL Q3 2009/10**

	<b>REVENUE ESTIMATE 2009/10 £</b>	<b>REVISED ESTIMATE 2009/10 £</b>	<b>Expected to date End Dec09 £</b>	<b>Actual to date End Dec09 £</b>	<b>Variance to date £</b>	<b>Forecast Position at 31st March 2010 £</b>
<b>Employees</b>						
Salaries	59,350	59,350	44,510	30,821	(13,689)	
Wages	200,060	200,060	150,050	137,693	(12,357)	
Pensions	270	270	200	28,537	28,337	
Gratuities	90	90	70	0	(70)	
	<b>259,770</b>	<b>259,770</b>	<b>194,830</b>	<b>197,051</b>	<b>2,221</b>	<b>259,770</b>
<b>Running Expenses</b>						
Maintenance - Buildings	2,660	2,660	2,000	4,327	2,327	
Maintenance - Electrical	0	8,210	8,210	10,495	2,285	
Maintenance - Grounds and Paths	11,270	11,270	8,450	5,721	(2,729)	
Electricity	2,490	2,490	1,870	1,908	38	
Gas	2,060	2,060	1,550	3,936	2,386	
Cleaning Materials	310	310	230	0	(230)	
Rubbish Disposal	7,700	0	0	0	0	
Water	2,120	2,120	1,590	748	(842)	
Rates	1,480	1,480	1,110	5,335	4,225	
Equipment	1,740	1,740	1,310	141	(1,169)	
Tools	160	160	120	110	(10)	
Materials	5,270	5,270	3,950	2,929	(1,021)	
Burial and Cremation	1,100	1,100	830	1,119	289	
Laundry	100	100	80	25	(55)	
Clothing and Uniforms	620	620	470	884	414	
Car Allowances	510	0	0	0	0	
Petrol and Oil	900	900	680	595	(85)	
Repair and Maintenance - Vehicles and Plant	5,330	5,330	4,000	7,928	3,928	
Printing and Stationery	1,460	1,460	1,100	628	(472)	
Advertising	760	760	570	0	(570)	
Postage	370	370	280	283	3	
Telephones	1,020	1,020	770	179	(591)	
Training/Conference Expenses	520	520	390	1,772	1,382	
Insurance	2,880	2,880	0	0	0	
Management and Administration Expenses	55,060	55,060	0	0	0	
Members Allowances	180	180	140	0	(140)	
Audit Fee	1,050	1,050	1,050	1,208	158	
Travel Expenses	60	60	50	5	(45)	
	<b>109,180</b>	<b>109,180</b>	<b>40,800</b>	<b>50,276</b>	<b>9,476</b>	<b>109,180</b>
<b>Debt Charges</b>	4,000	4,000	0	73	73	4,000
<b>Miscellaneous Expenses</b>	42,000	42,000	31,500	10,125	(21,375)	15,000
<b>TOTAL EXPENDITURE</b>	<b>414,950</b>	<b>414,950</b>	<b>267,130</b>	<b>257,525</b>	<b>(9,605)</b>	<b>414,950</b>

**MERTON AND SUTTON JOINT CEMETERY BOARD****BUDGETARY CONTROL Q3 2009/10**

	<b>REVENUE ESTIMATE 2009/10 £</b>	<b>REVISED ESTIMATE 2009/10 £</b>	<b>Expected to date End Dec09 £</b>	<b>Actual to date End Dec09 £</b>	<b>Variance to date £</b>	<b>Forecast Position at 31st March 2010 £</b>
<b>INCOME</b>						
Interment Fees	(337,660)	(337,660)	(253,250)	(241,371)	11,879	
Memorial Fees	(18,270)	(18,270)	(13,700)	(16,876)	(3,176)	
Memorial Seats	(1,000)	(1,000)	(750)	0	750	
Maintenance of Graves	(32,500)	(32,500)	(2,000)	(1,973)	27	
Grave Rights Transfer Fees	(1,830)	(1,830)	(1,370)	0	1,370	
Telephone Coin Box	(50)	(50)	(40)	0	40	
Rents	(15,890)	(15,890)	(11,920)	(8,531)	3,389	
Interest	(7,150)	(7,150)	0	(3)	(3)	
Miscellaneous Fees	(50)	(50)	(40)	(92)	(52)	
Sponsorship/Commercial Options	(550)	(550)	(410)	0	410	
<b>TOTAL INCOME</b>	<b>(414,950)</b>	<b>(414,950)</b>	<b>(283,480)</b>	<b>(268,846)</b>	<b>14,634</b>	<b>(414,950)</b>
<b>NET EXPENDITURE (INCOME)</b>	<b>0</b>	<b>0</b>	<b>(16,350)</b>	<b>(11,321)</b>	<b>5,029</b>	<b>0</b>

**MERTON AND SUTTON JOINT CEMETERY BOARD****REVENUE ESTIMATES 2010/11**

<b>ACTUAL 2008/09 £</b>		<b>REVENUE ESTIMATE 2009/10 £</b>	<b>REVISED ESTIMATE 2009/10 £</b>	<b>REVENUE ESTIMATE 2010/11 £</b>
<b>Employees</b>				
48,590	Salaries	59,350	59,350	61,130
179,443	Wages	200,060	200,060	172,080
4,963	Pensions	270	270	280
0	Gratuities	90	90	90
<b>232,996</b>		<b>259,770</b>	<b>259,770</b>	<b>233,580</b>
<b>Running Expenses</b>				
9,944	General Maintenance - Buildings	2,660	2,660	4,700
0	General Maintenance - Electrical	0	8,210	0
44,591	General Maintenance - Grounds & Paths	11,270	11,270	11,440
8,630	Electricity	2,490	2,490	3,530
2,728	Gas	2,060	2,060	2,790
1,844	Cleaning Materials	310	310	310
290	Rubbish Disposal	7,700	0	0
2,894	Water	2,120	2,120	2,150
2,768	Rates	1,480	1,480	5,600
1,672	Equipment	1,740	1,740	1,770
3,857	Tools	160	160	160
2,587	Materials	5,270	5,270	3,200
456	Memorials, Burial and Cremation	1,100	1,100	1,220
24	Laundry	100	100	100
864	Clothing and Uniforms	620	620	630
399	Car Allowances	510	0	0
66	Petrol and Oil	900	900	910
2,724	Repair and Maintenance - Vehicles (SLA)	5,330	5,330	5,410
1,971	Printing and Stationery	1,460	1,460	1,480
1,397	Advertising	760	760	770
360	Postage	370	370	380
2,120	Telephones	1,020	1,020	1,040
593	Training/Conference Expenses	520	520	530
326	Subscriptions	0	0	400
2,800	Insurance	2,880	2,880	2,920
50,420	Management and Administration Expenses	55,060	55,060	56,080
0	Members Allowances	180	180	0
1,020	Audit Fee	1,050	1,050	2,580
65	Travel Expenses	60	60	60
<b>147,410</b>		<b>109,180</b>	<b>109,180</b>	<b>110,160</b>
0	Capital Debt Charges	0	0	72,000
3,471	Operational Leasing	4,000	4,000	1,500
<b>3,471</b>	<b>Debt Charges</b>	<b>4,000</b>	<b>4,000</b>	<b>73,500</b>



**MERTON AND SUTTON JOINT CEMETERY BOARD****REVENUE ESTIMATES 2010/11**

<b>ACTUAL 2008/09 £</b>		<b>REVENUE ESTIMATE 2009/10 £</b>	<b>REVISED ESTIMATE 2009/10 £</b>	<b>REVENUE ESTIMATE 2010/11 £</b>
	<b>Miscellaneous Expenses</b>			
9,163	Specific Maintenance Provision	42,000	42,000	25,550
<u>9,163</u>		<u>42,000</u>	<u>42,000</u>	<u>25,550</u>
<u>393,040</u>	<b>TOTAL EXPENDITURE</b>	<u>414,950</u>	<u>414,950</u>	<u>442,790</u>
	<b>INCOME</b>			
(354,520)	Interment Fees	(337,660)	(337,660)	(371,430)
(20,857)	Memorial Fees	(18,270)	(18,270)	(20,100)
(821)	Memorial Seats	(1,000)	(1,000)	(1,100)
(30,800)	Maintenance of Graves	(32,500)	(32,500)	(35,750)
(1,396)	Grave Rights Transfer Fees	(1,830)	(1,830)	(2,010)
0	Telephone Coin Box	(50)	(50)	0
(30,182)	Rents	(15,890)	(15,890)	(11,300)
(10,211)	Interest	(7,150)	(7,150)	(1,050)
(5,242)	Miscellaneous Fees	(50)	(50)	(50)
0	Sponsorship/Commercial Options	(550)	(550)	0
<u>(454,029)</u>	<b>TOTAL INCOME</b>	<u>(414,950)</u>	<u>(414,950)</u>	<u>(442,790)</u>
<u>(60,989)</u>	<b>NET EXPENDITURE (INCOME)</b>	<u>0</u>	<u>0</u>	<u>0</u>

**MERTON AND SUTTON JOINT CEMETERY BOARD****REVENUE ESTIMATES 2010/11**

<b>ACTUAL 2008/09 £</b>		<b>REVENUE ESTIMATE 2009/10 £</b>	<b>REVISED ESTIMATE 2009/10 £</b>	<b>REVENUE ESTIMATE 2010/11 £</b>
<b><u>(1) PURCHASING GRAVES IN RESERVE FUND</u></b>				
19,978	Balance Brought Forward	19,978	19,978	19,978
6,062	Add Surplus	0	0	0
<b><u>26,040</u></b>	Balance Carried Forward	<b><u>19,978</u></b>	<b><u>19,978</u></b>	<b><u>19,978</u></b>
<b><u>(2) COMMON FUND</u></b>				
241,641	Balance Brought Forward	186,568	186,568	106,568
0	Contribution to - London Borough of Merton	0	0	0
0	London Borough of Sutton	0	0	0
<b><u>241,641</u></b>		<b><u>186,568</u></b>	<b><u>186,568</u></b>	<b><u>106,568</u></b>
54,927	Add Surplus (Deficit)	0	0	0
(110,000)	Less Contribution to Capital Fund	(80,000)	(80,000)	0
<b><u>186,568</u></b>	Balance Carried Forward	<b><u>106,568</u></b>	<b><u>106,568</u></b>	<b><u>106,568</u></b>
<b><u>(3) CAPITAL FUND</u></b>				
95,760	Balance Brought Forward	2,727	2,727	82,727
110,000	Add Contribution from Common Fund	80,000	80,000	0
(203,033)	Less Capital Investment Programme	0	0	0
<b><u>2,727</u></b>	Balance Carried Forward	<b><u>82,727</u></b>	<b><u>82,727</u></b>	<b><u>82,727</u></b>
<b><u>215,335</u></b>	<b>TOTAL FUND BALANCES</b>	<b><u>209,273</u></b>	<b><u>209,273</u></b>	<b><u>209,273</u></b>

**Employee Costs**

	Revenue Estimate 2008/09 £	Revenue Estimate 2009/10 £	Revenue Estimate 2010/11 £
<b>Salaries</b> (inclusive of employers' Superannuation and National Insurance)			
Full time Officers			
Foreman/Supervisor	32,980	35,370	35,880
Other supervisory costs	16,790	17,720	18,910
	<b>49,770</b>	<b>53,090</b>	<b>54,790</b>
Part time Officers			
Clerk	1,580	1,620	1,640
Treasurer	1,580	1,620	1,640
Registrar	1,580	1,620	1,640
Consultant Surveyor	490	500	510
Superannuation and National Insurance	880	900	910
	<b>55,880</b>	<b>59,350</b>	<b>61,130</b>
<b>Wages</b> (inclusive of employers' Superannuation and National Insurance)	168,360	200,060	172,080
<b>Pensions and Gratuities</b>	350	360	370
<b>Total Employee Costs</b>	<b>224,590</b>	<b>259,770</b>	<b>233,580</b>

<u>Management and Administration Expenses</u>	<b>Revenue Estimate 2008/09 £</b>	<b>Revenue Estimate 2009/10 £</b>	<b>Revenue Estimate 2010/11 £</b>
<b>CORPORATE SERVICES DEPARTMENT:</b>			
Environmental Finance Manager and Principal Accountant and Clerical Assistant - Payments & Income Payroll & Pensions	4,180	4,310	4,480
Cashiers Office Recharge (Incl Merton Link)	1,480	1,520	1,570
Human Resources, Training & Staff Side	2,050	2,110	2,170
Information Technology	5,260	5,420	5,580
Solicitor	1,130	1,300	1,340
Marketing & Communications	3,090	3,180	3,280
Democratic Services	190	200	210
Sub total for CORPORATE SERVICES DEPARTMENT:	2,460	2,530	2,610
	19,840	20,570	21,240
<b>ENVIRONMENT &amp; REGENERATION DEPARTMENT:</b>			
3 Professional Officers with technical, horticultural and arboricultural experience	11,218	14,550	14,700
2 Administrative Assistants	17,212	17,730	17,910
Various professional officers experienced in mechanical, electrical and general building repairs and Estates Management staff	2,150	2,210	2,230
Sub total for ENVIRONMENT & REGENERATION DEPT:	30,580	34,490	34,840
	50,420	55,060	56,080
<b>Total for MANAGEMENT &amp; ADMIN EXPENSES</b>			

**MERTON AND SUTTON JOINT CEMETERY BOARD SCALE OF FEES EFFECTIVE FROM 1ST APRIL 2010**

**Enquires 020 8545 3666 (office hours)**

**1. INTERMENTS IN NEW PRIVATE GRAVES**

ALL NEW GRAVES ARE PURCHASED FOR 50 YEARS	SEMI LAWN	
	Resident	Non Resident
<b>PURCHASE OF BURIAL RIGHTS</b>	£1,349.00	£4,047.00
<b>INTERMENTS (Including chapel facilities and grass mats)</b>	£792.00	£2,376.00
<b>TOTAL</b>	<b>£2,141.00</b>	<b>£6,423.00</b>

Lawn Section	
Resident	Non Resident
£1,209.00	£3,627.00
£792.00	£2,376.00
<b>£2,001.00</b>	<b>£6,003.00</b>

**Note: The interment fee will be increased by £297.00 (resident) and by £891.00 (Non resident) for a casket**

**2. RE-OPENING TO A DEPTH OF 6'6" or 5'**

	ALL CLASSES	
	Resident	Non Resident
<b>INTERMENTS (Including chapel facilities and grass mats)</b>	£792.00	£2,376.00

**3. INTERMENTS IN COMMON GRAVES**

		ALL CLASSES	
		Resident	Non Resident
<b>INTERMENTS (Including Chapel facilities and grass mats)</b>	<b>Stillborn or child up to one year</b>	£80.00	£320.00
	<b>Over 1 year up to 12 years</b>	£126.00	£504.00
	<b>Over 12 years</b>	£253.00	£1,012.00

#### 4. INTERMENTS FOR CHILDREN UNDER 12 YEARS OF AGE

	Resident	Non Resident
<b>INTERMENTS</b> (Including chapel facilities and grass mats)	£404.00	£1,212.00
<b>Still born or up to 1 year</b>	£162.00	£486.00

#### 5. LAWN SECTION (ASHES) Grave spaces purchased for 25 years (maximum 6 sets of ashes)

Biodegradable containers are available from the cemetery at a cost of £11.00 MDF Containers are acceptable

	Resident	Non Resident
<b>PURCHASE</b>	£583.00	£1,749.00
<b>INTERMENTS</b> (Including chapel facilities and grass mats)	£266.00	£532.00
<b>TOTAL</b>	£849.00	£2,281.00

## 6. GRADUATED FEE FOR NON RESIDENT INTERMENTS

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

The table below shows the % reduction, calculated on the non resident fee (excluding the resident fee)

<b>Number of years as a resident.</b>	<b>Reduction from Non Resident fee.</b>	<b>Fee for an interment in a cremated remains grave.</b>	<b>Fee for an interment in a coffin grave.</b>
<b>1 to 5 years</b>	<b>10%</b>	<b>£505.40</b>	<b>£2,217.60</b>
<b>5 to 10 years</b>	<b>30%</b>	<b>£452.20</b>	<b>£1,900.80</b>
<b>10 to 25 years</b>	<b>50%</b>	<b>£399.00</b>	<b>£1,584.00</b>
<b>25 to 50 years</b>	<b>75%</b>	<b>£332.50</b>	<b>£1,188.00</b>
<b>50 + years</b>	<b>100%</b>	<b>£266.00</b>	<b>£792.00</b>

<b>7. MISCELLANEOUS FEES</b>	<b>Resident</b>	<b>Non Resident</b>
Digging extra depth beyond 2 metres (6'6")	£283.00	£849.00
Digging extra depth beyond 2 metres (6'6") for casket	£296.00	£888.00
Extra charge Coffins over 29"	£194.00	£582.00
Scattering Cremated Remains Over Private Graves	£77.00	£77.00
Interment of Cremated Remains (not plot FCR)	£266.00	£532.00
Interment of Cremated Remains in a grave already containing a coffin or previous ashes	£266.00	£532.00
Transfer of Ownership of Grave (includes V.A.T.)	£66.00	£66.00
Duplicate deed	£45.00	£45.00
Exhumations - exhumation of a body	£2,508.00	£2,508.00
- exhumation of ashes	£436.00	£436.00
Search fee for each grave	£45.00	£45.00
Saturdays By Arrangement	£486.00	£486.00
Extra Charge Coffin		
Ashes	£143.00	£143.00
Formation of chamber for burial in a shroud	£286.00	£286.00
Cancellation (if a grave has already been prepared)	£792.00	£792.00
Hire of Chapel only - use of chapel for maximum 1 hour (for weekends please contact the Cemetery office)	£77.00	£77.00
Service over run / late arrival of funeral	£193.00	£193.00

#### **8.SCALE OF FEES FOR THE ERECTION OF MEMORIALS**

For the right to erect a Memorial Stone: not exceeding 6'6"x2'6"x4'6" in height	£185.00
For the right to erect and place a vase, urn or other similar flower container	£66.00
Additional Inscription	£66.00



## 9. OTHER FEES AND CHARGES

Where memorial has subsided - to reinstate and level - Full Memorial	£224.00
Headstone only	£125.00

## 10. MAINTENANCE AND PLANTING OF GRAVES

The Council undertakes the turfing, moulding, maintenance and planting of graves at the following fees.

		CHARGE	V.A.T.	Total
1 Turfing or returfing single grave space (Adult or Child)		£101.28	£17.72	£119.00
2 Forming / Re-forming Garden area on single grave space (Adult or Child)		£57.87	£10.13	£68.00
3 Planting single grave space with Spring and Summer flowers (including bulbs) and attendance throughout the year.	<b>1 year</b>	<b>£151.49</b>	<b>£26.51</b>	<b>£178.00</b>
	10 years	£1,784.68	£312.32	£2,097.00
	15 years	£2,931.06	£512.94	£3,444.00
4 Planting single LAWN SECTION grave space with Spring and Summer flowers at head of grave. As per iii above	<b>1 year</b>	<b>£90.21</b>	<b>£15.79</b>	<b>£106.00</b>
	10 years	£1,029.79	£180.21	£1,210.00
	15 years	£1,713.19	£299.81	£2,013.00

**NOTE A:** Before accepting orders for planting and maintenance under items 3 to 4 above, the Board will require the grave to be prepared initially in accordance with items 1 or 2 above.

**NOTE B:** Turfing can only be carried out between October and March.

**NOTE C:** The above scale of fees under item 3 does not apply to common graves or graves on a lawn section.

**Appendix E**  
**Comparison of Fees and Charges**      04/02/2010

	<b>Merton</b>	<b>Sutton</b>	<b>Wandsworth</b>	<b>Kingston</b>	<b>Richmond</b>	<b>Hammersmith and Fulham</b>	<b>Lambeth</b>	<b>Croydon</b>	<b>Average</b>	<b>Position</b>
	<i>Charges from 1/4/2009</i>	<i>Current from 1 April 2009</i>	<i>Current from 1 January 2009</i>	<i>Current from 1 April 2009</i>	<i>Current from 1 April 2009</i>	<i>Current from 1 April 2009</i>	<i>Current from 1 April 2009</i>	<i>Current from 1 April 2009</i>		
Purchase lawn section	1099	1205	1440	1015	1800	1102.5	3500	2820	1446.92	7 of 8
Interment lawn section	720	610	1260	510	740	997.5	1000	834	821.92	6 of 8
<b>TOTAL</b>	<b>1819</b>	<b>1815</b>	<b>2700</b>	<b>1525</b>	<b>2540</b>	<b>2100</b>	<b>4500</b>	<b>3654</b>	<b>2268.83</b>	<b>6 of 8</b>
Interment Cremated Remain in CR section	242	180	341	150	180	220	134	164	216.17	2 of 8
Purchase of plot in CR section	530	600	1440	500	460	336	1250	1225	771.83	5 of 8
Reopening of Normal section of Cemetery (Coffin)	720	610	1260	470	740	997.5	1000	834	815.25	7 of 8
Interment in common grave	230	610	330	0	540	997.5	1875	0	361.25	6 of 6
Interment in private grave children	367	200	152	235	115	0	520	143	274.25	2 of 7
Interment casket shaped coffin	770	800	1605	0	0	1270.5	1000	1095	923.42	6 of 6
Digging Extra Depth to 8'	977	775	0	0	810	1197	0	1108	811.40	3 of 5
Scattering of cremated remains over grave	70	0	0	80	90	55.65	0	65	67.66	3 of 5
Interment of cremated remains in a full size grave without a coffin	242	180	341	150	180	220.5	134	164	432.50	2 of 8

**Appendix F**

Interment of cremated remains in a grave containing a coffin	242	180	341	150	180	220.5	134	164
Transfer of ownership	60	54	52	30	110	78.75	65	27.5
Search Fee	45	0	47	10	40	55.65	35	27.5
Erection of Memorials under 4ft 6in	168	120	132	285	60	168	145	100
Erection of Memorials over 4ft 6in	390	0	325	0	0	0	0	0
Right to erect vase urn etc.	60	44	0	0	0	0	0	0
Additional inscriptions	60	44	52	75	0	55.65	77	81
Removal and Replacement of Memorials	333	0	0	200	0	0	0	0
Removal Headstone only	204	0	0	200	0	0	0	0
Re-level subsided memorial	204	0	0	0	0	0	0	0
Re-level subsided headstone only	114	0	0	0	0	0	0	0
Turfing	108	0	61.66	0	60	73.5	80	87
Moulding	62	0	46	0	45	147	80	81
Planting and Upkeep	162	110	153.66	0	0	0	0	0
General Maintenance	85	0	100.81	0	0	105	0	0
Planting and Upkeep Lawn Section	96	0	99.83	0	0	0	0	0

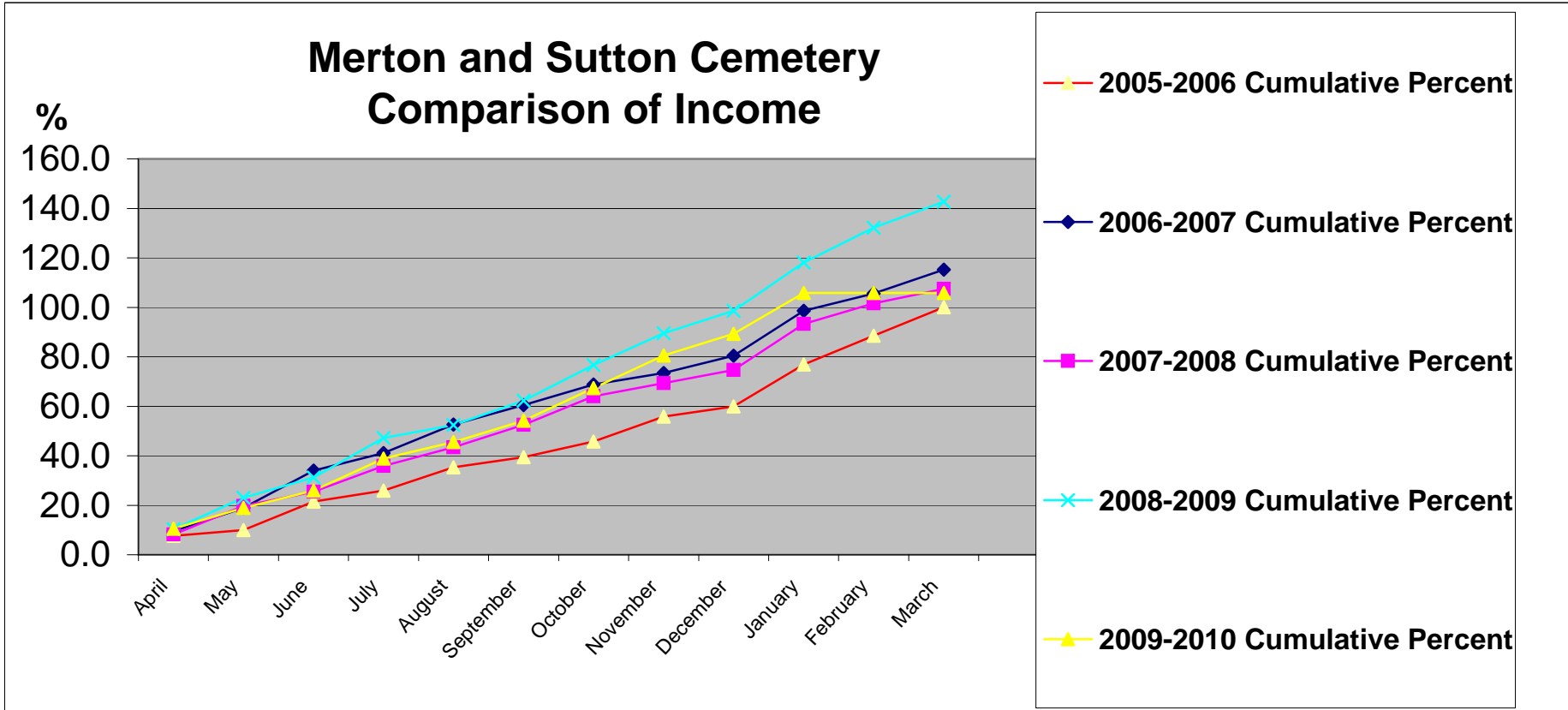
324.38	2 of 8
60.45	4 of 8
46.29	3 of 7
162.17	2 of 8
238.33	1 of 1
52.00	2 of 2
61.28	4 of 7
266.50	2 of 2
202.00	2 of 2
204.00	1 of 1
114.00	1 of 1
110.05	1 of 6
112.00	4 of 6
141.89	1 of 3
145.41	3 of 3
195.83	2 of 2

## Merton and Sutton Cemetery Comparison of Income

%  
160.0  
140.0  
120.0  
100.0  
80.0  
60.0  
40.0  
20.0  
0.0

April  
May  
June  
July  
August  
September  
October  
November  
December  
January  
February  
March

- ▲ 2005-2006 Cumulative Percent
- ◆ 2006-2007 Cumulative Percent
- 2007-2008 Cumulative Percent
- × 2008-2009 Cumulative Percent
- ▲ 2009-2010 Cumulative Percent



## PRECEPT HISTORY M&amp;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

## PRECEPT HISTORY M&amp;SJCB

Year ended 31st March	Interments	Expenditure	Income (excluding precepts)	Net Expenditure/ (Income)	Precepts	Surplus / (Deficit) C/Fwd
		£	£	£	£	£
1994	387	189,687	152,926	36,761	79,444	42,194
1995	379	231,725	167,181	64,544	79,444	36,261
1996	358	207,870	197,191	10,679	80,795	106,377
1997	348	198,678	204,958	(6,280)	40,000	152,658
1998	364	194,514	236,535	(42,021)	0	194,679
1999	356	211,242	244,542	(33,300)	0	227,979
2000	312	216,869	248,694	(31,825)	0	259,804
2001	314	230,329	255,315	(24,987)	0	284,791
2002	317	218,613	286,709	(68,096)	(194,064)	158,823
2003	320	260,664	302,866	(42,202)	0	201,025
2004	327	285,719	336,688	(50,970)	0	251,995
2005	306	291,487	351,113	(59,626)	(150,000)	161,621
2006	290	329,568	394,944	(65,376)	0	226,997
2007	292	357,500	374,118	(16,618)	0	243,615
2008	264	363,008	361,033	1,975	0	241,640
2009	267	503,040	447,967	55,073	0	186,567

### Capital Programme

Capital Schemes	Method of Funding	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	Total
		£	£	£	£	£	£	£	£	£
Alteration To Car Park & Security	Capital Fund	15,000	5,000							20,000
Rearrangement of Office and Waiting Room	Capital Fund	3,000	12,000							15,000
Repairs to Service Yard and Building	Capital Fund	3,000	9,000							12,000
Data Capture and Storage	Capital Fund	3,000	15,000	12,000						30,000
Repairs to the Chapel	Capital Fund	15,000	5,000	15,000						35,000
Grave Digger	Capital Fund		20,000							20,000
Repairs to bearer beams	Capital Fund				50,000					50,000
Electrical Wiring & Supply to Stables	Capital Fund				25,000					25,000
Gates & Railings	Capital Fund					10,000				10,000
Surveys for Extension	Capital Fund					20,000				20,000
Installation of Transformer	Capital Fund					50,000				50,000
<b>Total Planned Capital Works</b>		<b>39,000</b>	<b>66,000</b>	<b>27,000</b>	<b>75,000</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>287,000</b>

#### **CAPITAL FUND SUMMARY**

Actual Capital Contributions		49,000	55,000	28,000	110,000	130,000	750,000	1,200,000		<b>2,322,000</b>
Actual Capital Expenditure		15,740	20,500	0	203,033					<b>239,273</b>
Capital Fund Balance		33,260	67,760	95,760	2,727	132,727	882,727	2,082,727	2,082,727	<b>2,082,727</b>

#### **CAPITAL BORROWING**

Cemetery Extension	Capital Borrowing					50,000	750,000	1,200,000	0	<b>2,000,000</b>
Debt charges (per annum)							72,000	180,000	180,000	