

Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 15 February 2011

Agenda item: 4

Wards: Borough Wide Merton and Sutton

Subject: Budget Monitoring 2010/11 & Revenue Estimates 2011/12

Lead officer: Grant Miles

Urgent report:

The legal requirements for Access to Information have not been met.

Reason for urgency

In order that the statutory requirements to levy a Council Tax for 2011/2012 are met, it is essential that this Board consider the proposals in this report

Recommendations:

1. That the current budgetary position for 2010/11 based on the 3rd quarter's budgetary Monitoring 2010/11 be noted.
 2. The Revenue Estimates for 2011/2012 as submitted be approved.
 3. That the precepts for the financial year ended 31st March 2012 be set at zero.
 4. That the scale of fees and charges detailed within Appendix E is approved.
 5. That a proposal to spend £10,000 on Gates and Railings be considered and funded from accumulated reserves.
 6. That the revised timescale for the Cemetery Extension capital scheme of £2m within Appendix H be noted.
-

1. Purpose of report and executive summary

- 1.1 This report presents the revised revenue estimates for 2010/2011, the estimates for 2011/2012, the Budgetary Monitoring up to 31st December 2010 and the Capital Strategy from 2008-09 to 2013-14.

2. Details

2.1 ESTIMATES

2.2 The Board's 2010/11 3rd quarter's Budgetary Monitoring are attached at Appendix A. The draft Revenue Estimates for 2011/2012 and Revised Estimates for 2010/2011 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 2008-2012.

2.3 **FEES AND CHARGES**

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

2.5 A comparison with other local cemeteries authorities is shown in Appendix F.

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

2.7 The revised revenue costs of financing the scheme are estimated at £72,000 p.a. in 2011/12. The revenue costs will rise to £180,000 by 2012/13 and 2013/14 when the scheme is completed. The annual costs (£72,000) associated with the loan in 2011/12 have been incorporated into the budget for 2011/12. A further increase in debt charges of £180,000 will need to be provided for in the 2012/13 revenue budgets. Members of the board will need to consider increasing fees and charges in 2012/13 to fund the additional debt costs to avoid the requirement to precept upon the constituent boroughs in 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	18	72	180	180

2.8 **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).

2.9 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 for 2011-12 is set at 0% although the pay award is currently subject to arbitration.

2.10 **COMMON FUND (BALANCES)**

2.11 The balance on the Common Fund brought forward into 2011/2012 is £148,380.

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

2.13 The balance on Purchasing Graves in Reserve Fund brought forward into 2011/2012 is £26,040.

2.14 This provides a total fund balances carried forward of £177,122.

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 & 2010/11 B – Revenue Estimates 2011/2012 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
------------	--

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 2009/10 to 2011/12 Budget files and Budgetary Control files in the Corporate Services Department

This page is intentionally blank

MERTON AND SUTTON JOINT CEMETERY BOARD**BUDGETARY CONTROL Q3 2010/11**

	REVENUE ESTIMATE 2010-11 £	REVISED ESTIMATE 2010-11 £	Expected to date End Dec10 £	Actual to date End Dec10 £	Variance to date £	Forecast Position at 31st March 2011 £
Employees						
Salaries	61,130	76,130	29,910	29,967	57	
Wages	172,080	152,480	106,860	100,417	(6,443)	
Pensions	280	4,970	3,730	4,136	406	
Gratuities	90	0	0	0	0	
	233,580	233,580	140,500	134,520	(5,980)	233,580
Running Expenses						
Maintenance - Buildings	4,700	4,700	3,530	4,595	1,065	
Maintenance - Electrical	0	0	0	298	298	
Maintenance - Grounds and Paths	11,440	11,440	8,580	3,339	(5,241)	
Electricity	3,530	3,530	2,650	916	(1,734)	
Gas	2,790	2,790	2,090	616	(1,474)	
Cleaning Materials	310	310	230	243	13	
Rubbish Disposal	0	0	0	0	0	
Water	2,150	2,150	0	0	0	
Rates	5,600	5,600	5,600	5,588	(12)	
Equipment	1,770	1,770	1,330	150	(1,180)	
Tools	160	160	120	152	32	
Materials	3,200	3,200	2,400	3,227	827	
Memorials, Burial and Cremation	1,220	1,220	920	1,218	298	
Laundry	100	100	80	0	(80)	
Clothing and Uniforms	630	630	470	156	(314)	
Car Allowances	0	0	0	0	0	
Petrol and Oil	910	910	680	378	(302)	
Repair and Maintenance - Vehicles (SLA)	5,410	5,410	4,060	6,075	2,015	
Printing and Stationery	1,480	1,480	1,110	1,166	56	
Advertising	770	770	580	0	(580)	
Postage	380	380	290	0	(290)	
Telephones	1,040	1,040	780	162	(618)	
Training/Conference Expenses	530	530	400	1,246	846	
Subscriptions	400	400	300	373	73	
Software Licence	0	2,200	2,200	2,200	0	
Insurance	2,920	2,920	0	0	0	
Management and Administration Expenses	56,080	56,080	0	0	0	
Audit Fee	2,580	2,580	2,580	3,080	500	
Travel Expenses	60	60	50	94	44	
	110,160	112,360	41,030	35,272	(5,758)	112,360
Capital Debt Charges	72,000	18,000	0	129	129	
Operational Leasing	1,500	1,500	0	0	0	
Debt Charges	73,500	19,500	0	129	129	19,500

MERTON AND SUTTON JOINT CEMETERY BOARD**BUDGETARY CONTROL Q3 2010/11**

	REVENUE ESTIMATE 2010-11 £	REVISED ESTIMATE 2010-11 £	Expected to date End Dec10 £	Actual to date End Dec10 £	Variance to date £	Forecast Position at 31st March 2011 £
Miscellaneous Expenses						
Specific Maintenance Provision	25,550	23,350	0	0	0	
	25,550	23,350	0	0	0	23,350
TOTAL EXPENDITURE	442,790	388,790	181,530	169,921	(11,609)	388,790
INCOME						
Interment Fees	(371,430)	(371,430)	(278,570)	(255,340)	23,230	
Memorial Fees	(20,100)	(20,100)	(15,080)	(18,455)	(3,375)	
Memorial Seats	(1,100)	(1,100)	(830)	(2,649)	(1,819)	
Maintenance of Graves	(35,750)	(21,750)	(2,000)	(1,958)	42	
Grave Rights Transfer Fees	(2,010)	(2,010)	(1,510)	0	1,510	
Rents	(11,300)	(11,300)	(3,500)	(3,500)	0	
Interest	(1,050)	(1,050)	(790)	(3)	787	
Miscellaneous Fees	(50)	(50)	(40)	(650)	(610)	
TOTAL INCOME	(442,790)	(428,790)	(302,320)	(282,555)	19,765	(428,790)
NET EXPENDITURE (INCOME)	0	(40,000)	(120,790)	(112,634)	8,156	(40,000)

MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ESTIMATES 2011/12**

ACTUAL 2009/10 £		REVENUE ESTIMATE 2010/11 £	REVISED ESTIMATE 2010/11 £	REVENUE ESTIMATE 2011/12 £
Employees				
48,812	Salaries	61,130	76,130	71,480
207,148	Wages	172,080	150,660	151,520
4,549	Pensions	280	6,790	5,060
0	Gratuities	90	0	0
260,509		233,580	233,580	228,060
Running Expenses				
5,266	General Maintenance - Buildings	4,700	4,700	4,790
8,596	General Maintenance - Electrical	0	0	1,000
9,540	General Maintenance - Grounds & Paths	11,440	11,440	9,670
2,472	Electricity	3,530	3,530	3,600
4,418	Gas	2,790	2,790	3,850
295	Cleaning Materials	310	310	320
203	Rubbish Disposal	0	0	0
1,998	Water	2,150	2,150	2,190
5,335	Rates	5,600	5,600	6,820
2,242	Equipment	1,770	1,770	1,810
0	Tools	160	160	160
3,642	Materials	3,200	3,200	3,760
1,161	Memorials, Burial and Cremation	1,220	1,220	1,240
0	Laundry	100	100	100
1,756	Clothing and Uniforms	630	630	640
198	Car Allowances	0	0	0
36	Petrol and Oil	910	910	930
2,904	Repair and Maintenance - Vehicles (SLA)	5,410	5,410	6,860
2,079	Printing and Stationery	1,480	1,480	1,510
0	Advertising	770	770	790
345	Postage	380	380	390
358	Telephones	1,040	1,040	560
2,825	Training/Conference Expenses	530	530	540
310	Subscriptions	400	400	410
	Software Licence	0	2,200	2,200
2,880	Insurance	2,920	2,920	2,980
56,110	Management and Administration Expenses	56,080	56,080	56,910
1,208	Audit Fee	2,580	2,580	2,630
0	Travel Expenses	60	60	60
22,800	Depreciation	0	0	0
31,488	Provision for Bad Debt	0	0	0
170,465		110,160	112,360	116,720
73	Capital Debt Charges	72,000	18,000	72,000
0	Operational Leasing	1,500	1,500	1,180
73	Debt Charges	73,500	19,500	73,180

MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ESTIMATES 2011/12**

ACTUAL 2009/10 £		REVENUE ESTIMATE 2010/11 £	REVISED ESTIMATE 2010/11 £	REVENUE ESTIMATE 2011/12 £
	Miscellaneous Expenses			
15,769	Specific Maintenance Provision	25,550	23,350	26,850
<u>15,769</u>		<u>25,550</u>	<u>23,350</u>	<u>26,850</u>
<u>446,816</u>	TOTAL EXPENDITURE	<u>442,790</u>	<u>388,790</u>	<u>444,810</u>
	INCOME			
(326,212)	Interment Fees	(371,430)	(371,430)	(383,290)
(20,056)	Memorial Fees	(20,100)	(20,100)	(20,100)
0	Memorial Seats	(1,100)	(1,100)	(500)
(25,373)	Maintenance of Graves	(35,750)	(21,750)	(25,000)
(1,629)	Grave Rights Transfer Fees	(2,010)	(2,010)	(1,500)
(11,570)	Rents	(11,300)	(11,300)	(13,670)
(902)	Interest	(1,050)	(1,050)	(690)
(47)	Miscellaneous Fees	(50)	(50)	(60)
<u>(385,789)</u>	TOTAL INCOME	<u>(442,790)</u>	<u>(428,790)</u>	<u>(444,810)</u>
<u>61,027</u>	NET EXPENDITURE (INCOME)	<u>0</u>	<u>(40,000)</u>	<u>0</u>

MERTON AND SUTTON JOINT CEMETERY BOARD**REVENUE ESTIMATES 2011/12**

ACTUAL 2009/10 £		REVENUE ESTIMATE 2010/11 £	REVISED ESTIMATE 2010/11 £	REVENUE ESTIMATE 2011/12 £
<u>(1) PURCHASING GRAVES IN RESERVE FUND</u>				
26,040	Balance Brought Forward	26,040	26,040	26,040
0	Add Surplus	0	0	0
<u>26,040</u>	Balance Carried Forward	<u>26,040</u>	<u>26,040</u>	<u>26,040</u>
<u>(2) COMMON FUND</u>				
186,568	Balance Brought Forward	108,380	108,380	148,380
0	Contribution to/from - London Borough of Merton	0	0	0
0	London Borough of Sutton	0	0	0
186,568		108,380	108,380	148,380
(61,027)	Add Surplus (Deficit)	0	40,000	0
32,839	Adjustment to Depreciation	0	0	
(50,000)	Less Contribution to Capital Fund	0	0	0
<u>108,380</u>	Balance Carried Forward	<u>108,380</u>	<u>148,380</u>	<u>148,380</u>
<u>(3) CAPITAL FUND</u>				
2,727	Balance Brought Forward	2,702	2,702	2,702
(25)	Add Net Contribution from Common Fund	0	0	0
<u>2,702</u>	Balance Carried Forward	<u>2,702</u>	<u>2,702</u>	<u>2,702</u>
<u>137,122</u>	TOTAL FUND BALANCES	<u>137,122</u>	<u>177,122</u>	<u>177,122</u>

Employee Costs

	Revenue Estimate 2010/11 £	Revenue Estimate 2011/12 £
Salaries (inclusive of employers' Superannuation and National Insurance)		
Full time Officers		
Foreman/Supervisor	35,880	45,910
Other supervisory costs	18,910	19,150
	54,790	65,060
Part time Officers		
Clerk	1,640	1,660
Treasurer	1,640	1,660
Registrar	1,640	1,660
Consultant Surveyor	510	520
Superannuation and National Insurance	910	920
	61,130	71,480
Wages (inclusive of employers' Superannuation and National Insurance)	172,080	151,520
Pensions	370	5060
Total Employee Costs	233,580	228,060

<u>Management and Administration Expenses</u>	Revenue Estimate 2010/11 £	Revenue Estimate 2011/12 £
CORPORATE SERVICES DEPARTMENT:		
Environmental Finance Manager and Principal Accountant and Clerical Assistant - Payments & Income Payroll & Pensions	4,480 1,570	4,550 1,590
Cashiers Office Recharge (Incl Merton Link)	2,170	2,200
Human Resources, Training & Staff Side	5,580	5,660
Information Technology	1,340	1,360
Solicitor	3,280	3,330
Marketing & Communications	210	210
Democratic Services	2,610	2,650
Sub total for CORPORATE SERVICES DEPARTMENT:	<u>21,240</u>	<u>21,550</u>
ENVIRONMENT & REGENERATION DEPARTMENT:		
3 Professional Officers with technical, horticultural and arboricultural experience	14,700	14,920
2 Administrative Assistants	17,910	18,180
Various professional officers experienced in mechanical, electrical and general building repairs and Estates Management staff	2,230	2,260
Sub total for ENVIRONMENT & REGENERATION DEPT:	<u>34,840</u>	<u>35,360</u>
Total for MANAGEMENT & ADMIN EXPENSES	<u>56,080</u>	<u>56,910</u>

MERTON AND SUTTON JOINT CEMETERY BOARD SCALE OF FEES EFFECTIVE FROM 1ST APRIL 2011

Enquires 020 8545 3666 (office hours)

1. INTERMENTS IN NEW PRIVATE GRAVES

	SEMI LAWN	
	Resident	Non Resident x 2.75
ALL NEW GRAVES ARE PURCHASED FOR 50 YEARS		
PURCHASE OF BURIAL RIGHTS	£1,619.00	£4,452.00
INTERMENTS (Including chapel facilities and grass mats)	£950.00	£2,612.00
TOTAL	£2,569.00	£7,064.00

	Lawn Section	
	Resident	Non Resident x 2.75
	£1,450.00	£3,987.00
	£950.00	£2,612.00
TOTAL	£2,400.00	£6,599.00

16

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

	ALL CLASSES	
	Resident	Non Resident x 2.75
INTERMENTS (Including chapel facilities and grass mats)	£950.00	£2,612.00

3. INTERMENTS IN COMMON GRAVES

	ALL CLASSES		
	Resident	Non Resident x 4	
INTERMENTS (Including Chapel facilities and grass mats)	Stillborn or child up to one year	£96.00	£384.00
	Over 1 year up to 12 years	£151.00	£604.00
	Over 12 years	£303.00	£1,212.00

4. INTERMENTS FOR CHILDREN UNDER 12 YEARS OF AGE

	Resident	Non Resident x 2.75
INTERMENTS (Including chapel facilities and grass mats)	£484.00	£1,331.00
Still born or up to 1 year	£194.00	£533.00

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 £12.00 MDF Containers are acceptable

17

	Resident	Non Resident
PURCHASE Non resident x 2.75	£699.00	£1,922.00
INTERMENTS (Including chapel facilities and grass mats) Non res x 1.75	£319.00	£558.00
TOTAL	£1,018.00	£2,480.00

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 graves). Evidence of residency must be provided to qualify.

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

Number of years as a resident.	Reduction from Non Resident fee.	Fee for an interment in a cremated remains grave.	Fee for an interment in a coffin grave.
1 to 5 years	10%	£534.00	£2,446.00
5 to 10 years	30%	£486.00	£2,114.00
10 to 25 years	50%	£439.00	£1,781.00
25 to 50 years	75%	£378.00	£1,366.00
50 + years	100%	£319.00	£950.00

	Resident	Non Resident
7. MISCELLANEOUS FEES		
Digging extra depth beyond 2 metres (6'6")	£339.00	£932.00
Digging extra depth beyond 2 metres (6'6") for casket	£355.00	£976.00
Extra charge Coffins over 29"	£232.00	£640.00
Scattering Cremated Remains Over Private Graves	£92.00	£92.00
Scattering Cremated Remains for a still born or up to 1 years old	£54.00	£54.00
Interment of Cremated Remains (not plot FCR)	£319.00	£638.00
Interment of Cremated Remains in a grave already containing a coffin or previous ashes	£319.00	£558.00
Each additional Interment of Cremated Remains is half price of the original fee	POA	POA
Transfer of Ownership of Grave (includes V.A.T.)	£80.00	£80.00
Duplicate deed	£54.00	£54.00
Exhumations - exhumation of a body	£3,009.00	£3,009.00
- exhumation of ashes	£523.00	£523.00
Search fee for each grave	£54.00	£54.00
Saturdays By Arrangement	£583.00	£583.00
Extra Charge Coffin		
Ashes	£172.00	£172.00
Formation of chamber for burial in a shroud	£343.00	£343.00
Cancellation (if a grave has already been prepared)	£950.00	£950.00
Hire of Chapel only - use of chapel for maximum 1 hour (for weekends please contact the Cemetery office)	£92.00	£92.00
Service over run / late arrival of funeral per 30 mins	£232.00	£232.00
Refund Charge	£48.00	£48.00

8. SCALE OF FEES FOR THE ERECTION OF MEMORIALS

For the right to erect a Memorial Stone: not exceeding 6'6" x 2'6" x 4'6" in height	£222.00
To replace an existing Memorial Stone for a new Memorial	£222.00
To replace an existing Memorial Stone like for like for a new Memorial	£222.00
Exceeding 4'6" in height but not exceeding 5' in height from ground level	£514.00
For the right to erect and place a vase, urn or other similar flower container	£80.00
Additional Inscription	£80.00
To install a tablet on full memorial	£80.00

9. OTHER FEES AND CHARGES

Where memorial has subsided - to reinstate and level - Full Memorial	£269.00
Headstone only	£150.00

10. MAINTENANCE AND PLANTING OF GRAVES

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

	CHARGE	20% V.A.T.	Total
1 Turfing or returfing single grave space (Adult or Child)	£120.83	£24.17	£145.00
2 Forming / Re-forming Garden area on single grave space (Adult or Child)	£69.17	£13.83	£83.00
3 Planting single grave space with Spring and Summer flowers (including bulbs) and attendance throughout the year.	£181.67	£36.33	£218.00
	10 years	£428.17	£2,569.00
	15 years	£703.50	£4,221.00
4 Planting single LAWN SECTION grave space with Spring and Summer flowers at head of grave. As per iii above	£108.33	£21.67	£130.00
	10 years	£247.17	£1,483.00
	15 years	£411.17	£2,467.00

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.

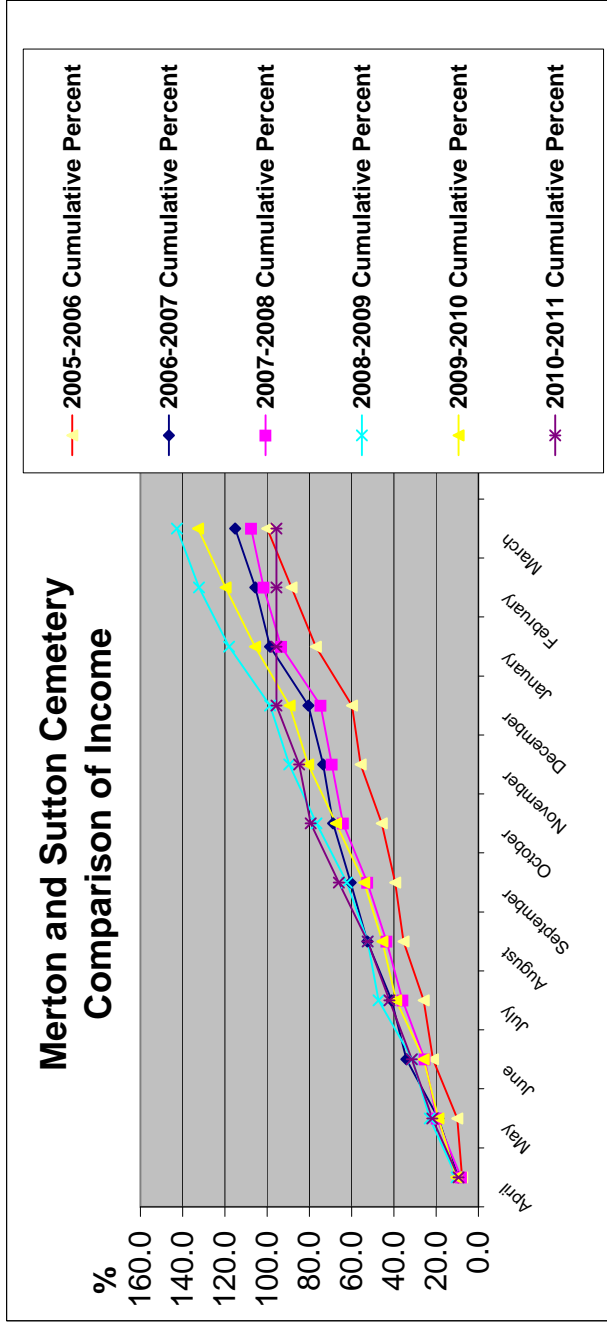
NOTE C: The above scale of fees under item 3 does not apply to common graves or graves on a lawn section.

	Merton	Sutton	Wandsworth	Kingston	Richmond	Hammersmith and Fulham	Lambeth	Croydon	Current Average	Merton Ranking based on current prices (1st = most expensive)
Purchase lawn section	1450	1220	1455	1165	1260	1200	3500	2927	1590.88	4 of 8
Interment lawn section	950	615	1275	660	670	1047	1000	886	769.13	4 of 8
TOTAL	2400	1835	2730	1825	1930	2247	4500	3813	2360.00	4 of 8
Interment Cremated Remain in CR section	319	185	345	160	180	232	134	172	176.00	1 of 8
Purchase of plot in CR section	699	605	1540	930	700	353	1250	1308	835.75	6 of 8
Interment in common grave adult	303	615	335	660	540	997	1875	876	737.25	7 of 8
Interment in private grave children under 12	484	205	635	0	115	0	520	150	203.13	3 of 6
Interment casket shaped coffin	1183	810	1637	660	1210	1270	1000	1160	968.38	4 of 8
Digging Extra Depth to 8'	950	785	0	0	880	219	0	1173	611.40	2 of 5
Scattering of cremated remains over grave	92	185	0	80	60	59	60	0	74.00	2 of 6
Transfer of ownership	80	55	53	30	110	83	65	30	53.25	3 of 8
Geneology Search Fee	54	0	47	30	2	58	35	30	33.67	
Erection of Memorials under 4ft 6in	222	205	134	80	Incl in purchase fee	168	145	105	119.57	1 of 7
Erection of Memorials over 4ft 6in	514	205	134	80	incl in purchase fee	168	145	105	119.57	1 of 7
Right to erect vase urn etc.	80	45	134	0	0	168	77	105	88.17	4 of 7
Additional inscriptions	80	45	53	0	0	65	77	85	54.17	6 of 7

Merton and Sutton Cemetery

	2005-2006		2006-2007		2007-2008		2008-2009		2009-2010		2010-2011			
	Monthly Income	Monthly Cumulative Percent	Monthly Income	Monthly Cumulative Percent	Monthly Income	Monthly Cumulative Percent	Monthly Income	Monthly Cumulative Percent	Monthly Income	Monthly Cumulative Percent	Monthly Income	Monthly Cumulative Percent		
April	21762.0	7.7	26899.7	9.5	23070.0	8.2	29049.9	10.3	29759.6	10.5	26783.5	9.5		
May	6517.0	2.3	26585.0	9.4	32650.3	11.5	36081.0	12.8	23704.0	8.4	34852.5	12.3		
June	32640.0	11.5	42783.2	15.1	16375.0	5.8	23293.0	8.2	19902.0	7.0	27350.0	9.7		
July	12435.0	4.4	25.9	19963.2	7.1	41.1	29350.2	10.4	35.9	45213.4	16.0	36784.0	10.7	
August	26770.0	9.5	35.4	32657.7	11.5	21436.3	7.6	43.4	14548.5	6.6	18545.0	6.6		
September	11481.0	4.1	39.5	22163.2	7.8	60.5	25675.0	9.1	52.5	27867.0	9.9	62.2	24454.0	8.6
October	17780.0	6.3	45.7	23467.4	8.3	68.8	32647.0	11.5	64.1	40704.6	14.4	76.6	37435.0	13.2
November	28522.5	10.1	55.8	1354.0	4.7	73.5	15056.0	12.9	89.5	37281.0	13.2	89.5	37281.0	13.2
December	11562.0	4.1	59.9	19769.0	7.0	80.5	14943.0	5.3	74.7	25577.0	9.0	98.6	24815.0	8.8
January	48131.6	17.0	76.9	51183.5	18.1	98.6	52653.6	18.6	93.3	55122.7	19.5	118.1	46577.6	16.5
February	32877.4	11.6	88.6	19727.1	7.0	105.6	23542.2	8.3	101.6	40036.3	14.2	132.2	39404.0	13.9
March	32551.3	11.5	100.1	27318.5	9.7	115.2	16656.2	5.9	107.5	29783.9	10.5	142.8	36764.5	13.0
	283029.8		325871.5		304054.8		403782.6		375425.7		270525.9			
	282840.0		282840.0		282840.0		282840.0		282840.0		282840.0			
												282840.0		

Merton and Sutton Cemetery Comparison of Income



Capital Programme

Capital Schemes	Method of Funding	2009/10	2010/11	2011/12	2012/13	2013/14	Total
-----------------	-------------------	---------	---------	---------	---------	---------	-------

CAPITAL BORROWING

Cemetery Extension (Original)	Capital Borrowing	50,000	750,000	1,200,000		0	2,000,000
Cemetery Extension (Revised)	Capital Borrowing	179,535	16,000	604,465	1,200,000	0	2,000,000
Debt charges (per annum)			17,598	72,000	180,000	180,000	

CAPITAL FUND SUMMARY

Actual Capital Contributions		254,005	0	0	0	0	496,005
Actual Capital Expenditure		254,030	0	0	0	0	493,303
Capital Fund Balance		2,702	2,702	2,702	2,702	2,702	2,702

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

PRECEPT HISTORY M&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	186,568
2010	228	463,977	385,789	78,188	0	108,380