

Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 20 February 2013

Agenda Item:

Wards; Borough Wide Merton and Sutton

Subject: Budget Monitoring 2012/13 and Revenue Estimates 2013/15

Lead Officer: Zoe Church

Recommendations:

1. That the current budgetary position for 2012/13 based on the third quarters monitoring be noted.
 2. The Revenue Estimates for 2013/14 as submitted be approved and subsequent year's estimates be noted.
 3. That the precepts for the financial year ended 31 March 2014 be set at zero.
 4. That the Board agree to spread the final 20% increase in fee income over two financial years.
 5. That the scale of fees and charges detailed within Appendix E are approved.
 6. That the Board establishes it's next meeting in June 2012 to ensure that information is despatched to Merton's External Auditors by 30th June 2012.
 7. That the Board review and approve the Risk Assessment attached as Appendix I
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1. Purpose of the Report and Executive Summary

- 1.1 This report presents the projected outturn for 2012/13 based on the budgetary monitoring to 31 December 2012 and revenue estimates for 2012-2013.

2. Details

2.1 Estimates

- 2.2 The Board's 2012/13 3rd quarter's Budgetary Monitoring are attached at Appendix A. The draft Revenue Estimates for 2013/14 (including estimates for 2014/15) are attached as Appendix B. All estimates are at outturn prices. In October 2008 Peter Mitchell Associates were commissioned to Supplementary details of direct employee expenses are contained in Appendix C, with Appendix D providing a breakdown of Management and Administration Expenses. Appendix H contains the precept history of the Merton and Sutton Joint Cemetery Board.

2.3 Fees and Charges

- 2.4 **Interment income** constitutes over 85% of the income generated by the Cemetery. The income generated by interments has proved to be price sensitive, given the current economic climate the registrar believes this sensitivity will continue. As part of the expansion programme the Board agreed that interment prices would be increased by 20% over the three financial years 2011/14. Over the period 2011/12 and 2012/13 fees have been increased by 20%. In 2011/12 MSJCB were noticeably higher than Sutton and Kingston and interment levels were the lowest in the Boards history. Neighbouring boroughs raised their prices during 2012/13 and this has boosted income. The Registrar has recommended that the final 20% increase be spread over two years (i.e. 10% per annum) and the pricing schedules in Appendices E and F have been compiled on this basis. Attached as Appendix J is the calculation of the estimated Interments income for 2013/14.
- 2.5 Appendix E contains the proposed scale of fees and charges and Appendix F provides a comparison of fees and charges with other local authorities.
- 2.6 **Rents** - The following rental income is anticipated in 2012/13 onwards:

<u>Area</u>	£ Per Annum
A	3,500
B	25
B1	25
C	25
CC	10,273
D (used for Extension)	-
Total	13,848

2.7 Pay Awards

- 2.8 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 2012-13 is set at 0.5% although the pay award is currently subject to arbitration.

2.9 Interest / Minimum Revenue Provision

- 2.9.1 Machinery: Based on analysis undertaken last year regarding the replacement programme for machinery and equipment an annual minimum revenue provision of £12,850 has been entered into the revenue estimates over the projection period.
- 2.9.2 Loan: Appendix G sets out the anticipated interest and principle repayments incurred from the £1.65 million loan for various works. It is assumed that the loan will be over 25 years (the anticipated life of the extension) at a rate of 3.53%(rate as at 11/2/13), however, this will be dependant on the prevailing rate at the time of scheme completion when the loan will be taken out. These figures have been fed into the estimates in Appendix B.

3. Common Fund Balances

- 5.1 The balance on the Common Fund brought forward into 2012/2013 is £279,845. The balance on Purchasing Graves in Reserve Fund brought forward into 2012/2013 is £26,040. This provides a total fund balances carried forward of £305,885.
- 5.2 Within miscellaneous expenses the costs of the bearer beams, front entrance and extension landscaping have been shown in the year end forecast. This estimated expenditure totals £208,355. The funding of this expenditure from the Board's financial resources will have minimal impact on current reserve levels as it has been funded by a £57k surplus on the original estimates, an underspend on debt charges £61k, surplus income £50k and underspends on employee and running costs £40k.
- 5.3 The funding of this expenditure from the Board's resources is key as it minimises the chances of the Board precepting constituent authorities.

4. Alternative options

- 4.1 None for the purposes of this report.

5. Consultation undertaken or proposed

- 5.1 None for the purposes of this report.

6. Timetable

- 6.1 None for the purposes of this report.

7. Financial, resource and property implications

7.1 As contained in the body of the report

8. Legal and statutory implications

8.1 None for the purposes of this report.

9. Human rights, equalities and community cohesion implications

9.1 None for the purposes of this report.

13. Risk management and health and safety implications

13.1 The updated Risk Register for the Board is attached as Appendix I. The Board are asked to review and approve this information.

<u>Appendices</u>	A – Q3 Budgetary Monitoring 2012/13 B – Revenue Estimates 2013/2015 C – Employee Costs D – Management and Administration Expenses E – Proposed Scale of Fees and Charges F – Comparison of Fees and Charges G – Estimated Debt Repayment H – Precept History MSJCB I – Risk Register as at February 2013 J – Interment Fee Income Calculation
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Background Papers – the following documents have been relied on in drawing up this report but do not form part of the report

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

Merton and Sutton Joint Cemetery Board Budget 2012-13 - Quarter 3 Monitoring

	REVENUE ESTIMATE 2012/13 £	Expected to Date End December 2012 £	Actual to Date End December 2012 £	Variance to Date £	Forecast Position as at 31 March 2013 £
Employees					
Salaries	62,680	47,010	32,394	(14,616)	65,200
Wages	147,290	110,468	112,284	1,817	118,370
Pensions	5,060	3,795	414	(3,381)	5,060
Gratuities	0	0	0	0	0
	215,030	161,273	145,092	(16,181)	188,630
Running Expenses					
General Maintenance - Buildings	4,860	3,645	240	(3,405)	1,645
General Maintenance - Electrical	1,020	765	0	(765)	300
General Maintenance - Grounds & Paths	6,000	4,500	5,331	831	5,431
Electricity	3,650	2,738	1,393	(1,345)	2,000
Gas	3,910	2,933	672	(2,261)	2,000
Cleaning Materials	320	240	0	(240)	320
Rubbish Disposal	3,500	2,625	3,400	775	6,000
Water	2,220	1,665	0	(1,665)	500
Rates	6,920	5,190	7,088	1,898	7,088
Equipment	1,840	1,380	750	(630)	500
Tools	160	120	0	(120)	100
Materials	3,820	2,865	2,200	(665)	3,000
Memorials, Burial and Cremation	1,260	945	58	(887)	200
Laundry	100	75	0	(75)	100
Clothing and Uniforms	650	488	111	(377)	400
Car Allowances	0	0	0	0	0
Petrol and Oil	940	705	389	(316)	700
Repair and Maintenance - Vehicles (SLA)	6,960	5,220	3,553	(1,667)	4,500
Printing and Stationery	1,530	1,148	881	(267)	1,000
Advertising	0	0	0	0	0
Postage	50	38	0	(38)	20
Telephones	570	428	243	(185)	500
Affiliation fees	0	0	449	449	450
Training/Conference Expenses	550	413	445	33	900
Subscriptions	420	315	243	(72)	300
Software Licence	2,230	1,673	0	(1,673)	500
Insurance	3,020	2,265	0	(2,265)	3,020
Management and Administration Expenses	57,740	0	0	0	57,740
Audit Fee	2,670	2,003	0	0	2,670
Travel Expenses	60	45	0	(45)	60
	116,970	44,423	27,446	(14,974)	101,944
Interest and MRP - £2 Million Loan	61,170	0	0	0	0
MRP - Machinery	12,850	0	0	0	0
Operational Leasing	0	0	0	0	0
Interest / Minimum Revenue Provision	74,020	0	0	0	0

Merton and Sutton Joint Cemetery Board Budget 2012-13 - Quarter 3 Monitoring

	REVENUE ESTIMATE 2012/13 £	Expected to Date End December 2012 £	Actual to Date End December 2012 £	Variance to Date £	Forecast Position as at 31 March 2013 £
Miscellaneous Expenses - funded from revenue as agreed on 2 October 2012					
Bearer Beams and Front Entrance	0	0	41,642	41,642	168,355
General Maintenance - Grounds & Paths	0	0	11,919	11,919	50,000
	0	0	53,561	53,561	218,355
TOTAL EXPENDITURE	406,020	205,695	226,099	22,407	508,929
INCOME - Highest Demand					
Interment Fees	(399,680)	(299,760)	(311,035)	(11,275)	(450,000)
Memorial Fees	(25,000)	(18,750)	(25,243)	(6,493)	(22,000)
Memorial Seats	(200)	(150)	0	150	0
Maintenance of Graves	(12,000)	(9,000)	(31,038)	(22,038)	(31,039)
Grave Rights Transfer Fees	(12,000)	(9,000)	(4,385)	4,615	(6,000)
Rents	(13,740)	(10,305)	(3,500)	6,805	(13,740)
Interest	(20)	(15)	0	15	(5)
Miscellaneous Fees	(60)	(45)	0	45	0
TOTAL INCOME	(462,700)	(347,025)	(375,201)	(28,176)	(522,784)
NET EXPENDITURE (INCOME)	(56,680)	(141,330)	(149,102)	(5,770)	(13,855)

Merton and Sutton Joint Cemetery Board Estimates 2013-14

Appendix B

	REVENUE ESTIMATE 2012/13 £	ESTIMATED REVENUE OUTTURN 2012/13 £	REVENUE ESTIMATE 2013/14 £
Employees			
Salaries	62,680	65,200	67,690
Wages	147,290	118,370	147,290
Pensions	5,060	5,060	5,060
	215,030	188,630	220,040
Running Expenses			
General Maintenance - Buildings	4,860	1,645	4,930
General Maintenance - Electrical	1,020	300	1,040
General Maintenance - Grounds & Paths	6,000	5,431	6,090
Electricity	3,650	2,000	3,700
Gas	3,910	2,000	3,970
Cleaning Materials	320	320	320
Rubbish Disposal	3,500	6,000	3,550
Water	2,220	500	2,250
Rates	6,920	7,088	7,020
Equipment	1,840	500	1,870
Tools	160	100	160
Materials	3,820	3,000	3,880
Memorials, Burial and Cremation	1,260	200	1,280
Laundry	100	100	100
Clothing and Uniforms	650	400	660
Car Allowances	0	0	0
Petrol and Oil	940	700	950
Repair and Maintenance - Vehicles (SLA)	6,960	4,500	7,060
Printing and Stationery	1,530	1,000	1,550
Advertising	0	0	0
Postage	50	20	50
Telephones	570	500	580
Affiliation fees	0	450	0
Training/Conference Expenses	550	900	560
Subscriptions	420	300	430
Software Licence	2,230	500	2,260
Insurance	3,020	3,020	3,070
Management and Administration Expenses	57,740	57,740	57,740
Audit Fee	2,670	2,670	2,710
Travel Expenses	60	60	60
Provision for Bad Debt	0	0	0
	116,970	101,944	117,840
Interest and MRP - £1.65 Million Loan	61,170	0	124,181
Provision for - Machinery/Annual Purchase	12,850	0	12,850
Operational Leasing	0	0	0
Interest / Minimum Revenue Provision	74,020	0	203,370

Merton and Sutton Joint Cemetery Board Estimates 2013-14

Appendix B

	REVENUE ESTIMATE 2012/13 £	ESTIMATED REVENUE OUTTURN 2012/13 £	REVENUE ESTIMATE 2013/14 £	
Miscellaneous Expenses				
Bearer Beams and Front Entrance		0	168,355	0
General Maintenance - Grounds & Paths		0	50,000	0
		0	218,355	0
TOTAL EXPENDITURE	406,020	508,929	539,260	
Interment Fees	(399,680)	(450,000)	(482,850)	
Memorial Fees	(25,000)	(22,000)	(25,000)	
Memorial Seats	(200)	0	(200)	
Maintenance of Graves	(12,000)	(31,039)	(12,000)	
Grave Rights Transfer Fees	(12,000)	(6,000)	(12,000)	
Rents	(13,740)	(13,740)	(13,740)	
Interest	(20)	(5)	(20)	
Miscellaneous Fees	(60)	0	(60)	
Sponsorship/Commercial Options	0	0	0	
Miscellaneous (Use of balances)				
TOTAL INCOME	(462,700)	(522,784)	(545,870)	
Budget Total	(56,680)	(13,855)	(6,610)	

Employee Costs

	REVENUE ESTIMATE 2012/13 £	REVENUE ESTIMATE 2013/14 £
Salaries (inclusive of employers' Superannuation and National Insurance)		
Full time Officers		
Foreman/Supervisor	37,030	37,914
Other supervisory costs	19,150	23,280
	56,180	61,194
Part time Officers		
Clerk	1,680	1680
Treasurer	1,680	1680
Registrar	1,680	1680
Consultant Surveyor	530	530
Superannuation and National Insurance	930	930
	62,680	67,694
Wages (inclusive of employers' Superannuation and National Insurance)	147285	147285
Pensions	5060	5060
Total Employee Costs	215,025	220,039

Merton and Sutton Joint Cemetery Board

	REVENUE ESTIMATE 2012/13 £	REVENUE ESTIMATE 2013/14 £
<u>Management and Administration Expenses</u>		
CORPORATE SERVICES DEPARTMENT:		
Environmental Finance Manager and Principal Accountant and Clerical Assistant - Payments & Income Payroll & Pensions	4,620 1,610	4,620 1,610
Cashiers Office Recharge (Incl Merton Link)	2,230	2,230
Human Resources, Training & Staff Side	5,740	5,740
Information Technology	1,380	1,380
Solicitor	3,380	3,380
Marketing & Communications	210	210
Democratic Services	2,690	2,690
Sub total for CORPORATE SERVICES DEPARTMENT:	21,860	21,860
ENVIRONMENT & REGENERATION DEPARTMENT:		
3 Professional Officers with technical, horticultural and arboricultural experience	15,140	15,140
2 Administrative Assistants	18,450	18,450
Various professional officers experienced in mechanical, electrical and general building repairs and Estates Management staff	2,290	2,290
Sub total for ENVIRONMENT & REGENERATION DEPT:	35,880	35,880
Total for MANAGEMENT & ADMIN EXPENSES	57,740	57,740
No % in Salaries		

To make a funeral booking or for enquires please call: 020 8545 3666 (office hours)

Graves can only be purchased at the time of a burial

1. Lawn Grave & Interments

All new graves are dug for 2 interments

	Lawn Grave		
	Resident purchase 50 Year Lease	Non Resident (x 1.75) 50 Year Lease	Non Resident (x 1.75) 75 Year Lease
PURCHASE OF BURIAL RIGHTS	£1,914.00	£3,349.00	£5,024.00
INTERMENTS (chapel facilities can be included at no cost)	£1,254.00	£2,195.00	£2,195.00
TOTAL	£3,168.00	£5,544.00	£7,219.00

2. Semi Lawn Grave & Interments

All new graves are dug for 2 interments

	Semi Lawn Grave		
	Resident purchase 50 Year Lease	Non Resident (x 1.75) 50 Year Lease	Non Resident (x 1.75) 75 Year Lease
PURCHASE OF BURIAL RIGHTS	£2,137.00	£3,740.00	£5,610.00
INTERMENTS (chapel facilities can be included at no cost)	£1,254.00	£2,195.00	£2,195.00
TOTAL	£3,391.00	£5,935.00	£7,805.00

1A. Interments in Private Grave

Re - Opening a grave to a depth of 6'6" or 4'6"

	Private Graves	
	Resident	Non Resident (x 1.75)
INTERMENTS (chapel facilities can be included at no cost)	£1,254.00	£2,195.00

1B. Interments in a Common Grave

All common graves are owned by the cemetery and have other interments in the grave

		Common Graves	
<i>are not allowed on common graves</i>		Resident	Non Resident
INTERMENTS (chapel facilities can be included)	Stillborn or child up to one year	£128.00	£640.00
	Over 1 year up to 12 years	£199.00	£995.00
	Over 12 years	£670.00	£2,195.00

3. Cremation Remain Lawn Graves & Interments

	Cremation Remain Lawn Graves		
	Resident purchase 25 Year Lease	Non Resident (x 1.75) 25 Year Lease	Non Resident (x 1.75) 40 Year Lease
PURCHASE OF BURIAL RIGHTS	£882.00	£1,543.00	£2,469.00
INTERMENTS (chapel facilities can be included at no cost)	£354.00	£404.00	£404.00
TOTAL	£1,236.00	£1,947.00	£2,873.00

1C. Interments for under 12 yrs of age in a private grave

		Non Resident	Child Interments Non Resident (x 1.75)
INTERMENTS (chapel facilities can be included at no cost)	Stillborn or child up to 1 year	£256.00	£448.00
	Over 1 year up to 12 years	£638.00	£1,117.00

4. Reduced Interment Fees for Non Residents 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.

Number of years as a resident.	Fee for an interment in a cremated remains grave	Fee for an interment in a coffin grave
40 + years	£354.00	£1,254.00

5. Miscellaneous fees

Merton & Sutton Joint Cemetery Board fees effective from 1st April 2013

Appendix E

Digging extra depth beyond 2 metres (6'6") - 3 interments depending on location		£515.00
Digging extra depth beyond 2 metres (6'6") America, English Casket & coffins 29" and over (depending on location)		£551.00
Coffins 29" and over extra charge		£256.00
Scattering Cremated Remains Over Graves under the turf		£100.00
Scattering Cremated Remains for a still born or up to 1 years old		£59.00
Interment of Cremated Remains of Resident in a private grave only		£354.00
Interment of Cremated Remains of a Non Resident in a private grave only		£404.00
Each additional Interment of Cremated Remains is half price of the original fee		POA
Transfer of Ownership of Grave (includes V.A.T.)		£86.00
Duplicate deed		£59.00
Exhumations:	Exhumation of a body	£3,790.00
	Exhumation of a cremation remains	£550.00
Search fee for per burial		£57.00
Saturdays additional charge for a burial NB this service is not available Coffin		£674.00
Shroud burial including formation of chamber		£360.00
Cancellation (if a grave has already been prepared)		£1,254.00
Cancellation (if a grave has already been prepared) for an American or English Casket including coffins 29" and over		£1,560.00
Hire of Chapel only - use of chapel for maximum 1 hour (for weekends please contact the Cemetery office)		£101.00
Service over run / late arrival of funeral per 30 mins		£256.00
Refund Charge		£50.00
Turving of a grave only undertaken between October and March		£152.00
Bi degradable cremation remains container		£12.00
Grave location map per grave via email		£5.00

6. Memorial Fees

For sizes please see memorial application for

For the right to erect a Lawn or Traditional memorial or Tablet over 3" x width 18" x depth 12"		£245.00
To replace an existing memorial stone for a new memorial		£245.00
To replace an existing memorial stone like for like for a new memorial		£245.00
Exceeding 4'6" in height but not exceeding 5' in height from ground level		£567.00
For the right to erect and place a vase, urn or other similar flower container maximum size of: height 7" x width 10" x depth 7"		£100.00
Additional Inscription and or repainting letters		£100.00
For the right to install a tablet maximum size of height 3" x width 18" x depth 12"		£100.00
To renovate or repair existing memorial and clean at the same time		£100.00
To renovate or repair existing memorial		£100.00
To clean a memorial only		£100.00

7. Other Fees and Charges

Where memorial has subsided - to reinstate and level - Full Memorial	£296.00
Where memorial has subsided - to reinstate and level - Headstone only	£165.00

8. Planting and Upkeep of Private Graves

This service does not apply to common graves as garden spaces are not allowed

		Charge	20% V.A.T.	TOTAL
1. Forming / Re-forming Garden area on single grave space (Adult or Child)		£75.83	£15.17	
2. Planting a traditional or semi lawn grave space with spring and summer flowers (including bulbs) and attendance throughout the year.	1 year	£200.00	£40.00	
	10 years	£2,360.83	£472.17	
3. Planting single lawn section grave space with spring and summer flowers (including bulbs) and attendance throughout the year.	1 year	£120.00	£24.00	
	10 years	£1,363.33	£272.67	

MJSC 2013/13 comparison of resident fees

Appendix F

	Merton 2012	2013 % increase vary as shown	Merton 2013	Wandsworth 2013	Sutton 2012	North East Surrey Crematorium 2013	Croydon 2013	Lambeth 2012	Kingston 2012	Richmond 2012	Hammersmith and Fulham 2012
Purchase lawn section 50 Yr lease	1740	10%	1914	2525	1720	N/A	3151	4035	1235	1550	1680
Interment lawn section	1140	10%	1254	1665	870	N/A	954	1150	725	1025	1260
TOTAL	2880	10%	3168	4190	2590	N/A	4105	5185	1960	2575	2940
NR Purchase lawn section	3045	10%	3349	3025	3440	N/A	6302	N/A			
NR Interment lawn section	1995	10%	2195	2190	1740	N/A	1323	1150			
Purchase of CR section 25yr	840	5%	882			N/A	N/A	1415			
Purchase CR section 40 yr	1344	5%	1411		970	1600	1410	N/A	2220	925	578
NR purchase CR section 25yr	1470	5%	1543			N/A	N/A	3145			
NR purchase CR section 40yr	2352	5%	2469		1940	N/A	N/A	N/A			
Interment Cremated Remain in CR section	340	Matches NESCS	354	404	255	354	185	160	160	255	315
NR Interment cremated remains	425	Matches LBW	404	404	510	354	N/A	160			
Interment in common grave adult	364	Matches LBW	670	670	745	N/A	954	2200	725		1260
Interment in common grave over 1 up to 12	181	10%	199	285	360	N/A	162	N/A			
Interment in common grave still born up to 1 yr	116	10%	128	0	360	N/A	75	525			
NR Interment in common grave adult	1820	Matches STD interment	2195	863	1490	N/A	1323	2200			
NR Interment in common over 1 to 12	906	10%	995	374	720	N/A	531	N/A			
NR Interment in common still born to 1 year	580	10%	640	0	720	N/A	444	N/A			
Interment in private grave still born or child up to 1 year	233	10%	256	665	360	N/A	75	680			
Interment in private grave over 1 to children under 12	580	10%	638	930	360	N/A	162	680	235		
Interment in private grave over 12	1015	10%	1254	1665	870	N/A	954	1150			
Digging Extra Depth to 8'	525	5%	551	N/A	280	N/A	1262		725	205	
Scattering of cremated remains in the grave	96	5%	100	N/A	N/A	N/A	74	75	N/A	110	
Transfer of ownership	82	5%	86	62	76	N/A	34	70	30	68	90
Genealogy Search Fee	57	0%	57	55	N/A	N/A	34	50	10		
Grave location map via email	5	0%	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Erection of Memorials under 4ft 6in	233	5%	245		165	148	114	170	80	65	
Erection of Memorials over 4ft 6in	540	5%	567		N/A	N/A	273	170		110	
Right to erect vase urn etc.	96	5%	100		82	148	114	85	80	65	
Additional inscriptions	96	5%	100		82	57.4	91	85	80	65	
Extra for shroud	360	0%	360		N/A	328	N/A				
Surcharge weekend funeral	642	5%	674		N/A	N/A	0	735	400	535	
Exhumation	3610	5%	3790		N/A	N/A		3350	1500		
Exhumation of ashes	550	0%	550		N/A	N/A		575	160		
Late Funeral per 1/2 hr	244	5%	256		N/A	N/A	185	205	35		
Use/Hire of chapel per 1/2hr	97	5%	101		90	106			90		89

Merton & Sutton Joint Cemetery Board £1.65 million Loan

Appendix G

Interest 3.23% as at 11 February 2013

Repayment Period 20 Years

Spend	£
2009/10	179,535
2010/11	10,119
2011/12	636,315
2012/13	823,226

Total	<u>1,649,196</u>
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	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
	£	£	£	£	£	£	£	£	£
Interest	53,269	45,279	47,942	50,606	47,942	45,279	42,615	39,952	37,288
Repayment	82,460	82,460	82,460	82,460	82,460	82,460	82,460	82,460	82,460
Total	135,729	127,739	130,402	133,066	130,402	127,739	125,075	122,412	119,748

Merton & Sutton Joint Cemetery Board £1.65 million Loan

Interest 3.53% as at 11 February 2013

Repayment Period 25 Years

Spend	£
2009/10	179,535
2010/11	10,119
2011/12	636,315
2012/13	823,226

Total	<u>1,649,196</u>
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	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
	£	£	£	£	£	£	£	£	£
Interest	58,217	46,877	49,007	51,138	49,007	46,877	44,746	42,615	40,484
Repayment	65,968	65,968	65,968	65,968	65,968	65,968	65,968	65,968	65,968
Total	124,185	112,845	114,975	117,106	114,975	112,845	110,714	108,583	106,452

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
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	467,356	385,789	81,567	0	98,340
2011	243	347,679	402,080	(54,401)	0	139,969
2012	212	361,096	500,971	(139,876)	0	279,845

Risk No	Short Name	Cause	Consequences	Likelihood		Impact	Risk Score	RAG Status			Direction of travel			Risk Owner	Portfolio Holder	Action Plan (Y/N) / Review date	Comment regarding review
				R	A			G	↑	→	↓						
MSJCB1	Precept	As precepting authority, if there is lack of demand, may be unable to repay £1.65m loan	MSJCB has not levied a precept since 1997. If additional income not sufficient to cover debt charges, the Board will need to levy a precept against constituent authorities	3	2	6						↓	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	Yes	10 year estimates were compiled and £218k of expenditure will be funded from reserves reducing debt charges to a manageable level.	
MSJCB2	Pandemic	Increase in deaths due to pandemic	Unable to deal with demand for graves &	3	3	9						→	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	Corporate Pandemic (swine flu) plan	LBM will update plans as and when any new pandemic arises	
MSJCB3	Income	Unable to maximise income through rents	Unused land has poor access which is limiting use and income generation	4	3	12						→	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	Rents reviewed regularly	Currently stables occupy bulk of unused land & pay peppercorn rent	
MSJCB4	Cemetery upkeep	Unable to maintain upkeep of cemetery due to budget and income pressures	If cemetery becomes unkempt may deter people using service and further impact on budget and income	3	2	6						→	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	N/A		
MSJCB5	Vandalism	Deliberate theft, vandalism and desecration of graves	Public concern	3	1	3						→	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	N/A		
MSJCB6	Death or Injury from unsafe memorials	Death or Injury due to unsafe memorials, unmarked or sunken graves and delapidation of bear beams.	Injury or death	2	3	6						↓	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	N/A		
MSJCB7	Access to Graves	Incorrect Grave Dug or Re-Opened / Grave not dug or incorrect specification result in delayed burial time.	Personal Distress to Family, reputation impact and financial consequence	3	2	6						→	MSJCB	Cllr Judge (M) Cllr Whitehead (S)	N/A		

Emerging risks																	
Emerging	Staffing changes	Changes to staffing may impact on service delivery e.g. on site staff to lock up cemetery	Unlocked cemetery could lead to potential vandalism														
Emerging	Income generation	activity e.g. property rents	Impact on overall income levels														

Interment Income

MSJCB burials 2011/12	213
MSJCB burials 2012/13*	224
Average number of burials for past 2 years	218.5
Total Internment income 2012/13*	450,000
% fee increase	10%
Interment budget 2013/14 **	482,846
Rounded interment budget 2013/14	482,850

* Forecasted figure based on P1-10 12/13

Interment budget 13-14 is (average number of burials for past 2 years / MSJCB burials 2012-13) X (Total interment income 2012-13 X % fee increase)