

If you are reading this electronically, the Council has saved £1.43 on printing. For more information on the Mod.gov paperless app, contact Democratic Services

Merton Council

Merton and Sutton Joint Cemetery Board Agenda

Membership

Councillors:

Stan Anderson
Agatha Mary Akyigyina OBE
Councillor Jean Crosby
Nick Draper
Councillor Drew Heffernan
Simon McGrath
David Williams MBE JP
Councillor Annie Moral

Substitute Members:

Councillor Vincent Galligan

Date: Tuesday 25 June 2019

Time: 2.00 pm

Venue:

This is a public meeting and attendance by the public is encouraged and welcomed. For more information about the agenda please contact democratic.services@merton.gov.uk or telephone [020 8545 3616](tel:02085453616).

All Press contacts: communications@merton.gov.uk, 020 8545 3181

Merton and Sutton Joint Cemetery Board Agenda

25 June 2019

- 1 Apologies for Absence
- 2 Declarations of Pecuniary Interest
- 3 Minutes of the Previous Meeting 1 - 4
- 4 Annual Governance Report 5 - 16
- 5 Abstract of Accounts 2018/19 17 - 42
- 6 Comparison of Burial Charges 43 - 46
- 7 Contractor Report 47 - 52
- 8 Exclusion of Public
To RESOLVE that the public are excluded from the meeting during consideration of the following reports on the grounds that they are exempt from disclosure for the reasons stated in the agenda.
By virtue of paragraph(s) 1, 3 of Part 1 of Schedule 12A of the Local Government Act 1972.
- 9 Report of Client Side Manager
Verbal Report

Note on declarations of interest

Members are advised to declare any Disclosable Pecuniary Interest in any matter to be considered at the meeting. If a pecuniary interest is declared they should withdraw from the meeting room during the whole of the consideration of that matter and must not participate in any vote on that matter. If members consider they should not participate because of a non-pecuniary interest which may give rise to a perception of bias, they should declare this, withdraw and not participate in consideration of the item. For further advice please speak with the Assistant Director of Corporate Governance.

Agenda Item 3

All minutes are draft until agreed at the next meeting of the committee/panel. To find out the date of the next meeting please check the calendar of events at your local library or online at www.merton.gov.uk/committee.

MERTON AND SUTTON JOINT CEMETERY BOARD

26 FEBRUARY 2019

(2.10 pm - 3.30 pm)

PRESENT Councillor Annie Moral (in the Chair), Councillor Stan Anderson, Councillor Agatha Mary Akyigyina, Councillor Nick Draper, Councillor Simon McGrath and Councillor Annie Moral

ALSO PRESENT Zoe Church – Board Treasurer
Doug Napier – Client Side Manager
Lisa Jewell – Clerk to the Board

1 APOLOGIES FOR ABSENCE (Agenda Item 1)

Apologies for Absence were received from Councillor David Williams, Councillor Jean Crosby, Howard Joy – Surveyor to the Board and Mark Robinson – Cemetery Manager and Registrar.

2 DECLARATIONS OF PECUNIARY INTEREST (Agenda Item 2)

There were no declarations of interest.

3 MINUTES OF THE PREVIOUS MEETING (Agenda Item 3)

In answer to a question asked regarding Board Members personal indemnity insurance, the Board noted that this would be covered by the Council's own insurance

RESOLVED: That the minutes of the meeting held on 20 November 2018 are agreed as an accurate record.

4 BUDGET MONITORING 2018/19 AND REVENUE ESTIMATES 2019/20 (Agenda Item 4)

The Treasurer presented her report Budget Monitoring 2018/19 and Revenue Estimates 2019/20. The Treasurer asked the Board to note that she had concentrated on looking at income and erred on the side of caution and been very prudent when projecting the contract income. Demand for burial space was starting to pick up, it had dropped previously when prices were raised. Income figures were good.

The Treasurer asked the Board to note Recommendation 6 of her report, that the Board should recommend to Merton Council a price increase of up to 2.5% for 2019/20 burial services. Board members were unsure if they wanted to make this recommendation, as they did not want the MSJC to be so expensive that families could not afford to use it. Members asked if they could receive comparative information on the charging at other local cemeteries. The Treasurer said that she could ask the Contractor to provide this information at the next meeting, she

reminded members that The Board does not make the actual decision on charges, it is asked to make a recommendation to Merton Council regarding the charges.

The Treasurer was asked about the indicative valuation decrease in the Cemetery Land of £135k, and replied that this was as a result of the loan taken out to cover the costs of laying out the newest part of the Cemetery. Appendix A, column 1 shows the adjustments made to get to a real fund balance, and Appendix E shows the repayment details for this loan.

The Board noted the Special Projects Budget, and that the Bearer Beams project was a priority. Members suggested that £20K for removing the greenhouses was expensive and noted that this included the costs of removing all material but that it would probably not cost this much. Members noted that the Greenhouses were currently costing a lot to heat and were a Health and Safety Hazard as they were not fitted with safety glass.

The Treasurer asked the Board to note the new style Risk Register, which is held on Merton Council's system which can also show the history of each item on the register. The panel noted that the risk of a pandemic has been reduced, but that the risks associated with Brexit, as the contractor is an Anglo/French operator, and risks associated with the Pension Fund, as the fund is mature and about to commission the next actuarial evaluation, have both increased slightly.

The Board noted Recommendation 5; that Idverde be requested to provide comparative charging information to this meeting next year so that the Board may recommend Fee increases for the financial year 2020/21. The Client Side Manager explained that more market intelligence is needed, and that some prices could come down following such a review. Idverde are best placed to look at the market and recommend what is fair and reasonable as they have the market knowledge

The Board returned to discussing Recommendation 6; that the Board should recommend to Merton Council a price increase of up to 2.5% for 2019/20 burial services. Members asked what a 2.5% increase would mean, in real terms, to prices paid. The Treasurer would provide this information to the Board at the next meeting. Members noted that this would be too late to implement this recommendation for the 2019/20 charging year, and asked if a rise could be implemented during the financial year and not at its start, the Treasurer replied that it could.

Members again stated that they did not want to make financial difficulties for residents but also noted that if increases are not made annually then there is a danger of falling behind competitors. The Board asked the treasurer to delay the recommendation to Merton Council regarding increasing charges and for her to bring the requested information on charges at other cemeteries and the actual effect of a 2.5% rise to the next meeting. The Treasure said she would request the information from idvere.

RESOLVED

The MSJCB Agreed:

1. That the current budgetary position for 2018/19 based on the end of January 2019 shown in Columns 1 to 3 of Appendix A be noted.
2. The Revenue Estimates for 2019/20 shown in Column 4 of Appendix A be approved.
3. That the precepts for the financial year ended 31 March 2020 be set at zero.
4. That the Board establishes its next meeting as early as possible in June 2019 to ensure that approved information is included in Merton's Accounts and information is despatched to Merton's External Auditors as soon as possible.
5. That Idverde be requested to provide comparative charging information to this meeting next year so that the Board may recommend Fee increases for the financial year 2020/21
7. That the Board review and approve the Risk Management Strategy and Risk Register (as at February 2019) attached as Appendix I

The Board agreed to delay recommendation 6 and reconsider in the light of additional information:

6. That Merton Council be asked to consider price increases of up to 2.5% for 2019/20 for burial services.

5 CONTRACTOR'S REPORT FEBRUARY 2019 (Agenda Item 5)

The Board received the Contractor's Report. The Client Side Manager added that going forward funding was available for extending the digital mapping of the Cemetery.

The Board discussed the bins currently on site and noted that work is required to determine the most suitable bin solution – current bins are not big enough to accept wreaths, and so these then get left next to the bins, and then need collection. However large Euro Bins, wheeled bins, that could accept wreaths are visually intrusive and might not be acceptable in the cemetery setting. They are also difficult to empty as special vehicles are required. IdVerde need to do some work to consider the best solution to bin provision. Currently idverde do have a bin emptying regime, bigger bins would enable the wreaths to be more easily disposed of.

Members noted that they were free to visit other cemeteries in the two Boroughs to see how their bin systems were working.

6 EXCLUSION OF THE PUBLIC (Agenda Item 6)

RESOLVED: That the public are excluded from the meeting during consideration of the following report(s) on the grounds that it is (they are) exempt from disclosure for the reasons stated in the report(s).

7 EXEMPT MINUTES (Agenda Item 7)

RESOLVED: That the exempt minutes of the meeting held on 20 November 2018 are agreed as an accurate record.

8 VERBAL UPDATE FROM CLIENT SIDE MANAGER (Agenda Item 8)

The Board received a verbal Update from the Client Side Manager, and requested a further update at the next meeting

MERTON AND SUTTON JOINT CEMETERY BOARD

25 June 2019

Wards: Borough Wide Merton and Sutton

Subject: Annual Governance Statement 2018/19

Lead officer: Zoe Church

Lead member: Chair of MSJCB

Contact officer: Zoe Church

Recommendation:

That the Annual Governance Statement be noted and agreed

1 PURPOSE OF REPORT AND EXECUTIVE SUMMARY

- 1.1 The Merton and Sutton Joint Cemetery Board (MSJCB) is required to prepare an Annual Governance Statement (AGS) for the year 2018/19. This statement is required in order to comply with Regulation 6 (1b) of the Accounts and Audit Regulations 2015. As a Joint Committee, MSJCB is one of the scheduled bodies for the purposes of these regulations.
- 1.2 This statement provides assurance to all stakeholders that MSJCB by utilising the established processes and systems, culture and values by which Merton Council is directed and the activities through which it accounts to, engages with and leads its communities ensure that decisions are properly made and scrutinised, and that public money is being spent economically and effectively to ensure maximum benefit to all citizens of the borough.
- 1.3 MSJCB has approved and adopted a code of corporate governance, which is consistent with the principles of the CIPFA/SOLACE Framework “Delivering Good Governance in Local Government (2016)”
- 1.4 The AGS explains how MSJCB has complied with the code and also meets the requirements of the 2015 Regulations. It is worthy of note at this point that MSJCB utilises the systems and procedures of the London Borough of Merton (the Council/Authority) and as such utilises the work undertaken by this organisation to demonstrate good governance.

2 DETAILS

- 2.1 MSJCB is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

- 2.2 In discharging this overall responsibility, MSJCB is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, and which includes arrangements for the management of risk.
- 2.3 The governance framework comprises the systems and processes, culture and values by which the authority is directed and the activities through which it accounts to, engages with and leads its communities. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.
- 2.4 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of MSJCB policies, aims and objectives, to evaluate the likelihood and potential impact of those risks being realised, and to manage them efficiently, effectively and economically.

3 The Governance Framework

- 3.1 MSJCB has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the senior managers within the Authority who have responsibility for the development and maintenance of the governance environment, the Head of Internal Audit's annual report, and also by comments made by the external auditors and other review agencies and inspectorates
- 3.2 The Authority has established a Corporate Governance steering group and terms of reference agreed to undertake this review. Regular meetings have been held and an evidence pack compiled to review the seven principles which are:
 - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
 - Ensuring openness and comprehensive stakeholder engagement
 - Defining outcomes in terms of sustainable economic, social, and environmental benefits
 - Determining the interventions necessary to optimise the achievement of the intended outcomes

- Developing the entity’s capacity, including the capability of its leadership and the individuals within it
- Managing risks and performance through robust internal control and strong public financial management.
- Implementing good practices in transparency, reporting, and audit to deliver effective accountability

4 ALTERNATIVE OPTIONS

- 4.1 There are no alternative options as the AGS is a statutory requirement.

5 CONSULTATION UNDERTAKEN OR PROPOSED

- 5.1 No external consultation has taken place or is planned for this document.

6 TIMETABLE

- 6.1 This report has been prepared to meet the timetable for the approval of the Statement of Accounts.

7 FINANCIAL, RESOURCE AND PROPERTY IMPLICATIONS

- 7.1 There are no specific financial, resource or property implications.

8 LEGAL AND STATUTORY IMPLICATIONS

- 8.1 The AGS is a statutory requirement.

9 HUMAN RIGHTS, EQUALITIES AND COMMUNITY COHESION IMPLICATIONS

- 9.1 There are no specific human rights, equalities or community cohesion implications.

9. CRIME AND DISORDER IMPLICATIONS

9.1 None for the purposes of this report.

10. RISK MANAGEMENT AND HEALTH AND SAFETY IMPLICATIONS

10.1 There are no specific risk management or health and safety implications.

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

11.1 Appendix I: Annual Governance Statement 2018/19

12. BACKGROUND PAPERS – the following documents have been relied on in drawing up this report but do not form part of the report

12.1 CIPFA / SOLACE Framework Delivering Good Governance in Local Government 2016

ANNUAL GOVERNANCE STATEMENT 2018/19

In compiling the AGS the Board has adhered to the Solace/CIPFA Guidance which is deemed best practice and addressed their seven key principles:

Principle 1 Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

1. Codes of Conduct

- 1.1 The Council has an Employee Code of Conduct that applies to all council employees without exception, as well as to non-employees who are engaged (e.g. agency workers) or contracted by the council. The summary code of conduct is available on the intranet, is given to all new members of staff and discussed as part of the induction process. This code includes a requirement for staff to declare any conflicts of interest.
- 1.2 The Members' Code of Conduct is included in the council's Constitution and includes the principles of public life and information on declaring and registering interests. Each year (after Annual Council) Members are asked to declare their interests and mechanisms are in place to update these regularly when there are changes.
- 1.3 The Standards and General Purposes Committee receives annual reports on gifts and hospitality declared by staff and Members.
- 1.4 The whistleblowing policy was last reviewed in 2016 and is available on the intranet and internet. Leaflets are distributed within the civic centre and to schools and other organisations.

2. Principle 2: Ensuring openness and comprehensive stakeholder engagement

Transparency agenda

- 2.1 The council publishes the information specified by the government's Open Data requirements on the council's Open Data webpage. The current data published on the council's website includes:
 - Spending over £500
 - Senior employees' salaries
 - Job descriptions of staff earning over £50k
 - Pay multiple
 - Pay policy statement
 - Payments to councillors – allowances and expenses
 - Councillors attendance at meetings
 - Democratic data including the Constitution, minutes, decisions and
 - election results

- The Business Plan, policies, performance, audit and inspections
 - Finance data and counter fraud statistics
 - Merton's contract register
 - Funding to the voluntary and community sector
 - Structure charts
 - Parking income and expenditure
 - Details of on-street and off-street parking spaces
 - List of property assets
 - Trade union activity
- 2.2 The Protection of Freedoms Act 2012 requires the council to publish certain datasets that are requested.
- 2.3 Merton Council publishes an information requests disclosure log which gives brief details of the requests received each week under the Freedom of Information Act 2000 and the Environmental Information Regulations 2004.
- 2.4 Under the Freedom of Information (FOI) Act, a public authority must respond to FOI requests within 20 working days. The council is measured against a corporate target of 85% of FOI requests dealt with in time and performance for 2017/18 was 76%. Plans are in place to improve performance. Performance is reported to the Corporate Management team monthly and is also published on the council's website via the performance monitoring dashboard.

Complaints

- 2.5 The Complaints policy is reviewed periodically to ensure it remains relevant and supports improvement in the way the council deals with complaints. New staff are introduced to effective complaints handling through their departmental inductions and all new managers receive through their specific managers induction. Training and advice is provided on request to teams and targeted training is provided for teams which regularly deal with complaints.
- 2.6 Work is on-going with service departments to identify policy complaints so departments can deal with them appropriately. Departments receive feedback to help them identify areas for improvement and departmental actions are monitored to assess whether changes that are made make a difference. The number of complaints received by the council has increased in the past year with 39% more complaints received between 2016/17 and 2017/18. Performance over the same period shows 6% of complaints were escalated to Stage 2, compared with 7% in 2016/17.
- 2.7 The council's performance in responding to complaints is reported to the Corporate Management team on a monthly basis and is published on the council's website via the performance monitoring dashboard.

3. Principle 3: Defining outcomes in terms of sustainable economic, social, and environmental benefits

3.1 The Merton Community Plan has been developed by the Merton Partnership and sets the overall direction and vision for the borough until 2019. This is supported by the Council's Business Plan and Departmental Service Plans. These are reviewed and updated annually.

3.2 The Council's Business Plan 2018-22 sets out the following vision:

By 2020 Merton Council will be transformed by the fruition of a number of change projects which will maximise the use of information technology and streamline processes and service provision. Providing value for money services to our residents is at the heart of our business and we must be able to demonstrate that all of our services represent best value for money. We will do this by continuing to finding innovative solutions to maximise future efficiency.

The financial reality facing local government dominates the choices the council will make for the future of the borough. The development of the Business Plan 2017/21 is therefore based on the set of guiding strategic priorities and principles, as adopted by the council on 13 July 2011:

- Merton should continue to provide a certain level of essential services for residents. The order of priority of 'must' services should be:
 - i) Continue to provide everything that is statutory.
 - ii) Maintain services – within limits – to the vulnerable and elderly.
- After meeting these obligations Merton should do all that it can to help residents who aspire. This means we should address the following as priorities in this order:
 - i) Maintain clean streets and keep council tax low.
 - ii) Keep Merton as a good place for young people to go to school and grow up.
 - iii) Be the best it can for the local environment.
 - iv) All the rest should be open for discussion.

The financial pressures facing Merton mean we should no longer aim to be a 'place-maker' but be a 'place-shaper'. The council should be an enabler, working with partners to provide services.

Our top priority will continue to be to provide safe services of the best possible quality within financial constraints and the July 2011 principles. We will deliver services that customers want and need and, where possible, involve our customers in service specification and design.

The Authority is utilising best practice in project management/ transformation to assess the future direction of services and the required staff, process and IT development to deliver this change. Internal decision making structures have been established to maximise Authority wide assessment and development.

4. Principle 4: Determining the interventions necessary to optimise the achievement of the intended outcomes

Delegations

- 4.1 The council's constitution sets out the roles and responsibilities of the executive, non-executive, scrutiny and officer functions.
- 4.2 The functions of Council are set out in Article 4 of the constitution. These include responsibility for adopting and changing the constitution, policy framework and budget
- 4.3 Cabinet (Article 7) has responsibility for carrying out all of the Council's functions which are not the responsibility of any other part of the local authority.

Financial strategy and financial management

- 4.4 Both Merton and Sutton have well established procedures for compiling their multi-year financial and business strategies. These are reviewed and updated annually. Implicit within these plans is the need for MSJCB to break even so that they do not need to precept constituent authorities.
- 4.5 Over the last few years the Board has had to extend the cemetery at a cost of just over £1.6 million. This cost has been met by matching loans from the constituent authorities. The embedding of the new contract and maintaining a workable budget has been completed during 2017/18.

Policy and decision making

- 4.6 Policy and decision making is undertaken by the Board which is compiled from 5 Merton and 5 Sutton Councillors. Normally there are two meetings of the Board each year.

Performance management

- 4.7 The Board are requesting detailed reports from the Client and Contractor to each meeting of the Board.

5. Principle 5: Developing the entity's capacity, including the capability of its leadership and the individuals within it

- 5.1 The Board are responsible for the governance of the Cemetery.
- 5.2 The authority's financial management arrangements conform to the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2010).
- 5.3 Development needs members/officers
- 5.4 Members –A members' development plan is in place and this is adapted to meet arising needs. Induction training is provided for all new members.

5.5 **Officers** – All council employees (except those on probation) will have an annual appraisal. Training needs are identified through staff appraisals and training can now be booked on the council's iTrent System. The Council has Induction workshops throughout the year for new starters and for employees who change their roles. There is a managers' induction session for managers new to the Council or new to role. Training is available to all staff to ensure they have the skills and knowledge to undertake their roles. The leadership behaviours have been included in the appraisals for the Collective Departmental Management Teams for 2016/17 with the view to rolling it out all staff in April 2017. As part of the Council's ambition to be London's Best Council in 2020 a development programme was launched for the Collective DMTs and the Leadership Team.

6. Principle 6: Managing risks and performance through robust internal control and strong public financial management.

Risk management

- 6.1 Risk management is a central part of the organisation's system of internal control. The focus of the risk management strategy is to ensure the identification and treatment of risk as part of everyday management.
- 6.2 The Board utilises Merton's approach to Risk Management and has adopted a Risk Management Strategy that is based on the Merton Risk Management Model. The Risk Register is reviewed at each meeting of the Board.
- 6.3 The council has an anti-fraud and corruption strategy. Integral to these arrangements is the Whistleblowing Policy which is communicated to staff via the intranet, leaflets and posters to outbuildings. All Whistleblowing cases and action are reported annually to the General Purposes committee.
- 6.4 The council also participates in the National Fraud Initiative (NFI) a computerised data matching exercise, led by the Cabinet Office to detect fraud perpetrated on public bodies.

7. Principle 7 Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Internal Audit

- 7.1 Internal Audit is an assurance function that provides an independent and objective opinion on the control environment. It operates to defined standards as set out in the Public Sector Internal Audit Standards. An external assessment was carried out in March 2014, which concluded that Merton's Internal Audit function complied with the standard.
- 7.2 An annual report is produced by the Head of Audit which provides an opinion on the adequacy and effectiveness of the internal control environment.
- 7.3 A review has been undertaken on the 5 elements of the CIPFA statement on the role of the Head of Audit in public sector organisations. These elements are all met.

Data Security

7.4 The council holds a significant amount of personal data across its many business areas and has put in place actions to manage the risk of possible loss of this data. These include annual mandatory training for all council and partner staff with access to council systems, publication of guidance and an Information Security policy. Staff are required to report any security incident promptly to the Information Governance team so an investigation and appropriate remedial or mitigating action can be taken. Each reported incident is followed up by the Information Governance team to identify lessons to be learned and to implement changes to reduce the risk of further similar incidents in the future. Security breaches are reported to the Information Governance Board quarterly. The Head of Information Governance assesses each security breach, in line with the Information Commissioners guidance, to identify whether an incident should be reported to the Information Commissioner's Office. During 2017/18 no enforcement action or monetary penalties were issued against the council, reflecting the effectiveness of the policies and procedures in place.

8. Other areas of corporate governance and assurances

8.1 A review of the effectiveness of the governance arrangements for the council have been carried out also using the following areas:

- Performance management
- Internal Audit
- External Audit
- Risk management
- Other Inspection Reports

8.2 This evidence has been considered by the Steering Group as the review of effectiveness of the Corporate Governance Framework and Internal Control. Internal Audit Annual Report.

9. Follow up of 2018/19 Improvement Plan and Improvement Plan 2019-20

9.1 The improvement actions below have been identified as part of the AGS for 2017-18 and Improvement Plan for 2018-19.

Action	Lead	
Further Review of Financial Position Mid-Year	Treasurer/ Client Side Function	Completed Regular Contractor reports received during 2018-19.
Review of Roles and Responsibilities	Client Side Officer	Ongoing Restructuring to be progressed during 2019-20.
Valuation of Fixed Assets and Establishment of a Formal Asset Register	Treasurer/Surveyor to the Board	Completed Valuation completed in 2018-19. Assets continue to be held at historic cost

11. **Chair of the Board**

Clerk to the Board

This page is intentionally left blank

Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 25 June 2019

Wards: Borough Wide Merton and Sutton

Subject: ABSTRACT OF ACCOUNTS 2018/19

Lead officer: Zoe Church

Recommendations:

- A. To receive and approve the Draft Abstract of Accounts for 2018-19
 - B. To approve the Annual Audit Return for 2018-19
 - C. To approve the revised revenue estimates for 2019/20 at Appendix H
 - D. Review and Agree the Risk Register as at June 2019
-

1. Purpose of report and executive summary

- 1.1 This report presents MSJCB's Accounts for 2018-19 which comply with the CIPFA Accounting Code of Practice which is compliant with International Financial Reporting Standards (IFRS). In addition, this report proposes a revised 2019-20 Budget for Approval

2. Details

- 2.1 The statement of accounts for 2018-19 is attached to this report. It includes the details of actuals for 2017/2018 for comparison purposes. The accounts are subject to external audit. The cemetery has made a gain this year of £70,880.

2.2 The principal under/over spending areas when compared to budget are as follows: -

<u>Item</u>	<u>£</u>	<u>Reason</u>
Salary Costs	(358)	Residual pre-contract Staffing Costs
Running expenses	(19,898)	Cautious reduction of budgets
Contact Sum/Client Side Costs	5,773	Slight difference on actual charges
Special Projects	(42,850)	Underspend compared to budget
Income	21,293	
Net overspend/(underspend)	<u>(36,040)</u>	

2.3 Breakdown of Debtors/Pre Payments

The table below provides a breakdown of debtors and pre payments as at 31st March 2019

Sundry Debtors/Prepayments

IDVERDE income due (February & March 2019)	70,939
--	--------

<u>Total Sundry Debtors/Prepayments</u>	70,939
--	---------------

2.4 Breakdown of Sundry Creditors

The table below provides a breakdown of sundry creditors as at 31st March 2019

Sundry Creditors

Surrey County Council - Pension Management Fees	37,000
Valuation Report	8,500
Gas Services	58
<u>Total Sundry Creditors</u>	<u>45,558</u>

2.5 Fund balances and reserves

2.6 Members should note the overall level of the Common Fund Balance to be £732,559. A distribution to Constituent Boroughs for 2018-19 is not recommended due to proposed capital projects and the future of the pension fund.

- 2.7 **Revised Estimates 2019-20**
- 2.8 Attached as Appendix H is the Revised Estimates for the Cemetery for 2019-20 for approval by the Board. Estimates have been revised to reflect a full year of operation of the new contract
- 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 Review of risks and issues in relation to the Board are considered as part of the Client Side Report.

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

Appendices	A – Movement in Reserves B – Balance Sheet as at 31 March 2019 C – Income and Expenditure Account 2018-19 D – Cash Flow Statement E – Copy of Annual Return 2018-19 to Auditors F – Capital Accounts G – Precept History H – Revised 2019/20 Estimates I – Risk Register June 2019
------------	--

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 Closing files, Budget files and Budgetary Control files in the Corporate Services Department

12. Contacts

- Report author:
 - Name: Name: Zoe Church
 - Tel: 0208 545 3451
 - email: zoe.church@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

MERTON AND SUTTON JOINT CEMETERY BOARD

ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2019

Treasurer of the Board

Merton Civic Centre
London Road
Morden
Surrey
SM4 5DX

MERTON AND SUTTON JOINT CEMETERY BOARD

ABSTRACT OF ACCOUNTS 2018/19

STATEMENT OF MAIN ACCOUNTING PRINCIPLES

The accounts have been prepared in accordance with the latest Accounts and Audit Regulations. 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.

The accounts have been produced in accordance with CIPFA's Code of Practice which is based on International Financial Reporting Standards (IFRS).

Capital expenditure defined as expenditure relating to assets in excess of £1,000. Capital expenditure is financed from the capital fund and loans, the redemption of which is provided for by the annual setting aside of sums in the Movement of Reserves Statement to repay the principal and the charging of interest on the loan in 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 2018-19. This is to be reviewed in the 2020-21 budget setting process.

AREA OF CEMETERY'S LAND

Areas	Narrative	Acres
N/A	Utilised for Burial Purposes	26.35
B, B1 & C	Let for stabling and grazing of horses at a rent £4,118.81 including C1 below	24.74
C1	Grazing land	1.34
A	Let to Royal Borough of Kingston-upon-Thames for school playing fields at a rent of £4,000 per annum.	2.64
CC	ARQIVA rent of £6,750.00 per annum (plus 25% site share £4,200.52)	0.03
	Inderde Let (23,737.46	
	Service Tenancy £2,964.24	n/a
Total		55.10

MSJCB Movement in Reserves Statement 1 April 2016 to 31 March 2018

Type of Funding	Usable			Unusable		Combined	
Fund Narrative	Purchasing Graves Reserves Fund	Maintenance of Graves Fund	Common Fund	Capital Fund	Capital Adjustment Account	Revaluation Reserve Account	Total
Balance at 1 April 2017 b/fwd	(26,040)	(252)	(513,297)	(3,919)	(408,262)	0	(951,771)
(Surplus)/Deficit of the Year			(148,380)				(148,380)
Adjustments between statutory Accounting and Proper Accounting Practice							
Depreciation			84,238		(84,238)		0
Appropriations							
Provision for loan repayment			(70,532)		70,532		0
Minimum Revenue Provision			(13,706)		13,706		0
Contribution to Capital Fund							
Application of Money to Fund Capital							
Balance at 31 March 2018 c/fwd	(26,040)	(252)	(661,677)	(3,919)	(408,262)	0	(1,100,151)

MSJCB Movement in Reserves Statement 1 April 2016 to 31 March 2019

Type of Funding	Usable			Unusable		Combined	
Fund Narrative	Purchasing Graves Reserves Fund	Maintenance of Graves Fund	Common Fund	Capital Fund	Capital Adjustment Account	Revaluation Reserve Account	Total
Balance at 1 April 2018 b/fwd	(26,040)	(252)	(661,677)	(3,919)	(408,262)	0	(1,100,151)
(Surplus)/Deficit of the Year			(70,880)				(70,880)
Adjustments between statutory Accounting and Proper Accounting Practice							
Depreciation			89,504		(89,504)		0
Appropriations							
Provision for loan repayment			(70,532)		70,532		0
Minimum Revenue Provision			(18,972)		18,972		0
Contribution to Capital Fund							
Application of Money to Fund Capital							
Balance at 31 March 2019 c/fwd	(26,040)	(252)	(732,558)	(3,919)	(408,262)	0	(1,171,031)

MERTON AND SUTTON JOINT CEMETERY BOARD

APPENDIX B

BALANCE SHEET AS AT 31st MARCH 2019

31st March 2018		31st March 2019
	LONG TERM ASSETS	
1,638,592	Land and Building	1,581,016
98,129	Vehicles, Plant Furniture & Equipment	83,359
<u>0</u>	Long Term Debtors	0
<u>1,736,721</u>		1,664,376
	CURRENT ASSETS	
249	Investment at cost	249
70,939	Sundry Debtors / Prepayments	70,939
0	Provision of Bad Debt	0
745,408	Cash Balance	821,157
<u>816,596</u>		892,345
	CURRENT LIABILITIES	
42,500	Sundry Creditors	45,558
<u>774,096</u>		
	NET CURRENT ASSETS	846,787
	LONG TERM LIABILITIES	
705,333	Loans from London Borough of Merton	670,066
705,333	Loans from London Borough of Sutton	670,066
<u>0</u>	Loans from the Public Works Loans Board	
<u>1,410,666</u>		<u>1,340,132</u>
1,100,151	NET ASSETS	1,171,031
	UNUSABLE RESERVES	
408,262	Capital Adjustment account	408,262
	USABLE RESERVES	
661,678	Common Fund	732,558
3,919	Capital Fund	3,919
26,040	Purchasing Graves In Reserve Fund	26,040
252	Graves maintained in perpetuity	252
<u>691,889</u>		<u>762,769</u>
1,100,151	TOTAL RESERVES	1,171,031
(0)		0

MERTON AND SUTTON JOINT CEMETERY BOARD

APPENDIX B

BALANCE SHEET AS AT 31st MARCH 2019

<u>Sundry Debtors/Prepayments</u>		
70,939	IDVERDE income due	70,939
<u>70,939</u>	<u>Total Sundry Debtors/Prepayments</u>	<u>70,939</u>
<u>Sundry Creditors</u>		
37,000	Surrey County Council - Pension Management Fees	37,000
5,500	IDVERDE Rental Pre-payment	0
0	Valuation Report	8,500
0	Gas Services	58
<u>42,500</u>	<u>Total Sundry Creditors</u>	<u>45,558</u>

MERTON AND SUTTON JOINT CEMETERY BOARD

APPENDIX C

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

Actual to date 2017/18 £		REVENUE ESTIMATE 2018/19 £	Actual to date 2018/19 £	Variance Act-Est	Variance Act-Act
	Employees				
7,977	Salaries	4,960	4,602	(358)	(3,375)
37,000	Pensions	37,000	37,000	0	0
44,977		41,960	41,602	(358)	(3,375)
	Running Expenses				
211,588	Contract Sum/Client Side Costs	215,820	221,593	5,773	10,005
1,577	Maintenance - Buildings	3,000	0	(3,000)	(1,577)
212	Maintenance - Mechanical	3,000	4,643	1,643	4,431
40	Maintenance - Electrical	150	0	(150)	(40)
250	Maintenance - Grounds and Paths	0	0	0	(250)
1,684	Gas	1,500	2,373	873	689
1,400	Electricity	2,000	2,449	449	1,049
2,405	Water	6,300	0	(6,300)	(2,405)
8,747	Rates	8,000	10,587	2,587	1,840
1,250	Consultants	10,000	8,645	(1,355)	7,395
4,481	Printing and Stationery	5,500	133	(5,367)	(4,348)
1,320	Telephones & IT	1,200	1,187	(13)	(132)
35	Affiliation fees	500	0	(500)	(35)
4,000	Insurance	4,120	4,120	0	120
0	External Waste Charges	1,500	0	(1,500)	0
10,283	Legal Services	10,300	1,742	(8,558)	(8,541)
21,280	Management and Administration Expenses	21,770	21,770	0	490
1,300	Audit Fee	1,500	1,300	(200)	0
84,238	Depreciation	89,510	89,504	(6)	5,266
51,398	Loan Interest	48,950	48,950	0	(2,448)
407,488		434,620	418,995	(15,625)	11,508

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

Actual 2017/18 £		REVENUE 2018/19 £	Actual 2018/19 £	Variance	Variance
	Special Projects				
0	Toilet Refurbishment	32,850	17,159	(15,691)	17,159
0	Toilet Refurbishment - move to Asset Register		(17,159)	(17,159)	(17,159)
0	Bearer Beams	59,130	59,130	0	59,130
0	Restructuring	10,000	0	(10,000)	0
0		101,980	59,130	(42,850)	59,130
452,465	TOTAL EXPENDITURE	578,560	519,727	(58,833)	67,263

INCOME

(547,124)	Income from Contractor	(567,020)	537,733	29,287	9,391
(11,390)	Residual Pre-Contract Income	0	0	0	11,390
(39,553)	Rents	(41,710)	(48,283)	(6,573)	(8,730)
(2,779)	Interest	(3,170)	(4,591)	(1,421)	(1,812)
(600,846)	TOTAL INCOME	(611,900)	(590,607)	21,293	10,239

(148,380)	NET EXPENDITURE/(INCOME)	(33,340)	(70,880)	(37,540)	77,501
------------------	---------------------------------	-----------------	-----------------	-----------------	---------------

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

(1) PURCHASING GRAVES IN RESERVE FUND

26,040	Balance Brought Forward	26,040
0	Add Surplus	0
<u>26,040</u>		<u>26,040</u>
513,298	Balance Brought Forward	661,678
0	Contribution to - London Borough of Merton	0
0	London Borough of Sutton	0
<u>513,298</u>		<u>661,678</u>
148,380	Add Surplus (Deficit) for the year	70,880
98,925	Transfer depreciation to capital adjustment account	89,504
	Loss on Disposal	
0	Provision for Repayment of Loan	0
(98,925)	Minimum Revenue Provision	(89,504)
	Contribution to Capital Fund	
<u>661,678</u>	Common Fund Balance	<u>732,559</u>
3,919	Balance Brought Forward	3,919
0	Add Loan from LBM	0
0	Add Contribution from Common Fund	0
0	Less Capital Investment Programme	0
<u>3,919</u>	Balance Carried Forward	<u>3,919</u>
<u>691,638</u>	TOTAL FUNDS AND BALANCES	<u>762,518</u>

CASHFLOW STATEMENT

APPENDIX D

MSJCB Cash Flow Statement 2017-18	£
Net (surplus) or deficit on the provision of services	(148,380)
Adjustment to the net surplus or (deficit) on the provision of services for non-cash movements	
+ Depreciation	(84,238)
+ Accrual	6,942
- Prepayment	(19,894)
Adjustment for cash items not in the net surplus or (deficit) on the provision of services	52,655
Adjustments for items included in the net surplus or (deficit) on the provision of services that are investing and financing activities	0
Net cashflows from Operating Activities	(192,915)
Investing activities	0
Financing activities	70,532
Net increase or decrease in cash and cash equivalents	(122,383)
Cash and cash equivalents at the beginning of the period	(623,025)
Cash and cash equivalents at the end of the period	(745,407.60)

MSJCB Cash Flow Statement 2018-19	£
Net (surplus) or deficit on the provision of services	(70,880.07)
Adjustment to the net surplus or (deficit) on the provision of services for non-cash movements	
+ Depreciation	(89,503.87)
+ Accrual	0.00
- Prepayment	(3,057.91)
Adjustment for cash items not in the net surplus or (deficit) on the provision of services	17,158.05
Adjustments for items included in the net surplus or (deficit) on the provision of services that are investing and financing activities	0.00
Net cashflows from Operating Activities	(146,283.80)
Investing activities	0.00
Financing activities	70,533.00
Net increase or decrease in cash and cash equivalents	(75,750.80)
Cash and cash equivalents at the beginning of the period	(745,406.60)
Cash and cash equivalents at the end of the period	(821,157.40)

Joint Committees

Annual return for the financial year ended 31 March 2019

The annual return on pages 2 to 5 is made up of four sections:

- Sections 1 and 2 are completed by the person nominated by the Joint Committee.
- Section 3 is completed by the PKF Littlejohn LLP as the reviewer appointed by the Joint Committee.
- Section 4 is completed by the Joint Committee's internal audit provider.

Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all sections highlighted in red. Do not leave any red box blank. Incomplete or incorrect returns require additional work and so may incur additional costs.

Send the annual return, together with your bank reconciliation as at 31 March 2019, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to us, PKF Littlejohn LLP, by the due date.

We will identify and ask for any additional documents needed for our work. Therefore, unless requested, do not send any original financial records.

Once we have completed our work, certified annual returns will be returned to the Joint Committee.

It should not be necessary for you to contact us for guidance.

Additional information can be found on our website using the following link (<https://www.pkf-littlejohn.com/joint-committees-independent-review>).

Section 1 – Annual governance statement 2018/19

We acknowledge as the members of

Enter name of reporting joint committee

Merton and Sutton Joint Cemetery Board

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2019, that:

	Agreed –		‘Yes’ means that the joint committee:
	Yes	No*	
1 We approved the accounting statements prepared in accordance with the guidance notes within this Annual Return.	✓		prepared its accounting statements and approved them.
2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3 We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with generally accepted good practice that could have a significant financial effect on the ability of the joint committee to conduct its business or on its finances.	✓		has only done what it has the legal power to do and has complied with generally accepted good practice.
4 We provided opportunity during the year for interested persons to inspect and ask questions about the accounts.	✓		has given all persons interested the opportunity to inspect and ask questions about these joint committee accounts.
5 We carried out an assessment of the risks facing the joint committee and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has dealt with them properly.
6 We maintained throughout the year an adequate and effective system of internal audit of the joint committee’s accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the joint committee.
7 We took appropriate action on all matters raised in reports from internal audit and external reviews.	✓		responded to matters brought to its attention by internal and external reviewers.
8 We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the joint committee and where appropriate have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.

This annual governance statement is approved by the Joint Committee and recorded as minute reference

MINUTE REFERENCE

dated 25/06/2019

Signed by:

Chair SIGNATURE REQUIRED

dated 25/06/2019

Signed by:

Clerk SIGNATURE REQUIRED

dated DD/ 25/06/2019

*Note: Please provide explanations on a separate sheet for each ‘No’ response. Describe how the joint committee will address the weaknesses identified.

Section 2 – Accounting statements 2018/19 for:

Enter name of reporting joint committee here:

Merton and Sutton Joint Cemetery Board

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
			Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
1 Balances brought forward	664,416	773,847	Total balances and reserves at the beginning of the year as recorded in the joint committee's financial records. Value must agree to Box 7 of previous year.
2 (+) Income from local taxation and/or levy	0	0	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring joint committee. Excluding any grants received.
3 (+) Total other receipts	600,845	590,607	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	44,977	41,602	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5 (-) Loan interest/capital repayments	121,930	119,483	Total expenditure or payments of capital and interest made during the year on the joint committee's borrowings (if any).
6 (-) All other payments	324,507	356,830	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7 (=) Balances carried forward	773,847	846,539	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	745,408	821,157	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – to agree with bank reconciliation.
9 Total fixed assets plus other long term investments and assets	1,736,970	1,664,625	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the joint committee as at 31 March
10 Total borrowings	1,410,666	1,340,132	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

I certify that for the year ended 31 March 2019 the accounting statements in this annual return present fairly the financial position of the Joint Committee and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

SIGNATURE REQUIRED

Date 25/06/2019 Y

I confirm that these accounting statements were approved by the Joint Committee on:

25/06/2019 Y

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair of meeting approving these accounting statements:

SIGNATURE REQUIRED

Date 25/06/2019 Y

Section 3 – Review report 2018/19 Certificate

We present the findings from our review of the annual return for the year ended 31 March 2019 in respect of:

Enter name of reporting joint committee here:

Merton and Sutton Joint Cemetery Board

Respective responsibilities of the Joint Committee and the reviewer

The Joint Committee is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The Joint Committee prepares an annual return which:

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on various governance matters in accordance with generally accepted good practice.

We have reviewed the annual return and set out our findings below. Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and therefore does not provide the level of assurance of a statutory audit.

Report

Matters arising from our review

(continue on a separate sheet if required)

Reviewer signature

Reviewer

PKF Littlejohn LLP

Date

Section 4 – Annual internal audit report 2018/19 to

Enter name of reporting joint committee here:

Merton and Sutton Joint Cemetery Board

The Joint Committee's internal audit service provider, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2019.

Internal audit has been carried out in accordance with the Joint Committee's needs and planned coverage.

On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Joint Committee.

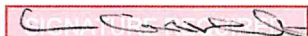
Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. The Joint Committee's financial regulations have been met, payments were approved and VAT was appropriately accounted for.	✓		
C. The Joint Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The annual taxation or levy or funding requirements resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with the joint committee approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.			✓
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and, where appropriate, debtors and creditors were properly recorded.	✓		

For any other risk areas identified by the Joint Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

Name of person who carried out the internal audit:

Margaret Culleton

Signature of person who carried out the internal audit:



Date: 02/06/2019

*Note: If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

Guidance notes on completing the 2018/19 annual return

1. Make sure that your annual return is complete (i.e. no empty red boxes), and is properly signed and dated. Avoid making any amendments to the completed return. But, if this is unavoidable, make sure the amendments are drawn to the attention of and approved by the joint committee, properly initialled and an explanation provided to us. Annual returns containing unapproved or unexplained amendments will be returned and may incur additional costs.
2. Use the checklist provided below. Use a second pair of eyes, perhaps a member or the Chair, to review your annual return for completeness before sending it to us.
3. Do not send us any information not specifically asked for. Doing so is not helpful. However, you must notify us of any change of Clerk, Responsible Financial Officer or Chair.
4. Make sure that the copy of the bank reconciliation which you send with the annual return covers all your bank accounts. If the joint committee holds any short-term investments, note their value on the bank reconciliation. We must be able to agree your bank reconciliation to Box 8 on the Accounting statements. You must provide an explanation for any difference between Box 7 and Box 8.
5. Explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. We want to know that you understand the reasons for all variances. Include a complete analysis to support your explanation.
6. If we have to review unsolicited information, or receive an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which we will make a charge.
7. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2018) equals the balance brought forward in the current year (Box 1 of 2019).
8. Do not complete section 3. We will complete it at the conclusion of our work.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All red boxes have been completed?	✓
	All information requested has been sent with this annual return?	✓
Section 1	For any statement to which the response is 'no', an explanation is provided?	✓
Section 2	Approval by the joint committee confirmed by signature of Chair of meeting approving the accounting statements?	✓
	An explanation of significant variations from last year to this year is provided?	✓
	Bank reconciliation as at 31 March 2019 agrees to Box 8?	✓
	An explanation of any difference between Box 7 and Box 8 is provided?	✓
Section 4	All red boxes completed by internal audit and explanations provided?	✓

CAPITAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2018

Capital and Finance leases

There are no finance leases as at 31st March 2018

There are no capital leases as at 31st March 2018

	Valuation to 31/3/2017 £	Depreciation at 31/03/2018	Disposals during year	Additions during year £	Valuation at 31/3/2018 £
Land acquired from constituent authorities -					
Nil Carshalton UDC	22,220	0.00			22,220
Nil Merton & Morden UDC	29,975	0.00			29,975
Nil acquired from Merton & Morden UDC	18,621	0.00			18,621
40 Layout of new section	3,757	107.33			3,649
40 Superintendent's house & office	3,308	94.52			3,214
40 Waiting room and lavatories	5,801	165.75			5,635
40 Drawing room for works staff	178	5.10			173
40 Greenhouses	2,392	68.33			2,323
40 Chapel	26,854	301.99		-	26,552
40 Chapel heating	417	11.91			405
40 Layout of Roman Catholic section	753	21.50			731
10 Potting shed conversion	343	68.60			274
Nil Cemetery extension	1,481,201	70,532.00			1,410,669
40 Mess room	3,379	96.53			3,282
40 Boundary Wally, Layout, Fencing & Elect. Works	114,128	3,260.81			110,868
7 Grave Digger	11,581	5,790.26			5,790
7 Vehicle equipment & potting sheds	1,183	591.50			592
20 Cemetery Grounds	13,154	876.97			12,278
20 Sub Transformer	26,754	1,783.59			24,970
10 Store shed	70	14.07			56
10 New Boilers	0			52,655	52,655
10 Repairs to Service Yard & Storage	2,238	447.61			1,790
TOTAL	1,768,305	84,238.37	0	52,655	1,736,722
Land and Buildings	1,713,326	74,734.37	0	0	1,638,593
Vehicles, Plant and Equipment	54,978	9,503.99	0	52,655	98,128
	1,768,304	84,238.37	0	52,655	1,736,721

CAPITAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2019

Capital and Finance leases

There are no finance leases as at 31st March 2019

	Valuation to 31/3/2018 £	Depreciation at 31/03/2019	Disposals during year	Additions during year £	Valuation at 31/3/2019 £
Land acquired from constituent authorities -					
Nil Carshalton UDC	22,220	0.00			22,220
Nil Merton & Morden UDC	29,975	0.00			29,975
Nil acquired from Merton & Morden UDC	18,621	0.00			18,621
40 Layout of new section	3,649	107.33			3,542
40 Superintendent's house & office	3,214	94.52			3,119
40 Waiting room and lavatories	5,635	165.75		17,158.65	22,628
40 Drawing room for works staff	173	5.10			168
40 Greenhouses	2,323	68.33			2,255
40 Chapel	26,552	301.99		-	26,250
40 Chapel heating	405	11.91			393
40 Layout of Roman Catholic section	731	21.50			710
10 Potting shed conversion	274	68.60			206
Nil Cemetery extension	1,410,669	70,532.00			1,340,137
40 Mess room	3,282	96.53			3,186
40 Boundary Wally, Layout, Fencing & Elect. Works	110,868	3,260.81			107,607
7 Grave Digger	5,790	5,790.26			0
7 Vehicle equipment & potting sheds	592	591.50			0
20 Cemetery Grounds	12,278	876.97			11,401
20 Sub Transformer	24,970	1,783.59			23,187
10 Store shed	56	14.07			42
10 New Boilers	52,655	5,265.50			47,390
10 Repairs to Service Yard & Storage	1,790	447.61			1,343
TOTAL	1,736,722	89,503.87	0	17,159	1,664,377
Land and Buildings	1,638,592	74,734.37	0	17,159	1,581,017
Vehicles, Plant and Equipment	98,129	14,769.49	0	0	83,359
	1,736,721	89,503.87	0	17,159	1,664,376

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

Year ended 31st March	Interments	Expenditure	Income (excluding precepts)	Net Expenditure/ (Income)	Precepts	Surplus / (Deficit) C/Fwd
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	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	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
2013	224	539,401	549,024	(9,622)	0	289,468
2014	216	508,926	538,540	(29,614)	0	319,082
2015	217	555,404	590,638	(35,235)	0	354,316
2016	262	569,668	710,329	(140,661)	0	494,977
2017	237	588,562	606,882	(18,321)	0	513,298
2018	248	452,465	600,846	(148,381)	0	661,679
2019	234	519,727	590,607	(70,880)	0	732,560

Merton and Sutton Joint Cemetery Board - Revised Budget 2019-20

Description	Budget 2018-19	Outturn	Original Budget 2019-20	Movement	Revised Budget 2019-20
Employee Costs					
Salaries	4,960	4,602	4,800	0	4,800
Super Fund Revaluation Costs	37,000	37,000	37,000	0	37,000
Total Employee Costs	41,960	41,602	41,800	0	41,800
Running Costs					
Contract Sum/Client Side Fee	215,820	221,593	222,180	0	222,180
Building Improvements	3,000	0	8,000	(3,000)	5,000
Building Maint - Mechanical	3,000	4,643	0	5,000	5,000
Building Maint - Electrical	150	0	0	0	0
Gas	1,500	2,373	3,000	0	3,000
Electricity	2,000	2,449	3,000	0	3,000
NNDR	8,000	10,587	13,030	0	13,030
Use of Water	6,300	0	3,000	(3,000)	0
General Office Expenses	5,500	133	2,600	0	2,600
External Audit Fees	1,500	1,300	1,500	0	1,500
Affiliation Fees	500	0	0	0	0
Consultants	10,000	8,645	10,000	0	10,000
Insurance Premiums	4,120	4,120	5,000	0	5,000
External Waste Charges	1,500	0	0	0	0
Internal Legal Hard Charge	10,300	1,742	10,000	0	10,000
Telephones and IT	1,200	1,187	1,200	0	1,200
Management and Administration	21,770	21,770	22,340	0	10,000
Depreciation	89,510	89,504	41,310	47,670	88,980
Interest	48,950	48,950	46,510	0	46,510
Total Running Costs	434,620	418,996	392,670	46,670	427,000
Special Projects					
Toilet Block Refurbishment	32,850	0	0	0	0
Restructuring	10,000	0	10,000	0	10,000
Demolition of Greenhouse	0		20,000	0	20,000
Roads and Footpaths	0		20,000	0	20,000
Bearer Beams	59,130	59,130	50,000	0	50,000
Special Projects	101,980	59,130	100,000	0	100,000
Total Expenditure	578,560	519,727	534,470	46,670	568,800
Income					
Rental Income	(41,710)	(48,283)	(43,020)	0	(43,020)
Interment Fees	(567,020)	(537,733)	(545,000)	0	(545,000)
Interest Income	(3,170)	(4,591)	(4,430)	0	(4,430)
Total Income	(611,900)	(590,607)	(592,450)	0	(592,450)
(Surplus)/Deficit	(33,340)	(70,880)	(57,980)	46,670	(23,650)

Risks & Issues Register ~ Merton & Sutton Joint Cemeteries Board – Q1 2019

Appendix I

Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequence(s)	Impact code	Matrix	Current Score & Review History	Control Actions	Date provided
	MSJCB Merton & Sutton Joint Cemeteries Board Risk Register		MSJCB							
Page 40 Doug Napier	MSJCB02 Pandemic leading to a reduction in income	Risk	Impact of a possible Pandemic on short, medium and long term income.	The risk is that income will be reduced in the long term. Initially there will be a surge in income from the mass grave at the cemetery. Subsequently it is envisaged that demand for burial services will be reduced for a number of years.	It is envisaged that the unitary income from a mass burial would be lower than that generated from individual burials. In addition, the Board may need to reconsider the length of time over which the extension loans are paid off. The initial surge in income would be offset by lower expected income levels for a period of time, and the Board may struggle to break even over this period.	SP		4 05-Jun-2019	Action Plan in place from the Corporate Pandemic (swine flu) plan which would use a number of cemeteries for mass burial.	05 Jun 2019
								4 14-Feb-2019		
4 08-Nov-2018										
4 25-May-2018										
Doug Napier	MSJCB07a Poor operational service delivery	Issue	Poor service delivery achieved under contracting arrangements	The risk is that there will be a negative operational effect as a consequence of the externalisation of Merton and Sutton office administration, grounds maintenance and grave digging services.	Negative impact on service efficiency and quality leading to potential consequences in terms of reputation and lower income.	R		6 05-Jun-2019	- Client-side monitor the operation of the contract and the level of complaints	05 Jun 2019
6 14-Feb-2019										
2 08-Nov-2018	- Regular contractor reports are now being received by the Board									
6 25-May-2018	- The risk level has									

Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequence(s)	Impact code	Matrix	Current Score & Review History	Control Actions	Date provided
									been maintained and will be reviewed for the next meeting of the Board later in the financial year.	
Zoe Church	MSJCB07b Maintaining the MSJCB pension fund	Issue	MSJCB has a separate mature pension fund	The risk is that the mature pension fund for which we anticipate the deficit will increase at each Actuarial revaluation.	Short, Medium and Long Term Pension implications from additional funding to maintain the pension fund	SP		6 05-Jun-2019 6 14-Feb-2019 6 08-Nov-2018 6 25-May-2018	The triennial Actuarial Revaluation is due during 2019-20. Surrey County Council are currently being contacted to provide details of costs and the timing of interim and final information.	05 Jun 2019
Page 41 Doug Napier	MSJCB07c Failure of contracting-out arrangements	Risk	Withdrawal of the contractor from the contract	There is a risk that the contractor may withdraw from the contract and that Merton would need to re-provide the service. It is unclear whether the chances of this happening are heightened by Brexit	Withdrawal from the contract either by design or through administration / liquidation will have an impact upon service provision during the interim changeover period whilst Merton re-provides the service.	R		8 05-Jun-2019 8 14-Feb-2019 6 08-Nov-2018	This risk score has been maintained due to the continuing uncertainty caused by Brexit.	05 Jun 2019

This page is intentionally left blank

Committee: Merton and Sutton Joint Cemetery Board

Date: 25 June 2019

Wards: All

Subject: Item to Note – Comparative Information on Fees and Charges

Lead officer: Doug Napier

Lead member: Chair of MSJCB

Contact officer: Doug Napier

Recommendations:

- A. The Board Note the comparative Fees and Charges information requested at the meeting on 26 February 2019.
 - B. The Board approves Recommendation 6, carried over from Agenda Item 4 on 26 February 2019 - That Merton Council be asked to consider price increases of up to 2.5% for 2019/20 for burial services
-

1 PURPOSE OF REPORT AND EXECUTIVE SUMMARY

- 1.1. To present the Board with comparative price information for the burial fees at other local cemeteries

2 DETAILS

- 2.1. Agenda Item 4 of the MSJCB 26 February 2019 – Budget Monitoring 2018/19 and Revenue Estimates 2019/20 contained a Recommendation 6 as follows:

6. That Merton Council be asked to consider price increases of up to 2.5% for 2019/20 for burial services

- 2.2. Members of the Board asked if they could receive comparative information for the other local Cemeteries before deciding on this recommendation
- 2.3. Members are asked to note that it is not in their power to set the fees – this lies with Merton Council

3 ALTERNATIVE OPTIONS

- 3.1. Current forecast information includes no provision for a price increase

4 CONSULTATION UNDERTAKEN OR PROPOSED

- 4.1. Price increases for customers are driven by the contractual arrangements with Merton Council.
- 4.2. MSJCB and LBM have always synchronised their prices

5 TIMETABLE

- 5.1. None for the purposes of this report

- 6 FINANCIAL, RESOURCE AND PROPERTY IMPLICATIONS**
- 6.1. Current forecast information includes no provision for a price increase. No price increase has been activated since 1 April 2016
- 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 CRIME AND DISORDER IMPLICATIONS**
- 9.1. None for the purposes of this report
- 10 RISK MANAGEMENT AND HEALTH AND SAFETY IMPLICATIONS**
- 10.1. None for the purposes of this report
- 11 APPENDICES – THE FOLLOWING DOCUMENTS ARE TO BE PUBLISHED WITH THIS REPORT AND FORM PART OF THE REPORT**
- Comparative information on Fees and Charges 2019/20
- 12 BACKGROUND PAPERS**
- 12.1. Agenda Item 4 MSJCB Agenda 26 February 2019
- 12.2. Minutes of Meeting 26 February 2019 (part of this agenda)

APPENDIX: Comparison Charging Information

	Merton 2017 (0% increase)	Wandsworth 2019 40 year lease	Sutton 2019	North East Surrey Crematorium 2019	Croydon 2019	Lambeth 2019	Kingston 2019	Richmond 2019	Hammersmith and Fulham 2019
Purchase lawn section 50 Yr lease	2200.00	3052.00	1910.00		3451.00	4713.00	2612.00	2126.00	1889.00
Interment lawn section	1380.00	2014.00	1153.00		1046.00	1337.00	1785.00	1410.00	1417.00
TOTAL	3580.00	5066.00	3063.00		4497.00	6050.00	4397.00	3536.00	3306.00
NR Purchase lawn section	3860.00	3640.00	3820.00		6902.00	8111.00	5224.00	4252.00	3778.00
NR Interment lawn section	2410.00	2649.00	2306.00		1476.00	1337.00	3570.00	2820.00	2834.00
TOTAL	6270.00	6289.00	6126.00		8378.00	9448.00	8794.00	7072.00	6612.00
Purchase of CR section 25yr	920.00					1620.00			650.00
NR purchase CR section 25yr	1610.00					5465.00			1300.00
Interment CR in CR section	370.00	490.00	337.00	250.00	220.00	191.00	207.00	450.00	354.00
Transfer of ownership	100.00	77.00	103.00		100.00	82.00	50.00	172.00	99.00
Erection of Memorials under 4ft 6in	257.00		230.00		305.00	224.00	200.00	287.00	265.00
Additional inscriptions	104.00		112.00	65.00	110.00	112.00	75.00		88.00
Surcharge weekend funeral	700.00	679.00		960.00		856.00	600.00	758.00	

Prices not available



This page is intentionally left blank

Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 25 June 2019

Wards; Borough Wide Merton and Sutton

Subject: Contractor Report

1. That Members review the information and note the content of the report.
-

1. Purpose of the Report and Executive Summary

1.1 This report to the Board reviews the activity from February 2019 to June 2019 and discuss work activity for this period. It is intended that a report is presented to each meeting of the Board covering key areas of activity.

1.2 The report will cover the following areas.

1.2.1 Key performance activity

1.2.2 Complaints and compliments

1.2.3 Income

2. Details

2.1 Key Performance Activity February 2019 to June 2019

2.1.1 Grounds Maintenance

Scheduled works continued through the winter and spring months with a focus on critical tasks such as grass cutting and topping up of graves especially after heavy rain.

Hedge cutting operations should not be undertaken during the bird nesting or breeding season, which is considered to be from 1 March to 31 July. However, depending on seasonal temperatures, some birds continue breeding into August and September.

For families that pay for the planting and upkeep service, Begonia dragon wings are being trialled this year. These grow larger than germaniums previously used giving a more pleasing result. The plants have now arrived and are being planted.

There are many new graves that are overlooking the cemetery regulations regarding garden space sizes. Information is readily available on Merton's web site, the cemetery notice board and the cemetery brochure which is posted along with the deed to the grave to the grave owner. Letters will be sent to the grave owner asking them to rectify the garden space to the regulation size.

At present the team is busy undertaking burials, grass cutting, undertaking the planting and upkeep service, rectifying garden spaces and emptying bins.

Litter Bins

The Cemetery Registrar is to discuss this matter further with the Merton Client Side Officer. It is the view of the local idverde management team that the current bins are not appropriate and actually lead to waste being dumped in the vicinity of the bins having a negative impact upon the appearance of the site.

Sutton Cemeteries and Lambeth Cemeteries use 1100 litre wheelie bins, both cemetery services find these types of bins are ideal for cemeteries and visitors prefer them as the rubbish is contained within the bins. The bins can be black or green to blend in with the surrounding. Veolia could be contracted to empty the bins twice per week.

Burial numbers

See appendix 1 for Burial numbers for 1st Jan 2019 to 31st May 2019

2.2 Complaints and Compliments

2.2.1 Complaints of detailed

Number	Reason
	None to report
	Total 0

2.2.2 Summary of Compliment

Number	Reason
	Message of thanks for helping a family arrange a Muslim burial
	Total 1

2.3 Income

2.3.1 See Appendix 3: income figures to 31st May 2019.

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 Considered within the Client Side Report.

10. Appendices

<u>Appendices</u>	1. Burial numbers for 1 January 2019 to 31 May 2019 2. Income to May 31 st 2019
--------------------------	---

June 2019

Agenda item:

Wards: Borough Wide Merton and Sutton

Subject: INTERMENTS

Lead officer: Mark Robinson

Details of interment statistics are provided below

DETAILS

1.1 Burial numbers for the period 1st January 2019 to 31 May 2019

	2019	2018	2017	2016	2015
January	25	21	23	22	25
February	13	26	16	25	21
March	13	26	22	20	22
April	15	23	14	18	25
May	28	21	27	21	20
June		17	23	26	20
July		15	19	12	35
August		25	18	15	23
September		21	24	15	7
October		22	18	26	27
November		21	18	19	19
December		18	14	24	19
TOTAL	95	256	236	243	263

2. FINANCIAL, EQUAL OPPORTUNITIES, PERSONNEL AND LEGAL IMPLICATIONS

2.1. None for the purposes of this report.

Contact Officer:

Mark Robinson, Registrar: 020 3876 8806

Merton & Sutton Joint Cemetery Income 1st October 2018 to 31st December 2018

MERTON & SUTTON	Oct-18	Nov-18	Dec-18
Purchase & Interments	45,161.10	47,807.00	68,936.00
Memorials permits	3,347.00	2,790.00	3,853.00
Transfer of ownership	300.00	1,000.00	100.00
Planting and Upkeep	0.00	0.00	0.00
TOTAL:	£48,808.10	£51,597.00	£72,889.00

Page 51

Merton & Sutton Joint Cemetery Income 1st January 2019 to 31st May 2019

MERTON & SUTTON	Jan-19	Feb-19	Mar-19	Apr-19	May-19
Purchase & Interments	56,522.00	36,611.00	22,521.00	42,090.00	65,692.00
Memorials permits	1,958.00	3,353.00	2,625.00	3,243.00	1,958.00
Transfer of ownership	500.00	700.00	900.00	100.00	500.00
Planting and Upkeep	0.00	9,500.00	9,600.00	1,200.00	612.50
TOTAL:	£58,980.00	£50,164.00	£35,646.00	£46,633.00	£68,762.50

