

Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

Date: 27 February 2015

Agenda Item:

Wards; Borough Wide Merton and Sutton

Subject: Budget Monitoring 2014/15 and Revenue Estimates 2015/16

Lead Officer: Zoe Church

Recommendations:

1. That the current budgetary position for 2014/15 based on the third quarters monitoring be noted.
 2. The Revenue Estimates for 2015/16 as submitted be accepted in the short term but that officers are tasked with re-presenting estimates to the June 2015 meeting that break even.
 3. That the precepts for the financial year ended 31 March 2016 be set at zero.
 4. That the scale of fees and charges detailed within Appendix E are approved effective from 1 April 2015.
 5. That the Board establishes it's next meeting in June 2013 to ensure that information is despatched to Merton's External Auditors by 30th June 2015.
 6. That the Board review and approve the Risk Register 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 2014/15 based on the budgetary monitoring to 31 December 2014 and revenue estimates for 2015-2016.

2. Details

2.1 Estimates

- 2.1.1 The Board's 2014/15 3rd quarter's Budgetary Monitoring are attached at Appendix A. The draft Revenue Estimates for 2015/16 are attached as Appendix B. All estimates are at outturn prices. Supplementary details of direct employee expenses are contained in Appendix C, with Appendix D providing a breakdown of Management and Administration Expenses. Appendix H contains the precept history of the Merton and Sutton Joint Cemetery Board.

2.2 Fees and Charges

2.2.1 **Interment income** constitutes 84% of the income generated by the Cemetery. The income generated by interments has proved to be price and climate sensitive; given the current economic climate the registrar believes that price sensitivity will continue and the mild winter has led to fewer interments.

2.2.4 Attached as Appendix J is the calculation of the estimated Interments income for 2014/15 based on the increases contained in Appendix E.

2.2.5 Appendix E contains the proposed scale of fees and charges and Appendix F provides a comparison of fees and charges with other local authorities.

2.3 Rents

2.3.1 The following rental income is anticipated in 2014/15 onwards:

Area	Annual Rental 2014/15	Acres
A	4,000.00	2.640
B	25.00	8.290
B1	25.00	13.060
C	25.00	3.390
C1	25.00	1.340
CC	7,875.00	0.025
	2,508.28	
Cemetery Use	N/A	26.350
Total	14,483.28	55.095

2.4 Salaries

2.4.1 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).

- 2.4.2 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. Allowance for a 1.5% pay award has been built into salary estimates for 2015/16.
- 2.4.3 Every three years Authorities are required to evaluate the sufficiency of their pension funds to meet future commitments and review appropriate contribution rates. This is called an Actuarial Evaluation. In January 2014, officers of the Board were informed that Surrey County Councils Actuary had completed their tri-annual review as at 31 March 2013 and the following contribution rates would be applicable for MSJCB Staff:

2014/15	20.1% of payroll plus monetary sum of £18,000 per annum
2015/16	21.0% of payroll plus monetary sum of £18,000 per annum
2016/17	21.9% of payroll plus monetary sum of £18,000 per annum

2.5 Interest / Minimum Revenue Provision

- 2.5.1 Machinery: Based on analysis undertaken in previous years 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.
- 2.5.2 Loan: Appendix G sets out the interest and principle repayments incurred from the £1.763 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 3.47% (rate as at June 2013). These figures have been fed into the estimates in Appendices A and B.

2.6 Installation of New Bearer Beams within Existing Sections of the Cemetery

- 2.6.1 Sections (areas) of the cemetery are allocated for different religions and for grave styles (e.g. lawn graves and traditional graves). Lawn grave sections require bearer beams to allow memorial headstones to be securely installed. Previously external contractors constructed the bearer beams. Currently the cemetery team construct the bearer beams. However with other work pressures priorities the cemetery team are unable to deliver this work year round.
- 2.6.2 In 2014/15 a two year programme of works was agreed by the board, however, £13,500 of the programme for 2015/16 was completed in 2014/15. This has been reflected in the monitoring and the estimates for 2015/16
- 2.6.4 When the above sections are completed the allocated budget would then allow bearer beams to be installed in the cemetery extension and a rolling program to repair and replace any dangerous bearer beams in the existing cemetery.

2.6.5 Quotations will be sought in accordance with Merton's Standing Orders, Financial Regulations and Financial Procedures and the work will be awarded to the best value quotation received.

3. Common Fund Balances

3.1 The balance on the Common Fund brought forward into 2014/2015 is £319,082. The balance on Purchasing Graves in Reserve Fund brought forward into 2014/2015 is £26,040. This provides a total fund balances carried forward of £345,122.

4. Alternative options

4.1 The current estimates presented to the Board do not break even, officers are requested to bring revised estimates to the June 2015 meeting of the Board which do break even. The following will be explored:

- a) Increasing Rental Income – consideration must be given to alternative uses of the 26 acres of land that currently generates £100 per annum
- b) Undertaking marketing activity to attract income
- c) Cost reduction, and
- d) Repaying the loan over 30 years rather than 25 years

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 Attached as Appendix I is the Risk Strategy 2015/16 and updated risk register for review and approval by the Board.

<u>Appendices</u>	A – Q3 Budgetary Monitoring 2014/15 B – Revenue Estimates 2015/2016 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 January 2015 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

Budget files and Budgetary Control files in the Corporate Services Department

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- London Borough of Merton:
 - Address: Civic Centre, London Road, Morden, SM4 5DX
 - Tel: 020 8274 4901
 - Useful links

Merton Council's Web site: <http://www.merton.gov.uk>

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<http://www.merton.gov.uk/legal.htm>

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	REVENUE ESTIMATE 2014/15 £	Expected to Date End December 2014 £	Actual to Date End December 2014 £	Variance to Date £	Forecast Position as at 31 March 2015 £	Projected Year End Variance £
Employees						
Salaries	65,900	33,000	33,150	150	68,290	2,390
Wages	150,720	113,040	98,950	(14,090)	131,930	(18,790)
Pensions	18,000	13,500	0	(13,500)	18,000	0
Agency	0	0	7,087	7,087	7,087	7,087
						0
	234,620	159,540	139,187	(20,353)	225,307	(9,313)

Running Expenses

General Maintenance - Buildings	5,500	4,125	1,550	(2,575)	6,000	500
General Maintenance - Electrical	500	375	387	12	500	0
General Maintenance -Mechanical	1,500	1,125	150	(975)	1,600	100
General Maintenance - Grounds & Paths	5,000	3,750	8,240	4,490	5,000	0
Electricity	2,670	2,003	605	(1,398)	3,500	830
Gas	2,020	1,515	1,187	(328)	3,500	1,480
Rubbish Disposal	6,000	4,500	5,000	500	6,000	0
Water	3,500	2,625	1,200	(1,425)	2,000	(1,500)
Rates	7,020	7,020	7,418	398	7,418	398
Equipment	1,700	1,275	5,200	3,925	6,500	4,800
Materials	2,300	1,725	1,503	(222)	2,700	400
Laundry	40	30	0	(30)	40	0
Clothing and Uniforms	0	0	35	35	35	35
Petrol and Oil	550	413	318	(95)	450	(100)
Repair and Maintenance - Vehicles (SLA)	5,360	4,020	3,692	(328)	5,360	0
Printing and Stationery	750	563	0	(563)	200	(550)
LBM Legal Services	2,330	1,748	996	(752)	1,400	(930)
Telephones	450	338	301	(37)	400	(50)
Affiliation fees	560	420	0	(420)	300	(260)
Training/Conference Expenses	450	338	0	(338)	0	(450)
Subscriptions	240	180	0	(180)	0	(240)
Software Licence	2,200	1,650	2,200	550	2,200	0
Insurance	3,020	0	0	0	3,020	0
Management and Administration Expenses	57,740	0	0	0	57,740	0
Members Allowances	0	0	0	0	6,000	6,000
Audit Fee	2,430	1,823	1,300	(523)	2,430	0
Depreciation	12,850	0	0	0	12,850	0
Provision for Bad Debt	0	0	0	0	0	0
	126,680	41,558	41,282	(276)	137,143	10,463

Interest and MRP Loan	129,270	0	0	0	129,270	0
Interest / Minimum Revenue Provision	129,270	0	0	0	129,270	0

Miscellaneous Expenses

Bearer Beams	39,500	39,500	48,945	0	53,000	13,500
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Appendix A

	REVENUE ESTIMATE 2014/15 £	Expected to Date End December 2014 £	Actual to Date End December 2014 £	Variance to Date £	Forecast Position as at 31 March 2015 £	Projected Year End Variance £
	39,500	39,500	48,945	0	53,000	13,500
	530,070	240,598	229,414	(20,629)	544,720	14,650
Interment Fees	(490,000)	(367,500)	(300,000)	67,500	(433,000)	57,000
Memorial Fees	(25,000)	(18,750)	(23,040)	(4,290)	(33,000)	(8,000)
Memorial Seats	(200)	(150)	0	150	0	200
Maintenance of Graves	(12,000)	(9,000)	(34,900)	(25,900)	(34,900)	(22,900)
Grave Rights Transfer Fees	(6,000)	(4,500)	0	4,500	0	6,000
Rents	(14,480)	(10,860)	(6,579)	4,281	(14,480)	0
Interest	(20)	(15)	(2)	13	(3,000)	(2,980)
Miscellaneous Fees	(60)	(45)	0	45	0	60
TOTAL INCOME	(547,760)	(410,820)	(364,521)	46,299	(518,380)	29,380
Budget Total	(17,690)	(170,223)	(135,107)	25,671	26,340	44,030

Merton and Sutton Joint Cemetery Board

Appendix B

	REVENUE ESTIMATE 2014/15 £	ESTIMATED OUTTURN 2014/15 £	REVENUE ESTIMATE 2015/16 £
Employees			
Salaries	65,900	68,290	65,100
Wages	150,720	131,930	152,580
Pensions	18,000	18,000	18,000
Agency	0	7,087	0
	234,620	225,307	235,680
Running Expenses			
General Maintenance - Buildings	5,500	6,000	5,580
General Maintenance -Mechanical	1,500	1,600	1,520
General Maintenance - Electrical	500	500	510
General Maintenance - Grounds & Paths	5,000	5,000	5,080
Electricity	2,670	3,500	2,710
Gas	2,020	3,500	2,050
Rubbish Disposal	6,000	6,000	6,090
Water	3,500	2,000	3,550
Rates	7,020	7,418	7,130
Equipment	1,700	6,500	1,730
Materials	2,300	2,700	2,330
Laundry	40	40	40
Clothing and Uniforms	0	35	0
Petrol and Oil	550	450	560
Repair and Maintenance - Vehicles (SLA)	5,360	5,360	5,440
Printing and Stationery	750	200	760
LBM Legal Services	2,330	1,400	2,360
Telephones	450	400	460
Affiliation fees	560	300	570
Training/Conference Expenses	450	0	460
Subscriptions	240	0	240
Software Licence	2,200	2,200	2,230
Insurance	3,020	3,020	3,070
Management and Administration Expenses	57,740	57,740	57,740
Audit Fee	2,430	2,430	2,470
Depreciation	12,850	12,850	12,850
	126,680	137,143	127,530

Merton and Sutton Joint Cemetery Board

Appendix B

	REVENUE ESTIMATE 2014/15 £	ESTIMATED OUTTURN 2014/15 £	REVENUE ESTIMATE 2015/16 £
Interest and MRP - Loan	129,270	129,270	126,830
Interest / Minimum Revenue Provision	129,270	129,270	126,830
<i>Miscellaneous Expenses</i>			
Bearer Beams	39,500	53,000	43,000
	39,500	53,000	43,000
TOTAL EXPENDITURE	530,070	544,720	533,040
Interment Fees	(490,000)	(433,000)	(443,830)
Memorial Fees	(25,000)	(33,000)	(30,000)
Memorial Seats	(200)	0	0
Maintenance of Graves	(12,000)	(34,900)	(30,000)
Grave Rights Transfer Fees	(6,000)	0	0
Rents	(14,480)	(14,480)	(14,480)
Interest	(20)	(3,000)	(3,000)
Miscellaneous Fees	(60)	0	(60)
TOTAL INCOME	(547,760)	(518,380)	(521,370)
Budget Total	(17,690)	26,340	11,670
Miscellaneous (Use of balances)			

Employee Costs

		REVENUE ESTIMATE	REVENUE ESTIMATE
		2014/15	2015/16
		£	£
Salaries	(inclusive of employers' Superannuation and National Insurance)		
Full time Officers			
	Foreman/Supervisor	36,190	34,580
	Other supervisory costs	23,750	24,000
		<u>59,940</u>	<u>58,580</u>
Part time Officers			
	Clerk	1,480	2,040
	Treasurer	1,480	1,950
	Registrar	1,480	1,920
	Consultant Surveyor	490	610
	Superannuation and National Insurance	1,030	0
		<u>65,900</u>	<u>65,100</u>
Wages	(inclusive of employers' Superannuation and National Insurance)	150,720	152,580
Pensions		18,000	18,000
	Total Employee Costs	<u><u>234,620</u></u>	<u><u>235,680</u></u>

Merton and Sutton Joint Cemetery Board

**REVENUE REVENUE
ESTIMATEESTIMATE
2014/15 2015/16
£ £**

Management and Administration Expenses

CORPORATE SERVICES DEPARTMENT:

Environmental Finance Manager and Principal Accountant and Clerical Assistant - Payments & Income Payroll	4,620	4,620
Cashiers Office Recharge (Incl Merton Link)	1,610	1,610
Human Resources, Training & Staff Side	2,230	2,230
Information Technology	5,740	5,740
Internal Audit	1,380	1,380
Marketing & Communications	3,380	3,380
Democratic Services	210	210
	2,690	2,690
Sub total for CORPORATE SERVICES DEPARTMENT:	<u>21,860</u>	<u>21,860</u>

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:	<u>35,880</u>	<u>35,880</u>

Total for MANAGEMENT & ADMIN EXPENSES

57,740 57,740

Merton & Sutton Joint Cemetery Board fees effective from 1st April 2015

Appendix E

Merton & Sutton Joint Cemetery: graves can only be purchased at the time of a burial.

1. Lawn Grave & Interments - coffins only

All new graves are dug for 2 interments

	Lawn Grave			
	Resident purchase 50 Year Lease	Non Resident (x 1.75) 50 Year Lease	Resident purchase 75 Year Lease	Non Resident (x 1.75) 75 Year Lease
PURCHASE OF BURIAL RIGHTS	£2,160.00	£3,780.00	£3,240.00	£5,670.00
INTERMENTS - the chapel can be included if required	£1,350.00	£2,363.00	£1,350.00	£2,363.00
TOTAL	£3,510.00	£6,143.00	£4,590.00	£8,033.00

3. Semi Lawn Grave & Interments - coffins only

All new graves are dug for 2 interments

	Semi Lawn Grave			
	Resident purchase 50 Year Lease	Non Resident (x 1.75) 50 Year Lease	Resident purchase 75 Year Lease	Non Resident (x 1.75) 75 Year Lease
PURCHASE OF BURIAL RIGHTS	£2,410.00	£4,218.00	£3,615.00	£6,327.00
INTERMENTS - the chapel can be included if required	£1,350.00	£2,363.00	£1,350.00	£2,363.00
TOTAL	£3,760.00	£6,581.00	£4,965.00	£8,690.00

2. Interments for under 12 yrs of age in a Private Grave - coffins only

	Child Interments	
	Resident	Non Resident
Coffins only Stillborn or child up to 1 year interred at 4'6" in an existing family grave	£276.00	£690.00
Over 1 year up to 12 years interred at 4'6" in an existing family grave	£510.00	£1,275.00
Stillborn or child up to 1 year interred into a new or existing family grave at 6'6" or 8'6"	£786.00	£1,220.00
Child over 1 to 12 years interred into a new or existing family grave at 6'6" or 8'6"	£1,040.00	£1,805.00

4. Interments in a Common Grave - coffins only

All common graves are owned by the cemetery and have other

		Common Graves	
		Resident	Non Resident
<i>Garden spaces or vases are not allowed on common graves</i>			
Coffins only			
INTERMENTS - the chapel can be included if required	Stillborn or child up to one year	£276.00	£690.00
	Over 1 year up to 12 years	£510.00	£1,275.00
	Over 12 years	£1,350.00	£2,363.00

Merton & Sutton Joint Cemetery Board fees effective from 1st April 2015

Appendix E

5. Cremation Remain Lawn Graves & Interments - biodegradable containers only

Biodegradable containers only	Cremation Remain Lawn Graves			
	Resident purchase 25 Year Lease	Non Resident (x 1.75) 25 Year Lease	Resident purchase 40 Year Lease	Non Resident (x 1.75) 40 Year Lease
PURCHASE OF BURIAL RIGHTS	£904.00	£1,582.00	£1,446.00	£2,531.00
INTERMENTS - the chapel can be included if required	£363.00	£414.00	£363.00	£414.00
TOTAL	£1,267.00	£1,996.00	£1,809.00	£2,945.00

6. ~~Reduced~~ Interment Fees for Non Residents Interments

For the 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).

To qualify for this: evidence of residency of 40 years and over must be provided and within a maximum time period of 90 days after the date of the funeral.

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	£363.00	£1,350.00

Merton & Sutton Joint Cemetery Board fees effective from 1st April 2015

Appendix E

7. Miscellaneous fees

Digging extra depth beyond 2 metres (6'6") - for 3 or 4 interments depending on location		£530.00
Digging extra depth beyond 2 metres (6'6") English Casket & coffins 29" and over (depending on location)		£565.00
Coffins 29" and over extra charge		£263.00
Scattering Cremated Remains Over Graves under the turf		£103.00
Scattering Cremated Remains for a still born or up to 1 years old		£60.00
Interment of Cremated Remains of Resident in a private grave only		£363.00
Each additional Interment of Cremated Remains is half price of the original fee		POA
Transfer of Ownership of Grave (includes V.A.T.)		£100.00
Duplicate deed		£60.00
Exhumations:	Exhumation of a body	£3,885.00
	Exhumation of a cremation remains	£564.00
Search fee for per burial		£58.00
11.00am Saturday Funeral Service * if available* additional charge	Coffin	£690.00
	Ashes	£189.00
Shroud burial including formation of chamber		£360.00
Cancellation (if a grave has already been prepared)		£1,350.00
Cancellation (if a grave has already been prepared) for a coffin 29" and over		£1,680.00
Cancellation of cremated remains interment (if a grave has already been prepared)		£363.00
Hire of Chapel only - extra 1/2 hour use of chapel, maximum 1 hour (for weekends please contact the Cemetery office)		£104.00
Service over run / late arrival of funeral per 30 mins		£262.00
Refund Charge		£52.00
Turfing of a grave only undertaken between October and March		£155.00
Bi degradable cremation remains container		£14.00
Grave location map per grave via email		£6.00

Merton & Sutton Joint Cemetery Board fees effective from 1st April 2015

8. Memorial Fees *For sizes please see memorial application form*

For the right to erect a Lawn or Traditional memorial or Tablet over 3" x width 18" x depth 12"	£252.00
To replace an existing memorial stone for a new memorial	£252.00
To replace an existing memorial stone like for like for a new memorial	£252.00
Exceeding 4'6" in height but not exceeding 5' in height from ground level	£582.00
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"	£102.00
Additional Inscription and or repainting letters	£102.00
For the right to install a tablet maximum size of height 3" x width 18" x depth 12"	£102.00
To renovate or repair existing memorial and clean at the same time	£102.00
To renovate or repair existing memorial	£102.00
To clean a memorial only	£102.00
Where memorial has subsided - to reinstate and level - Full Memorial	£303.00

Grass
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)		£77.50	£15.50	£93.00
2. Planting a traditional or semi lawn grave space with spring and summer flowers (including bulbs) and attendance throughout the year.	1 year	£205.00	£41.00	£246.00
	10 years	£2,420.83	£484.17	£2,905.00
3. Planting single lawn section grave space with spring and summer flowers (including bulbs) and attendance throughout the year.	1 year	£123.33	£24.67	£148.00
	10 years	£1,397.50	£279.50	£1,677.00

MSJC 2014 Comparison of Resident Fees

	Merton 2015 on average 2.5% increase	Wandsworth 2015 40 year lease	Sutton 2015 approx 2.5% increase TBC	North East Surrey Crematorium 2015	Croydon 2015 approx 2.5 % increase	Lambeth 2014	Kingston 2014	Richmond 2014	Hammersmith and Fulham 2014
Purchase lawn section 50 Yr lease	2160	2694	1922		3312	4273	2065	1740	1730
Interment lawn section	1350	1777	979		1002	1222	770	1155	1298
TOTAL	3510	4358	2830		4314	5495	2835	2760	2940
NR Purchase lawn section	3780	3228	3845		6624	4932		3480	3460
NR Interment lawn section	2363	2337	1957		1716	1222		2310	2596
Purchase of CR section 25yr	904					1473		1040	1192
Purchase CR section 40 yr	1446		1086	1900	1481		960		
NR purchase CR section 25yr	1582					3330		2080	2384
NR purchase CR section 40yr	2530		2173	1900					
Interment CR in CR section	363	431	287	250	195	173	160	295	324
NR Interment cremated remains	414	431	574	250		173		470	648
Interment in common grave adult	1350	715	831		977	2329			1298
Interment in public grave 1 up to 12	510	305	410		170				0
Interment in public grave still born to 1 yr	276	213	420		1356				0
NR Interment in common grave adult	2363	921	1660		1356				2596
NR Interment in common over 1 to 12	1275	399	820		559				
NR Interment in common still born to 1 year	725	213	820		455				
Interment in private grave still born or child up to 1 year	276	213	410		77	720			0
Interment in private grave over 1 to children under 12	510	992	410		166	720			0
Interment in private grave over 12	1350	1777	1921		977	1222			
NR Interment in private grave still born or child up to 1 year	725	823	820		544	720			
NR Interment in private grave over 1 to children under 12	1275	1134	820		455	720			
NR Interment private grave over 12 yrs	2363	2337	1660		1356	1222			
Scattering of CR's in the grave	103		N/A		76	81	80		81
Transfer of ownership	100	67	86		35	74	30		91
Geneology Search Fee	60	59			35	54	30		28
Erection of Memorials under 4ft 6in	252		190		116	180	80		243
Erection of Memorials over 4ft 6in	582		240	155	249	180			243
Right to erect vase urn etc.	102		92	155	116	90	80		243
Additional inscriptions	102		92	60.3	93	90	80		81
Surcharge weekend funeral	690	599		339		778	550		
Exhumation	3885	1974				3557	1500		
Exhumation of ashes	563	646				619	160		
Late Funeral per 1/2 hr	262					218	35		
Use/Hire of chapel per 1/2hr	104	88	102		189		90		92

Prices not available

Merton Loan																									
Interest	3.47% as at June 2013																								
Repayment Period	25 Years																								
Total Original Loan	881,664																								
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38
Interest	30,594	29,370	28,146	26,922	25,699	24,475	23,251	22,027	20,804	19,580	18,356	17,132	15,909	14,685	13,461	12,237	11,014	9,790	8,566	7,342	6,119	4,895	3,671	2,447	1,224
Repayment	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267
Total	65,861	64,637	63,413	62,189	60,966	59,742	58,518	57,294	56,071	54,847	53,623	52,399	51,176	49,952	48,728	47,504	46,281	45,057	43,833	42,609	41,386	40,162	38,938	37,714	36,491
Adjustment to 13/14	7,649																								
Adjusted Total	73,509																								
Balance as at 31/3	846,397	811,131	775,864	740,598	705,331	670,065	634,798	599,532	564,265	528,998	493,732	458,465	423,199	387,932	352,666	317,399	282,132	246,866	211,599	176,333	141,066	105,800	70,533	35,267	0

Sutton Loan																									
Interest	3.47% as at June 2013																								
Repayment Period	25 Years																								
Total Original Loan	881,664																								
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38
Interest	30,594	29,370	28,146	26,922	25,699	24,475	23,251	22,027	20,804	19,580	18,356	17,132	15,909	14,685	13,461	12,237	11,014	9,790	8,566	7,342	6,119	4,895	3,671	2,447	1,224
Repayment	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267	35,267
Total	65,861	64,637	63,413	62,189	60,966	59,742	58,518	57,294	56,071	54,847	53,623	52,399	51,176	49,952	48,728	47,504	46,281	45,057	43,833	42,609	41,386	40,162	38,938	37,714	36,491
Adjustment to 13/14	(7,649)																								
Adjusted Total	58,212																								
Balance as at 31/3	846,397	811,131	775,864	740,598	705,331	670,065	634,798	599,532	564,265	528,998	493,732	458,465	423,199	387,932	352,666	317,399	282,132	246,866	211,599	176,333	141,066	105,800	70,533	35,267	0

Combined Loan																									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21	Year 22	Year 23	Year 24	Year 25
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38
Interest	61,188	58,740	56,292	53,844	51,398	48,950	46,502	44,054	41,608	39,160	36,712	34,264	31,818	29,370	26,922	24,474	22,028	19,580	17,132	14,684	12,238	9,790	7,342	4,894	2,448
Repayment	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533	70,533
Total	131,721	129,273	126,825	124,377	121,931	119,483	117,035	114,587	112,141	109,693	107,245	104,797	102,351	99,903	97,455	95,007	92,561	90,113	87,665	85,217	82,771	80,323	77,875	75,427	72,981
Balance as at 31/3	1,692,795	1,622,262	1,551,729	1,481,196	1,410,662	1,340,129	1,269,596	1,199,063	1,128,530	1,057,997	987,464	916,931	846,397	775,864	705,331	634,798	564,265	493,732	423,199	352,666	282,132	211,599	141,066	70,533	0

PRECEPT HISTORY M&SJC

Appendix H

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
2013	224	539,401	549,024	(9,622)	0	289,468

Calculation of Interment Income

Number of Interments	2014/15	2013/14	2012/13	2011/12	2010/11
April	19	24	19	22	18
May	17	22	26	21	28
June	11	27	14	17	24
July	16	25	20	16	13
August	10	15	26	13	16
September	17	9	18	26	14
October	19	19	13	17	22
November	21	10	17	13	21
December	19	11	17	13	24
January	25	16	17	22	26
February	18	20	21	14	12
March	17	18	16	18	20
TOTAL (for full year)	209	216	224	212	243

Projected burial 14/15 209

Internement income received 14/15 (433,000)

Projected income 15/16 with 2.5% price uplift (443,830)