

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

**Date: 21 February 2023**

**Agenda Item:**

**Wards; Borough Wide Merton and Sutton**

**Subject: Budget Monitoring 2022/23 and Revenue Estimates 2023/24**

**Lead Officer: Zoe Church**

**Recommendations:**

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1. That the current budgetary position for 2022/23 based on the end of January 2023 shown in Columns 1 to 5 of Appendix A be noted.
  2. That Member choose whether they wish to adopt 2 or 3 meetings per annum and approve Revenue Estimates for 2023/24 shown in Column 6 or 7 of Appendix A as appropriate .
  3. That the precepts for the financial year ended 31 March 2024 be set at zero.
  4. That the Board approves a price increase of 5% on Fees and Charges from 1 April 2023 as detailed in Appendix H
  5. That the Board agrees to earmark £525k from the common fund to fund any possible VAT liability
  6. That the Board review and approve the Risk Management Strategy and Risk Register (as at February 2023) 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 2022/23 based on the budgetary monitoring to 31 January 2023 and revenue estimates for 2023-2024.

## **2. Details**

### **2.1 Estimates**

- 2.1.1 The Board's 2022/23 Budgetary Monitoring is attached at Appendix A (columns 1 to 5). The draft Revenue Estimates for 2023/24 are attached as Appendix A (columns 6 & 7). All estimates are at outturn prices.

Supplementary details are contained within appendices:

- Salaries, pension contributions – Appendix B
- Management and administration expenses – Appendix C
- Loan repayment – Appendix D
- Rental income – Appendix E
- Depreciation – Appendix G

- 2.1.2 Appendix F contains the precept history of the Merton and Sutton Joint Cemetery Board.

2.1.2 Estimates have been compiled utilising the best information available at the time of despatch, where appropriate inflation of 3% has been added to reflect price inflation (utilities inflation is expected to be much higher than this figure and the estimates at Appendix A represent the best estimate of costs at the current time). A budget update will be provided at the June meeting of the board.

## **2.2 Income**

2.2.1 Prudent assumptions on the level of income generated from contractual arrangements have been made. The revised fees are attached at Appendix H, comparison of current and revised fees to neighbouring local authorities is made at Appendix H1.

2.2.2 Appendix E details the expected rental income in 2022/23 and 2032/24

## **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 of 3% pay award has been built into salary estimates for 2023/24.

## **2.5 Loan Repayments**

2.5.1 Appendix D 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). The Appendix highlights that the board will be in year 11 of the repayment schedule in 2023/24. The repayment commitment within this schedule has been fed into the estimates in Appendix A.

## **2.6 Special Projects**

2.6.1 Good progress is being made on delivery of the special projects during 2022/23, additional detail on this is provided as part of the Client Report.

2.6.2 The special projects budget for 2023/24 is proposed as follows:

<b>Special Project</b>	<b>Budget 2023-24 £</b>
New Bearer Beams	111,720
Replacement Bearer Beams	150,000
Toilet Block	110,000
Memorials Safety Project	11,250
Roads and Footpaths	27,000
Horticultural / Biodiversity Improvements	31,440
<b>Total</b>	<b>441,410</b>

## **2.7 Third Meeting of the Board each financial year**

2.7.1 A Member of the Board has requested that a third meeting of the board is established each financial year in November (this will allow 6 months of the financial year financial information to be presented). Columns 6 and 7 of Appendix A provide two sets of estimates column 6 shows the estimates with two meeting and column 7 shows the estimates with three meetings. It is estimated that it will cost an additional £10,610 to hold an additional meeting annually. The Board is asked to decide whether they wish to meet two or three times a year and approve the estimates accordingly.

## **3. Common Fund Balances**

3.1 The balance on the Common Fund brought forward into 2022/2023 is £1,516,995. This balance is underpinned by a £503,000 excess income due on the contract 2018-19 to 2021-22. Appendix A shows the impact the Special Project programme is forecast to have on the fund.

3.2 Since the last meeting of the Board in June 2022 officers obtained approval from the Chair and Vice-Chair to engage specialist tax consultants to review the VAT position of MSJC.

3.3 From the work undertaken thus far it is apparent that Merton's eligibility to claim VAT is pivotal on whether or not the cemetery can be recognised for VAT under Section 33 of the VAT Act 1994. If the cemetery was not recognised for VAT under this Act, providing HMRC still considered the VAT registration of the board to be valid, the board would have a liability for the past four years. If HMRC deemed that the board were not eligible to register for VAT it could choose to go back 20 years.

- 3.4 Officers are recommending that £525k is set aside from the Common Fund to cover this estimated 4 year liability.

<b>Estimated VAT Liability</b>	<b>VAT Set Aside £</b>
Estimated VAT Liability 2018/19 to 2021/22	105,373
Estimated VAT Liability 2022/23	128,267
Additional Budget 2023/24	152,326
HMRC Fines and Interest Additional Budget 2023/24	137,439
<b>Total</b>	<b>523,404</b>

**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 The board have the authority under the general provisions in the constitution to carry out the recommendations set out in 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 Attached as Appendix I is the updated Risk Strategy and updated risk register for review and approval by the Board.

## Appendices

A	Budgetary Monitoring 2022/23 and Revenue Estimates 2023/24
B	Salary Estimates
C	Management and Administration Expenses
D	Estimated Debt Repayment
E	Rental Estimates
F	Precept History MSJCB
G	Capital Assets and Depreciation
H	Merton Sutton Joint Cemetery Board fees and charges effective from 1st April 2023
H1	2023 Cemeteries Price Comparison
I	Risk Management Strategy and Risks & Issues Register as at February 2023

**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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  - Useful links

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

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**MSJCB Budget 2022-23 Monitoring and Estimates for 2023/24**

Cost Centre	Noml	Project	Description	Revised Budget 2022/23	Actual	Expected Spend	Forecast Outturn	Variance	Original Budget 2023/24	Original Budget 2023/24	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	
830010	3600/0050	00000000	Salaries	4,720	2,038	2,853	4,890	170	5,040	5,040	Appendix B
830010	0190	00000000	Super Fund Revaluation Costs	5,000	(14)	52	38	(4,962)	250	250	Appendix B
			<b>Total Employees</b>	<b>9,720</b>	<b>2,024</b>	<b>2,905</b>	<b>4,928</b>	<b>(4,792)</b>	<b>5,290</b>	<b>5,290</b>	
830010	1002	00000000	Building Maintenance	2,000	3,500	3,422	6,922	4,922	4,000	4,000	Repairs to Cracked Beam
830010	1101	00000000	Gas	3,000	694	2,167	2,861	(139)	7,000	7,000	Facilities Management Estimate
830010	1102	00000000	Electricity	3,000	220	3,398	3,618	618	11,000	11,000	Facilities Management Estimate
830010	1300	00000000	NNDR	21,480	21,831	0	21,831	351	22,000	22,000	
830010	1402	00000000	Use of Water	0	2,357	488	2,846	2,846	3,000	3,000	Facilities Management Estimate
830010	1700	00000000	Grounds Maintenance	237,160	177,624	59,539	237,162	2	240,240	245,240	Client Side and Contractor Costs
830010	3304	00000000	Stationery	500	0	0	0	(500)	100	100	
830010	3400	00000000	Management and Administration	24,240	18,713	5,527	24,240	0	30,650	36,260	Appendix C
830010	3405	00000000	External Audit Fees	1,700	0	0	0	(1,700)	0	0	
830010	3414	00000000	Consultants	1,000	3,160	6,000	9,160	8,160	1,000	1,000	Valuation Agency £3,160 and £6,000 VAT Consultant
830010	3436	00000000	Insurance Premiums	6,240	4,680	1,940	6,620	380	6,620	6,620	Inflated 2021-22 by 3%
830010	3444	00000000	Internal Legal Hard Charge	2,000	0	0	0	(2,000)	5,000	5,000	
830010	3502/4	00000000	Telephone - Call Charges	1,000	734	0	734	(266)	1,000	1,000	
830010	5701	00000000	Interest Paid	39,160	19,580	19,580	39,160	0	36,710	36,710	Appendix D
830010	7001	00000000	Depreciation	91,020	80,781	10,666	91,447	427	124,360	124,360	Appendix G
			<b>Total Running Expenses</b>	<b>433,500</b>	<b>333,874</b>	<b>112,727</b>	<b>446,601</b>	<b>13,101</b>	<b>492,680</b>	<b>503,290</b>	
830010	1002	00001516	New Bearer Beams	209,000	133,515	16,172	149,687	(59,313)	111,720	111,720	Setting Out Section KX in 22-23
830010	1002	00001517	Replacement Bearer Beams	137,500	5,770	76,994	82,764	(54,736)	150,000	150,000	Completion of Section X
830010	1002	00001518	Toilet Block	100,000	0	0	0	(100,000)	110,000	110,000	
830010	1002	00001592	Memorials	33,000	0	0	21,748	(11,252)	11,250	11,250	Cost of Reinstatement where Appropriate
830010	1002	00001593	Roads and Footpaths	27,500	30,482	3,049	33,531	6,031	27,000	27,000	To Undertake Further Work
830010	1002	00001763	Horticul/Biodiversity Improv	49,500	0	0	59,440	9,940	31,440	31,440	
			<b>Total Special Projects</b>	<b>556,500</b>	<b>169,767</b>	<b>96,215</b>	<b>347,170</b>	<b>(209,330)</b>	<b>441,410</b>	<b>441,410</b>	
			<b>Total Expenditure</b>	<b>999,720</b>	<b>505,665</b>	<b>211,847</b>	<b>798,700</b>	<b>(201,020)</b>	<b>939,379</b>	<b>949,989</b>	
830010	8262	00000000	Rental Income	(43,900)	(43,018)	(824)	(43,842)	58	(43,840)	(43,840)	Appendix E
830010	8440	00000000	Interment Fees	(545,000)	500,939.00	(1,168,939)	(668,000)	(123,000)	(545,000)	(545,000)	Base Income Figure from Contract in 2022-23
830010	8500	00000000	Interest Income	(5,290)	0	(26,420)	(26,420)	(21,130)	(20,290)	(20,290)	Estimated Interest rate
			<b>Total Income</b>	<b>(594,190)</b>	<b>457,921</b>	<b>(1,196,183)</b>	<b>(738,262)</b>	<b>(144,072)</b>	<b>(609,130)</b>	<b>(609,130)</b>	
			Asset Transfer to Balance Sheet	(236,500)	(163,997)	(19,221)	(183,218)	53,282	(138,720)	(138,720)	
830010	5801	00000000	<b>Transfer (to)/from Reserves</b>	<b>169,030</b>	<b>799,588</b>	<b>(1,003,557)</b>	<b>(122,781)</b>	<b>(291,811)</b>	<b>191,530</b>	<b>202,140</b>	

**Merton and Sutton Joint Cemetery Board Estimates 2023-24**

	<b>Original Revenue Estimates 2022/23 £</b>	<b>Projected Outturn 2022/23 £</b>	<b>Revenue Estimates 2023/24 £*</b>
<b>Salaries - Part time Officers</b>			
<b>Salaries - Part time Officers</b>			
Clerk	2,360	2,445	2,520
Treasurer	2,360	2,445	2,520
	<b>4,720</b>	<b>4,890</b>	<b>5,040</b>
<b>Pensions **</b>	5,000	38	250
<b>Total Employee Costs</b>	<b>9,720</b>	<b>4,928</b>	<b>5,290</b>

\*Employee Costs - allowance for 3% Pay Rise in 2023/24

\*\*Pensions - Estimated Contribution Rate based on information from Surrey County Council

Merton and Sutton Joint Cemetery Board - Management and Administration Expenses

Department	Estimate 2022-23 £	Estimate 23-24 Two Meetings			Narrative	Estimate 23-24 Three Meetings		
		Cost	Days	Rate		Cost	Days	Rate
<b>Corporate Services Department</b>								
Finance Management and Principal Accountant and Clerical Assistant - Payments & Income	8,110	3,680	8.0	460	Compilation of Year End Accounts & answering audit questions	3,680	8.0	460
		2,300	5.0	460	Financial Monitoring and Attendance of Third Meeting	4,830	10.5	460
		1,840	4.0	460	Risk Management Reporting	2,760	6.0	460
		2,720	8.0	340	Payment Management and Processing	2,720	8.0	340
		680	2.0	340	Inome Billing	680	2.0	340
		<b>11,220</b>	<b>27.0</b>		<b>Total Finance Charge</b>	<b>14,670</b>	<b>34.5</b>	
Payroll	2,000	2,300	5.0	460	Payment of 2 Part Time Officer Staff @ £450 plus liaison on Pension and submission of year-end returns	2,300	5.0	460
Human Resources, Training & Staff Side	2,210	2,300	5.0	460	Small charge to reflect Member and Part Time Officer use of Service	2,300	5.0	460
Information Technology	1,530	1,580			Weighted by Hours	1,870		
Internal Audit	4,450	3,910	8.5	460	Undertaking the Year-End Internal Audit;	3,910	8.5	460
		690	1.5	460	Production of Annual Governance Statement Utilised by MSJCB	690	1.5	460
		1,610	3.5	460	Formal Sign off of Accounts - New Function	1,610	3.5	460
		<b>6,210</b>	<b>13.5</b>		<b>Total Internal Audit Charge</b>	<b>6,210</b>	<b>13.5</b>	
Democratic Services	3,300	3,400	10.0	340	Organising and Co-ordinating Meetings and Activities and Attendance of Third Meeting	5,270	15.5	340
<b>Total Corporate Services Department</b>	<b>21,600</b>	<b>27,010</b>	<b>60.5</b>		<b>Total Corporate Services Environment and Regeneration Dep</b>	<b>32,620</b>	<b>73.5</b>	
<b>Environment and Regaeneration Department</b>								
Consultant Surveyor - moved from Salaries		920	2.0	460	Management of Rental Properties/Land	920	2.0	460
Various professional officers experienced in mechanical, electrical and general building repairs and Estates Management staff	2,640	2,720	8.0	340	For Related Activities	2,720	8.0	340
<b>Total Environment and Regeneration Drpartment</b>	<b>2,640</b>	<b>3,640</b>	<b>10.0</b>		<b>Total Environment and Regeneration Department Charge</b>	<b>3,640</b>	<b>10.0</b>	
<b>Total Recharges</b>	<b>24,240</b>	<b>30,650</b>	<b>70.5</b>		<b>Total Recharges</b>	<b>36,260</b>	<b>83.5</b>	



**Merton & Sutton Joint Cemetery Board £1,763,328 Loan**

<b>Merton Loan</b>																									
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	25,699.00	24,475	23,251.00	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	35,266.56	35,266.56	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
<b>Total</b>	<b>65,861</b>	<b>64,637</b>	<b>63,413</b>	<b>62,189</b>	<b>60,966</b>	<b>59,741.56</b>	<b>58,517.56</b>	<b>57,294</b>	<b>56,071</b>	<b>54,847</b>	<b>53,623</b>	<b>52,399</b>	<b>51,176</b>	<b>49,952</b>	<b>48,728</b>	<b>47,504</b>	<b>46,281</b>	<b>45,057</b>	<b>43,833</b>	<b>42,609</b>	<b>41,386</b>	<b>40,162</b>	<b>38,938</b>	<b>37,714</b>	<b>36,491</b>
Adjustment to 13/14	7,649																								
<b>Adjusted Total</b>	<b>73,509</b>																								
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

<b>Sutton Loan</b>																									
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	25,699.00	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
<b>Total</b>	<b>65,861</b>	<b>64,637</b>	<b>63,413</b>	<b>62,189</b>	<b>60,966</b>	<b>59,742</b>	<b>58,518</b>	<b>57,294</b>	<b>56,071</b>	<b>54,847</b>	<b>53,623</b>	<b>52,399</b>	<b>51,176</b>	<b>49,952</b>	<b>48,728</b>	<b>47,504</b>	<b>46,281</b>	<b>45,057</b>	<b>43,833</b>	<b>42,609</b>	<b>41,386</b>	<b>40,162</b>	<b>38,938</b>	<b>37,714</b>	<b>36,491</b>
Adjustment to 13/14	(7,649)																								
<b>Adjusted Total</b>	<b>58,212</b>																								
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

<b>Combined Loan</b>																									
	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
<b>Total</b>	<b>131,721</b>	<b>129,273</b>	<b>126,825</b>	<b>124,377</b>	<b>121,931</b>	<b>119,483</b>	<b>117,035</b>	<b>114,587</b>	<b>112,141</b>	<b>109,693</b>	<b>107,245</b>	<b>104,797</b>	<b>102,351</b>	<b>99,903</b>	<b>97,455</b>	<b>95,007</b>	<b>92,561</b>	<b>90,113</b>	<b>87,665</b>	<b>85,217</b>	<b>82,771</b>	<b>80,323</b>	<b>77,875</b>	<b>75,427</b>	<b>72,981</b>
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

**MSJCB Rental Income**

Source	Acres	Budget 2022-23 £	Actual to Date £	Forecast Full Year 2022-23 £	Estimate 2023-24 £
Yard and Messroom	N/A	(24,190.00)	(23,665)	(24,128)	(24,130.00)
Lodge	N/A	(2,960.00)	(2,717)	(2,964)	(2,960.00)
Playing Field (A)	2.640	(4,000.00)	(4,000)	(4,000)	(4,000.00)
Stables (B, B1, C & C1)	26.350	(6,000.00)	(5,886)	(6,000)	(6,000.00)
CC	0.025	(6,750.00)	(6,750)	(6,750)	(6,750.00)
Cemetery Use	26.080	0.00	0	0	0.00
<b>Total</b>	<b>55.095</b>	<b>(43,900.00)</b>	<b>(43,018)</b>	<b>(43,842)</b>	<b>(43,840.00)</b>

## Merton and Sutton Joint Cemetery Board Precept History

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)

## Merton and Sutton Joint Cemetery Board Precept History

Year ended 31st March	Interments	Expenditure	Income (excluding precepts)	Net Expenditure/ (Income)	Precepts	Surplus / (Deficit) C/Fwd
1994	387	189,687	152,926	36,761	79,444	42,194
1995	379	231,725	167,181	64,544	79,444	36,261
1996	358	207,870	197,191	10,679	80,795	106,377
1997	348	198,678	204,958	(6,280)	40,000	152,658
1998	364	194,514	236,535	(42,021)	0	194,679
1999	356	211,242	244,542	(33,300)	0	227,979
2000	312	216,869	248,694	(31,825)	0	259,804
2001	314	230,329	255,315	(24,987)	0	284,791
2002	317	218,613	286,709	(68,096)	(194,064)	158,823
2003	320	260,664	302,866	(42,202)	0	201,025
2004	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	250	452,465	600,846	(148,381)	0	661,679
2019	234	519,727	590,607	(70,880)	0	732,558
2020	213	452,454	714,393	(261,939)	0	1,024,708
2021	303	426,323	777,755	(351,432)	0	1,376,140
2022	284	584,106	724,962	(140,856)	0	1,516,995

**Capital Assets for the Year Ended 31st March 2023****Capital and Finance leases**

There are no finance leases as at 31st March 2023

Useful Life	Asset Description	Valuation to 31/03/2022 £	Depreciation at 31/03/2023 £	Disposals During Year £	Additions During Year £	Valuation at 31/03/2023 £
<b>Land and Buildings</b>						
	Land acquired from constituent authorities -					
Nil	Carshalton UDC	22,220	0			22,220
Nil	Merton & Morden UDC	29,975	0			29,975
Nil	acquired from Merton & Morden UDC	18,621	0			18,621
40	Layout of new section	3,220	107			3,113
40	Superintendent's house & office	2,835	95			2,741
40	Waiting room and lavatories	22,131	166			21,965
40	Drawing room for works staff	153	5			148
40	Greenhouses	2,050	68			1,982
40	Chapel	25,344	302			25,042
40	Chapel heating	357	12			345
40	Layout of Roman Catholic section	645	22			624
25	Cemetery extension	1,128,533	70,540			1,057,993
40	Mess room	2,896	97			2,799
5	New Bearer Beams	49,271	9,854		149,312	188,729
10	Roads and Footpaths	0			33,531	33,531
40	Boundary Wally, Layout, Fencing & Elect. Work	97,833	3,253			94,580
<b>Total Land and Buildings</b>		<b>1,406,084</b>	<b>84,520</b>	<b>0</b>	<b>182,843</b>	<b>1,504,407</b>
<b>Vehicles, Plant and Equipment</b>						
20	Cemetery Grounds Plant & Equipment	8,770	877			7,893
20	Sub Transformer	17,836	1,784			16,052
10	New Boilers	34,119	4,267			29,852
<b>Total Vehicles, Plant and Equipment</b>		<b>60,724</b>	<b>6,927</b>	<b>0</b>	<b>0</b>	<b>53,797</b>
<b>Total Capital Assets</b>		<b>1,466,809</b>	<b>91,447</b>	<b>0</b>	<b>182,843</b>	<b>1,558,205</b>
MRP (non Loan)			20,907			
Loan Management Expense			70,540			

**Capital Assets for the Year Ended 31st March 2024****Capital and Finance leases**

There are no finance leases as at 31st March 2024

Useful Life	Asset Description	Valuation to 31/03/2023 £	Depreciation at 31/03/2024 £	Disposals During Year £	Additions During Year £	Valuation at 31/03/2024 £
<b>Land and Buildings</b>						
	Land acquired from constituent authorities -					
Nil	Carshalton UDC	22,220	0			22,220
Nil	Merton & Morden UDC	29,975	0			29,975
Nil	acquired from Merton & Morden UDC	18,621	0			18,621
40	Layout of new section	3,113	107			3,005
40	Superintendent's house & office	2,741	95			2,646
40	Waiting room and lavatories	21,965	166			21,800
40	Drawing room for works staff	148	5			143
40	Greenhouses	1,982	68			1,913
40	Chapel	25,042	302			24,740
40	Chapel heating	345	12			333
40	Layout of Roman Catholic section	624	22			602
25	Cemetery extension	1,057,993	70,540			987,452
40	Mess room	2,799	97			2,703
5	New Bearer Beams	188,729	39,412		111,720	261,037
10	Roads and Footpaths	33,531	3,353		27,000	57,178
40	Boundary Wally, Layout, Fencing & Elect. Work	94,580	3,253			91,327
<b>Total Land and Buildings</b>		<b>1,504,407</b>	<b>117,431</b>	<b>0</b>	<b>138,720</b>	<b>1,525,696</b>
<b>Vehicles, Plant and Equipment</b>						
20	Cemetery Grounds Plant & Equipment	7,893	877			7,016
20	Sub Transformer	16,052	1,784			14,269
10	New Boilers	29,852	4,267			25,586
<b>Total Vehicles, Plant and Equipment</b>		<b>53,797</b>	<b>6,927</b>	<b>0</b>	<b>0</b>	<b>46,870</b>
<b>Total Capital Assets</b>		<b>1,558,205</b>	<b>124,358</b>	<b>0</b>	<b>138,720</b>	<b>1,572,567</b>

MRP (non Loan)	53,818
Loan Management Expense	70,540

# Merton Sutton Joint Cemetery Board fees and charges effective from 1st April 2023

The Cemetery Service does not operate a Sunday or public bank holiday burial service.



**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 50 Year Lease	Resident purchase 75 Year Lease	Non Resident 75 Year Lease
PURCHASE OF BURIAL RIGHTS	<b>£2,600.00</b>	<b>£4,560.00</b>	<b>£3,900.00</b>	<b>£6,840.00</b>
INTERMENTS - the chapel can be included if required	<b>£1,625.00</b>	<b>£2,850.00</b>	<b>£1,625.00</b>	<b>£2,850.00</b>
<b>TOTAL</b>	<b>£4,225.00</b>	<b>£7,410.00</b>	<b>£5,525.00</b>	<b>£9,690.00</b>

## 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 50 Year Lease	Resident purchase 75 Year Lease	Non Resident 75 Year Lease
PURCHASE OF BURIAL RIGHTS	<b>£2,900.00</b>	<b>£5,100.00</b>	<b>£4,350.00</b>	<b>£7,650.00</b>
INTERMENTS - the chapel can be included if required	<b>£1,625.00</b>	<b>£2,850.00</b>	<b>£1,625.00</b>	<b>£2,850.00</b>
<b>TOTAL</b>	<b>£4,525.00</b>	<b>£7,950.00</b>	<b>£5,975.00</b>	<b>£10,500.00</b>

## 2. Children Interments in a Private Grave - coffins only

	Child Interments	
	Resident	Non Resident
<b>Coffins only</b> NVF under 24 weeks buried at 4ft depth (Can not apply Childrens Funeral Fund)	<b>£320.00</b>	<b>£825.00</b>
Stillborn or child up to 18 years interred into a new or existing family grave at 6'6". (The cemetery will apply to the Childrens Funeral Fund for the fees and charges)	<b>£1,250.00</b>	<b>£2,185.00</b>

## 4. Interments in a Common Grave - coffins only

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

	Common Graves	
	Resident	Non Resident
<b>Coffins only</b> Garden spaces or vases are not allowed on common graves NVF under 24 weeks buried at 4ft depth	<b>£320.00</b>	<b>£825.00</b>
Stillborn or child up to 18 years buried at 4ft 6	<b>£1,250.00</b>	<b>£2,185.00</b>

## Merton Sutton Joint Cemetery Board fees and charges effective from 1st April 2023

The Cemetery Service does not operate a Sunday or public bank holiday burial service.



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

Biodegradable containers only	Cremation Remain Lawn Graves			
	Resident purchase 25 Year Lease	Non Resident 25 Year Lease	Resident purchase 40 Year Lease	Non Resident 40 Year Lease
PURCHASE OF BURIAL RIGHTS	<b>£1,095.00</b>	<b>£1,985.00</b>	<b>£1,750.00</b>	<b>£3,176.00</b>
INTERMENTS - the chapel can be included if required	<b>£450.00</b>	<b>£450.00</b>	<b>£450.00</b>	<b>£450.00</b>
<b>TOTAL</b>	<b>£1,545.00</b>	<b>£2,435.00</b>	<b>£2,200.00</b>	<b>£3,626.00</b>

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

*For re-opening of a grave space, where the deceased has moved out from Merton and Sutton Boroughs (this does not include the purchase of a new grave).*

*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 coffin grave
40 + years	<b>£1,625.00</b>

## Merton Sutton Joint Cemetery Board fees and charges effective from 1st April 2023

The Cemetery Service does not operate a Sunday or public bank holiday burial service.



### 7. Miscellaneous fees

Digging extra depth beyond 2 metres (6'6") - for 3 or 4 interments depending on location	<b>£635.00</b>
Digging extra depth beyond 2 metres (6'6") English Casket & coffins 29" and over (depending on location)	<b>£680.00</b>
Coffins 29" and over extra charge maximum size is 30 inches in width	<b>£320.00</b>
Scattering Cremated Remains Over Graves under the turf	<b>£130.00</b>
Scattering Cremated Remains for a still born or up to 1 years old	<b>£66.00</b>
Interment of Cremated Remains of Resident in a private grave only	<b>£450.00</b>
Interment of Cremated Remains of a Non Resident in a private grave only	<b>£450.00</b>
Each additional Interment of Cremated Remains is half price of the original fee	<b>POA</b>
Transfer of Ownership of Grave (includes V.A.T.)	<b>£125.00</b>
Transfer of Ownership of Grave with Statutory Declaration	<b>£175.00</b>
Duplicate deed	<b>£72.00</b>
Exhumations:	
Exhumation of a body	<b>£4,730.00</b>
Exhumation of a cremation remains	<b>£675.00</b>
Search fee for per burial	<b>£65.00</b>
11.00 am Saturday Funeral Service * if available* additional charge	Coffin <b>£795.00</b>
Shroud burial including formation of chamber	<b>£425.00</b>
Cancellation (if a grave has already been prepared)	<b>£1,625.00</b>
Cancellation (if a grave has already been prepared) for a coffin 29" and over	<b>£2,030.00</b>
Cancellation of cremated remains interment (if a grave has already been prepared)	<b>£450.00</b>
Service over run / late arrival of funeral per 30 mins	<b>£350.00</b>
Refund Charge	<b>£60.00</b>
Levelling and seeding of a grave only undertaken between October and March	<b>£170.00</b>
Use of Chapel max 30 minutes	<b>£60.00</b>
Bi degradable cremation remains container	<b>£15.00</b>
Grave location map per grave via email	<b>£7.00</b>



## Merton Sutton Joint Cemetery Board fees and charges effective from 1st April 2023

The Cemetery Service does not operate a Sunday or public bank holiday burial service.

### 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"	<b>£316.00</b>
To replace an existing memorial stone for a new memorial	<b>£316.00</b>
To replace an existing memorial stone like for like for a new memorial	<b>£316.00</b>
Exceeding 4'6" in height but not exceeding 5' in height from ground level	<b>£680.00</b>
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"	<b>£130.00</b>
Additional Inscription and or repainting letters	<b>£130.00</b>
For the right to install a tablet maximum size of height 3" x width 18" x depth 12"	<b>£130.00</b>
To renovate or repair existing memorial and clean at the same time	<b>£130.00</b>
To renovate or repair existing memorial	<b>£130.00</b>
To clean a memorial only	<b>£130.00</b>
When memorial has subsided - to reinstate and level - Full Memorial	<b>£130.00</b>



### 9. Planting and Upkeep of Private Graves

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

1. Forming / Re-forming Garden area on single grave space (Adult or Child)		<b>£96.00</b>
2. Planting a traditional or semi lawn grave space with spring and summer flowers (including bulbs) and attendance throughout the year.	<b>1 year</b>	<b>£450.00</b>
3. Planting single lawn section grave space with spring and summer flowers (including bulbs) and attendance throughout the year.	<b>1 year</b>	<b>£225.00</b>

## MSJCB 2023 Cemeteries Price Comparison

Description	Merton 2023 5%	Merton 2022	Sutton 2022	Croydon 2022	Wandsworth 40 year lease 2022	North East Surrey Crematorium 2022	Lambeth 2022	Kingston
Purchase lawn section 50 Yr lease	2,600.00	2,470.00	2,001.00	3,772.00	3,270.00		6,007.00	2,695.00
Interment lawn section	1,625.00	1,548.00	1,209.00	1,143.00	2,157.00		1,745.00	1,950.00
<b>TOTAL</b>	<b>4,225.00</b>	<b>4,018.00</b>	<b>3,210.00</b>	<b>4,915.00</b>	<b>5,427.00</b>		<b>7,752.00</b>	4,645.00
NR Purchase lawn section	4,560.00	4,342.00	4,002.00	7,544.00	4,905.00		11,290.00	4,042.00
NR Interment lawn section	2,850.00	2,715.00	2,418.00	1,614.00	3,235.00		1,745.00	2,925.00
<b>TOTAL</b>	<b>7,410.00</b>	<b>7,057.00</b>	<b>6,420.00</b>	<b>9,158.00</b>	<b>8,140.00</b>		<b>13,035.00</b>	<b>6,967.00</b>
Purchase of CR section 25yr	1,095.00	1,044.00	1,350.00	1,695.00	1,806.00	2,025.00	2,064.00	1,250.00
NR purchase CR section 25yr	1,895.00	1,806.00	2,700.00		2,709.00		6,099.00	1,875.00
Interment CR in CR section incl non resident	1.00	1.00	0.50	240.00	500.00	260.00		250.00
Transfer of ownership	125.00	116.00	108.00	85.00	83.00	83.00	96.00	50.00
Statutory Declaration	175.00	168.00				140.00		
Erection of Memorials under 4ft 6in	316.00	301.00	242.00	335.00	202.00	175.00	585.00	225.00
Additional inscriptions	130.00	123.00	117.00	120.00	81.00	75.00	145.00	
Surcharge weekend funeral	795.00	787.00			726.00	985.00	945.00	620.00

Prices not available



# Merton and Sutton Joint Cemetery (MSJC)

## Risk Management Strategy

Revised February 2023

## Policy Statement

MSJC's policy is to manage our risks by identifying, assessing and controlling them, with the aim of eliminating or reducing them to acceptable levels whilst being mindful that some risks will always exist and will never be eliminated.

The Board recognises its responsibility to risk management by supporting a structured, systematic and focussed approach to risk management through the approval of our risk management strategy. To optimise effectiveness the Board have adopted Merton's approach, policy, strategy and processes to dovetail with that embedded into the London Borough of Merton's operational and strategic activity.

The effective management of risk is at the core of our approach to delivering cost effective and efficient services as well as sound governance and is a continuous and evolving process, running through our strategies and service delivery arrangements. As risk is very much concerned with our objectives, the management of it will be closely linked to the creation of our strategic, service, project and partnership objectives and plans.

Our risk management process will be continuous and will support internal and external change. The risk management process will be fully integrated with the normal business management processes across the organisation.

MSJC's aims and objectives in relation to risk management are to:

- Establish and maintain a robust framework and procedures for the identification, analysis, assessment and management of risk, including reporting and recording.
- Minimise the cemetery's exposure to unacceptable levels of risk, minimise injury, damage, loss and inconvenience to staff, residents and service users.
- Integrate risk management into the day to day activities of staff and the culture of the organisation, raising awareness of the importance and need for risk management.
- Assign clear roles and responsibilities for councillors and officers responsible for risk management
- Ensure consistent application of our methodology across all of our activities, including partnerships and projects.
- Effectively manage the total cost of risk.

We will achieve this by:

- Having a clear and concise risk management strategy which underpins our approach and responsibilities to risk
- Incorporating risk management into business planning, project management and service delivery
- Monitoring and reporting risk on a regular basis to very Board meeting.

## **Risk Management Strategy**

The process of identifying and evaluating risks is known as risk assessment. By understanding the risks we face, we are better able to actively recognise where uncertainty surrounding events or outcomes exists, and identify measures which can be taken to protect the cemetery, its staff, residents, customers and assets from these risks.

This strategy provides a structured approach to identifying emerging risks as well as assessing and managing current risks. It also incorporates a process for regularly reviewing and updating identified risks.

This strategy will be reviewed on an annual basis, and updated where required.

### **What is risk?**

Risk is the threat that an event or action may adversely affect an organisation's ability to achieve its objectives and successfully execute its strategies. A risk can be a threat, obstacle, barrier, concern, problem or event that may prevent us fulfilling our objectives.

Our risk management processes also include the assessment of Issues. Issues are current problems, questions, outstanding items, tasks or a request that exists in the immediate present. There is a strong element of fact surrounding it. An issue becomes a risk when the issue cannot be addressed and could continue or get worse.

### **Definition of Risk Management**

Organisations exist to achieve their ambitions, aims and objectives. Risk Management is the process by which organisations methodically address and identify the risks that may prevent them from achieving these ambitions, aims and objectives. The intention is to achieve sustained benefit within each of their activities, and across the portfolio of all their activities.

Ultimately, risk management is about creating a better understanding of the most important problems facing organisations.

Risk is also implicit in the decisions all organisations take; how those decisions are taken will affect how successful they are in achieving their objectives. Decision making is, in turn, an integral part of the day to day existence and is particularly significant in times of change. Risk management therefore is a key component in the management of change and helps to support effective decision making.

We endeavour to identify all risks facing the cemetery and to monitor, manage and mitigate (where possible) all those risks which are deemed to be high (scored Amber or Red).

### **The benefits of risk management**

In addition to the business and service benefits of our approach, we are required to undertake risk management because it forms part of the Annual Governance Statement. We must, therefore, demonstrate that we have a systematic strategy, framework and process for managing risk.

However, the Board recognises that the benefits of risk management far outweigh the requirement to undertake the activity and such benefits include:

- Stronger ability to achieve our ambitions, aims and objectives as key risks are managed.
- Better decision making as we are more aware of risk.
- Ability to take advantage of opportunities because we understand the risks attached to them.
- Better governance and the ability to demonstrate it to our stakeholders.
- Reduction in failure, loss, damage and injury caused by risk
- Improvement in our ability to adapt to change
- Improvement in our corporate governance
- Compliance with statutory and regulatory requirements

### **Organisational awareness of risk and risk management**

Ensuring that there is a strong organisational awareness of risk management will be achieved through utilisation of the procedures and processes put in place by the London Borough of Merton including training sessions, reviews, departmental meetings, briefings and staff bulletins which will take place on a regular basis. The [risk management intranet page](#) will be regularly reviewed and staff will be signposted to the information they need to pro-actively identify and manage risk i.e. the Risk Management Toolkit and other guidance.

### **Risk Appetite**

The cemetery recognises that its risk appetite to achieve the corporate priorities identified within its business plan could be described in general as an “informed and cautious” approach. Where significant risk arises, we will take effective control action to reduce these risks to an acceptable level.

It is also recognised that a higher level of risk may need to be accepted, for example to support innovation in service delivery. To offset this there are areas where the cemetery will maintain a very cautious approach for example in matters of compliance with the law, and public confidence in the cemetery, supporting the overall “informed and cautious” position on risk.

### **How does risk management integrate with other policies?**

Risk management links closely with Health and Safety, Business Continuity, Emergency Planning and Insurance; by ensuring close links we can enhance our resilience. Generally, a single issue or risk will fall into only one of these categories; however some may fall into two or more. As Business Continuity is a way of mitigating risk, its link with risk management is key to ensuring the continuous delivery of services which are important to the community.



### **Risk management in projects**

Risk management is a key part of the ongoing management of projects and partnerships and is clearly defined in [Merton's Approach to Projects \(MAP\)](#).

### **Risk management in partnerships**

The cemetery is likely to be involved in a range of partnerships to achieve our ambitions, aims and objectives. It is vital we assess the risks to achievement within our key partnerships, and ensure that they are monitored regularly.

### **Risk management and financial planning**

Risk management is an important part of financial planning. As part of the budget setting process a robust risk assessment is completed, and then reviewed on a regular basis.

It is important that risks identified and assessed at an operational level can be escalated to managers and the Board. However, because a risk may have a great impact on an individual does not necessarily follow that it may have the same impact on the service.

### **Financial Risk Management**

Local government has faced unprecedented financial challenges in recent years that are likely to remain well into the next decade. The harsh financial economy faced by local authorities has led Central Government and the public sector accounting body CIPFA to start to consider how best to minimise the chance of further Section 114 notices being released and providing early warnings of authorities being unable to balance their budgets.

For MSJC focus is placed on monitoring contractor information regarding income to ensure targets are met, monitoring costs to ensure operations are conducted within the income generated and an awareness of the future impact of the organisation's pension fund and its long term business model to ensure that sufficient reserves exist to maintain the cemetery when all burial space is utilised.

There is also a financial impact element to the authorities risk matrix which has been recently reviewed and simplified. Officers will continue to review activity and adopt best practice etc. where appropriate

## Scoring Risk

In conjunction with this strategy, more detailed guidance will be issued to assist officers in identifying risks and issues, and the scoring, managing and reporting of those risks identified.

When determining a score for cemetery level risks, definitions of likelihood and impact of risk should be used in conjunction with the matrix below. Therefore, if the likelihood of a risk is 4, significant, (occurs or likely to occur more than 25%, and up to 50% of the time) and the impact is 3, critical, (service provision - service suspended short term) – then the risk rating will be 12 (4x3) which is amber.

### Defining the Likelihood of Risk

Classification	Definition
6 - Very High	Occurs or likely to occur more than 90% of the time
5 - High	Occurs or likely to occur more than 50%, and up to 90% of the time
4 - Significant	Occurs or likely to occur more than 25%, and up to 50% of the time
3 - Possible	Occurs or likely to occur more than 5% and up to 25% of the time
2 - Low	Occurs or likely to occur more than 1% and up to 5% of the time
1 - Almost Impossible	Occurs or likely to occur up to 1% of the time

### Defining the Impact of Risk

Categories	1 Marginal	2 Moderate	3 Serious	4 Very Serious
<b>Financial Impact - FI</b>	£100k - £500k per annum	£500k - £1m per annum	£1m - £5m per annum	Over £5m per annum
<b>Service Provision - SP</b>	Reduced service	Significant reduction	Service suspended short term	Service suspended long term / statutory duties not delivered
<b>Health and Safety - HS</b>	Broken bones / illness	Major illness / threat not life threatening	Loss of life / major illness	Major loss of life / large scale illness (pandemic)
<b>Objectives - O</b>	Objectives of one service area not met	Departmental objectives not met	Corporate objectives not met	Statutory objectives not met
<b>Reputation - R</b>	Adverse local media lead story short term	Adverse local media story long term. Adverse national publicity short term.	Adverse national publicity longer term	Remembered for years



## Risk Matrix

Likelihood	6	6	12	18	24	<b>Likelihood</b> 6. Very high 5. High 4. Significant 3. Possible 2. Low 1. Almost impossible	<b>Impact</b> 4. Very Serious 3. Serious 2. Moderate 1. Marginal
	5	5	10	15	20		
	4	4	8	12	16		
	3	3	6	9	12		
	2	2	4	6	8		
	1	1	2	3	4		
	1	2	3	4			
		Impact					

### Reporting and escalating risks

All risks are reviewed for reporting to each meeting of the Board. Officers and staff linked to the cemetery are expected to raise risks and issues as identified. These are then reviewed and where necessary escalated to the Board.

### Monitoring and Managing

During the year, new risks will arise that have not previously been considered and there may be changes to existing risks. Therefore the risk register needs to be regularly managed, with risk owners re-assessing their risks, re-scoring them if appropriate, and providing sufficient narrative in respect of the Control Measures they have in place (i.e. the actions which they are taking to mitigate against the risk). The reviews of risk registers should be managed by exception.

The Board have adopted the London Borough of Merton's approach to risk management and as such the MSJC Risk Register is reviewed by Merton's Corporate Risk Management Group to ensure consistency of treatment throughout the Authority.

Removal of any risks from the registers must be approved by the Board. To be removed from the register risks must have remained green for two consecutive meetings of the Board. There are otherwise no rigid guidelines for dropping risks from the registers because clear parameters are not always possible. A decision is sometimes taken to keep a low-scoring risk in view on the basis that its status might change over a short period, or so those with an assurance role can be confident mitigation against a risk can be sustained

### Roles, Responsibilities and Governance

#### Board

Elected councillors are responsible for governing the delivery of services to the local community. Councillors have a responsibility to understand the key risks the cemetery faces and will be made aware of how these risks are being managed through the annual business planning process. All Councillors will have a responsibility to consider the risks associated with the decisions they undertake and will be informed of these risks in the plans and reports submitted to them.

#### Officers

Officers are ultimately accountable in ensuring that risk management is fully embedded in the Cemetery's business planning and monitoring processes as well as having overall accountability and responsibility for leading the delivery of the cemetery's Risk Management Strategy. They will take a leading role in the risk management process, ensuring that risk management is communicated, understood and implemented by Councillors, managers and staff.

### **Client Side/Contractor**

Client Side/Contractor have a responsibility not only for the risks for which they are the risk owner, but are also accountable for those risks, within their service, which are owned / managed by others.

They are required to maintain an awareness of risk and ensure that any risks they identify are captured by the risk management process, understanding and responding to the key risks which could significantly impact on the achievement of their service and/or team objectives. Managers should encourage staff to be open about risk so that appropriate mitigation actions and control measures can be agreed.

### **Risk Owners**

Risk owners are responsible for identifying and implementing appropriate actions which will mitigate against risks they own and reduce these risks to a level acceptable to the organisation. They are required to regularly review the effectiveness of their control measures and provide information as part of reviews to the Board.

### **Individual Staff**

Individual employees need to have an understanding of risks and consider risk management as part of their everyday activities, identifying risks deriving from their everyday work, processes and environment. Risks which could impact on service delivery, the achievement of objectives, or their own or others' wellbeing must be identified and actively managed, with mitigating actions in place where appropriate.

# Risks & Issues Register ~ Merton & Sutton Joint Cemeteries Board as at February 2023

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 43 John Bosley; Andrew Kauffman	MSJCB02 Pandemic leading to a reduction in income	Risk	Impact of a possible Pandemic on short, medium and long term income.	Initially, there has been an increase in income at the cemetery due to increased demand. It is foreseen that this has the potential to reduce demand in the short to medium term, impacting on pre-pandemic income levels.	It is envisaged that overall initial increase in income due to overall pandemic demand would negatively impact future annual income projections due to lower demand.	SP		9  13-Feb-2023	Business Continuity Plan in place utilises the MSJC for prioritised burials and if required as the site for mass burial.	13 Feb 2023
								9  21-Dec-2022		
								9  27-Sep-2022	During 2021-22 the cemetery experienced higher level of income than expected and the pro-active addition of new landing beams across the cemetery linked to Special Projects program means good capacity at MSJC	
								9  13-Jun-2022	2022-23 Saw business as usual operation and Covid 19 protocols ceased.	
John Bosley; Andrew Kauffman	MSJCB02a Delay in the delivery of the 2021/2022 Capital Programme of Works	Issue		The unknown nature of the current pandemic may have negative impacts on the ability of the programmed capital projects to be delivered in year. This is dependent on supplier resource availability and possible future Government, especially considering groundworks delivered during periods of past increases in positive cases.	The lack of installation of bearer beams has the potential to negatively impact available grave capacity. Replacement bearer beam programme can accommodate delay as long as memorial testing ensures H&S requirements. Road & pathway delays can be postponed if required.	SP		4  13-Feb-2023	Developed capital work programme has additional contingency periods worked within the plan and priority shall be given to projects that support operational necessities.	13 Feb 2023
								4  21-Dec-2022		
								4  27-Sep-2022		
								4  13-Jun-2022		

Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequence(s)	Impact code	Matrix	Current Score & Review History	Control Actions	Date provided
									Council continues to work with service provider and internal Facilities Management Team on a proactive delivery plan for special projects including both hard and soft landscape works	
Page 44 John Bosley; Andrew Kauffman	MSJCB07a Poor operational service delivery	Risk	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		3  13-Feb-2023	Client-side monitor the performance of the contract and the level of complaints this includes regular operational and capital improvement meeting  Resources have been set aside to undertake memorial safety and bearer beam replacement work  The development of a comprehensive Business Continuity Plan has enabled sustained and effective work during the Pandemic but we are now transitioning out of this phase of the BCP linked to government guidance  Board members visited MSJC in Q3 2022 and met service provider team who conducted a tour and discussed some of the LIVE projects that were being considered including Litter Bins / Horticultural and Biodiversity Projects	13 Feb 2023
								3  21-Dec-2022		
								3  27-Sep-2022		
								3  13-Jun-2022		
John Bosley; Andrew Kauffman	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.	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	R		6  13-Feb-2023	Control measures have improved contract monitoring and management of the service provider through regular meetings, service reporting and service planning along with weekly updates on	13 Feb 2023
						6  21-Dec-2022				
						6  27-Sep-2022				
						6  13-Jun-2022				

Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequence(s)	Impact code	Matrix	Current Score & Review History	Control Actions	Date provided									
					re-provides the service.				contract performance using Traffic Light System so we have site of any issues.  Regular monthly Operational and Management Team meeting are now diarised and Cemeteries Operations and Finance are discussed										
Zoe Church	MSJCB08 MSJC VAT Claim Entitlement	Issue	It is likely that MSJC should not have been claiming VAT as all their income is zero rated and not entitled to the exemptions permissible to London boroughs of Merton and Sutton	Claiming VAT on vatable expenditure activity	Will be required to refund VAT Claimed for up to 20 years this will impact on the level of reserves	FI - Financial Impact		<table border="1"> <tr> <td>12</td> <td></td> <td>13-Feb-2023</td> </tr> <tr> <td>12</td> <td></td> <td>21-Dec-2022</td> </tr> <tr> <td>12</td> <td></td> <td>28-Sep-2022</td> </tr> </table>	12		13-Feb-2023	12		21-Dec-2022	12		28-Sep-2022	Specialist Consultants engaged requesting a set aside from the Common Fund of £525k to cover estimated tax liability until VAT position confirmed	13 Feb 2023
12		13-Feb-2023																	
12		21-Dec-2022																	
12		28-Sep-2022																	

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