

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

**Date: 27 February 2024**

**Agenda Item:**

**Wards; Borough Wide Merton and Sutton**

**Subject: Budget Monitoring 2023/24 and Revenue Estimates 2024/25**

**Lead Officer: Zoe Church**

**Recommendations:**

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1. That the current budgetary position for 2023/24 based on the end of January 2024 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 2024/25 shown in Column 6 or 7 of Appendix A as appropriate.
3. That the precepts for the financial year ended 31 March 2025 be set at zero.
4. That the Board approves a price increase of 5% on Fees and Charges from 1 April 2024 as detailed in Appendix H1
5. That the Board review and approve the Risk Management Strategy and Risk & Issues Register (as at February 2024) attached as Appendix I including:–
  - a the removal of MSJCB02a Delay in the Delivery of 2021/22 Capital Programme of Works.
  - b The addition of MSJCB09 MSJC Excess Income

## **1. Purpose of the Report and Executive Summary**

- 1.1 This report presents the projected outturn for 2023/24 based on the budgetary monitoring to 31 January 2024 and revenue estimates for 2024-2025.

## **2. Details**

### **2.1 Estimates**

- 2.1.1 The Board's 2023/24 Budgetary Monitoring is attached at Appendix A (columns 1 to 5). The draft Revenue Estimates for 2024/25 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
- Depreciation – Appendix E
- Rental income – Appendix F

- 2.1.2 Appendix G 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 4% has been added to salary related budgets and 3% to other budgets. A budget update will be provided at the June meeting of the board. Estimates exclude VAT, specialist officers in Merton are currently considering the best way to progress.

## **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 H1, comparison of current and revised fees to neighbouring local authorities is made at Appendix H.

2.2.2 Appendix F details the expected rental income in 2023/24 and 2024/25.

## **2.4 Salaries**

2.4.1 Salaries to the Board's part time Chief Officers, i.e. Clerk and the Treasurer 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 4% pay award has been built into salary estimates for 2024/25.

## **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 12 of the repayment schedule in 2024/25. 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 2023/24, additional detail on this is provided as part of the Client and Contractor's reports.

2.6.2 The special projects budget for 2024/25 is proposed as follows:

<b>Projects</b>	<b>£</b>	<b>Description</b>
New Bearer Beams	121,440	Five Beams in Section KX and One Beam in Section AX
Replacement Bearer Beams	132,000	Three Beams in Section X
Toilet Block	110,000	Includes 10% Contingency
Roads and Footpaths	36,000	Ongoing Programme
New Electric Piano for Chapel	2,000	Awaiting the results of an acoustic survey to ensure the correct piano is purchased for the Chapel slipped from 2023-24
Front Railings and Entrance	134,800	Wall Repairs and New railings
<b>Total Special Projects</b>	<b>536,240</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 meetings and column 7 shows the estimates with three meetings. It is estimated that it will cost an additional £12,840 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 £1,621,114. This balance is underpinned by a least £0.55 million excess income due on the Idverde contract 2018-19 to 2021-2. Appendix A shows the impact estimated operating activity and the special project programme is forecast to have on the fund.

3.2 Officers will be submitting VAT claims but recommend that balances do not fall below £1.1 million to cover outstanding excess income (£0.55m) and possible VAT liability (£0.55m) to minimise the need to set a precept in future years.

## **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. The Board is asked to review and approve the Risk Management Policy and Strategy for the financial year 2024-25 and review the updated risks and issues register including:-

- a. the removal of Issue MSJCB02a Delay in the Delivery of the 2021/2022 Capital Programme of Works. This risk has been green (score 4) for the past financial year and officers have embedded a structure of meetings to ensure the continued delivery of the special projects programme each financial year.
- b. one new risk has been added MSJCB09 MSJC Excess Income – details of this item are provided in the contractor report and within this report
- c. one risk MSJCB07c Failure of contracting-out arrangements has increased its score this will remain at the higher score until the 2 year extension is agreed.

## **Appendices**

- A Budgetary Monitoring 2023/24 and Revenue Estimates 2024/25
- B Salary Estimates
- C Management and Administration Expenses
- D Loan Repayment Schedule
- E Capital Assets and Depreciation
- F Rental Estimates
- G Precept History MSJCB
- H 2024 Cemeteries Price Comparison
- H1 Merton Sutton Joint Cemetery Board fees and charges effective from 1st April 2024
- I Risk Management Strategy and Risks & Issues Register as at February 2024

**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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  - Tel: 020 8545 3181 • London Borough of Merton:
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  - Useful links

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

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**MSJCB Budget Monitoring 2023-24 and Estimates for 2024/25**

Description	Revised Budget 2023/24	Actual	Expected Spend	Forecast Outturn	Variance	Original Budget 2024/25	Original Budget 2024/25	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Salaries	5,040	4,364	4,620	4,760	(280)	4,950	4,950	Appendix B
Super Fund Revaluation Costs	250	133	208	229	(21)	250	250	Appendix B
<b>Total Employees</b>	<b>5,290</b>	<b>4,497</b>	<b>4,828</b>	<b>4,988</b>	<b>(302)</b>	<b>5,200</b>	<b>5,200</b>	
Building Maintenance	4,000	46,718	3,333	6,124	2,124	6,310	6,310	Standpipes £6.004 and Asbestos Survey £120
Gas	7,000	4,897	5,250	6,530	(470)	6,730	6,730	Invoiced to December 2023 estimate to March 2024
Electricity	11,000	732	8,250	976	(10,024)	1,000	1,000	Invoiced to December 2023 estimate to March 2024
NNDR	22,000	20,833	22,000	20,833	(1,167)	20,840	20,840	Full Year Invoice Processed
Use of Water	3,000	0	2,250	0	(3,000)	1,000	1,000	
Grounds Maintenance	240,240	197,506	200,200	240,244	4	247,470	252,620	
Stationery	100		83	0	(100)	100	100	
Management and Administration	30,650	25,542	25,542	30,650	0	33,750	41,390	Appendix C
Consultants	6,000	6,000	6,000	6,000	0	1,000	1,000	Payment to PS Tax
Insurance Premiums	6,620	5,517	5,517	6,653	33	6,820	6,820	
Internal Legal Hard Charge	5,000	0	4,167	0	(5,000)	5,000	5,000	
Telephone - Call Charges	1,000	0	833	0	(1,000)	1,000	1,000	
Interest Paid	36,710	36,712	36,710	36,712	2	34,270	34,270	Appendix D
Depreciation	121,510	124,358	121,510	124,358	2,848	148,510	148,510	Appendix G
<b>Total Running Expenses</b>	<b>494,830</b>	<b>468,815</b>	<b>441,645</b>	<b>479,080</b>	<b>(15,750)</b>	<b>513,800</b>	<b>526,590</b>	
New Bearer Beams	170,430	66,450	142,025	137,583	(32,847)	121,440	121,440	2023-24 - sections BX, F, and W complete 2024-25 - 5 beams in KX and 1 beam in AX
Replacement Bearer Beams	214,920	(1,661)	179,100	42,339	(172,581)	132,000	132,000	2023-24 - Section X 1 Beam 2024-25 - Section X 3 Beams
Toilet Block	110,000	0	91,667	0	(110,000)	110,000	110,000	Includes 10% Contingency
Memorials	32,500	533	27,083	533	(31,967)	0	0	Budget relinquished scheme complete
Roads and Footpaths	27,000	31,189	22,500	35,408	8,408	36,000	36,000	Ongoing Programme
Horticultural/Biodiversity Improv	95,640	36,590	79,700	100,790	5,150	0	0	Scheme complete
New Electric Piano for Chapel	2,000	0	1,667	0	(2,000)	2,000	2,000	Awaiting the results of an acoustic survey to ensure the correct piano is purchased for the Chapel
Front Railings and Entrance	28,000	28,000	23,333	41,584	13,584	134,800	134,800	2023-24 - Forecast year end include £9,803.75 2024-25 - Wall Repairs and New railings
<b>Total Special Projects</b>	<b>680,490</b>	<b>161,101</b>	<b>567,075</b>	<b>358,237</b>	<b>(322,253)</b>	<b>536,240</b>	<b>536,240</b>	
<b>Total Expenditure</b>	<b>1,180,610</b>	<b>634,413</b>	<b>1,013,548</b>	<b>842,305</b>	<b>(338,305)</b>	<b>1,055,240</b>	<b>1,068,030</b>	
Rental Income	(43,840)	(57,651)	(43,010)	(58,481)	(14,641)	(44,050)	(44,050)	Appendix E
Interment Fees	(545,000)	8,689.00	(454,167)	(596,250)	(51,250)	(545,000)	(545,000)	Base Income Figure from Contract
Interest Income	(6,760)		(5,633)	(9,010)	(2,250)	(5,180)	(5,130)	Estimated Interest rate
<b>Total Income</b>	<b>(595,600)</b>	<b>(48,962)</b>	<b>(502,810)</b>	<b>(663,741)</b>	<b>(68,141)</b>	<b>(594,230)</b>	<b>(594,180)</b>	
Asset Transfer to Balance Sheet	0	0	0	(137,583)	(137,583)	(231,440)	(231,440)	
<b>Transfer (to)/from Reserves</b>	<b>585,010</b>	<b>585,451</b>	<b>510,739</b>	<b>40,981</b>	<b>(544,029)</b>	<b>229,570</b>	<b>242,410</b>	

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

	<b>Original Revenue Estimates 2023/24 £</b>	<b>Projected Outturn 2023/24 £</b>	<b>Revenue Estimates 2024/25 £*</b>
<b>Salaries - Part time Officers</b>			
Clerk	2,520	2,378	2,470
Treasurer	2,520	2,382	2,480
	<b>5,040</b>	<b>4,760</b>	<b>4,950</b>
<b>Pensions **</b>	250	229	250
<b>Total Employee Costs</b>	<b>5,290</b>	<b>4,988</b>	<b>5,200</b>

\* Employee Costs - allowance for 4% Pay Rise in 2024/25

\*\* Based on Actuarial Valuation and Estimated CAYs Contributions

Merton and Sutton Joint Cemetery Board - Management and Administration Expenses

Department	Estimate 2023-24 £	Estimate 24-25 Two Meetings			Narrative	Estimate 24-25 Three Meetings		
		Cost	Days	Rate		Cost	Days	Rate
<b>Corporate Services Department</b>								
Finance Management and Principal Accountant and Clerical Assistant - Payments & Income	11,220	3,920	8.0	490	Compilation of Year End Accounts & answering audit questions	3,920	8.0	490
		2,450	5.0	490	Financial Monitoring and Attendance of Third Meeting	5,390	11.0	490
		1,960	4.0	490	Risk Management Reporting	2,940	6.0	490
		2,880	8.0	360	Payment Management and Processing	2,880	8.0	360
		1,960	4.0	490	VAT Returns	1,960	4.0	490
		720	2.0	360	Inome Billing	720	2.0	360
		<b>13,890</b>	<b>31.0</b>			<b>Total Finance Charge</b>	<b>17,810</b>	<b>39.0</b>
Payroll	2,300	150			Schools SLA Charge £74 per employee	150		
		1,520			Pension Administration Charge based on Schools SLA	1,520		
Human Resources, Training & Staff Side	2,300	2,450	5.0	490	Small charge to reflect Member and Part Time Officer use of Service	2,450	5.0	490
Information Technology	1,580	1,640			Nominal Charge for Use of Computers	1,990		
Internal Audit	6,210	4,165	8.5	490	Undertaking the Year-End Internal Audit;	4,165	8.5	490
		980	2.0	490	Production of Annual Governance Statement Utilised by MSJCB	980	2.0	490
		1,715	3.5	490	Formal Sign off of Accounts - New Function	1,715	3.5	490
		<b>6,860</b>	<b>14.0</b>			<b>Total Internal Audit Charge</b>	<b>6,860</b>	<b>14.0</b>
Democratic Services	3,400	4,900	10.0	490	Organising and Co-ordinating Meetings and Activities and Attendance of Third Meeting	8,330	17.0	490
<b>Total Corporate Services Department</b>	<b>27,010</b>	<b>29,890</b>	<b>60.0</b>		<b>Total Corporate Services Environment and Regeneration Dep</b>	<b>37,590</b>	<b>75.0</b>	
<b>Housing and Sustainable Development</b>					<b>Housing and Sustainable Development</b>			
Management of Rental Properties/Land		980	2.0	490	Management of Rental Properties/Land	920	2.0	460
Rental Account Billing	3,640	2,880	8.0	360	Rental Account Billing	2,880	8.0	360
<b>Total Housing and Sustainable Development</b>	<b>3,640</b>	<b>3,860</b>	<b>10.0</b>		<b>Total Housing and Sustainable Development</b>	<b>3,800</b>	<b>10.0</b>	
<b>Total Recharges</b>	<b>30,650</b>	<b>33,750</b>	<b>70.0</b>		<b>Total Recharges</b>	<b>41,390</b>	<b>85.0</b>	



**7. 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	35,267	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>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	34,264.00	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

**8. 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	1,057,997	70,533			987,464
40	Mess room	2,799	97			2,703
5	New Bearer Beams	189,708	39,412		137,583.18	287,879
40	Boundary Walls, Layout, Fencing & Elect. Work	94,576	6,613			87,963
<b>Total Land and Buildings</b>		<b>1,471,855</b>	<b>117,431</b>	<b>0</b>	<b>137,583</b>	<b>1,492,007</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			25,585
<b>Total Vehicles, Plant and Equipment</b>		<b>53,797</b>	<b>6,927</b>	<b>0</b>	<b>0</b>	<b>46,869</b>
<b>Total Capital Assets</b>		<b>1,525,652</b>	<b>124,358</b>	<b>0</b>	<b>137,583</b>	<b>1,538,877</b>

**8. Capital Assets for the Year Ended 31st March 2025****Capital and Finance leases**

There are no finance leases as at 31st March 2025

Useful Life	Asset Description	Valuation to 31/03/2024 £	Depreciation at 31/03/2024 £	Disposals During Year £	Additions During Year £	Valuation at 31/03/2025 £
<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	3,005	107			2,898
40	Superintendent's house & office	2,646	95			2,552
40	Waiting room and lavatories	21,800	166		110,000	131,634
40	Drawing room for works staff	143	5			138
40	Greenhouses	1,913	68			1,845
40	Chapel	24,740	302			24,438
40	Chapel heating	333	12			322
40	Layout of Roman Catholic section	602	22			581
25	Cemetery extension	987,464	70,533			916,931
40	Mess room	2,703	97			2,606
5	New Bearer Beams	287,879	66,929		121,440	342,390
40	Boundary Wally, Layout, Fencing & Elect. Work	87,963	3,253			84,710
<b>Total Land and Buildings</b>		<b>1,492,007</b>	<b>141,588</b>	<b>0</b>	<b>231,440</b>	<b>1,581,860</b>
<b>Vehicles, Plant and Equipment</b>						
20	Cemetery Grounds Plant & Equipment	7,016	877			6,139
20	Sub Transformer	14,269	1,784			12,485
10	New Boilers	25,585	4,267			21,318
<b>Total Vehicles, Plant and Equipment</b>		<b>46,869</b>	<b>6,927</b>	<b>0</b>	<b>0</b>	<b>39,942</b>
<b>Total Capital Assets</b>		<b>1,538,877</b>	<b>148,515</b>	<b>0</b>	<b>231,440</b>	<b>1,621,802</b>

MSJCB Rental Income

Source	Acres	Budget 2023-24 £	Actual to Date £	Forecast Full Year 2023-24 £	Estimate 2024-25 £
Yard and Messroom	N/A	(24,130.00)	(23,871)	(24,339)	(24,340.00)
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)	(5,885)	(6,000)	(6,000.00)
CC	0.025	(6,750.00)	(21,178)	(21,178)	(6,750.00)
Cemetery Use	26.080	0.00	0	0	0.00
<b>Total</b>	<b>55.095</b>	<b>(43,840.00)</b>	<b>(57,651)</b>	<b>(58,481)</b>	<b>(44,050.00)</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)
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

## 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 £
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
2023	268	562,128	666,246	(104,119)	0	1,621,114

## MSJCB 2024 Cemeteries Price Comparison

Description	Merton 2024 with uplift of 5%	Merton 2023	Sutton 2023	Croydon 2023	Wandsworth 40 year lease 2023	North East Surrey Crematorium 2024	Lambeth 2023	Kingston 2023
Purchase lawn section 50 Yr lease	2,730	2,600	2,101	4,055	3,499		6,608	2,695
Interment lawn section	1,700	1,625	1,269	1,257	2,308		1,920	1,950
<b>TOTAL</b>	<b>4,430</b>	<b>4,225</b>	<b>3,370</b>	<b>5,312</b>	<b>5,807</b>		<b>8,528</b>	<b>4,645</b>
NR Purchase lawn section	4,790	4,560	4,202	8,110	5,249		12,760	4,042
NR Interment lawn section	2,990	2,850	2,538	1,775	3,462		1,920	2,925
<b>TOTAL</b>	<b>7,780</b>	<b>7,410</b>	<b>6,740</b>	<b>9,885</b>	<b>8,711</b>		<b>14,680</b>	<b>6,967</b>
Purchase of CR section 25yr	1,150	1,095	1,418	1,822	1,933	2,200	2,270	1,250
NR purchase CR section 25yr	2,085	1,985	2,836		2,899		6,709	1,875
Interment CR in CR section incl non resident	472/472	450/450	372/744	258	535	260	374/715	250
Transfer of ownership	130	125	113	91	83	94	160	50
Statutory Declaration	180	176			141	159		
Erection of Memorials under 4ft 6in	332	316	254	360	216	230	644	225
Additional inscriptions	136	130	123	129	87	93	160	
Surcharge weekend funeral	835	795			777	1,050	1,433	620
Use of Chapel 1/2 hour service	65	60	159	358		244	138	150

Prices not available/Service not provided



# Merton Sutton Joint Cemetery Board fees and charges effective from 1st April 2024

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>£2,730.00</b>	<b>£4,790.00</b>	<b>£4,100.00</b>	<b>£7,185.00</b>
INTERMENTS - Chapel can be used	<b>£1,700.00</b>	<b>£2,990.00</b>	<b>£1,700.00</b>	<b>£2,990.00</b>
TOTAL	<b>£4,430.00</b>	<b>£7,780.00</b>	<b>£5,800.00</b>	<b>£10,175.00</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>£3,045.00</b>	<b>£5,360.00</b>	<b>£4,570.00</b>	<b>£8,030.00</b>
INTERMENTS - Chapel can be used	<b>£1,700.00</b>	<b>£2,990.00</b>	<b>£1,700.00</b>	<b>£2,990.00</b>
TOTAL	<b>£4,745.00</b>	<b>£8,350.00</b>	<b>£6,270.00</b>	<b>£11,020.00</b>

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

Coffins only	Child Interments	
	Resident	Non Resident
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

Garden spaces or vases are not allowed on common graves	Common Graves	
	Resident	Non Resident
Coffins only		
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 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 2024

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>£1,150.00</b>	<b>£2,085.00</b>	<b>£1,840.00</b>	<b>£3,340.00</b>
INTERMENTS - Chapel can be used	<b>£472.00</b>	<b>£472.00</b>	<b>£472.00</b>	<b>£472.00</b>
TOTAL	<b>£1,622.00</b>	<b>£2,557.00</b>	<b>£2,312.00</b>	<b>£3,812.00</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>£1,700.00</b>



## Merton Sutton Joint Cemetery Board fees and charges effective from 1st April 2024

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>£670.00</b>
Digging extra depth beyond 2 metres (6'6") English Casket & coffins 29" and over (depending on location)	<b>£714.00</b>
Coffins 29" and over extra charge maximum size is 30 inches in width	<b>£336.00</b>
Scattering Cremated Remains Over Graves under the turf	<b>£136.00</b>
Scattering Cremated Remains for a still born or up to 1 years old	<b>£69.00</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>£130.00</b>
Transfer of Ownership of Grave with Statutory Declaration	<b>£180.00</b>
Duplicate deed	<b>£75.00</b>
Exhumations:	
Exhumation of a body	<b>£4,970.00</b>
Exhumation of a cremation remains	<b>£710.00</b>
Search fee for per burial	<b>£68.00</b>
11.00 am Saturday Funeral Service * if available* additional charge	Coffin <b>£835.00</b>
Shroud burial including formation of chamber	<b>£447.00</b>
Cancellation (if a grave has already been prepared)	<b>£1,700.00</b>
Cancellation (if a grave has already been prepared) for a coffin 29" and over	<b>£2,130.00</b>
472	<b>£475.00</b>
Service over run / late arrival of funeral per 30 mins	<b>£370.00</b>
Refund Charge	<b>£63.00</b>
Levelling and seeding of a grave only undertaken between October and March	<b>£170.00</b>
Use of Chapel max 30 minutes	<b>£65.00</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 2024

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>£332.00</b>
To replace an existing memorial stone for a new memorial		<b>£332.00</b>
To replace an existing memorial stone like for like for a new memorial		<b>£332.00</b>
Exceeding 4'6" in height but not exceeding 5' in height from ground level		<b>£715.00</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>£136.00</b>
Additional Inscription and or repainting letters		<b>£136.00</b>
For the right to install a tablet maximum size of height 3" x width 18" x depth 12"		<b>£136.00</b>
To renovate or repair existing memorial and clean at the same time		<b>£136.00</b>
To renovate or repair existing memorial		<b>£136.00</b>
To clean a memorial only		<b>£136.00</b>
When memorial has subsided - to reinstate and level - Full Memorial		<b>£136.00</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>£476.00</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>£238.00</b>

Merton and Sutton Joint Cemetery  
(MSJC)  
Risk Management Strategy

Revised February 2024

## 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.

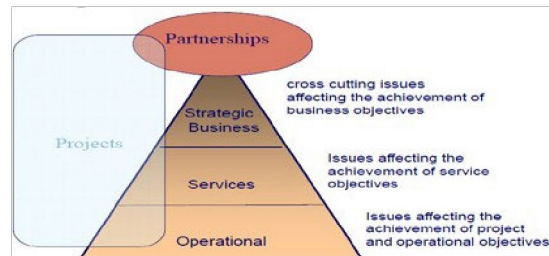
## **Risk Appetite**

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**

<b>Classification</b>	<b>Definition</b>
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

<b>Likelihood</b>	<b>6</b>	<b>6</b>	<b>12</b>	<b>18</b>	<b>24</b>	<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
	<b>5</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>20</b>		
	<b>4</b>	<b>4</b>	<b>8</b>	<b>12</b>	<b>16</b>		
	<b>3</b>	<b>3</b>	<b>6</b>	<b>9</b>	<b>12</b>		
	<b>2</b>	<b>2</b>	<b>4</b>	<b>6</b>	<b>8</b>		
	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>		
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>			

### 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.

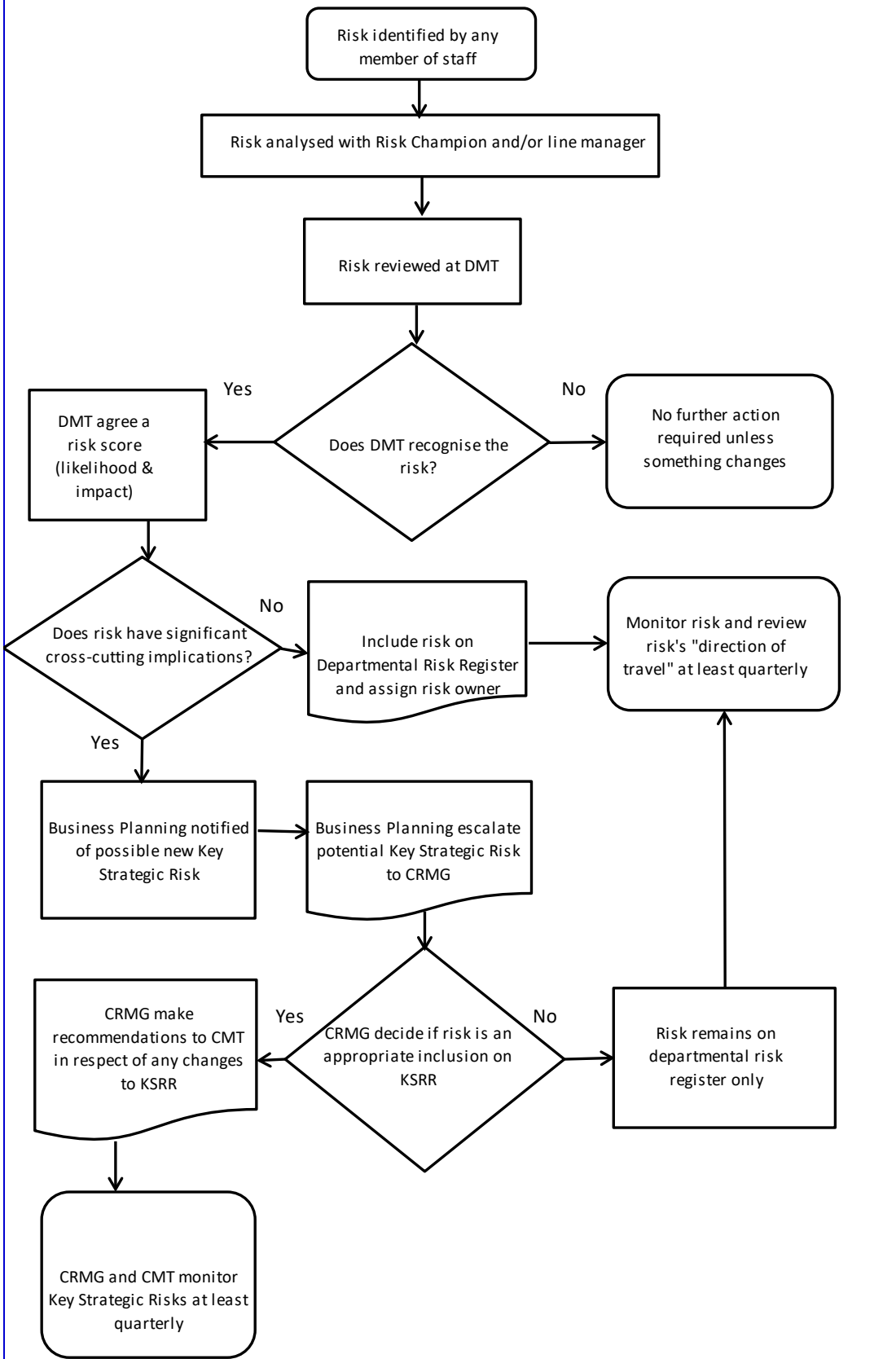
**Risk Owners**

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.

## London Borough of Merton Risk Management Process



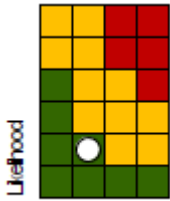
# Risks & Issues Register ~ Merton & Sutton Joint Cemeteries Board



Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequences(s)	Impact Code	Matrix	Current Score & Review History
	MSJCB Merton & Sutton Joint Cemeteries Board Risk Register		MSJCB					

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Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequences(s)	Impact Code	Matrix	Current Score & Review History												
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		<table border="1"> <tr> <td>✓</td> <td>16-Feb-2024</td> <td>4</td> </tr> <tr> <td>✓</td> <td>01-Jun-2023</td> <td>4</td> </tr> <tr> <td>⚠</td> <td>20-Mar-2023</td> <td>9</td> </tr> <tr> <td>⚠</td> <td>13-Feb-2023</td> <td>9</td> </tr> </table>	✓	16-Feb-2024	4	✓	01-Jun-2023	4	⚠	20-Mar-2023	9	⚠	13-Feb-2023	9
✓	16-Feb-2024	4																		
✓	01-Jun-2023	4																		
⚠	20-Mar-2023	9																		
⚠	13-Feb-2023	9																		
<b>Control Actions</b>	Business Continuity Plan in place utilises the MSJC for prioritised burials and if required as the site for mass burial. 2022-23 confirmed business as usual operation and Covid 19 protocols ceased. No change to business as usual status							<b>Date Provided</b>	16 Feb 2024											

Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequences(s)	Impact Code	Matrix	Current Score & Review History		
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		✓	16-Feb-2024	4
								✓	01-Jun-2023	4
								✓	20-Mar-2023	4
								✓	13-Feb-2023	4
<b>Control Actions</b>	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 – this is now embedded in the organisation  Officers recommend that this issue is removed from the register.							<b>Date Provided</b>	16 Feb 2024	

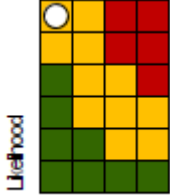

Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequences(s)	Impact Code	Matrix	Current Score & Review History		
John Bosley; Andrew Kauffman	MSJCB07a Poor operational service delivery	Risk	Poor service delivery achieved under contracting arrangements	The risk is that there will be 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		✓	16-Feb-2024	3
								✓	01-Jun-2023	3
								✓	20-Mar-2023	3
								✓	13-Feb-2023	3
<b>Control Actions</b>	<p>Client-side monitor the performance of the contract and the level of complaints this includes regular operational and capital improvement meetings. These meetings are embedded in the organisation and Facilities Management also attend the meetings</p> <p>The development of a comprehensive Business Continuity Plan has enabled sustained and effective work during the Pandemic and the business continuity plan was also implemented during the recent industrial action.</p>							<b>Date Provided</b>	16 Feb 2024	

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Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequences(s)	Impact Code	Matrix	Current Score & Review History		
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 re- provides the service.	R		⚠	19-Feb-2024	8
								⚠	01-Jun-2023	6
								⚠	20-Mar-2023	6
								⚠	13-Feb-2023	6
<b>Control Actions</b>	<p>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 contract performance using Traffic Light System so we have site of any issues.</p> <p>Regular monthly Operational and Management Team meeting are now diarised and Cemeteries Operations and Finance are discussed</p> <p>Extending the contract for 2 years is currently being progressed</p>							<b>Date Provided</b>	19 Feb 2024	

Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequences(s)	Impact Code	Matrix	Current Score & Review History		
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		19-Feb-2024 01-Jun-2023 20-Mar-2023 13-Feb-2023	12 12 12 12	
<b>Control Actions</b>	It is envisaged that officers will start to submit VAT Claims – Merton's VAT specialist is currently reviewing the best way to proceed							<b>Date Provided</b>	19 Feb 2024	



Risk Owner	Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequences(s)	Impact Code	Matrix	Current Score & Review History		
Zoe Church; Andrew Kauffman	MSJCB09 MSJC Excess Income	Issue	Idverde have asked to place a ceiling on the excess income payable to MSJC under the contract. The excess income settlement for 2018 to 2023 remains outstanding	The contract with Merton and Sutton includes parks activities – whilst Interment income over the covid period remained strong parks activity was strongly impacted	The Board needs to fully understand the decision they are being asked to make and the impact on current and future income levels	F	 Likelihood Impact		16-Feb-2024	6
<b>Control Actions</b>	<p>Idverde have offered to pay MSJC “an immediate credit of £503K as the full and final expectation for the four year period 2018-22”, officers have not progressed this proposal as they are awaiting additional information on the sums due under the original contract.</p> <p>Board Members need to be fully aware of the financial consequence of the decision they are being asked to make which will comprise a calculation of the sum due to the Board under the contract and the impact of the decision they are being asked to make. The information will also need to include legal advice.</p> <p>Officers are working with Idverde to identify the sums due under the original contract – it is envisaged that the Section 151 officers of both Merton and Sutton will need to approve the decision as the MSJC is a precepting Authority.</p>							<b>Date Provided</b>	16 Feb 2024	

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