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# Merton Council

## Merton and Sutton Joint Cemetery Board Agenda

### Membership

#### Councillors:

Councillor Agatha Mary Akyigyina OBE  
Councillor Hina Bokhari  
Councillor Caroline Charles  
Councillor Michael Paterson  
Councillor James Williscroft  
Councillor Rob Beck  
Councillor Paul Cole  
Councillor Sam Cumber

#### Substitute Members:

Councillor Cuma Sahar

**Date: Tuesday 21 June 2022**

**Time: 2.00 pm**

**Venue: Committee Room C, Merton Civic Centre**

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

All Press contacts: [communications@merton.gov.uk](mailto:communications@merton.gov.uk), 020 8545 3181

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## **Merton and Sutton Joint Cemetery Board Agenda**

### **21 June 2022**

1	Election of Chair and Vice Chair	
2	Apologies for Absence	
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#### **Note on declarations of interest**

Members are advised to declare any Disclosable Pecuniary Interest in any matter to be considered at the meeting. If a pecuniary interest is declared they should withdraw from the meeting room during the whole of the consideration of that matter and must not participate in any vote on that matter. For further advice please speak with the Managing Director, South London Legal Partnership.

# Agenda Item 4

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

## MERTON AND SUTTON JOINT CEMETERY BOARD

22 FEBRUARY 2022

(2.00 pm - 2.45 pm)

PRESENT Councillors Councillor David Williams (in the Chair),  
Councillor Drew Heffernan, Councillor Steve Cook,  
Councillor Agatha Mary Akyigyina, Councillor Nick Draper and  
Councillor Stephen Alambritis

ALSO PRESENT Zoe Church (Head of Business Planning) and John Bosley  
(Assistant Director Public Space Contracts and Commissioning)  
and Richard Seedhouse (Democratic Services Officer)

### ATTENDING

REMOTELY Zoe Church (Head of Business Planning)

#### 1 APOLOGIES FOR ABSENCE (Agenda Item 1)

Apologies for absence were received from Councillors Moral and Bokhari.

#### 2 DECLARATIONS OF PECUNIARY INTEREST (Agenda Item 2)

There were no declarations of pecuniary interest.

#### 3 MINUTES OF THE PREVIOUS MEETING (Agenda Item 3)

Paragraph 2 of Item 8, on p3 of the previous minutes should read "In response to questions from members, the Assistant Director Public Space assured members that officers would be writing to grave owners, would rectify the service's cost to make them safe and would engage with grave owners during that time with any unsafe memorials."

RESOLVED: That the minutes of the meeting of 22 June 2021 were agreed as amended above.

#### 4 CONTRACTOR REPORT (Agenda Item 5)

The contractor reported that works were underway to prepare the cemetery for Mothers' Day. Covid restrictions in the chapel meant that families were able to operate music through a Bluetooth speaker.

Health and Safety works were ongoing, Any headstones in Section M which had failed tests had now been rectified and work was ongoing in Section C.

In response to questions the Contractor confirmed that the Bluetooth speak would remain in the chapel as a permanent fixture and that the previous issues around headstones had been resolved.

RESOLVED: That the Committee reviewed the information and noted the content of the report.

## 5 CLIENT REPORT (Agenda Item 6)

The Assistant Director Public Spaces presented the Client report to update on progress since the last meeting of the Committee. Although Covid restrictions had interfered with progress, a lot of infrastructure issues had been resolved. In partnership with facilities management, works on sections M, F, X, MX and BX had been completed and section MU would be completed within this year.

The Department will present a breakdown of programme expenditure from the capital budget at the June meeting.

In response to questions the Assistant Director confirmed that headstones would be fixed in place with steel rods and that the fencing for the recycling centre would be part of next year's work plan.

RESOLVED:

A. That the Committee noted the continued positive work being undertaken by both the service provider's (Idverde) cemeteries management team and client officer team for the continued delivery of excellent services throughout the pandemic recovery period.

B. That the Committee noted and fed back on the programme of works for 2021/22.

C. That the Committee noted the next programme of works to remedy the headstones made safe by being laid down in Section MU.

## 6 BUDGET MONITORING 2021-22 AND REVENUE ESTIMATES 2022/23 (Agenda Item 4)

The Head of Financial Strategy and Capital presented the reports, noting in particular increased fees of 2.5%. In response to questions, the Assistant Director Public Spaces confirmed that an increase in fees now would prevent a spike in increases in later years. The risk of not increasing in line with inflation would mean that works would cost more than the service is able to recover in revenues. We also need to ensure that our rates for non-borough residents are not lower than the basic rates in neighbouring boroughs for their residents. There is a real risk that only increasing by 2.5% this year could lead to a requirement to increase fees by as much as 10% in a future year in order to catch up with inflation. An increase of 5% would cushion any requirement for a further increase next year.

The Head of Financial Strategy and Capital confirmed that last year's price increase of 1.5% was the first increase since 2017.

The Head of Financial Strategy and Capital confirmed that there would not be an advantage in repaying a loan early as it would limit the use of the money once received.

The Board voted to increase fees by 5% from 1 April 2022.

RESOLVED:

1. That the Board noted the current budgetary position for 2021/22 based on the end of January 2022 shown in Columns 1 to 5 of Appendix A
2. That the Board approved the Revenue Estimates for 2022/23 shown in Column 6 of Appendix A
3. That the precepts for the financial year ended 31 March 2023 be set at zero.
4. That the Board approved a price increase of 5% on Fees and Charges from 1 April 2022 as detailed in the revised Appendix H attached to these minutes (Revised Appendix H1 is also attached)
5. That the Board reviewed and approved the Risk Management Strategy and Risk Register (as at January 2022) attached as Appendix I

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## MERTON AND SUTTON JOINT CEMETERY BOARD

**Date:** 21 June 2022

**Agenda item:**

**Wards:** Borough Wide Merton and Sutton

**Subject:** Annual Governance Statement 2021/22

**Lead officer:** Zoe Church

**Lead member:**

**Forward Plan reference number:**

**Contact officer:**

### **Recommendation:**

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That the Annual Governance Statement be noted and agreed

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## **1 PURPOSE OF REPORT AND EXECUTIVE SUMMARY**

- 1.1 The Merton and Sutton Joint Cemetery Board (MSJCB) is required to prepare an Annual Governance Statement (AGS) for the year 2021/22. This statement is required in order to comply with Regulation 6 (1b) of the Accounts and Audit Regulations 2015. As a Joint Committee, MSJCB is one of the scheduled bodies for the purposes of these regulations.
- 1.2 This statement provides assurance to all stakeholders that MSJC business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.
- 1.3 MSJCB has approved and adopted a code of corporate governance, which is consistent with the seven principles (paragraph 3.2) and 21 sub-principles of the CIPFA/SOLACE Framework “Delivering Good Governance in Local Government (2016)”
- 1.4 The AGS explains how MSJCB has complied with the code and also meets the requirements of the 6(1b) Accounts and Audit Regulations 2015. It is worthy of note at this point that MSJCB utilises the systems and procedures of the London Borough of Merton (the Council/Authority) and as such utilises the work undertaken by this organisation to demonstrate good governance.

## **2 DETAILS**

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

## **3 The Governance Framework**

- 3.1 MSJCB has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the senior managers within Merton who have responsibility for the development and maintenance of the governance environment, the Head of Internal Audit's annual report, and also by comments made by the external auditors and other review agencies and inspectorates
- 3.2 Merton has established a Corporate Governance steering group and terms of reference agreed to undertake this review. Meetings have been held and an evidence pack compiled to review the seven principles which are:



- Principle 1: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- Principle 2: Developing the entity's capacity, including the capability of its leadership and the individuals within it
- Principle 3: Defining outcomes in terms of sustainable economic, social, and environmental benefits
- Principle 4: Managing risks and performance through robust internal control and strong public financial management.
- Principle 5: Implementing good practices in transparency, reporting, and audit to deliver effective accountability
- Principle 6: Ensuring openness and comprehensive stakeholder engagement
- Principle 7: Determining the interventions necessary to optimise the achievement of the intended outcomes

#### **4 ALTERNATIVE OPTIONS**

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

#### **5 CONSULTATION UNDERTAKEN OR PROPOSED**

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

#### **6 TIMETABLE**

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

#### **7 FINANCIAL, RESOURCE AND PROPERTY IMPLICATIONS**

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

#### **8 LEGAL AND STATUTORY IMPLICATIONS**

- 8.1 The AGS is a statutory requirement.

#### **9 HUMAN RIGHTS, EQUALITIES AND COMMUNITY COHESION IMPLICATIONS**

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

**10. CRIME AND DISORDER IMPLICATIONS**

10.1 None for the purposes of this report.

**11. RISK MANAGEMENT AND HEALTH AND SAFETY IMPLICATIONS**

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

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

12.1 Appendix I: Annual Governance Statement 2021/22

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

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

### ANNUAL GOVERNANCE STATEMENT 2021/22

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

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

- 1.1 In Merton demonstrating this core principle the joint Board draws heavily on the constitution, formal committees and systems established within Merton Council. The Overview and Scrutiny Commission and Panels are responsible for holding the executive to account, influencing the decision-making process, and shaping the development of new policy.
- 1.2 The key principles of scrutiny in Merton, set out in the scrutiny handbook, are that it should be member-led, consensual, evidence-based, and relatively informal. The handbook also contains advice for councillors and officers on their respective roles, guidance, and practical steps on how to achieve successful scrutiny. It is based on experience of scrutiny in Merton, best practice research and examples from other local authorities.
- 1.3 The Standards and General Purposes Committee has overall responsibility for promoting corporate governance and ensuring controls are adequate and working effectively. The Committee is also concerned with the promotion and maintenance of high standards of conduct within Merton; the enforcement of the Member Code of Conduct; and advising Merton on ethical governance matters. The Committee monitors the registers maintained in relation to gifts and hospitality received by councillors and offered to and accepted by staff. The Committee comprises twelve members, and Merton's two Independent Persons regularly attend as observers. The Board dovetails with these arrangements
- 1.4 The Standards and General Purposes Committee fulfils the role of an Audit Committee in accordance with CIPFA recommended best practice, and this committee has overall responsibility for ensuring controls are adequate and working effectively. The Boards accounts are reviewed by both internal and external audit prior to sign off.

#### **Principle 2: Developing the entity's capacity, including the capability of its leadership and the individuals within it**

- 2.1 The Board via Merton has adopted codes of conduct for its staff and its Members (Sutton Members would be covered by their own Council's arrangements), including co-opted members. These are provided to all staff as they are inducted into the organisation. Members and co-opted members sign an undertaking to abide by their Code of Conduct at the point of their election or appointment. These Codes are always available for reference and reminders and training are provided as necessary.

- 2.2 Members' induction training is undertaken after each local government election. In addition, an on-going programme of training and awareness is available for Members with formal and informal events each year, including all major changes in legislation and governance issues. Details of training provided are also reported to the Standards and General Purposes Committee.
- 2.3 A corporate induction programme is delivered to all new staff joining both councils, supplemented by department specific elements. In addition, further developmental needs are identified through each Council's Appraisal Scheme.

**Principle 3: Defining outcomes in terms of sustainable economic, social, and environmental benefits. Determining the interventions necessary to optimise the achievement of the intended outcomes**

- 3.1 Following a 2019 Local Government Association peer review and the impact of Covid-19, Merton developed a single, co-ordinated change programme. The Recovery and Modernisation Programme (R&MP) is a Merton council wide programme of improvement, both internal and within the local community. The programme consists of various work streams which are expected to deliver benefits to Merton (and the Board) through change. The R&MP has three broad connected objectives:
- Developing and embedding the opportunities and benefits already evident through the experience of responding to the pandemic
  - Re-imagining, re-thinking and redesigning operating models
  - Delivering substantial improvements, efficiencies, and savings.
- 3.2 The Recovery and Modernisation programme (R&MP) is overseen by Merton's Corporate Management Team. The R&M Governance Framework has a Change Board within each of the four Merton's Council departments, and 9 cross-cutting workstreams. Information from each Change Boards feeds into the R&MP Board who have responsibility for the strategic leadership and oversight of the Modernising Merton Programme.
- 3.3 Early in 2021 the Merton commissioned a company to assist with developing and delivering a borough wide engagement programme called 'Your Merton'. The engagement took place from April to August 2021. It was made up of four distinct but complementary strands: • Residents Perception survey; • Open access digital platform – Commonplace; • Focus groups delivered on our behalf by local VCS groups In-depth deliberative workshops with residents.

#### **Principle 4: Managing risks and performance through robust internal control and strong public financial management**

- 4.1 The financial management of Merton and the Board is conducted in accordance with the Financial Regulations set out in the Constitution. Merton has designated the Director of Corporate Services, as the Chief Financial Officer in accordance with Section 151 of the Local Government Act 1972. The financial strategy ensures the economical, effective and efficient use of resources including a financial management process for reporting Merton's financial standing. Merton's financial management arrangements conform to the requirements of the CIPFA statement on the Role of the Chief Financial Officer in Local Government (CIPFA 2016). A new Financial Management code was introduced by Cipfa which is effective from April 2022.
- 4.2 The Board's annual financial planning process includes comprises two meetings one to review the budget (February) and one to review the outturn position (June). The June meeting also revises the annual budget, if appropriate.
- 4.3 Merton has a risk management process to identify, assess and manage those significant risks to the it's objectives including the risks of its key strategic partnerships. The risk management process includes a risk management strategy, corporate and directorate risk registers. Key corporate risks are regularly reviewed by the Corporate Risk Management Group, Corporate Management Team and an annual report is presented to the Standards and General Purposes Committee. An Internal Audit review on the effectiveness of Merton's risk management arrangements was undertaken in 2019/20 and provided a substantial assurance. The Board's approach to Risk Management dovetails with the systems established by Merton and the Board's Risk Register is reviewed at each Meeting of the Board.
- 4.4 Business Continuity and Disaster Recovery Plans were reviewed and updated in 2020/21 as a result of the current Covid-19 pandemic. Again, the Board benefits from these reviews and arrangements.

#### **Principle 5: Implementing good practices in transparency, reporting, and audit to deliver effective accountability**

- 5.1 Merton's commitment to openness and transparency to publish data is freely available on its website.
- 5.2 Merton publishes most of the information specified by the governments Open Data requirements on the it's Open Data webpage. An Internal Audit review of compliance with the Transparency Agenda was undertaken in 2021/22 and provided a substantial assurance.

- 5.3 Under the Freedom of Information (FOI) Act, a public authority must respond to an FOI request within 20 working days. To ensure that concerns or complaints from the public can be raised, Merton has an established formal complaints policy which sets out how complaints can be made, what should be expected and how to appeal, the latest policy was last reviewed in April 2017, and is currently under review to bring it in line with the Ombudsman guidance that was issued in October 2020, to be available during 2022/23.
- 5.4 Declaration of Interests (officers) form and guidance was updated during 2020/21. The gifts and hospitality guidance and process are due to be reviewed in 2020/21.
- 5.5 A whistleblowing policy has been adopted to enable staff, partners and contractors to raise concerns of crime or maladministration confidentially. This has been designed to enable referrals to be made without fear of being identified. These arrangements are part of ensuring effective safeguarding, counter-fraud and anti-corruption arrangements are developed and maintained in Merton.
- 5.6 The Whistleblowing Policy was reviewed and updated for approval at S&SP November 2020 committee. Regular Fraud update reports were presented to the Standards and General Purposes committee.
- 5.7 Merton maintains an effective Internal Audit service that has operated, in accordance with the Public Sector Internal Audit Standards. Merton's assurance arrangements conform to the governance requirements of the *CIPFA Statement on the Role of the Head of Internal Audit* (2019). An internal Public Sector Internal Audit Standards review for 2019/20 of the Internal Audit service concluded that the service is satisfactory and fit for purpose. A five-year external review was also undertaken in May 2018 and provided a compliance assurance.
- 5.8 Internal audit is responsible for monitoring the quality and effectiveness of internal controls. Using Merton's risk registers and an audit needs assessment, a plan of internal audit work is developed. The outcome of the internal audit risk-based work is reported to Directors and regularly to the Standards and General Purposes Committee. Implementation of recommendations is monitored, and progress reported. Regular Fraud update reports are presented to the Standards and General Purposes committee by the SWLFP. The Anti-Fraud and Corruption strategy is due to be reviewed in 2022/23.
- 5.9 Where appropriate the Board benefits from these arrangements

## **Principle 6: Ensuring openness and comprehensive stakeholder engagement**

- 6.1 In 2021/22, Merton undertook a large engagement exercise to find out what matters most to those who live and experience daily life in the borough, to hear views on what matters most to people and what they want from Merton in the future. 2,500 responses were received which will shape the ambition and priorities of Merton as set out in its 21/22 business plan, under the heading 'Merton 2030'.

- 6.2 The Merton Compact is monitored by the Compact Board, comprising of representatives from public bodies including Merton Council (political and officer), Merton CCG, the police, the Fire Brigade and South Thames College and local representatives from the voluntary, community and faith sector. A dispute resolution procedure has been developed to help organisations through the difficulties associated with disputes and disagreements. This group did not meet in 2020/21.
- 6.3 Merton has continued to work with partners, local and regional authorities across London and government through London emergency planning arrangements. The Chief Executive co-ordinator of the response in South West London and is Merton's representative on the London-wide local government response team,
- 6.4 Where appropriate the Board benefits from these arrangements

## **7 Review of effectiveness**

- 7.1 The Board has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the senior managers within Merton who have responsibility for the development and maintenance of the governance environment, standards and general purposes committee, the Head of Internal Audit annual report, and also by comments made by the external auditors and other review agencies and inspectorates and others as appropriate. As the Board utilises Merton's arrangements they benefit from the outcomes and developments from this review.
- 7.2 The review has shown that the governance framework is consistent with the principles of the CIPFA / SOLACE best practice framework and the examples of the arrangements that should be in place. Internal Audit has reviewed the effectiveness of the system of internal control for 2021/22. The Head of Internal Audit opinion based on this work, is that the system of internal control is generally sound and effective. Controls to manage principal risks are monitored by service managers.

## **8 Internal Audit Outcomes**

- 8.1 The Head of Audit is required to provide Merton with an opinion on the adequacy and effectiveness of the internal control environment. In the Annual Report on the work of Internal Audit during 2021/22 the Head of Internal Audit is satisfied that sufficient internal audit work has been undertaken to draw a reasonable conclusion as to the adequacy and effectiveness of Merton's control environment.
- 8.2 The review of the governance framework in place at the London Borough of Merton (that is utilised by the Board), concluded that it is fit for purpose in accordance with the governance framework.

## 9 Improvement Plan 2021-22

9.1 The improvement actions below have been undertaken during 2021/22:

<b>Action</b>	<b>Lead</b>	
Review of Roles and Responsibilities	Client Side Officer	<b>Ongoing</b> This review made limited progress during 2021-22 due to staff vacancies carried forward into 2022/23.
<b>Covid 19</b>	Client Side Officer/Treasurer	This has been completed

## 10 Improvement Plan 2022-23

10.1 The improvement actions below have been identified as part of the AGS:

<b>Action</b>	<b>Lead</b>	
Review of Roles and Responsibilities	Client Side Officer	<b>Ongoing</b> Carried forward from 2021/22

11. **Chair of the Board**

**Clerk to the Board**



## Committee: MERTON AND SUTTON JOINT CEMETERY BOARD

**Date:** 21 June 2022

**Wards:** Borough Wide Merton and Sutton

**Subject:** ABSTRACT OF ACCOUNTS 2021/22

**Lead officer:** Zoe Church

### Recommendations:

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- A. To receive and approve the Draft Abstract of Accounts for 2021-22
  - B. To approve the use of Merton's Internal Audit to formally sign off the Board's Accounts for this and future financial years
  - C. To approve the Annual Audit Return for 2021-22 (Appendix E), if required
  - D. To approve the revised revenue estimates for 2022/23 in Appendix I
  - E. Review and Agree the Risk Register as at June 2022 in Appendix J.
- 

### 1. Purpose of report and executive summary

1.1 This report presents MSJCB's Accounts for 2021-22 which comply with the CIPFA Accounting Code of Practice which is compliant with International Financial Reporting Standards (IFRS). In addition, this report proposes a revised 2022-23 Budget for Approval

1.2 The accounts will be available for public inspection from between Monday 11<sup>th</sup> July 2022 to Monday 19<sup>th</sup> July 2022 for 6 weeks.

### 2. Details

2.1 The statement of accounts for 2021-22 are attached to this report. It includes the details of actuals for 2020/2021 for comparison purposes. The accounts are subject to external audit. The cemetery has made a surplus this year of £140,856.

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

Area	Variance £	Reason
Employees	(7,286)	Pension Charges lower than budgeted
Running Expenses	(3,613)	Main areas underspending when compared to the budget are Building Maintenance, Legal Charges and Consultants
Special Projects	(80,523)	Memorials Budget of £30k is unspent, Greenhouse Demolition Budget £10k unspent and Bearer Beams Budget overspent by £10k
Income	(133,632)	Surplus Income 20-21 £127k higher than estimated last year and surplus income 21-22 estimated at £77k

(225,055)

## 2.2 Breakdown of Debtors/Pre Payments

The table below provides a breakdown of debtors and pre payments as at 31<sup>st</sup> March 2021 and 31<sup>st</sup> March 2022

31/03/2021	SUNDRY DEBTORS AND PRE PAYMENTS	31/03/2022
70,939	Idverde Guaranteed Income Due February & March	70,939
123,145	Idverde Income Share above the threshold 2018/19	115,000
27,098	Idverde Income Share above the threshold 2019/20	88,000
150,000	Estimated Idverde Income Share above the threshold 2020/21	150,000
0	Estimated Idverde Income Share above the threshold 2021/22	77,000
<b>371,181</b>		<b>500,939</b>
	<b>SUNDRY CREDITORS</b>	
5,000	Surrey County Council - Pension	2,307
200	Gutter Clearance	0
487	Tree Works	0
263	Legal Charges March 2021	0
0	Clerking/Surveying	2,514
0	Gas	302
0	Special Projects Management Fees	18,945
0	Bearer Beams	15,423
<b>5,950</b>		<b>39,491</b>

## 2.3 Fund balances and reserves

2.3.1 Members should note the overall level of the Common Fund Balance to be £1,516,995.

## 2.4 Audit Arrangements

2.4.1 Under current regulations MSJC is deemed a joint committee. With effect from the financial year 2015/16 onwards, joint committees no longer have a statutory obligation to prepare accounts that are then audited by a firm appointed by the Audit Commission. The Audit Commission Act 1998, which required the accounts of joint committees to be subject to audit, has been repealed with effect from 1 April 2015. The Local Audit and Accountability Act 2014, introducing new local public audit arrangements, does not apply to joint committees.

2.4.2 From 1 April 2015 any expenditure overseen by a joint committee will only be subject to a statutory audit as part of the main accounts of constituent audited bodies. This means the external audit of the MSJC will be covered by the external audit of the London Borough of Merton's accounts. Sutton's Internal Audit Service have successfully signed off the accounts of Bandon Hill Cemetery Joint Committee (which is also a joint committee) for a number of years. Officers propose a similar approach for MSJC.

2.4.3 To continue to provide assurance over the financial controls an internal audit has been conducted on the Cemetery accounts for 2021/22. A statement of assurance by Merton's Chief internal Auditor can be found on the next page:

“The London Borough of Merton Internal Audit service, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2022. The Council’s financial systems have been examined and the Head of Internal Audit confirms that the Merton and Sutton Joint Cemetery statements of account for 2021/22 are in accordance with its financial records.”

2.4.1 To minimise risk in the first year of adopting it is proposed that Appendix E is be signed off at the meeting so that it may be progressed if required

**2.5` Revised Estimates 2022-23**

2.5.1 Attached as Appendix I is the Revised Estimates for the Cemetery for 2022-23 for approval by the Board.

**3. Alternative options**

3.1 None for the purposes of this report

**4. Consultation undertaken or proposed**

4.1 None for the purposes of this report

**5. Timetable**

5.1 None for the purposes of this report

**6. Financial, resource and property implications**

6.1 As contained in the body of the report

**7. Legal and statutory implications**

7.1 None for the purposes of this report

**8. Human rights, equalities and community cohesion implications**

8.1 None for the purposes of this report

**9. Risk management and health and safety implications**

9.1 Attached as Appendix J.

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

Appendices	<p>A – Movement in Reserves          B – Balance Sheet as at 31 March 2022          C – Income and Expenditure Account 2021-22          D – Cash Flow Statement          E – Copy of Annual Return 2021-22 to Auditors          F – Asset Register          G – Precept History          H – Loan Repayment Schedule          I – Revised 2022/23 Estimates          j – Risk Register June 2022</p>
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**11. Background Papers – the following documents have been relied on in drawing up this report but do not form part of the report**

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

**12. Contacts**

- Report author:
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- London Borough of Merton:
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  - Tel: 020 8274 4901

**MERTON AND SUTTON JOINT CEMETERY BOARD**

**ABSTRACT OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022**

Treasurer of the Board  
Merton Civic Centre  
London Road  
Morden  
Surrey  
SM4 5DX

## **MERTON AND SUTTON JOINT CEMETERY BOARD**

### **ABSTRACT OF ACCOUNTS 2021/22**

#### **STATEMENT OF MAIN ACCOUNTING PRINCIPLES**

The accounts have been prepared in accordance with the latest Accounts and Audit Regulations. There was a change in the basis of accounting during 1995/96. In prior years accounts have been prepared on an income and expenditure basis. Since 1996/97, the accounts have been prepared on an accruals basis. The Revenue Account therefore includes all sums due to the Board in respect of the financial year and all sums payable for work done or goods received during the year.

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

Capital expenditure defined as expenditure relating to assets in excess of £1,000. Capital expenditure is financed from the capital fund and loans, the redemption of which is provided for by the annual setting aside of sums in the Movement of Reserves Statement to repay the principal and the charging of interest on the loan in the revenue account.

A precept can be levied on the London Boroughs of Merton and Sutton to meet the net expenditure of the Board (after adjusting for contributions to or from balances held in the Board's Common Fund). No precept was levied in 2021-22. This is to be reviewed in the 2023-24 budget setting process.

## AREA OF CEMETERY'S LAND

Areas	Narrative	Acres
N/A	Utilised for Burial Purposes	26.35
B, B1 & C	Let for stabling and grazing of horses	24.74
C1	Grazing land	1.34
A	Let to Royal Borough of Kingston-upon-Thames for school playing fields	2.64
CC	ARQIVA	0.03
	Idverde	
	Service Tenancy	n/a
<b>Total</b>		<b>55.10</b>

**MSJCB Movement in Reserves Statement 1 April 2020 to 31 March 2021**

Fund Narrative	Common Fund	Capital Adjustment Account	Revaluation Reserve Account	Total
Balance at 1 April 2020 b/fwd	(1,024,708)	(408,262)	0	(1,432,970)
(Surplus)/Deficit of the Year	(351,432)			(351,432)
<b>Adjustments between statutory Accounting and Proper Accounting Practice</b>				
Depreciation	82,122	(82,122)		0
<b>Appropriations</b>				
Provision for loan repayment	(70,532)	70,532		0
Minimum Revenue Provision	(11,590)	11,590		0
<b>Balance at 31 March 2021 c/fwd</b>	<b>(1,376,140)</b>	<b>(408,262)</b>	<b>0</b>	<b>(1,784,402)</b>

**MSJCB Movement in Reserves Statement 1 April 2021 to 31 March 2022**

Fund Narrative	Common Fund	Capital Adjustment Account	Revaluation Reserve Account	Total
Balance at 1 April 2021 b/fwd	(1,376,140)	(408,262)	0	(1,784,402)
(Surplus)/Deficit of the Year	(140,856)			(140,856)
<b>Adjustments between statutory Accounting and Proper Accounting Practice</b>				
Depreciation	82,121.66	(82,122)		0
<b>Appropriations</b>				
Provision for loan repayment	(70,533)	70,533		0
Minimum Revenue Provision	(11,589)	11,589		0
Contribution to Capital Fund				
<b>Balance at 31 March 2022 c/fwd</b>	<b>(1,516,995)</b>	<b>(408,262.00)</b>	<b>0</b>	<b>(1,925,258)</b>



## Merton and Sutton Joint Cemetery Board

### Balance Sheet as at 31st March 2022

31st March 2021		31st March 2022
£		£
	<b>LONG TERM ASSETS</b>	
1,431,547	Other Land and Buildings	1,406,084
68,111	Vehicles, Plant and Equipment	60,724
<u>1,499,658</u>		<u>1,466,808</u>
	<b>CURRENT ASSETS</b>	
371,181	Sundry Debt Bdy Ext Centr Gov	500,939
0	General Revenue Debtors	0
0	Accrual - Bodies Ext Centr Gov	0
0	Sundry Creditors	0
1,118,577	Cash Balance	1,125,534
<u>1,489,759</u>		<u>1,626,473</u>
	<b>CURRENT LIABILITIES</b>	
(5,950)	Accrual - Pub Corp & Trust Fnd	(39,491)
	<b>LONG TERM LIABILITIES</b>	
(599,533)	Loans from London Borough of Merton	(564,266)
(599,533)	Loans from London Borough of Sutton	(564,266)
<u>(1,199,066)</u>		<u>(1,128,533)</u>
<u>1,784,402</u>	<b>NET ASSETS</b>	<u>1,925,257</u>
	<b>UNUSABLE RESERVES</b>	
(408,262)	Capital Adjustment Account	(408,262)
	<b>USABLE RESERVES</b>	
(1,376,140)	Common Fund	(1,516,995)
<u>(1,784,402)</u>	<b>TOTAL RESERVES</b>	<u>(1,925,257)</u>
<b>31/03/2021</b>	<b>SUNDRY DEBTORS AND PRE PAYMENTS</b>	<b>13/0/2022</b>
70,939	Idverde Guaranteed Income Due February & March	70,939
123,145	Estimated Idverde Income Share above the threshold 2018/19	115,000
27,098	Estimated Idverde Income Share above the threshold 2019/20	88,000
150,000	Estimated Idverde Income Share above the threshold 2020/21	150,000
0	Estimated Idverde Income Share above the threshold 2021/22	77,000
<u>371,181</u>		<u>500,939</u>
	<b>SUNDRY CREDITORS</b>	
5,000	Surrey County Council - Pension	2,307
200	Gutter Clearance	0
487	Tree Works	0
263	Legal Charges March 2021	0
0	Clerking/Surveying	2,514
0	Gas	302
0	Special Projects Management Fees	18,945
0	Bearer Beams	15,423
<u>5,950</u>		<u>39,491</u>

## Merton and Sutton Joint Cemetery Board

### Income and Expenditure Account for the Year Ended 31st March 2022

Actual 2020/21	Description	Revenue Estimate 2021/22	Actual 2021/22	Variance Actual to Estimate	Variance Actual 19-20 to Actual 20-21	
<b>Employees</b>						
4,346	Salaries	4,860	5,267	407	921	
5,000	Super Fund Revaluation Costs	5,000	(2,693)	(7,693)	(7,693)	Top Up Pension Charges lower than expected
<b>9,346</b>	<b>Total Employees</b>	<b>9,860</b>	<b>2,574</b>	<b>(7,286)</b>	<b>(6,773)</b>	
<b>Running Expenses</b>						
4,687	Building Improvements/Maintenance	4,500	1,840	(2,660)	(2,847)	Spend focussed on special projects
2,604	Gas	3,000	4,214	1,214	1,610	
2,920	Electricity	3,000	3,836	836	916	
16,505	NNDR	20,960	20,631	(329)	4,126	
	0 Use of Water	0	0	0	0	
230,969	Contractor/Client Side Costs	230,259	231,217	958	247	
	279 Printing and Stationery	500	0	(500)	(279)	
	0 Purchase of Graves	0	0	0	0	
22,810	Management and Administration	23,130	23,130	0	320	
1,300	External Audit Fees	1,500	1,600	100	300	
1,500	Consultants	1,000	0	(1,000)	(1,500)	No consultants engaged in year
6,000	Insurance Premiums	6,090	6,090	0	90	
	263 Internal Legal Hard Charge	2,000	43	(1,957)	(220)	
	965 Telephone - Call Charges	1,000	726	(274)	(239)	
44,054	Interest Paid	41,610	41,608	(2)	(2,446)	
82,122	Depreciation	82,120	82,121.66	2	0	
<b>416,977</b>	<b>Total Running Expenses</b>	<b>420,669</b>	<b>417,056</b>	<b>(3,613)</b>	<b>79</b>	
<b>Special Projects</b>						
0	Restructuring	0	0	0	0	
0	Memorials	30,000	0	(30,000)	0	Budget has been c/f to 2022-23
0	Demolition of Greenhouse	10,000	0	(10,000)	0	Project is not being progressed
0	Roads and Footpaths	20,000	24,927	4,927	24,927	
0	New Bearer Beams	45,000	0	(45,000)	0	
0	Replacement Bearer Beams	140,000	139,550	(450)	139,550	
<b>0</b>	<b>Total Special Projects</b>	<b>245,000</b>	<b>164,477</b>	<b>(80,523)</b>	<b>164,477</b>	
<b>426,323</b>	<b>Total Expenditure</b>	<b>675,529</b>	<b>584,106</b>	<b>(91,423)</b>	<b>157,783</b>	
<b>Income</b>						
(43,857)	Rental Income	(43,900)	(42,990)	910	256	
(724,895)	Interment Fees	(545,000)	(674,616)	(129,616)	(10,059)	Debtors breakdown of adjustments to this code other than £545 guaranteed income.
(9,003)	Interest Income	(2,430)	(7,356)	(4,926)	(765)	
<b>(777,755)</b>	<b>Total Income</b>	<b>(591,330)</b>	<b>(724,962)</b>	<b>(133,632)</b>	<b>(10,568)</b>	
<b>(351,432)</b>	<b>Transfer to Reserves</b>	<b>84,199</b>	<b>(140,856)</b>	<b>(225,055)</b>	<b>147,215</b>	

## Merton and Sutton Joint Cemetery Board

**(2) COMMON FUND**

1,024,708 Balance Brought Forward	1,376,140
0 Contribution to - London Borough of Merton	0
0 Contribution to - London Borough of Sutton	0
<u>1,024,708</u>	<u>1,376,140</u>
351,432 Add Surplus (Deficit) for the year	140,856
11,590 Transfer depreciation to capital adjustment account	11,589
Loss on Disposal	
70,532 Provision for Repayment of Loan	70,533
(82,122) Minimum Revenue Provision	(82,122)
0 Transferred from Maintenance of Graves Fund	0
0 Transferred from Capital Fund	0
0 Transferred from Graves Maintained in Perpetuity	0
 <u><b>1,376,140 Common Fund Balance</b></u>	 <u><b>1,516,995</b></u>

**Merton and Sutton Joint Cemetery Board**  
**Cashflow Statement for the Year Ended 31st March 2022**

<b>MSJCB Cash Flow Statement 2020-21</b>	<b>£</b>
Net (surplus) or deficit on the provision of services	<b>(351,432)</b>
Adjustment to the net surplus or (deficit) on the provision of services for non-cash movements	
Add Depreciation	<b>(82,122)</b>
Add Accrual	180,242
Less Prepayment	31,050
Adjustment for cash items not in the net surplus or (deficit) on the provision of services	0
Adjustments for items included in the net surplus or (deficit) on the provision of services that are investing and financing activities	0
<b>Net cashflows from Operating Activities</b>	<b>(222,261)</b>
Investing activities	0
Financing activities	70,533
<b>Net increase or decrease in cash and cash equivalents</b>	<b>(151,728)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>(966,850)</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>(1,118,578)</b>

<b>MSJCB Cash Flow Statement 2021-22</b>	<b>£</b>
Net (surplus) or deficit on the provision of services	<b>(140,856)</b>
Adjustment to the net surplus or (deficit) on the provision of services for non-cash movements	
Add Depreciation	<b>(32,850)</b>
Add Accrual	129,758
Less Prepayment	<b>(33,541)</b>
Adjustment for cash items not in the net surplus or (deficit) on the provision of services	0
Adjustments for items included in the net surplus or (deficit) on the provision of services that are investing and financing activities	0
<b>Net cashflows from Operating Activities</b>	<b>(77,490)</b>
Investing activities	70,533
Financing activities	0
<b>Net increase or decrease in cash and cash equivalents</b>	<b>(6,957)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>(1,118,578)</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>(1,125,534)</b>

# Joint Committees

## Annual return for the financial year ended 31 March 2022

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

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

### Completing your annual return

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

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

Send the annual return, together with your bank reconciliation as at 31 March 2022, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to us, PKF Littlejohn LLP, by the due date.

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

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

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

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

# Section 1 – Annual governance statement 2021/22

We acknowledge as the members of

Enter name of reporting joint committee

Merton and Sutton Joint Cemetery

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2022, that:

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

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

MINUTE REFERENCE

dated DD/MM/YYYY

Signed by:

Chair SIGNATURE REQUIRED

dated DD/MM/YYYY

Signed by:

Clerk SIGNATURE REQUIRED

dated DD/MM/YYYY

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

## Section 2 – Accounting statements 2021/22 for:

Enter name of reporting joint committee here:

£ Merton and Sutton Joint Cemetery RE

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
			Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
1 Balances brought forward	1,120,790	1,483,810	Total balances and reserves at the beginning of the year as recorded in the joint committee's financial records. Value must agree to Box 7 of previous year.
2 (+) Income from local taxation and/or levy	0	0	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring joint committee. Excluding any grants received.
3 (+) Total other receipts	777,755	724,962	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	9,346	2,574	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5 (-) Loan interest/capital repayments	114,587	112,141	Total expenditure or payments of capital and interest made during the year on the joint committee's borrowings (if any).
6 (-) All other payments	290,801	507,074	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7 (=) Balances carried forward	1,483,810	1,586,982	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	1,118,577	1,125,534	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>to agree with bank reconciliation.</b>
9 Total fixed assets plus other long term investments and assets	1,499,658	1,466,808	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the joint committee as at 31 March
10 Total borrowings	1,199,066	1,128,533	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

I certify that for the year ended 31 March 2022 the accounting statements in this annual return present fairly the financial position of the Joint Committee and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

SIGNATURE REQUIRED

Date DD/MM/YYYY

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair of meeting approving these accounting statements:

SIGNATURE REQUIRED

Date DD/MM/YYYY

## Section 3 – Review report 2021/22 Certificate

We present the findings from our review of the annual return for the year ended 31 March 2022 in respect of:

Enter name of reporting joint committee here:

Merton and Sutton Joint Cemetery HERE

### Respective responsibilities of the Joint Committee and the reviewer

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

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on various governance matters in accordance with generally accepted good practice.

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

### Report

Matters arising from our review

(continue on a separate sheet if required)

Reviewer signature

Reviewer

PKF Littlejohn LLP

Date



## Section 4 – Annual internal audit report 2021/22 to

Enter name of reporting joint committee here:

Merton and Sutton Joint Cemetery

The Joint Committee's internal audit service provider, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2022.

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

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

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

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

Name of person who carried out the internal audit:

PRINT NAME

Signature of person who carried out the internal audit:

SIGNATURE REQUIRED

Date: DD/MM/YYYY

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

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

## Guidance notes on completing the 2021/22 annual return

1. Make sure that your annual return is complete (i.e. no empty red boxes), and is properly signed and dated. Avoid making any amendments to the completed return. But, if this is unavoidable, make sure the amendments are drawn to the attention of and approved by the joint committee, properly initialled and an explanation provided to us. Annual returns containing unapproved or unexplained amendments will be returned and may incur additional costs.
2. Use the checklist provided below. Use a second pair of eyes, perhaps a member or the Chair, to review your annual return for completeness before sending it to us.
3. Do not send us any information not specifically asked for. Doing so is not helpful. However, you must notify us of any change of Clerk, Responsible Financial Officer or Chair.
4. Make sure that the copy of the bank reconciliation which you send with the annual return covers all your bank accounts. If the joint committee holds any short-term investments, note their value on the bank reconciliation. We must be able to agree your bank reconciliation to Box 8 on the Accounting statements. You must provide an explanation for any difference between Box 7 and Box 8.
5. Explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. We want to know that you understand the reasons for all variances. Include a complete analysis to support your explanation.
6. If we have to review unsolicited information, or receive an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which we will make a charge.
7. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
8. Do not complete section 3. We will complete it at the conclusion of our work.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All red boxes have been completed?	✓
	All information requested has been sent with this annual return?	✓
Section 1	For any statement to which the response is 'no', an explanation is provided?	✓
Section 2	Approval by the joint committee confirmed by signature of Chair of meeting approving the accounting statements?	✓
	An explanation of significant variations from last year to this year is provided?	✓
	Bank reconciliation as at 31 March 2022 agrees to Box 8?	✓
	An explanation of any difference between Box 7 and Box 8 is provided?	✓
Section 4	All red boxes completed by internal audit and explanations provided?	✓

## CAPITAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

## Capital and Finance leases

There are no finance leases as at 31st March 2021

	Valuation to 31/3/2020 £	Depreciation at 31/03/2020 £	Disposals during year £	Additions during year £	Valuation at 31/3/2021 £	
Land acquired from constituent authorities -						
Carshalton UDC	22,220	0.00			22,220	
Merton & Morden UDC	29,975	0.00			29,975	
acquired from Merton & Morden UDC	18,621	0.00			18,621	
Layout of new section	3,435	107.33			3,327	
Superintendent's house & office	3,025	94.52			2,930	
Waiting room and lavatories	22,463	165.75			22,297	
Drawing room for works staff	163	5.10			158	
Greenhouses	2,187	68.33			2,118	
Chapel	25,948	301.99			25,646	
Chapel heating	381	11.91			369	
Layout of Roman Catholic section	688	21.50			667	
Potting shed conversion	137	68.60			69	
Cemetery extension	1,269,605	70,532.00			1,199,073	
Mess room	3,089	96.53			2,993	
Boundary Wally, Layout, Fencing & Elect. Works	104,346	3,260.81			101,085	1,431,547
Cemetery Grounds	10,524	876.97			9,647	
Sub Transformer	21,403	1,783.59			19,619	
Store shed	28	14.07			14	
New Boilers	42,651	4,265.06			38,385	
Repairs to Service Yard & Storage	895	447.61			448	68,112.47
<b>TOTAL</b>	<b>1,581,781</b>	<b>82,121.66</b>	<b>0</b>	<b>0</b>	<b>1,499,660</b>	<b>1,499,660</b>
Land and Buildings	1,506,282	74,734.37	0	0	1,431,548	
Vehicles, Plant and Equipment	75,499	7,387.29	0	0	68,110	
	<b>1,581,780</b>	<b>82,121.66</b>	<b>0</b>	<b>0</b>	<b>1,499,659</b>	

## CAPITAL ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31ST MARCH 2022

## Capital and Finance leases

There are no finance leases as at 31st March 2022

	Valuation to 31/3/2021 £	Depreciation at 31/03/2022 £	Disposals during year £	Additions during year £	Valuation at 31/3/2022 £	
Land acquired from constituent authorities -						
Carshalton UDC	22,220	0			22,220	
Merton & Morden UDC	29,975	0			29,975	
acquired from Merton & Morden UDC	18,621	0			18,621	
Layout of new section	3,327	107			3,220	
Superintendent's house & office	2,930	95			2,835	
Waiting room and lavatories	22,297	166			22,131	
Drawing room for works staff	158	5			153	
Greenhouses	2,118	68			2,050	
Chapel	25,646	302			25,344	
Chapel heating	369	12			357	
Layout of Roman Catholic section	667	22			645	
Potting shed conversion	69	69			0	
Cemetery extension	1,199,073	70,540			1,128,533	
Mess room	2,993	97			2,896	
New Bearer Beams	0	0		49,271.18	49,271	
Boundary Wally, Layout, Fencing & Elect. Works	101,085	3,253			97,833	1,406,084
Cemetery Grounds	9,647	877			8,770	
Sub Transformer	19,619	1,784			17,836	
Store shed	14	14			0	
New Boilers	38,385	4,267			34,119	
Repairs to Service Yard & Storage	448	448			0	60,723.68
<b>TOTAL</b>	<b>1,499,660</b>	<b>82,123</b>	<b>0</b>	<b>49,271</b>	<b>1,466,808</b>	<b>1,466,808</b>
Land and Buildings	1,431,547	74,734	0	49,271	1,406,084.18	
Vehicles, Plant and Equipment	68,111	7,389	0	0	60,723.68	
	<b>1,499,659</b>	<b>82,123</b>	<b>0</b>	<b>49,271</b>	<b>1,466,808</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	153,926	36,761	79,444	42,194
1995	379	231,725	167,181	64,544	79,444	36,261

## 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
		£	£	£	£	£
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

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

<b>Merton Loan</b>																										
<b>Interest</b>		3.47% as at June 2013																								
<b>Repayment Period</b>		25 Years																								
<b>Total Original Loan</b>		881,664																								
	Year 1 2013/14	Year 2 2014/15	Year 3 2015/16	Year 4 2016/17	Year 5 2017/18	Year 6 2018/19	Year 7 2019/20	Year 8 2020/21	Year 9 2021/22	Year 10 2022/23	Year 11 2023/24	Year 12 2024/25	Year 13 2025/26	Year 14 2026/27	Year 15 2027/28	Year 16 2028/29	Year 17 2029/30	Year 18 2030/31	Year 19 2031/32	Year 20 2032/33	Year 21 2033/34	Year 22 2034/35	Year 23 2035/36	Year 24 2036/37	Year 25 2037/38	
<b>Interest</b>	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	
<b>Repayment</b>	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>	65,861	64,637	63,413	62,189	60,966	59,741.56	58,517.56	57,294	56,071	54,847	53,623	52,399	51,176	49,952	48,728	47,504	46,281	45,057	43,833	42,609	41,386	40,162	38,938	37,714	36,491	
<b>Adjustment to 13/14</b>	7,649																									
<b>Adjusted Total</b>	73,509																									
<b>Balance as at 31/3</b>	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>																										
<b>Interest</b>		3.47% as at June 2013																								
<b>Repayment Period</b>		25 Years																								
<b>Total Original Loan</b>		881,664																								
	Year 1 2013/14	Year 2 2014/15	Year 3 2015/16	Year 4 2016/17	Year 5 2017/18	Year 6 2018/19	Year 7 2019/20	Year 8 2020/21	Year 9 2021/22	Year 10 2022/23	Year 11 2023/24	Year 12 2024/25	Year 13 2025/26	Year 14 2026/27	Year 15 2027/28	Year 16 2028/29	Year 17 2029/30	Year 18 2030/31	Year 19 2031/32	Year 20 2032/33	Year 21 2033/34	Year 22 2034/35	Year 23 2035/36	Year 24 2036/37	Year 25 2037/38	
<b>Interest</b>	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	
<b>Repayment</b>	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>	65,861	64,637	63,413	62,189	60,966	59,742	58,518	57,294	56,071	54,847	53,623	52,399	51,176	49,952	48,728	47,504	46,281	45,057	43,833	42,609	41,386	40,162	38,938	37,714	36,491	
<b>Adjustment to 13/14</b>	(7,649)																									
<b>Adjusted Total</b>	58,212																									
<b>Balance as at 31/3</b>	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 2013/14	Year 2 2014/15	Year 3 2015/16	Year 4 2016/17	Year 5 2017/18	Year 6 2018/19	Year 7 2019/20	Year 8 2020/21	Year 9 2021/22	Year 10 2022/23	Year 11 2023/24	Year 12 2024/25	Year 13 2025/26	Year 14 2026/27	Year 15 2027/28	Year 16 2028/29	Year 17 2029/30	Year 18 2030/31	Year 19 2031/32	Year 20 2032/33	Year 21 2033/34	Year 22 2034/35	Year 23 2035/36	Year 24 2036/37	Year 25 2037/38
<b>Interest</b>	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
<b>Repayment</b>	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>	131,721	129,273	126,825	124,377	121,931	119,483	117,035	114,587	112,141	109,693	107,245	104,797	102,351	99,903	97,455	95,007	92,561	90,113	87,665	85,217	82,771	80,323	77,875	75,427	72,981
<b>Balance as at 31/3</b>	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



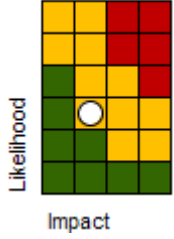




**MSJCB Budget 2021-22 Monitoring and Estimates for 2022/23**

Description	Revised Budget 2021/22 <b>(1)</b>	Outturn 2021/22 <b>(2)</b>	Variance <b>(6)</b>	Original Budget 2022/23 <b>(7)</b>	Virement	Revised Budget 2022/23
Member Allowances	4,860	5,267	407	4,720		4,720
Super Fund Revaluation Costs	5,000	(2,693)	(7,693)	5,000		5,000
<b>Total Employees</b>	<b>9,860</b>	<b>2,574</b>	<b>(7,286)</b>	<b>9,720</b>	<b>0</b>	<b>9,720</b>
Building Maintenance	4,500	1,840	(2,660)	2,000		2,000
Gas	3,000	4,214	1,214	3,000		3,000
Electricity	3,000	3,836	836	3,000		3,000
NNDR	20,960	20,631	(329)	21,480	0	21,480
Use of Water	0	0	0	0	0	0
Grounds Maintenance	230,259	231,217	958	237,160	0	237,160
Stationery	500	0	(500)	500	0	500
Management and Administration	23,130	23,130	0	24,240	0	24,240
External Audit Fees	1,500	1,600	100	1,700	0	1,700
Consultants	1,000	0	(1,000)	1,000	0	1,000
Insurance Premiums	6,090	6,090	0	6,240	0	6,240
Internal Legal Hard Charge	2,000	43	(1,957)	2,000	0	2,000
Telephone - Call Charges	1,000	726	(274)	1,000	0	1,000
Interest Paid	41,610	41,608	(2)	39,160	0	39,160
Depreciation	82,120	82,122	2	80,780	10,240	91,020
<b>Total Running Expenses</b>	<b>420,669</b>	<b>417,056</b>	<b>(3,613)</b>	<b>423,260</b>	<b>10,240</b>	<b>433,500</b>
New Bearer Beams	45,000	0	(45,000)	110,000	99,000	209,000
Replacement Bearer Beams	140,000	139,550	(450)	140,000	(2,500)	137,500
Demolition of Greenhouse	10,000	0	(10,000)	0	0	0
Horticultural and Biodiversity Improvements	0	0	0	0	45,000	49,500
Memorials	30,000	0	(30,000)	30,000	3,000	33,000
Roads and Footpaths	20,000	24,927	4,927	25,000	2,500	27,500
<b>Total Special Projects</b>	<b>245,000</b>	<b>164,477</b>	<b>(80,523)</b>	<b>305,000</b>	<b>147,000</b>	<b>456,500</b>
<b>Total Expenditure</b>	<b>675,529</b>	<b>584,106</b>	<b>(91,423)</b>	<b>737,980</b>	<b>157,240</b>	<b>899,720</b>
Rental Income	(43,900)	(42,990)	910	(43,900)	0	(43,900)
Interment Fees	(545,000)	(674,616)	(129,616)	(545,000)	0	(545,000)
Interest Income	(2,430)	(7,356)	(4,926)	(6,780)	1,490	(5,290)
<b>Total Income</b>	<b>(591,330)</b>	<b>(724,962)</b>	<b>(133,632)</b>	<b>(595,680)</b>	<b>1,490</b>	<b>(594,190)</b>
<b>Transfer to Reserves</b>	<b>84,199</b>	<b>(140,856)</b>	<b>(225,055)</b>	<b>142,300</b>	<b>158,730</b>	<b>305,530</b>

## Risks &amp; Issues Register ~ Merton &amp; Sutton Joint Cemeteries Board as at June 2022

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							
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-Jun-2022	Business Continuity Plan in place utilises the MSJC for prioritised burials and if required as the site for mass burial. 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	13 Jun 2022
							9  22-Mar-2022		
							9  10-Feb-2022		
							9  14-Dec-2021		
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-Jun-2022	Developed capital work programme has additional contingency periods worked within the plan and priority shall be given to projects that support operational necessities.  A pro-active program of reinstatement and installation of new landing beams means MSJC has mitigated this risk	13 Jun 2022	
						4  22-Mar-2022			
						4  11-Feb-2022			
						6  14-Dec-2021			
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	Negative impact on service efficiency and quality leading to potential consequences in	R		3  13-Jun-2022	Client-side monitor the performance of the contract and the level of complaints this includes regular operational and capital improvement meeting	13 Jun 2022
							3  22-Mar-2022		



Code & Name	Risk or Issue	Risk Description	Cause(s)	Consequence(s)	Impact code	Matrix	Current Score & Review History	Control Actions	Date provided
			Merton and Sutton office administration, grounds maintenance and grave digging services.	terms of reputation and lower income.			3  14-Dec-2021 3  21-Sep-2021	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	
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		6  13-Jun-2022 6  22-Mar-2022 6  14-Dec-2021 6  21-Sep-2021	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.	13 Jun 2022

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

**Date: June 2022**

**Agenda Item:**

**Wards; Borough Wide Merton and Sutton**

**Subject: Contractor Report**

Lead officer: John Bosley, Assistant Director of Public Space

Contact officer: Mark Robinson, MSJC Registrar (idverde) Cemeteries Manager

**Recommendations:**

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1. That Members review the information and note the content of the report.
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## **1. Purpose of the Report and Executive Summary**

1.1 This report to the Board reviews the activity from January 2022 to May 2022 and details the work activity for this period. It is intended that a report is presented to each meeting of the Board covering key areas of activity.

1.2 The report will cover the following areas.

- Key performance activity
- Complaints and compliments
- Income

## **2. Details**

### **2.1. Grounds Maintenance**

2.1.1 Whilst burials and related tasks took sovereignty, scheduled works continued with a focus on grass cutting, hedge trimming, topping up graves, and maintaining the planting and upkeep service. The current drive to increase the aesthetic appearance of the site continues with current discussions regarding the redevelopment of the entrance, works to perimeters and revised cleansing protocols.

2.1.2 Customer care remains a key focus for families and funeral directors within the team at the cemetery and the cemetery office. This has proven successful with an increase in compliments received and the strengthened interface with the Muslim community in both the borough and neighbouring boroughs. Burial schedules have been enhanced to offer greater flexibility in this regard.

2.1.3 The purchase of new hand held grass cutting equipment and an excavator will serve to further increase the output and flexibility of the site team and again demonstrates idverde's commitment to the site and the team.

## **2.2 COVID 19 – Modification to working practices**

2.2.1 Following government guidance, there are no restrictions to the number of mourners in the chapel or at grave side. Hand sanitiser stations are in place at the entrance of the chapel. A Bluetooth speak is provided to the family to play music. Staff are still advised to remain diligent and social distance where possible.

## **2.3 Health and Safety Audit of Headstone Testing**

2.3.1 The testing procedure has been agreed with LBM officers and has now resumed. Regular meetings with client officers are scheduled to ensure the management of expectation and the address of any ongoing issues

2.3.2 Section M: This section has now been completed. A small number of anomalies remain which require address by the plot owners. No further issues regarding this area have been raised.

2.3.3 Section MU: The proposal is that the reinstatement of all failed memorials be scheduled for summer 2022. The intention is that these be reinstalled back onto the concrete beam wherever possible.

2.3.4 Further details are provided in the client side report.

## **2.4 New Bearer Beams/Replacement**

2.4.1 Please refer to client side report.

## **2.5 Roads and footpaths**

2.5.1 Please refer to client side report.

## **2.6 Cemetery Boundary Improvements**

2.6.1 Please refer to client side report.

## **2.7 Burial Numbers**

2.7.1 Burial numbers from January 2017 to May 2022 are detailed in Appendix 1.

## **2.7 Complaints and Compliments**

2.7.1 Summary of Complaints

Number	Reason
1	Concern at over seeding on a single plot
2	Alleged damage to memorial edging

2.7.2 Summary of Compliment

Number	Reason
11	Various compliments from Funeral directors and families for empathy, flexibility, care during services and assistance with arrangements

## **2.8 Income**

2.8.1 Income figures for the period January 2022 to May 2022

## **3. Consultation undertaken or proposed**

3.1 None for the purposes of this report.

## **4. Timetable**

4.1 None for the purposes of this report.

## **5. Financial, resource and property implications**

5.1 As contained in the body of the report.

## **6. Legal and statutory implications**

6.1 None for the purposes of this report.

## **7. Human rights, equalities and community cohesion implications**

7.1 None for the purposes of this report.

## **8. Risk management and health and safety implications**

8.1 Considered within the Client Side Report.

## **9. Appendices**

1. Burial numbers for January 2017 to May 2022
2. Income for April 2021 to May 2022

## Appendix 1

### Burial numbers January 2017 to May 2022

Month/Year	2022	2021	2020	2019	2018	2017
January	25	31	20	25	22	23
February	22	25	17	14	27	16
March	27	29	25	13	25	22
April	20	30	47	13	23	14
May	31	20	31	27	21	27
June		24	17	18	17	23
July		14	26	13	15	19
August		21	24	19	25	18
September		27	21	17	21	25
October		25	21	19	22	18
November		22	11	12	21	18
December		27	20	13	17	14
<b>TOTAL</b>		<b>295</b>	<b>280</b>	<b>203</b>	<b>256</b>	<b>237</b>

## Appendix 2

### Merton & Sutton Joint Cemetery Income January 2022 to May 2022

In providing this data, it is necessary to caveat the fact the logged amounts have in some cases not been reconciled against the bank and as such may change once reconciliation has been completed

<b>MERTON &amp; SUTTON</b>	<b>Jan-22</b>	<b>Feb-22</b>	<b>Mar-22</b>	<b>April-22</b>	<b>May-22</b>
Purchase & Interments	£66,580	£45,676	£65,724	£76,649	£44,251
Memorials permits	£4,433	£2,009	£3,218	£4,252	£3,460
Transfer of ownership	£770	£440	£540	£618	£510
Planting and Upkeep	£0	£6,420	£7,943	£3,718	£0
Grave Lease extension	£0	£0	£0	£0	£0
Duplicate Deed	£0	£60	£0	£0	£0
<b>TOTAL:</b>	<b>£71,783</b>	<b>£54,605</b>	<b>£77,425</b>	<b>£85,237</b>	<b>£48,221</b>



## Committee: Merton and Sutton Joint Cemetery Board

**Date: June 2022**

**Wards: Borough Wide Merton and Sutton**

**Subject: Client Report**

### **Subject:**

**Lead officer: John Bosley, Assistant Director of Public Space**

**Contact officer: Andrew Kauffman Head of Parks**

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### **Recommendations:**

- A. That the Members review the information and note the content of the report
  - B. That the Committee note and feedback on the programme of works for 2021/22.
  - C. For the Committee to note the next programme special works for consideration in 2022-23.
- 

## **1 PURPOSE OF REPORT AND EXECUTIVE SUMMARY**

- 1.1. Following government guidance, the Cemeteries Service is now conducting operations as business as usual operation after Covid restrictions have been lifted.
- 1.2. LBM Public Space, LBM Facilities Management and service providers at Idverde programme of improvement works for the 2021/2022 were completed during this period including works landing beam works to **Section M, F, X, BX, KX** and **Section MU**.
- 1.3. The review of the Memorial Safety Testing Programme (MSTP) procedure has been agreed between LBM Officers and Idverde with Section M failed headstones having been reinstated on individual landing stones in front of the old concrete landing beam that was no longer fit for purpose. The Section MU which was scheduled for late February 2022, has now been moved to July 2022 and will be carried out by Peace Memorials.
- 1.4. Highways road surfacing contractor completed cemetery roadway improvements running parallel to Green Lane during this period and inspected other vehicle and pedestrian paths for inclusion in 2022-23 special works project for Boards consideration.
- 1.5. Cemeteries and Boundary Improvements. After positive negotiations between LBM, Idverde and Suez Recycling Centre, works commenced in early June 2022 to replace the existing Pallisade fence with a close-board fence on galvanised frame. The new fence will better screen the Recycling Centre as well as reduce the dust and litter blown from the recycling centre into the cemetery thus improving the visitor experience. This project was fully funded by Suez.



PERIMETER FENCING IMPROVEMENTS COMMENCED JUNE 2022 GARTH ROAD

## 2 DETAILS

### 2.1. Managing the Service

- 2.1.1 In accordance with government guidance the Covid19 Business Continuity Plans has now been removed and we are transitioning into business as usual for Cemetery and Grounds maintenance operations. Idverde are ensuring suitably trained staff are available to undertake the service.
- 2.1.2 The governance of the service continues to be supported through regular monthly contract meetings and weekly burial capacity updates by service provider
- 2.1.3 The service has now returned to a normal business model this municipal year and with the loosening of governmental restrictions although hand sanitiser stations and blue tooth speakers remain in the chapel.
- 2.1.4 Following the latest government guidance, there are now no restrictions to the number of mourners in the chapel or at graveside.
- 2.1.5 Scheduled works continue to be delivered in the cemetery including grass cutting, hedge maintenance, planting and topping up grave

### 2.2. Merton and Sutton Joint Cemetery (M&SJC) Update Programme of Works 2021/22 and Proposed Programme of Works 2022/2023

- 2.2.1 The 2021/2022 program in the main was successfully delivered by LBM Facilities Management teams still on track for practical completion within the 2021/2022 financial year

**Section M** This section has now been completed. Failed headstones have now been reinstated on individual concrete landing stones in front of the old concrete beam, as this is no longer fit for purpose.

**Section F** Replacing old beams and an installation of the new beam is now complete.

**Section X** Works completed in March 2022 and memorials have been reinstated on new landing beams.

**Section BX** New beams have now been installed in this section.

**Section MU** The MU section has been inspected and price sought with works expected to commence in late July 2022 with works to be carried out by Peace Memorials under instruction from service providers at Idverde.

**Roadway on Green Lane perimeter** The vehicle roadway on Green Lane perimeter was complete by FMConways in March 2022

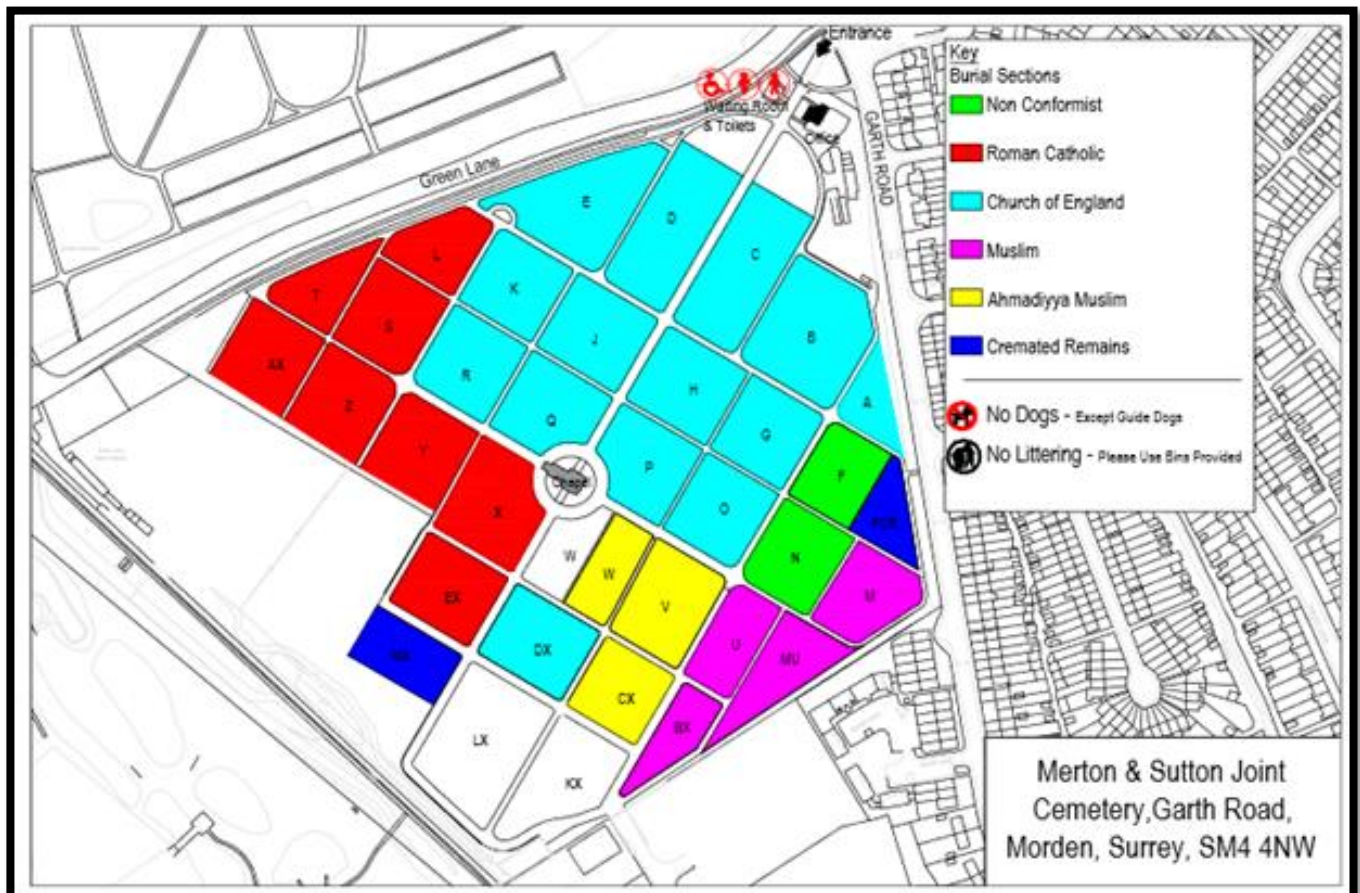


GREEN LANE ROADWAYS RE-SURFACED, SECTION X MEMORIALS REINSTATED, SECTION BX LANDING BEAM

2.2.2 The working relationship between the Public Spaces, Facilities Management working with service providers idverde has strengthened during the period and the Memorial Safety Review Meetings continue to share progress updates of the ongoing memorial safety programme.

2.2.3 Figure 1. below is a map of the sections within M&SJC. This map is included to aid with referencing the locations of the programme of works.

Figure 1 - Merton and Sutton Joint Cemetery (Section MaP)



2.2.4 Table 1. below is the programme of works and expenditure for 2021/2022 period.

<b>Description</b>	<b>Original Budget 2021/22</b>	<b>Virement</b>	<b>Revised Budget 2021/22</b>
New Bearer Beams	25,000	20,000	45,000
Replacement Bearer Beams	65,000	75,000	140,000
Demolition of Greenhouse	10,000		10,000
Restructuring (incl. Tenancy Arrangements)	0		0
Memorials	30,000		30,000
Roads and Footpaths	20,000		20,000
<b>Total Special Projects</b>	<b>150,000</b>	<b>95,000</b>	<b>245,000</b>

### 2.3. **Memorial Safety Testing Programme**

2.3.1 Local Authorities have a duty, both to members of the public and their own workers, to make sure that cemeteries and graveyards for which they are responsible are safe. Memorials can become unstable over time and cause accidents to people.

2.3.2 To prevent this and reduce risk, the safety of memorials is tested at prescribed intervals by the service provider (Idverde). Memorials identified as unsafe are made safe in the interim. The make safe method applied is dependent on the nature of the risk. The process of testing memorials and mitigating any risk identified is called the Memorial Safety Testing Programme (MSTP) and the Client and Service provider Idverde meet regularly to review the Memorial Safety Programme.

2.3.3 The next round of memorial reinstatements on Section MU is set to progress in July 2022 with works to be carried out by monumental masons from Peace Memorials.

## **3 ALTERNATIVE OPTIONS**

3.1. Not applicable for this report.

## **4 CONSULTATION UNDERTAKEN OR PROPOSED**

4.1. Not applicable for this report.

## **5 TIMETABLE**

- 5.1. The timetable of the M&SJC 2021/2022 programme of works is complete bar the memorial reinstatement works in Section MU .
- 5.2. The works outstanding from the 2021/2022 programme of works are Section MU should commence in July 2022.

## **6 FINANCIAL, RESOURCE AND PROPERTY IMPLICATIONS**

- 6.1. The estimated budget for the **M&SJC Programme of works** 2021/2022 is detailed in Paragraph 2.2.4, Table 1. The proposed programme for 2022-23 is detailed within the Budget Monitoring 2021/22 and Revenue Estimates 2022-23 (paragraph 2.6.2) Report elsewhere on this agenda

## **7 LEGAL AND STATUTORY IMPLICATIONS**

- 7.1. The Cemeteries Service will continue to be up-to-date with all Government guidelines current recovery phase. All services and facilities will be provided within these guidelines.
- 7.2. The Cemeteries Service will continue to ensure that it fulfils its Health & Safety duties regarding memorial safety.

## **8 HUMAN RIGHTS, EQUALITIES AND COMMUNITY COHESION IMPLICATIONS**

- 8.1. We positively welcome and aim to support the growing diversity of the community we serve and the people we employ.
- 8.2. We aim to provide an inclusive service and will not discriminate (indirectly, directly or by association) on the grounds of race, sex, gender reassignment, marital or partnership status, sexual orientation, age, religion or belief, HIV status, or disability (e.g. sensory and physical disabilities, learning disabilities and mental health status).
- 8.3. Quality means equality in the services we plan and provide, and in the staff we employ to provide those services. The Cemeteries Service is culturally sensitive and is also respectful of faith and belief considerations.

## **9 CRIME AND DISORDER IMPLICATIONS**

- 9.1. Not applicable for this report

## **10 RISK MANAGEMENT AND HEALTH AND SAFETY IMPLICATIONS**

- 10.1. Councils have a duty under Health & Safety legislation and under the principles of occupier's liability, both to members of the public and their own workers, to make sure that cemeteries and graveyards for which they are responsible are safe. Memorials can become unstable since erection and cause accidents to people.

- 10.2. The Memorial Safety programme process across the Partnership is based on *Ministry of Justice Memorial Safety Guidance (2009)*.
- 10.3. Staff undertaking the testing (MSTP) are suitably trained. All inspectors are trained to meet the standards specified in the Ministry of Justice guidance entitled “Managing the Safety of Burial Ground Memorials”. Training is refreshed as required.
- 10.4. When memorial testing is being undertaken, staff wear appropriate PPE. This includes gloves, steel toe-cap boots and high-vis jackets.

**11 APPENDICES – THE FOLLOWING DOCUMENTS ARE TO BE PUBLISHED WITH THIS REPORT AND FORM PART OF THE REPORT**

- 11.1. None

**12 BACKGROUND PAPERS**

- 12.1. None

**END OF REPORT**

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